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CH Energy Group, Inc. 

March 14, 2002

report

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Hon. Janet Hand Deixler
Secretary
New York Public Service Commission
Three Empire State Plaza
Albany, New York 12223

Re: Case 00-M-0504; Unbundling Track: Filing of ECOS Studies

Dear Secretary Deixler:

In compliance with Ordering Paragraph 1 of the Commission's Order Directing Filing of Embedded Cost Studies (Issued and Effective November 9, 2001) ("ECOS Study Order"), Central Hudson Gas & Electric Corporation ("Central Hudson") respectfully submits herewith embedded gas and electric cost of service ("COS") studies, in accordance with the discussion in the ECOS Study Order. In the ECOS Study Order (at 11), the Commission also specified that "a comprehensive explanation be filed that will allow the parties to understand how the studies were performed and to trace the functionalization, allocation and assignment of costs." This letter contains that explanation.

General

Central Hudson's currently effective rates were approved in the Commission's Order Establishing Rates (Issued and Effective October 25, 2001) ("October 25 Order") in Cases 00-E-1273 and 00-G-1274. The October 25 Order approved the levelized annual electric and gas revenue requirements established in the Joint Proposal Attachments A (Electric Revenue Requirements) and B (Gas Revenue Requirements). On October 31, 2001, Central Hudson submitted to the Commission the Compliance Filing in Cases 00-E-1273 and 00-G-1274 setting forth the rates to implement the gas and electric revenue requirements. The rates established in the Compliance Filing went into effect on November 1, 2001.

Central Hudson's present electric rates are based on a revenue requirement of about \$153 million and its gas rates on a revenue requirement of about \$36 million. The present studies have been completed by Central Hudson in compliance with the Commission's requirements as to definitions of competitive services, functions and study methods, as specified in the ECOS Study Order, and do not necessarily reflect choices that Central Hudson would select of its own accord. The present studies indicate that there would be about \$16 million of unbundled electric department services and about \$0.9 million of unbundled gas department services.

The CH Energy Group Companies

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Central Hudson Energy Services, Inc.

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The present studies are based on a model composed of a series of linked spreadsheets. As shown in the attached COS studies, the model has successfully reproduced the class rates of return for both gas and electric departments indicated by the Compliance Filing, with use of the Joint Proposal input information.

The rate year for the present studies is the twelve months ending June 30, 2003, the first rate year ("RY1") under the Joint Proposal. Forecast revenues, plant and expenses by department for RY1 from the Joint Proposal were used in the present studies, subject to a limited number of adjustments described below.

Rate Year Rate Revenues by Department

Electric and Gas Department rate year rate revenues were adjusted as follows. Gas revenues were increased by \$108,000, based on the assumption that a proposed increase for West Point delivery service will soon be finalized. This adjustment increases total revenues and raises the expected rate of return on gas plant rate base from 7.53 to 7.58 percent. Electric revenues and expenses associated with the Nine Mile Point 2 ("NMP2") generating plant were excluded and \$195,000 was subtracted from the \$6.093 million of Other Revenue (to correct for an inadvertent double count). These adjustments reduced total electric operating revenues to \$155.8 million and the expected rate of return on Electric Department rate base to 7.50%.

Rate Year Service Class Rate Revenues

Class rate revenues are based on the forecast number of customers and delivery service volumes (Mcf and/or kWh) by class employed in the Compliance Filing as applied to the Compliance Filing prices (currently in effect) and thus replicate the Compliance Filing class revenues.

Adjustments to Plant

Gross electric transmission and distribution plant investment was reduced by \$42.5 million to reflect the refunds in RY1 and the rate base offsets from the Benefit Fund called for in the Joint Proposal. This adjustment yielded an electric plant rate base of \$380.2 million, as shown on Attachment A of the Joint Proposal.

Class ROR

Attachments 1 and 2 summarize, by major cost elements, the rates of return ("ROR") on rate base by customer class for the Electric Department and Gas Department, respectively. These results correlate with the October 31 Compliance Filing, subject to the adjustments described above.

Reallocation of Revenues to Establish Equal RORs

The ECOS Study Order (at 10) specified that "a company's overall allowed return should be used" for calculating unbundled rates. Accordingly,

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the present studies reallocated revenues among the classes to equalize each class' ROR at the overall departmental return (7.5% electric and 7.58% gas).

Re-functionalization

The additional functions specified at Attachment A of the ECOS Study Order were added to the study. Specifically, six functions classified as customer-related were added to the electric COS study: meter ownership; meter services and maintenance; meter reading; Uncollectibles; bill printing, mailing and receipt services; and competitive energy services. Similarly, three customer-related functions were added to the embedded gas COS study: Uncollectibles; bill printing, mailing and receipt services; and competitive energy services.

Other than as stated above, electric and gas plant-in-service was classified and functionalized consistent with the embedded COS studies filed August 2000 in Cases 00-E-1273 and 00-G-1274 and the Joint Proposal. An unbundling of Supply functions has already been reflected in Central Hudson's current gas and electric rates. The current unbundled rates for the Supply function are contestable and include purchased power (energy and capacity), ancillary services, NYISO charges, and estimates for Uncollectibles and working capital. Accordingly, no additional functions were added to the present COS studies concerning Supply.

Separation of Rate Year Amounts to Accounts

The RY1 forecast amounts in the Joint Proposal for O&M, production, transmission, distribution, customer accounts and services labor estimates were aggregated amounts, which are allocated in the present studies back to specific accounts in proportion to the historical three-year average amount posted to each account (1998-2000). Taxes were adjusted for the changes in revenues relative to the Joint Proposal noted above.

Development of Attachment A Contestable Functions

The following paragraphs describe the processes used to separate forecast costs in various accounts into the unbundled contestable functions in compliance with Attachment A to the ECOS Study Order.

Meter Ownership: The ECOS Study Order (at 14) indicates that this function is limited to electric service. Attachment A to the ECOS Study Order specifies that this function is to be composed of Account 370. Account 370 is composed of three sub-accounts: 370-11-1 Meters, 370-12-1 Instrument Transformers, and 370-20-1 Meter Installations (respectively, \$13.3 million, \$1.7 million and \$9.5 million rate year dollars). When these amounts are divided between bundled and unbundled functions, there is a revenue requirement effect of \$2.8 million unbundled. In compliance with the ECOS Study Order, these amounts were allocated to service classes. The allocation is based on a January 2002 inventory of meter types by customer rate code and on cost estimates for types of meter and installations.

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Meter Services: The previously referenced portion of the ECOS Study Order (at 14) indicates that this function is also limited to electric service. Attachment A to the ECOS Study Order specifies that this function is to be composed of Accounts 580, 586, 590 and 597.

The present studies forecast \$0 in Account 597. Account 590 is allocated using A/C 597, which produces a zero allocation to the contestable function for both accounts.

The rate year forecast for O&M Account 586 Meter Expenses is \$1.6 million, as compared to a three year historical average of \$1.5 million. The historical data (1998-2000) for Account 586 indicated that approximately 62% of the balances were for terminations of service and related costs, which the current metering manual stipulates only the utility is allowed to do. This portion is thus deemed to be unavoidable and the remainder (38%) of the forecast balance has been allocated to the contestable service. The forecast Account 580 balances are allocated in proportion to the amount of labor associated with the unbundled share of A/C 586.

The allocated Meter Services costs were apportioned among the customer classes in proportion to their contribution to the total meter investment.

Meter Reading: Like the two preceding functions, the ECOS Study Order (at 14) indicates that this function (also referred to as Meter Data Service Providers or "MDSF") is also limited to electric service. Attachment A to the ECOS Study Order specifies that this function is to be composed of Accounts 901, 902, 903 and 905.

All forecast Account 902 Meter Reading Expenses (\$2.3 million) were considered to be contestable, which had the further effect of allocating an additional \$4.48 million of common plant and \$1.345 million of A&G to the contestable function, for a total revenue requirement of \$5.01 million. Forecast Account 901 and 905 amounts were spread to the contestable function on the basis of labor booked to Account 902 (all considered to be avoidable). Forecast Account 903 costs were spread to contestable Uncollectibles functions, contestable Billing and Payment Processing or bundled services; none were allocated to contestable Meter Reading.

The costs for the Meter Reading function were spread among the customer classes based on the number of meter readings per class in relation to the total number of electric department meter readings.

Uncollectible Accounts: Attachment A to the ECOS Study Order specifies that Account 904 is to be treated as a clearing account and further, that "[t]o the extent clearing account costs are not allocated to all functional cost categories, utilities must explain the rationale for such treatment."

The Joint Proposal Income Statement Operating Expense Uncollectibles amounts are assumed to represent a non-supply level of uncollectible expense, in lieu of historical Account 904-based costs due to the inclusion of supply uncollectibles in the historical data. To the Joint Proposal Income Statement amounts were added the five year average expense associated with collection activities, by department. As the result of increasing the

uncollectibles above the Joint Proposal Income Statement levels, the totals caused a reallocation of common plant and A&G in the present COS studies into the contestable functions. In total, about \$2.4 million of electric O&M including \$500 thousand of A&G was unbundled and about \$430 thousand of gas O&M including \$50 thousand of A&G. These amounts of O&M caused approximately \$1.7 million and \$182 thousand of common plant to be unbundled respectively from the electric and gas plant. Revenues received from finance charges and returned check charges offset some of the Uncollectible costs.

The unbundled Uncollectibles expenses were generally allocated to customer classes in proportion to the number of customers. The Joint Proposal estimate was allocated in proportion to expected revenues.

Bill Printing, Mailing and Receipt Services (Billing and Payment Processing): Attachment A to the ECOS Study Order specifies that this function is to include Accounts 901, 903 and 905. Analysis of the expenses associated with these functions by department indicates Electric Department O&M including postage averaged \$951 thousand per year and that Gas Department O&M including postage averaged about \$142 thousand. These amounts include Labor. The removal of the postage portion from bundled functions causes a change in the allocation of items allocated in the present studies using Labor-based allocators. In the present studies the changes in the Labor-based allocators caused about \$731 thousand and \$91 thousand, electric & gas respectively, of common plant to be moved from the bundled functions into contestable functions. A share of Accounts 901 and 905 was unbundled in proportion to labor associated with the unbundled portion of A/C 903.

The costs & revenue requirements associated with this unbundled function were allocated to customer classes in proportion to the annual number of bills per each class.

Competitive Energy Services: Attachment A to the ECOS Study Order indicates that this unbundled competitive function is to include Accounts 906 through 917. In compliance with this specification, an analysis was made of historical expenses booked to PSC accounts 908 through 918. Eighty-one sub-accounts were identified and examined to determine which could be deemed competitive. It was concluded that many electric and gas marketing functions, promotional materials and programs, some R&D programs, and, for the electric department, about two-thirds of customer assistance expenses related to metering, would be considered to be "competitive." The result is that about \$2.9 million of common plant and \$3.1 million of O&M including \$0.9 million of A&G were attributed to the unbundled electric function. The unbundling of gas accounts 908 through 918 yielded \$154 thousand of common plant and about \$500 thousand of O&M. A series of special allocators were developed to spread the various sub-accounts appropriately among the customer classes.

Class Revenue Requirements

Page 1 of Attachments 1 and 2 show the resultant allocation of rate base, revenues and operating expenses among customer classes for the electric and gas departments respectively, with the expected rates of return at current tariff rates for each class of customer. Page 2 of each Attachment

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summarizes the revenue requirements for the bundled and unbundled functions by class after revenues have been reallocated to make each class ROR equal the system average ROR. Attachment 1 (page 2) details a total of \$16.2 million in unbundled electric revenue requirements; Attachment 2 (page 2) itemizes about \$940 thousand of unbundled gas revenue requirements.

Filing and Service

Central Hudson is serving copies of its COS studies on the parties to the proceeding by mail. Recognizing the large number of parties on the service list, work papers will be provided to any party requesting the same.

Communications in respect of this filing should be directed to:

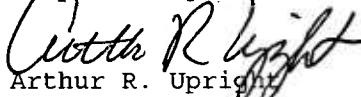
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Respectfully submitted,


Arthur R. Upright

cc: All Parties

**Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service**

Model Populated with \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res lou	SC 8 strl lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmsn	
Rate of Return Statement													
Rate Base:													
1	Gross Plant in Service	\$625,225,002	\$345,881,786	\$48,877,140	\$121,234,309	\$16,266,242	\$21,896,003	\$5,848,399	\$16,379,958	\$10,091,931	\$380,831	\$4,951,376	\$33,417,027
2	less: Accum. Provisions for Depr. & Amort.	\$245,099,000	\$135,966,344	\$19,168,522	\$46,848,828	\$6,403,558	\$8,559,817	\$2,348,483	\$6,456,773	\$3,971,312	\$152,270	\$1,892,633	\$13,230,450
3	Net Plant in Service	\$380,126,002	\$209,915,442	\$29,708,618	\$74,385,480	\$9,862,684	\$13,336,186	\$3,499,906	\$9,923,185	\$6,120,620	\$228,562	\$2,958,743	\$20,186,577
4	plus: Construction Work in Progress	\$29,327,000	\$16,071,837	\$2,290,248	\$5,705,442	\$779,109	\$1,061,876	\$281,245	\$761,403	\$452,162	\$18,348	\$243,043	\$1,662,288
5	plus: Working Capital	\$23,507,000	\$13,291,380	\$1,845,880	\$4,514,320	\$580,656	\$772,589	\$199,761	\$618,335	\$403,621	\$13,485	\$166,548	\$1,100,425
6	less: Accumulated Deferred Income Taxes	\$68,484,000	\$35,956,864	\$5,125,047	\$13,112,508	\$1,852,460	\$2,484,039	\$620,590	\$1,738,250	\$1,130,012	\$40,085	\$576,671	\$3,847,474
7	plus: Deferred Charges	\$17,559,000	\$9,622,716	\$1,371,244	\$3,416,028	\$466,477	\$635,779	\$168,390	\$455,876	\$270,724	\$10,985	\$145,517	\$995,264
8	less: Other Rate Base Deductions	\$3,820,000	\$2,229,333	\$308,346	\$688,727	\$88,709	\$118,361	\$37,799	\$100,619	\$52,347	\$2,501	\$24,643	\$168,615
9	Total Rate Base	\$380,215,002	\$210,715,176	\$29,762,596	\$74,220,035	\$9,747,757	\$13,204,028	\$3,490,914	\$9,919,931	\$6,064,768	\$228,794	\$2,912,537	\$19,928,466
Revenues:													
10	Electric Delivery Service Revenues	\$149,843,000	\$84,727,069	\$7,409,456	\$34,360,331	\$3,430,723	\$6,165,934	\$767,936	\$5,624,533	\$2,434,984	\$58,916	\$1,227,557	\$3,635,562
11	Other Revenues	\$5,581,339	\$2,310,638	\$487,211	\$629,024	\$67,152	\$138,981	\$200,671	\$103,163	\$4,106	\$1,103	\$14,045	\$2,025,245
12	Total Operating Revenues	\$155,824,339	\$87,037,707	\$7,896,667	\$34,989,355	\$3,497,875	\$6,304,915	\$968,606	\$5,727,696	\$2,439,090	\$60,019	\$1,241,602	\$5,660,807
Expenses:													
13	Operation and Maintenance	\$68,270,000	\$40,093,527	\$5,361,064	\$12,862,068	\$1,545,701	\$1,962,509	\$469,382	\$1,832,690	\$1,336,044	\$34,414	\$398,087	\$2,374,515
14	Depreciation and Amortization	\$19,035,000	\$11,019,816	\$1,540,853	\$3,500,602	\$439,270	\$571,874	\$182,152	\$511,548	\$343,076	\$11,621	\$116,413	\$787,775
15	Taxes Other than Income	\$27,335,535	\$15,257,378	\$1,961,443	\$5,525,720	\$687,190	\$974,836	\$220,877	\$784,861	\$459,034	\$14,960	\$213,458	\$1,235,780
16	Federal Income Tax	\$12,667,731	\$6,340,072	(\$474,048)	\$4,212,028	\$236,181	\$908,334	\$15,813	\$868,036	\$76,776	(\$1,397)	\$162,914	\$323,022
17	Total Operating Expenses	\$127,308,267	\$72,710,793	\$6,369,311	\$26,100,418	\$2,908,343	\$4,417,562	\$898,224	\$3,997,134	\$2,214,930	\$59,597	\$890,872	\$4,721,061
18	Net Operating Income	\$28,516,072	\$14,326,914	(\$492,645)	\$8,888,938	\$589,532	\$1,887,362	\$70,382	\$1,730,561	\$224,160	\$422	\$350,730	\$939,716
19	Rate of Return	7.50%	6.80%	-1.65%	11.98%	6.05%	14.29%	2.02%	17.45%	3.70%	0.18%	12.04%	4.72%
20	Index	100	91	(22)	160	81	191	27	233	49	2	161	63

Delivery Service Revenue Requirements by Service Class @ System Average 7.5% ROR on Rate Base

line	Electric Dept. Embedded Cost of Service Description	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strl lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsnssn
Transmission and Distribution System													
1	Demand-related functions	\$58,707,054	\$23,638,271	\$3,966,385	\$18,700,303	\$2,749,507	\$3,793,958	\$111,186	\$1,476,373	\$233,249	\$24,137	\$739,561	\$3,274,124
2	Energy-related functions	\$5,811,279	\$1,901,777	\$240,674	\$1,402,219	\$363,567	\$489,283	\$14,430	\$148,106	\$28,193	\$4,329	\$192,991	\$1,045,709
3	Customer-related functions	\$89,132,595	\$49,443,306	\$5,824,164	\$7,482,336	\$470,395	\$409,343	\$942,696	\$1,701,993	\$2,533,951	\$54,254	\$77,205	\$192,951
4	sub-total	\$133,650,928	\$74,983,354	\$10,031,223	\$27,584,858	\$3,583,469	\$4,672,584	\$1,068,313	\$3,326,472	\$2,795,393	\$82,720	\$1,009,758	\$4,512,784
Unbundled Functions													
5	Meter Ownership function	\$2,832,755	\$1,939,492	\$406,472	\$292,725	\$9,869	\$4,285	\$0	\$176,470	\$0	\$0	\$1,052	\$2,391
6	Meter Services function	\$2,479,026	\$1,458,024	\$331,459	\$413,954	\$22,078	\$9,013	\$0	\$239,484	\$0	\$0	\$1,532	\$3,481
7	Meter Reading function	\$5,010,171	\$4,022,911	\$481,307	\$346,516	\$19,200	\$7,980	\$0	\$129,649	\$0	\$0	\$921	\$1,888
8	Uncollectibles function	\$673,855	\$406,353	\$115,262	\$97,824	\$7,116	\$22,108	\$6,753	\$18,240	\$0	\$0	\$0	\$0
9	Bill Printing, Mailing & Receipt function	\$1,405,553	\$1,110,481	\$155,354	\$95,650	\$2,650	\$508	\$0	\$35,788	\$1,926	\$3,050	\$59	\$108
10	Energy Services function	\$3,790,912	\$3,176,479	\$263,976	\$196,486	\$13,518	\$9,727	\$113	\$115,050	\$7,920	\$9	\$1,919	\$5,715
11	sub-total	\$16,192,073	\$12,113,719	\$1,753,832	\$1,443,155	\$74,430	\$53,621	\$6,866	\$714,681	\$9,846	\$3,059	\$5,482	\$13,383
12	Total Delivery Service Revenue Requirements	\$149,843,000	\$87,097,073	\$11,785,054	\$29,028,014	\$3,657,899	\$4,726,205	\$1,075,178	\$4,041,163	\$2,805,239	\$85,779	\$1,015,240	\$4,526,167

**Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Dept. Embedded Cost of Service**

Model Populated with \$ from Case 00-E-1274 Settlement Agreement Joint Proposal

line	Description	Total System	Residential Heating	Non-heat	Commercial / Industrial Heating	Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Rate of Return Statement										
Rate Base:										
1	Gross Plant in Service	\$ 190,346,000	\$ 101,089,767	\$ 15,235,791	\$ 48,063,267	\$ 8,561,804	\$ -	\$ 1,451,993	\$ 13,645,734	\$ 2,297,644
2	less: Accum. Provisions for Depr. & Amort.	\$ 69,798,000	\$ 34,473,240	\$ 4,636,514	\$ 17,650,548	\$ 3,166,668	\$ -	\$ 594,280	\$ 8,214,269	\$ 1,062,482
3	Net Plant in Service	\$ 120,548,000	\$ 66,616,527	\$ 10,599,277	\$ 30,412,719	\$ 5,395,137	\$ -	\$ 857,713	\$ 5,431,465	\$ 1,235,162
4	plus: Construction Work in Progress	\$ 8,434,000	\$ 4,476,741	\$ 672,613	\$ 2,096,110	\$ 375,856	\$ -	\$ 64,204	\$ 644,949	\$ 103,528
5	plus: Working Capital	\$ 5,181,000	\$ 2,747,625	\$ 421,556	\$ 1,393,142	\$ 242,078	\$ -	\$ 38,996	\$ 280,350	\$ 57,253
6	less: Accumulated Deferred Income Taxes	\$ 17,760,000	\$ 8,606,760	\$ 1,102,752	\$ 4,542,637	\$ 816,243	\$ -	\$ 158,383	\$ 2,239,945	\$ 293,281
7	plus: Deferred Charges	\$ 4,290,000	\$ 2,241,345	\$ 291,831	\$ 1,158,230	\$ 209,061	\$ -	\$ 40,732	\$ 271,147	\$ 77,653
8	less: Other Rate Base Deductions	\$ 998,000	\$ 557,949	\$ 89,987	\$ 252,347	\$ 44,701	\$ -	\$ 6,973	\$ 36,284	\$ 9,760
9	Total Rate Base	\$ 119,695,000	\$ 66,917,530	\$ 10,792,638	\$ 30,265,216	\$ 5,361,189	\$ -	\$ 836,289	\$ 4,351,683	\$ 1,170,555
Revenues:										
10	Electric Delivery Service Revenues	\$ 36,678,582	\$ 20,832,868	\$ 1,766,111	\$ 11,225,677	\$ 2,194,507	\$ -	\$ 336,259	\$ 44,880	\$ 278,280
11	Other Revenues	\$ 3,118,418	\$ (287,983)	\$ (10,981)	\$ (143,935)	\$ (29,165)	\$ 1,900,000	\$ -	\$ 1,690,480	\$ 2
12	Total Operating Revenues	\$ 39,797,000	\$ 20,544,885	\$ 1,755,130	\$ 11,081,742	\$ 2,165,342	\$ 1,900,000	\$ 336,259	\$ 1,735,360	\$ 278,282
Expenses:										
13	Operation and Maintenance	\$ 13,483,000	\$ 7,132,795	\$ 1,112,565	\$ 4,128,005	\$ 686,353	\$ -	\$ 101,360	\$ 201,873	\$ 120,049
14	Depreciation and Amortization	\$ 5,757,000	\$ 2,676,223	\$ 395,253	\$ 1,302,489	\$ 231,456	\$ -	\$ 39,640	\$ 1,049,876	\$ 62,062
15	Taxes Other than Income	\$ 7,086,200	\$ 3,786,777	\$ 511,605	\$ 1,890,088	\$ 341,856	\$ 80,985	\$ 56,219	\$ 362,474	\$ 76,195
16	Federal Income Tax	\$ 4,394,830	\$ 2,194,945	\$ (138,007)	\$ 1,219,344	\$ 300,087	\$ 639,539	\$ 46,476	\$ 128,185	\$ 4,262
17	Total Operating Expenses	\$ 30,721,030	\$ 15,770,739	\$ 1,881,416	\$ 8,539,927	\$ 1,559,763	\$ 720,524	\$ 243,696	\$ 1,742,408	\$ 262,568
18	Net Operating Income	\$ 9,075,970	\$ 4,774,147	\$ (126,286)	\$ 2,541,815	\$ 605,589	\$ 1,179,476	\$ 92,563	\$ (7,048)	\$ 15,715
19	Rate of Return	7.58%	7.13%	-1.17%	8.40%	11.30%	0.00%	11.07%	-0.16%	1.34%
20	Index	100	94	(15)	111	149	0	146	(2)	18

Delivery Service Revenue Requirements by Service Class @ System Average 7.58% ROR on Rate Base

line	Gas Dept. Embedded Cost of Service Description	Total System	Residential Heating	Residential Non-heat	Commercial / Industrial Heating	Commercial / Industrial Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Transmission and Distribution System										
1	Demand-related functions	\$ 16,691,875	\$ 8,095,584	\$ 257,834	\$ 6,100,941	\$ 1,097,443	\$ -	\$ 235,544	\$ 559,293	\$ 345,237
2	Energy-related functions	\$ 3,791	\$ 1,524	\$ 69	\$ 1,564	\$ 333	\$ -	\$ 142	\$ 8	\$ 150
3	Customer-related functions	\$ 19,043,228	\$ 12,576,372	\$ 2,889,504	\$ 4,504,150	\$ 735,372	\$ (1,900,000)	\$ 52,598	\$ 136,136	\$ 49,095
4	sub-total	\$ 35,738,894	\$ 20,673,480	\$ 3,147,408	\$ 10,606,655	\$ 1,833,147	\$ (1,900,000)	\$ 288,284	\$ 695,437	\$ 394,482
Unbundled Functions										
4	Uncollectibles function	\$ 168,663	\$ 89,108	\$ 13,306	\$ 55,847	\$ 10,403	\$ -	\$ -	\$ -	\$ -
5	Bill Printing, Mailing & Receipt function	\$ 208,842	\$ 125,424	\$ 31,506	\$ 44,112	\$ 7,784	\$ -	\$ -	\$ -	\$ 17
6	Energy Services function	\$ 562,182	\$ 367,078	\$ 86,100	\$ 91,497	\$ 17,453	\$ -	\$ -	\$ -	\$ 55
7	sub-total	\$ 939,688	\$ 581,609	\$ 130,912	\$ 191,455	\$ 35,640	\$ -	\$ -	\$ -	\$ 72
8	Total Delivery Service Revenue Requirements	\$ 36,678,582	\$ 21,255,089	\$ 3,278,320	\$ 10,798,110	\$ 1,868,787	\$ (1,900,000)	\$ 288,284	\$ 695,437	\$ 394,554

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Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization

Model populated w/s from Case 00-6-1273 Settlement Agreement Joint Proposal

Plant/Act Numbers	Description	Factor	Total System	22	23	24	25	26	27	28	29	30	31	32	33	34	35
				Mo Inflow CTEs & PTDs	Installation on Customer Premises Expense	Street & T&E Lighting	[Ownership] Meter	[MSP] M2 Street-Mile	[MDS] Meter Reading	Unavailable on T&E Duty	Prdn/High Voltage Rooking/Reading	Customer Accounts Serv'd	Complive Energy Services	Sales and Customer Service	Revenue	Chg	
10778: CTE classified classes-related, Hydro classified energy-related																	
Production:																	
33X	Hydro	FLR15x	\$22,738,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34E	Other (interconnection facilities)	FLR14X	\$3,073,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant			\$25,811,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rem of plant is listed upon 100% PTD functionalization, but not included upon PTD Transmission:																	
339	Land & Lease Rights	FLR150	\$8,736,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
352	Structures & Improvements	FLR152	\$3,357,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	Substn Equipment	FLR153	\$97,310,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
354	Towers & Poles	FLR154	\$3,837,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
355	Poles & Poles	FLR155	\$23,436,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
338	Oil Conductors & Devices	FLR158	\$27,060,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
357	Oil Conductors	FLR157	\$37,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
358	Oil Conductors & Devices	FLR158	\$11,814,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$142,625,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Item 1 & 2 reduced by \$42,296,918 of O&M per Settlement Agreement																	
Distribution:																	
388	Land & Lease Rights	FLR190	\$1,302,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Structures & Improvements	FLR181	\$3,397,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Substn Equipment	FLR182	\$48,297,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	Poles, Towers & Poles	FLR184	\$76,218,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Oil Conductors & Devices	FLR185	\$85,438,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	Oil Conductors	FLR180	\$11,234,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387	Oil Conductors & Devices	FLR187	\$28,238,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
386	Line Transformers	FLR186	\$27,802,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	Services	FLR183	\$23,334,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
279-31	Market	FLR179-31	\$1,372,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
279-32	Market	FLR179-32	\$1,372,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176-30	Water Pollution	FLR176	\$1,697,719	\$1,697,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371	Ins on Gas Equipment	FLR171	\$1,584,824	\$0	\$1,844,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
372	Losses/Protection	FLR172	\$435,801	\$0	\$495,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373	Steel Lig & Supports	FLR173	\$7,216,880	\$0	\$8,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$283,215,214	\$3,520,481	\$2,398,025	\$0	\$7,096,880	\$21,704,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PTD Plant			\$540,704,002	\$3,820,481	\$2,398,025	\$0	\$7,096,880	\$21,704,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant:																	
LSTNO			\$2,404,481	\$225,459	\$0	\$194,878	\$70,218	\$0	\$148,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Common Plant:																	
PCOMM1	PTD & Customer A/C Labor	LSDOM1	\$27,692,025	\$1,850,870	\$0	\$900,000	\$512,219	\$1	\$1,222,800	\$1,032,117	\$718,043	\$205,442	\$2,990,534	\$1,335,637	\$1,201,365	\$0	\$0
PCOMM2	T&E Labor	LSTND	\$14,667,887	\$1,358,589	\$0	\$759,500	\$429,816	\$1	\$857,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PCOMM3	T&E & Customer A/C Labor	LSDOM3	\$12,987,654	\$628,494	\$0	\$448,068	\$251,002	\$0	\$308,510	\$190,803	\$264,962	\$250,300	\$1,480,462	\$661,519	\$594,925	\$0	\$0
PCOMM4	Transmission Labor	LST1963	\$101,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PCOMM5	Customer Acct Labor	LRCAC	\$858,180	\$0	\$0	\$0	\$0	\$0	\$0	\$268,671	\$100,014	\$70,585	\$417,707	\$0	\$0	\$0	\$0
PCOMM6	Assigned to Production	LSPROD	\$5,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PCOMM7	PTD Plant	PTDPLT	\$5,553,315	\$44,708	\$35,122	\$0	\$112,153	\$34,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PCOMM8	ON Transportation	TROCOM	\$27,473,828	\$114,959	\$57,800	\$0	\$287,723	\$0	\$894,955	\$1,800,353	\$704,285	\$0	\$3,438,575	\$1,314,903	\$1,181,839	\$0	\$0
Subtotal Analyzed			\$62,648,854	\$4,652,862	\$125,921	\$2,115,875	\$1,598,813	\$344,354	\$3,271,823	\$5,029,163	\$1,874,538	\$625,541	\$5,927,757	\$3,311,259	\$2,977,992	\$0	\$0
Total Common Plant in Study			\$41,993,000	\$3,547,616	\$120,369	\$1,872,522	\$1,417,981	\$303,280	\$2,861,343	\$4,477,310	\$1,659,293	\$731,300	\$7,269,554	\$2,830,420	\$2,426,430	\$0	\$0
Plant Held for Future Use																	
TRPLTT			\$78,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intangible Plant																	
PTDPLT			\$45,319	\$227	\$202	\$0	\$594	\$1,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Utility Plant			\$625,225,002	\$6,637,773	\$2,515,118	\$1,997,201	\$6,540,754	\$22,211,478	\$3,835,979	\$4,477,310	\$1,659,293	\$731,300	\$7,269,554	\$2,830,420	\$2,426,430	\$0	\$0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Model populated w/ \$ from Case 00-E-1273 Settlement Agreement Joint Proposal	Ref/Act	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Numbers	Description	Factor	Total System	All Facilities CT's & P's	Installation on Customer Premises Plant Expense	Street & T/Ltg Expense	[overhead] Market	[RSP] Mile Swept/Ad	[RCSRP] Reading	[underhead on T&D Dbr]	Other Poles/Rodding	Customer Account Svcs	Competitive Energy Services	Sales and Customer Service	Revenues	Chg.
Development of Net Utility Plant																
Accumulated Provision for Depreciation and Amortization:																
Production	PRPLTT	\$15,477,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission	TRPLTT	\$25,899,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	DSPLTT	\$159,809,658	\$1,190,310	\$1,012,284	\$0	\$2,978,100	\$9,159,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	GMPLTT	\$483,000	\$44,147	\$0	\$23,088	\$13,508	\$0	\$77,858	\$0	\$174,288	\$443,737	\$105,568	\$1,970,912	\$783,688	\$704,781	\$0
Common	CMPLTT	\$71,927,000	\$959,419	\$31,188	\$501,700	\$37,887	\$81,640	\$774,288	\$1,107,265	\$443,737	\$195,568	\$1,970,912	\$783,688	\$704,781	\$0	\$0
Total Accum Prov for Depr & Amort		\$246,827,000	\$2,189,877	\$1,044,453	\$524,748	\$3,368,535	\$9,241,467	\$801,368	\$1,107,265	\$443,737	\$195,568	\$1,970,912	\$783,688	\$704,781	\$0	\$0
Refinement Work In Process:																
Production	PRPLTT	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Substations	TRSUBS	\$182,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Lines	TRLINES	\$114,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Substations	DSUBS	\$154,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Lines	DSLINES	\$974,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transmitters	DLINES	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	DMETS	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Common Plant	CMPLTT	\$278,000	\$12,078	\$465	\$6,303	\$4,758	\$1,028	\$9,748	\$15,071	\$5,985	\$2,482	\$24,808	\$9,984	\$8,871	\$0	\$0
Total Refinement Work In Process		\$1,738,000	\$12,078	\$465	\$6,303	\$4,758	\$19,028	\$9,748	\$15,071	\$5,985	\$2,482	\$24,808	\$9,984	\$8,871	\$0	\$0
Accum Depreciation Adj for RWIP:																
Production		\$15,372,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission		\$32,672,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution		\$154,740,268	\$1,190,310	\$1,012,284	\$0	\$2,978,100	\$9,141,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General		\$483,000	\$44,147	\$0	\$23,088	\$13,508	\$0	\$77,858	\$0	\$174,288	\$443,737	\$105,568	\$0	\$0	\$0	\$0
Common		\$21,927,000	\$947,243	\$31,763	\$494,456	\$373,111	\$50,912	\$764,342	\$1,182,275	\$438,151	\$193,107	\$1,948,104	\$773,804	\$686,009	\$0	\$0
Total Accum Prov for Depr & Amort		\$245,298,000	\$2,181,800	\$1,044,048	\$518,444	\$3,364,778	\$9,222,439	\$791,800	\$1,142,273	\$438,151	\$193,107	\$1,948,104	\$773,804	\$686,009	\$0	\$0
Net Utility Plant all updated																
Production		\$30,138,000	\$4,455,973	\$1,475,068	\$1,478,757	\$5,175,875	\$12,789,036	\$2,844,278	\$3,285,035	\$1,221,142	\$58,194	\$5,423,651	\$2,156,818	\$1,889,521	\$0	\$0
Transmission		\$19,287,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution		\$154,740,268	\$1,190,310	\$1,012,284	\$0	\$2,978,100	\$9,141,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General		\$483,000	\$44,147	\$0	\$23,088	\$13,508	\$0	\$77,858	\$0	\$174,288	\$443,737	\$105,568	\$0	\$0	\$0	\$0
Common		\$21,927,000	\$947,243	\$31,763	\$494,456	\$373,111	\$50,912	\$764,342	\$1,182,275	\$438,151	\$193,107	\$1,948,104	\$773,804	\$686,009	\$0	\$0
Total Accum Prov for Depr & Amort		\$245,298,000	\$2,181,800	\$1,044,048	\$518,444	\$3,364,778	\$9,222,439	\$791,800	\$1,142,273	\$438,151	\$193,107	\$1,948,104	\$773,804	\$686,009	\$0	\$0
Plant held for future use																
Intangible		\$45,519	\$297	\$202	\$0	\$594	\$1,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Check		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Rate Base Items		\$380,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Interest Bearing CWP																
Working Capital	PTDPLT	\$29,327,000	\$182,978	\$130,088	\$0	\$382,743	\$1,177,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Allowance for O&M	CMXCL	\$9,898,000	\$431,373	\$0	\$247,000	\$158,857	\$0	\$257,726	\$582,683	\$344,892	\$184,575	\$973,735	\$443,658	\$398,988	\$0	\$0
Materials and Supplies	NETMVD	\$4,248,000	\$22,332	\$18,162	\$0	\$56,375	\$173,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepayments	PTDPLT	\$1,961,000	\$43,373	\$42,414	\$0	\$14,379	\$88,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Working Capital		\$73,957,000	\$563,760	\$81,978	\$247,000	\$318,000	\$877,811	\$857,436	\$257,726	\$582,683	\$344,892	\$184,575	\$973,735	\$443,658	\$398,988	\$0
Deferred Charges																
Accumulated Provision for Deferred Income Taxes	PTDPLT	\$17,450,000	\$91,593	\$77,894	\$0	\$229,189	\$704,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	DSUBS	(\$4,251,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PTD Related	PTDPLT	\$11,200,000	\$584,659	\$464,724	\$0	\$148,387	\$444,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Liberalized Depreciation	DRTGT	\$98,508,000	\$269,705	\$263,478	\$125,870	\$818,913	\$2,233,056	\$192,187	\$287,037	\$108,378	\$49,583	\$472,482	\$187,897	\$168,955	\$0	\$0
Total Accum Prov for DIT		\$89,484,000	\$858,174	\$833,262	\$125,870	\$883,200	\$2,816,986	\$192,187	\$287,037	\$108,378	\$49,583	\$472,482	\$187,897	\$168,955	\$0	\$0
Customer Advances																
	DSUGD	\$803,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rate Base before Capitalization Adjustment																
Capitalization Adjustment	RSUB	\$383,432,002	\$4,818,140	\$1,441,434	\$1,000,487	\$5,182,489	\$12,529,518	\$2,303,919	\$3,550,881	\$1,458,616	\$655,886	\$5,825,103	\$2,412,405	\$2,189,561	\$0	\$0
		\$3,217,000	\$38,730	\$12,094	\$13,428	\$43,313	\$165,307	\$19,300	\$28,674	\$12,249	\$3,503	\$49,172	\$20,240	\$16,203	\$0	\$0
Rate Base		\$380,215,002	\$4,877,419	\$1,429,540	\$1,007,059	\$5,119,776	\$12,454,311	\$2,289,539	\$3,520,887	\$1,447,372	\$659,383	\$5,815,392	\$2,392,165	\$2,151,358	\$0	\$0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functional Station		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal																						
Req/Act																						
Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Energy Retail	Power Supply Substations	Transmission Lines	Common Transmission Substations	Specific Transmission Lines	Specific Transmission Substations	Transmission Lines	General Substation	Distribution Substations	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Demand	Services Customer
Operating Revenues																						
	Retail Delivery Service Revenue	ESL.REV	\$132,015,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intra-departmental Sales	Direct	\$63,760			\$63,760																
#####	Revenue surplus dist'd to RY3	Direct	(\$3,072,000)																			
	Total Delivery Rate Revenues		\$148,925,760	\$0	\$0	\$63,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent Revenues:																						
	Substation Rentals to NYSEG/Candis	Direct	\$419,334				\$419,334															
480.00	Fineline Charges	Direct	\$2,074,000																			
451.00	Miscellaneous Fees	Direct	\$170,798																			
	Pole Attachments (Phone/Cable TV)	Acc0384	\$888,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$201,964	\$68,000	\$0	\$0	\$91,705	\$178,794	\$0	\$0
	Water Heater & Advisor Rental	Acc0771	\$281,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other	GN.FLTT	\$3,021	\$0	\$0	\$0	\$228	\$43	\$0	\$0	\$17	\$0	\$0	\$0	\$168	\$221	\$515	\$0	\$0	\$108	\$223	\$0
2,504,880	IBM Substations	Direct	\$1,822,304									\$1,822,304										
	Rensselaer SCADA system	Direct	\$101,340																			
	Total Rent Revenues		\$3,800,270	\$0	\$0	\$0	\$419,560	\$181,283	\$0	\$0	\$1,822,321	\$0	\$0	\$168	\$202,165	\$400,247	\$0	\$0	\$91,809	\$179,018	\$0	\$0
	Total Operating Revenues		\$152,624,339	\$0	\$0	\$63,760	\$419,560	\$181,283	\$0	\$0	\$1,822,321	\$0	\$0	\$168	\$202,165	\$400,247	\$0	\$0	\$91,809	\$179,018	\$0	\$0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Model populated w/ \$ from Case 00-E-1273 Settlement Agreement Joint Proposal				Mtr Installs	Installation on	Customer	Street & Trk	[ownership]	[MSP]	Meter	Use/attach w/	Printing/Mailing	Customer	Competitive	Sales and			
Ref/Acct	Description	Vector	Total System	CT's & PT's	Plant	Expenses	Lighting	Wdg	Mtr Serv-Adjct	Reading	T&D Etry	Revise/Propose	Account Svcs	Energy Services	Customer Service	Revenues	Chk	
Numbers			\$2															
Operating Revenues																		
	Retail Delivery Service Revenue	ESLREV	\$152,815,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152,815,000	-
	Interdepartmental Sales	Direct	\$83,700															
8888888	Revenue surplus dtd in RY3	Direct	(\$3,072,000)														(\$3,072,000)	
	Total Delivery Rate Revenues		\$149,824,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,824,700	-
Rent Revenues:																		
	Substation Rentals to NYSEG/Cofid	Direct	\$419,334								\$2,074,000							
45Lxx	Finance Charges	Direct	\$2,074,000								\$40,000							
45Lxx	Miscellaneous Fees	Direct	\$170,795															
	Pole Attachments (Phone/Cable TV)	Acc0364	\$585,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,795	\$0	\$0	\$0	\$0
	Water Heater & Air/Sec Rental	Acc0371	\$281,811	\$0	\$281,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other	GNRLTY	\$2,021	\$103	\$0	\$105	\$59	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,504,999	EM Substations	Direct	\$181,340															
	Recon SCADA system	Direct	\$8,897,079															
	Total Rent Revenues		\$193,281,811	\$103	\$281,811	\$105	\$59	\$0	\$118	\$0	\$2,134,000	\$0	\$0	\$104,795	\$0	\$0	\$193,281,811	-
	Total Operating Revenues		\$155,824,339	\$193	\$281,811	\$105	\$59	\$0	\$118	\$0	\$2,134,000	\$0	\$0	\$104,795	\$0	\$0	\$155,824,339	-

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/ \$ from Case 00-6-1273 Settlement Agreement Joint Propose

Ref/Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Energy Retained	Power Supply Substations	Transmission Lines	Common Transmission Substations	Lines	Specific Transmission Substations	Lines	General Substation	Distribution Substations	Primary Lines Demand	Customer	Line Transformers Demand	Customer	Secondary Lines Demand	Customer	Services Demand	Customer
Operation & Maintenance Expenses rate year \$ per unit to acts by O&M avg '98-'00																						
Rehabilitate:																						
338-042	Hydro Operations	on 3x2	\$347,135	\$0	\$347,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341-045	Hydro Maintenance	on 3x2	\$357,001	\$0	\$357,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Operations:																						
548	Supervision & Engineering	LSCOTOP	\$3,248	\$2,271	\$0	\$976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547	Fuel Expense	Direct	\$204,320	\$0	\$204,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
546	Operating Expense	on 3x4	\$7,230	\$7,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
549	Miscellaneous	on 3x4	\$10,883	\$10,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Other		\$225,664	\$20,385	\$0	\$205,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Maintenance																						
551-054	Other Maintenance	on 3x4	\$118,835	\$118,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	Purchased Power																					
556	System Control & Dispatch	PRPLTT	\$1,480,648	\$173,764	\$1,306,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	Other Power Supply	PRPLTT	\$74,695	\$8,769	\$66,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Production O&M		\$2,694,396	\$321,773	\$2,077,124	\$205,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission:																						
Operations:																						
562	Salaries Expense	Acct 353	\$393,511	\$0	\$0	\$0	\$318,021	\$0	\$0	\$0	\$15	\$0	\$0	\$70,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	Oil/Lines Expense	TROVHD	\$98,125	\$0	\$0	\$0	\$0	\$60,439	\$0	\$255	\$0	\$573	\$38,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
564	Transmission by Others	PRPLTT	\$1,394,698	\$0	\$0	\$0	\$807,144	\$507,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$2,386,134	\$0	\$0	\$0	\$1,825,765	\$1,065,290	\$0	\$265	\$15	\$573	\$38,859	\$70,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	Supervision & Engineering	LSTRON	\$482,242	\$0	\$0	\$0	\$231,198	\$31,177	\$0	\$151	\$18	\$208	\$10,513	\$80,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Miscellaneous	Subtotal	\$203,842	\$0	\$0	\$0	\$208,227	\$24,770	\$0	\$64	\$4	\$144	\$3,278	\$19,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567	Flora	Subtotal	\$1,048,559	\$0	\$0	\$0	\$472,895	\$425,415	\$0	\$112	\$7	\$252	\$18,194	\$33,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operations		\$4,498,274	\$0	\$0	\$0	\$2,535,863	\$1,898,652	\$0	\$362	\$41	\$1,284	\$61,245	\$210,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance:																						
568	Supervision & Engineering	LSTRON	\$22,824	\$0	\$0	\$0	\$88,212	\$7,875	\$0	\$17	\$3	\$39	\$2,502	\$18,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570	Station Equipment	Acct 353	\$1,062,209	\$0	\$0	\$0	\$654,052	\$0	\$0	\$0	\$41	\$0	\$0	\$37,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571	Oil/Lines	TROVHD	\$486,373	\$0	\$0	\$0	\$0	\$305,733	\$0	\$1,288	\$0	\$2,898	\$106,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572	UG Lines	TRUGD	\$17,452	\$0	\$0	\$0	\$0	\$17,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573	Miscellaneous	TRPLTT	\$261	\$0	\$0	\$0	\$102	\$158	\$0	\$0	\$0	\$11	\$39	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Maintenance		\$1,805,109	\$0	\$0	\$0	\$925,866	\$331,254	\$0	\$1,308	\$44	\$2,038	\$188,894	\$223,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transmission O&M		\$6,167,354	\$0	\$0	\$0	\$3,461,669	\$1,899,908	\$0	\$1,068	\$25	\$4,202	\$270,339	\$434,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Model populated as \$ from Case 09-E-1273 Settlement Agreement Joint Proposal					Installation on						[NDS]P				Competitive	Sales and		
Rel/Acc	Description	Vector	Total System	Mt Instrts	Customer	Premises	Street & Trk	[Power]P	[MSP]	Meter	Unmetered as	Phing/Holding	Customer	Energy	Customer	Revenue	Chk	
Numbers				CT's & PPA	Plant	Expense	Lighting	Meters	Mt Capex/Inst	Reading	T&D Chrg	Boards/Ordine	Account Svcs	Services	Service			
Operation & Maintenance Expenses																		
rate year 5 passed to accts by O&M avg 100-100																		
Production																		
535-540	Hydro Operations -	on 33x	\$347,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
541-543	Hydro Maintenance	on 33x	\$257,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Operations																		
548	Supervision & Engineering	LBOTOP	\$3,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
549	Fuel Expense	Direct	\$204,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548	Generating Expense	on 34x	\$7,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547	Miscellaneous	on 34x	\$10,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Other		\$228,084															
551-554	Other Maintenance	on 34x	\$118,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
550	Purchased Power																	
550	System Control & Dispatch	PRPLTT	\$1,480,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	Other Power Supply	PRPLTT	\$74,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Production O&M		\$2,604,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission																		
Operations																		
562	Station Expense	Acct 203	\$203,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	OH Lines Expense	TROWHD	\$98,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
564	Transmission by Others	PRPLTT	\$1,894,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$2,996,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560	Supervision & Engineering	LITROP	\$482,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	Miscellaneous	Subtotal	\$290,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567	Rents		\$1,048,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operations		\$4,418,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance																		
568	Supervision & Engineering	LITRUM	\$92,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570	Station Equipment	Acct 203	\$1,062,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571	OH Lines	TROWHD	\$498,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572	UG Lines	TRUGD	\$17,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573	Miscellaneous	TRPLTT	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Maintenance		\$1,670,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transmission O&M		\$6,187,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functional Location

Model populated w/ E from Case 00-C-1213 Settlement Agreement Joint Propose

Ref/Act	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Number	Description	Factor	Total System	Demand Capacity	Demand Generation	Energy Related	Power Supply Production	Power Supply Transmission Lines	Common Transmission Substations	Specific Transmission Substations	Lines	General Subtransmission	Distribution Substations	Primary Lines	Customer	Line Transformers	Customer	Secondary Lines	Customer	Services	Customer	
Operations & Maintenance Expenses (Continued)																						
Distribution																						
Operations																						
581	Land Deprec	PSTPLT	\$268,450	\$0	\$0	\$0	\$158,004	\$107,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
582	Subst Expense	Acct 362	\$54,251.77	\$0	\$0	\$0	\$88,733	\$0	\$0	\$0	\$31,033	\$0	\$434,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
583	OH Lines Expense	OSVHD	\$4,424,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,171	\$2,113,309	\$0	\$0	\$44,119	\$90,468	\$0	\$0	
584	UG Lines Expense	DSUJD	\$651,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,531	\$30,894	\$0	\$0	\$32,681	\$79,874	\$0	\$0	
585	Water O&M, Inflow/Outflow	Water O&M, Inflow/Outflow	\$99,306.88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
587	Customer Transformers	DSRTO	\$1,016,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	as Labor		\$614,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Materials		\$4,006,878	\$101	\$0	\$196,559	\$107,658	\$45	\$0	\$21,163	\$0	\$0	\$434,436	\$1,009,002	\$2,453,113	\$0	\$0	\$493,248	\$1,020,282	\$0	\$0	
530	Supervision & Engineering	LBSOP	\$2,052,018	\$38	\$0	\$0	\$60,969	\$48,373	\$17	\$0	\$14,345	\$0	\$170,913	\$222,958	\$57,654	\$0	\$0	\$104,738	\$228,324	\$0	\$0	
538	Maintenance	on sub tot	\$3,311,055	\$67	\$0	\$0	\$89,314	\$36,877	\$18	\$0	\$24,281	\$0	\$190,900	\$442,453	\$1,075,702	\$0	\$0	\$216,262	\$447,399	\$0	\$0	
585	Turn	on sub tot	\$473,710	\$8	\$0	\$0	\$11,359	\$7,264	\$3	\$0	\$3,946	\$0	\$65,811	\$20,947	\$145,745	\$0	\$0	\$39,303	\$80,818	\$0	\$0	
	Total Operations		\$1,045,662	\$232	\$0	\$0	\$283,908	\$234,468	\$33	\$0	\$38,276	\$0	\$771,699	\$1,734,958	\$4,192,215	\$0	\$0	\$845,583	\$1,753,623	\$0	\$0	
Maintenance																						
592	Subst Equipment	Acct 362	\$1,052,537	\$242	\$0	\$0	\$103,214	\$0	\$78	\$0	\$29,178	\$3	\$684,258	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
593	OH Lines	OSVHD	\$5,051,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,888,973	\$4,829,254	\$0	\$0	\$685,431	\$2,059,987	\$0	\$0	
594	UG Lines	DSUJD	\$275,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$169,675	\$0	\$0	\$25,998	\$38,004	\$0	\$0	
598	Lighting	Acct 373	\$72,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Subtotal		\$11,896,369	\$194	\$0	\$0	\$103,214	\$0	\$78	\$0	\$29,178	\$0	\$684,258	\$2,073,224	\$4,798,928	\$0	\$0	\$802,427	\$2,099,871	\$0	\$0	
598	Maintenance	on sub tot	\$120	\$0	\$0	\$0	\$1	\$0	\$3	\$0	\$1	\$0	\$0	\$0	\$32	\$0	\$0	\$11	\$23	\$0	\$0	
599	Supervision & Engineering	LBSOP	\$136,531	\$3	\$0	\$0	\$2,809	\$0	\$2	\$0	\$1,029	\$4	\$14,322	\$20,528	\$43,911	\$0	\$0	\$1,005	\$21,179	\$0	\$0	
	Total Maintenance		\$11,832,027	\$197	\$0	\$0	\$106,023	\$0	\$79	\$0	\$30,201	\$0	\$699,080	\$2,093,751	\$4,842,991	\$0	\$0	\$1,007,502	\$2,121,072	\$0	\$0	
	Total Distribution O&M		\$25,878,688	\$429	\$0	\$0	\$458,307	\$234,468	\$104	\$0	\$197,579	\$0	\$1,563,343	\$3,830,208	\$9,040,216	\$0	\$0	\$1,848,085	\$3,874,695	\$0	\$0	
Operations																						
901	Supervision	LBSAC	\$30,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
902	Meter Reading Expenses	Rte P7002	\$2,323,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
903	Customer Records & Collection Expenses	Rte P7013	\$6,233,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
904	Unusable Accounts	chrcd	\$784,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
905	Maintenance Consumer Accounts Expense	LBSAC	\$628,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Consumer Accounts Expense		\$10,511,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
907	Supervision	LBSGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
908	Customer Assistance Expenses	LBSGS	\$3,343,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
909	Information & Instructional Expenses	LBSGS	\$97,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
910	Maintenance O&M Expenses	LBSGS	\$333,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Customer Services & Instructional Expenses		\$3,780,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
911	Supervision	LBSGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
918	Depreciating & Selling Expenses	LBSGS	\$175,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
919	Advertising Expenses	LBSGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
920	Maintenance Sales Expenses	LBSGS	\$202,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Sales Expense		\$378,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
907-918	Total O&M Sales Expense		\$4,147,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
O&G-402																						
	Total Administrative and General Expenses	LDSUBT	\$19,480,891	\$108,484	\$1,318,467	\$4,209	\$1,302,871	\$258,088	\$85	\$90	\$101,198	\$878	\$50,497	\$1,124,234	\$1,330,782	\$3,103,021	\$0	\$0	\$630,704	\$1,346,431	\$0	\$0
	Total Operations & Maintenance Expenses		\$49,470,000	\$430,656	\$3,185,611	\$209,709	\$5,271,137	\$2,492,482	\$237	\$2,258	\$248,482	\$5,040	\$324,818	\$3,151,581	\$5,181,070	\$12,143,227	\$0	\$0	\$2,438,783	\$5,221,128	\$0	\$0
	O&M updated to settlement agreement																					

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization		1	2	23	24	25	26	27	28	29	30	31	32	33	34	35
RadCost	Mod#	Made# populated w/5 from Case 00-E-1273 Settlement Agreement Joint Proposal		Mid Voltage	Insulation on	Street & T&E	(overhead)	(NESP)	(NOSP)	Underground	Printing/Printing	Customer	Competitive	Sales and		
Numbers	Description	Vector	Total System	CTs & P.Ts	Plant	Expense	Lighting	Meters	MV Svcs-MV	Reserve	T&D Duty	Account Svcs	Services	Service	Revenues	Chg
<p>Report 1: Embedded Expenses (Continued)</p> <p>Operational:</p>																
561	Level Expense	PSTPLY	\$268,459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	Student Expenses	Acct 302	\$541,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	OH Lines Expense	OSCVHD	\$4,424,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
564	OH Lines Expense	OSCVCD	\$593,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	Major OHM Expenses	OSCVMT	\$302,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566	Major OHM Expenses	OSCVMT	\$1,919,945	\$1,619,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567	Customer Installation	as Labor	\$614,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	Subtotal		\$6,006,878	\$1,018,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Supervision & Engineering	LRDSOP	\$2,359,016	\$342,621	\$0	\$189,113	\$0	\$0	\$399,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	Maintenance	on sub tot	\$2,511,250	\$445,022	\$0	\$389,118	\$0	\$0	\$799,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	Revs	on sub tot	\$475,710	\$0	\$0	\$39,903	\$0	\$0	\$38,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operations		\$14,045,892	\$1,865,875	\$0	\$1,199,434	\$0	\$0	\$1,208,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Maintenance															
569	Subtotal	Acct 302	\$1,002,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	OH Lines	DSCVHD	\$0,281,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	OH Lines	DSCVCD	\$272,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Lighting	Acct 373	\$728,403	\$0	\$0	\$728,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Subtotal		\$11,676,369	\$0	\$0	\$728,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Maintenance	on sub tot	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	Supervision & Engineering	LRDSMN	\$134,531	\$0	\$0	\$0	\$12,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Maintenance		\$11,835,027	\$0	\$0	\$741,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Distribution O&M		\$25,879,699	\$1,865,875	\$0	\$1,199,434	\$741,404	\$0	\$1,208,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601	Supervision	LRSCAC	\$38,242	\$0	\$0	\$0	\$0	\$0	\$0	\$12,340	\$4,373	\$3,205	\$19,100	\$0	\$0	\$0
602	Meter Reading Expenses	SR PY02	\$2,323,773	\$0	\$0	\$0	\$0	\$0	\$2,323,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0
603	Customer Records & Collection Expenses	SR PY03	\$6,235,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050,979	\$748,220	\$4,426,970	\$0	\$0	\$0
604	Uncollectible Accounts	direct	\$784,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$784,000	\$0	\$0	\$0	\$0	\$0
605	Maintenance Customer Accounts Expense	LRSCAC	\$528,939	\$0	\$0	\$0	\$0	\$0	\$0	\$197,754	\$73,291	\$31,750	\$303,099	\$0	\$0	\$0
sum	Total Customer Accounts Expense		\$10,011,072	\$0	\$0	\$0	\$0	\$0	\$0	\$2,533,077	\$1,821,843	\$263,183	\$4,752,169	\$0	\$0	\$0
607	Supervision	LRSCCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
608	Customer Assistance Expenses	LRSCCS	\$3,348,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,783,135	\$1,565,649	\$0
609	Information & Instructional Expenses	LRSCCS	\$87,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,844	\$41,230	\$0
610	Maintenance O&M Expenses	LRSCCS	\$3,769,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173,481	\$157,100	\$0
sum	Customer Service & Informational Expenses		\$3,769,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,964,440	\$1,764,877	\$0
611	Supervision	LRSCCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612	Demonstrating & Selling Expenses	LRSCCS	\$175,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
613	Advertising Expenses	LRSCCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616	Maintenance Sales Expenses	LRSCCS	\$203,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,820	\$96,075	\$0
sum	Total Sales Expenses		\$378,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129,360	\$119,291	\$0
607-616	Total CS & Sales Expenses		\$4,147,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,183,800	\$1,983,966	\$0
900-902																
	Total Administrative and General Expenses	LRSLBT	\$10,450,691	\$1,181,933	\$0	\$531,351	\$397,092	\$1	\$712,152	\$1,343,130	\$498,508	\$351,687	\$2,081,805	\$930,003	\$2,836,364	\$0
	Total Operations & Maintenance Expenses		\$68,270,800	\$5,027,808	\$0	\$1,737,715	\$1,099,493	\$2	\$1,801,862	\$3,879,107	\$2,420,343	\$1,153,070	\$8,634,164	\$3,115,893	\$2,860,353	\$0

O&M updated to settlement agreement

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Model populated with \$ from Case 00-CV-1273 Settlement Agreement Joint Proposal																						
Relief Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Power Supply Energy Related	Power Supply Substations	Transmission Lines	Common Substations	Transmission Lines	Specific Substations	Transmission Lines	General Substations	Distribution Substations	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Demand	Services Customer
40-410	Depreciation & Amortization Expenses																					
	Production:																					
	Hydro	file 33x	\$102,773	\$0	\$102,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Combustion Turbines	file 34x	\$104,370	\$104,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Production Plant		\$207,143	\$104,370	\$102,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transmission	TRPLTT	\$3,183,990	\$0	\$0	\$0	\$1,247,095	\$1,147,741	\$0	\$3,171	\$58	\$8,918	\$470,901	\$308,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution	DSPRIT	\$11,704,008	\$469	\$0	\$0	\$189,369	\$0	\$130	\$0	\$150,129	\$0	\$0	\$1,200,410	\$1,189,325	\$3,065,718	\$538,021	\$1,812,240	\$838,031	\$1,202,201	\$325,088	\$414,058
	General	GNRIT	\$485,100	\$10	\$0	\$0	\$53,227	\$5,852	\$3	\$15	\$2,383	\$34	\$2,197	\$42,917	\$30,802	\$118,455	\$0	\$0	\$24,382	\$51,209	\$0	\$0
	Common	CMPLTT	\$2,473,000	\$15,375	\$131,871	\$228	\$252,038	\$83,208	\$19	\$217	\$22,792	\$477	\$32,053	\$249,750	\$247,042	\$595,654	\$36,150	\$108,127	\$120,319	\$249,883	\$21,802	\$27,830
	Total Deprec & Amort Expenses		\$15,035,000	\$125,223	\$34,444	\$228	\$1,732,420	\$1,250,801	\$152	\$3,483	\$176,808	\$7,428	\$50,512	\$1,849,965	\$1,487,169	\$3,778,825	\$578,171	\$1,720,367	\$741,821	\$1,503,843	\$346,888	\$442,788
	Taxes Other than Income Taxes																					
	Property Taxes	PTDPLT	\$16,430,000	\$92,420	\$691,704	\$0	\$1,009,912	\$1,037,254	\$125	\$4,412	\$144,197	\$9,024	\$688,330	\$1,723,468	\$1,141,748	\$2,943,072	\$517,457	\$1,547,743	\$573,051	\$1,194,280	\$312,051	\$398,358
	Revenue Taxes	BSLRV	\$5,849,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Payroll Related Taxes	LADRT	\$2,891,000	\$14,215	\$487,207	\$638	\$203,863	\$38,609	\$12	\$38	\$15,736	\$191	\$8,451	\$188,187	\$199,083	\$464,151	\$0	\$0	\$95,540	\$201,404	\$0	\$0
	Other Taxes	LESUBT	\$2,125,000	\$11,837	\$122,133	\$450	\$148,818	\$28,180	\$0	\$43	\$11,050	\$96	\$8,189	\$122,760	\$145,314	\$338,833	\$0	\$0	\$69,743	\$147,023	\$0	\$0
	Total Other Taxes		\$27,335,533	\$128,472	\$881,144	\$1,088	\$2,282,383	\$1,684,036	\$146	\$4,913	\$170,345	\$8,852	\$688,509	\$2,814,335	\$1,488,123	\$3,746,045	\$517,457	\$1,547,743	\$738,333	\$1,502,687	\$312,051	\$398,358
	Summary of Revenues, Expense & Pretax Income																					
	Operating Revenues		\$155,824,339	\$0	\$0	\$83,700	\$419,560	\$181,383	\$0	\$0	\$1,822,321	\$0	\$0	\$185	\$202,165	\$400,247	\$0	\$0	\$91,609	\$178,018	\$0	\$0
	Expenses																					
	Operation & Maintenance		\$69,270,000	\$430,658	\$3,195,811	\$209,700	\$5,279,137	\$2,492,462	\$237	\$2,258	\$288,802	\$5,680	\$320,836	\$3,150,501	\$5,181,070	\$12,143,227	\$0	\$0	\$2,458,789	\$4,221,126	\$0	\$0
	Depreciation & Amortization		\$19,035,000	\$120,223	\$24,444	\$228	\$1,732,420	\$1,250,801	\$152	\$3,483	\$178,336	\$7,428	\$505,121	\$1,849,965	\$1,487,169	\$3,779,825	\$578,171	\$1,720,367	\$741,821	\$1,503,843	\$346,888	\$442,788
	Other Taxes		\$27,338,536	\$128,472	\$881,144	\$1,089	\$2,282,383	\$1,684,036	\$146	\$4,913	\$170,345	\$8,852	\$688,360	\$2,814,395	\$1,488,123	\$3,746,045	\$517,457	\$1,547,743	\$738,333	\$1,502,687	\$312,051	\$398,358
	PreTax Expenses		\$114,840,535	\$679,352	\$4,411,189	\$211,028	\$9,274,150	\$4,487,299	\$525	\$10,174	\$638,023	\$22,508	\$1,501,907	\$7,113,881	\$8,134,282	\$18,689,118	\$1,092,828	\$3,268,110	\$3,088,753	\$4,227,456	\$638,888	\$841,147
	PreTax Operating Income		\$41,083,804	(\$671,352)	(\$4,411,189)	(\$127,288)	(\$8,854,590)	(\$5,245,817)	(\$525)	(\$10,174)	\$1,284,298	(\$22,508)	(\$1,501,898)	(\$7,113,875)	(\$7,032,197)	(\$1,868,671)	(\$1,092,828)	(\$3,268,110)	(\$3,074,944)	(\$1,648,430)	(\$638,888)	(\$841,147)

Central Hudson Gas and Electric Corporation

Electric Department Embodied Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization

Model populated w/ \$ from Case 06-6-1273 Settlement Agreement Joint Proposal

Reflect

403-405	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Numbers	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Description	Mix Instrs	Installation on	Street & Tric	[owner'shp]	[MSP]	Mtr	Meter	Unmetered as	Priing/Midring	Customer	Competitive	Sales and	Revenue	Chg
Description	Costs & Pts	Plant	Lighting	Lighting	Meters	Services-Mtr	Reading	T&D Dtry	Roofing/Roofing	Account Svcs	Energy Services	Customer Services	Revenue	Chg
Description	Vector	Total System												
Depreciation & Amortization Expenses														
Product:														
Hydro	Ele 32c	\$102,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Combustion Turbines	Ele 34c	\$104,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant		\$207,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission	TRPLTT	\$3,183,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	DSPLTT	\$11,704,000	\$89,364	\$78,815	\$0	\$223,533	\$597,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	GNPLTT	\$485,189	\$44,356	\$0	\$24,101	\$13,632	\$0	\$27,188	\$0	\$0	\$0	\$0	\$0	\$0
Common	CMPLTT	\$3,473,000	\$152,949	\$5,698	\$79,301	\$59,854	\$12,828	\$122,708	\$189,758	\$70,204	\$26,391	\$312,351	\$194,198	\$111,804
Total Depr & Amort Expenses		\$19,235,000	\$285,749	\$81,113	\$103,482	\$297,150	\$701,774	\$145,895	\$189,758	\$70,324	\$39,994	\$312,351	\$124,188	\$111,894
Taxes Other Than Income Taxes														
Property Taxes	PTDPLT	\$18,430,000	\$85,808	\$72,974	\$0	\$214,687	\$660,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Taxes	BSLREV	\$5,849,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,849,535
Payroll Related Taxes	LABOR	\$2,811,000	\$173,806	\$0	\$94,440	\$53,415	\$0	\$106,526	\$201,269	\$74,268	\$52,638	\$311,492	\$130,113	\$125,109
Other Taxes	LSUBTY	\$2,125,000	\$128,877	\$0	\$69,940	\$38,262	\$0	\$77,763	\$148,681	\$54,434	\$38,424	\$227,342	\$101,551	\$91,269
Total Other Taxes		\$27,235,535	\$386,481	\$72,874	\$163,380	\$307,094	\$660,319	\$184,289	\$348,090	\$129,062	\$91,681	\$58,778	\$240,664	\$216,433
Summary of Revenues, Expense & Profit Income														
Operating Revenues		\$155,824,239	\$193	\$281,811	\$185	\$69	\$0	\$118	\$0	\$2,134,000	\$0	\$0	\$104,796	\$0
Expenses:														
Operation & Maintenance		\$69,270,000	\$3,027,808	\$0	\$1,737,765	\$1,099,495	\$2	\$1,808,682	\$3,878,607	\$2,420,549	\$1,153,079	\$8,834,164	\$3,113,603	\$2,800,353
Depreciation & Amortization		\$19,235,000	\$285,749	\$81,113	\$103,482	\$297,150	\$700,774	\$145,895	\$189,758	\$70,324	\$39,994	\$312,351	\$124,188	\$111,894
Other Taxes		\$27,235,535	\$386,481	\$72,874	\$163,380	\$307,094	\$660,319	\$184,289	\$348,090	\$129,062	\$91,681	\$58,778	\$240,664	\$216,433
Pre-Tax Expenses		\$114,840,530	\$3,899,898	\$154,087	\$2,004,627	\$1,703,739	\$1,361,994	\$2,142,047	\$4,416,653	\$2,719,673	\$1,277,124	\$7,685,290	\$3,478,683	\$3,128,685
Pre-Tax Operating Income		\$41,183,804	(\$3,699,859)	\$127,824	(\$2,004,522)	(\$1,703,680)	(\$1,361,994)	(\$2,142,929)	(\$4,416,653)	(\$485,673)	(\$1,277,124)	(\$7,685,290)	(\$3,373,888)	(\$3,128,685)

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part I: Classification and Functionalization

Model prepared as per Case 00-6-1273 Settlement Agreement Joint Proposal
 Ref/Acc
 Numbers

Description	Vector	Total System	Demand		Energy		Power Supply		Transmission		Substations		General		Distribution		Primary Lines		Line Transformers		Secondary Lines		Services		
			Demand	Capacity	Demand	Related	Production	Losses	Common	Specific	Subtrans	Substations	Lines	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer		
Development of Adjusted Taxable Income																									
Pre Tax Operating Income			\$41,183,864	(\$671,302)	(\$4,411,190)	(\$127,208)	(\$8,854,350)	(\$5,343,917)	(\$838)	(\$10,174)	\$1,286,208	(\$22,369)	(\$1,501,898)	\$7,113,075	(\$7,532,197)	(\$1,808,807)	(\$1,032,838)	(\$3,785,110)	(\$3,874,944)	(\$4,048,439)	(\$638,860)	(\$541,147)			
perpetual or SA-FTT Items, 10/1/01, data from Mary but NMP2 items not results in NMP2 but may impact IOP between cost classes																									
Additions to Income:																									
CH Depreciation																									
Transportation Depreciation																									
NYS Mortgage Taxes																									
Capitalized Interest																									
Computation Field																									
Mortgage Bond Redemption																									
Contrib to Aid of Const																									
Pension Items																									
Storm Demolition/Unsur																									
Meal Allowance																									
Total Additions																									
Deductions to Income:																									
CH Depreciation																									
Cost of Removal																									
Property Tax Excl NMP2																									
Pension Items																									
Injuries & Damages																									
Repair Allowance																									
Interest Expense																									
Total Deductions																									
Less: Unpaid Debt on Federal Bond																									
Adjusted Taxable Income																									
Calculation of Federal Income Tax																									
Calculated Income Tax on Adj Tax Inc @ Alternative Minimum Tax																									
Additional Accrual																									
Net Deferred Income Taxes (from below)																									
Total Federal Income Tax																									
Current Year's Tax Determined																									
CH Depreciation																									
Cost of Removal																									
Pension Items																									
Capitalized Interest																									
Repair Allowance																									
DU/SGO																									
Injuries & Damages																									
Total Prior Year's Deferrals																									
Taxes Deferred in Prior Years:																									
CH Depreciation																									
Cost of Removal																									
NYS Mortgage Taxes																									
Computation Costs																									
Mortgage Bond Redemption																									
Pension Items																									
Capitalized Interest																									
Repair Allowance																									
Contrib to Aid of Const																									
Total Prior Year's Deferrals																									

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ending June

Part 1: Classification and Functionalization

Model populated w \$66m Case 05-6-1273 Settlement Agreement Joint Proposal

Rate/Account Numbers	Description	Vector	Total System	Mz Instruct CTs & PEs	23	24	25	26	27	28	29	30	31	32	33	34	35
					Installation on Customer Premises	Street & Trench Lighting	Powerline (Meters)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)	Powerline (MSP)
Development of Adjusted Taxable Income																	
	PhyTas Operating Income		\$41,183,004	(\$3,699,650)	\$127,524	(\$2,004,522)	(\$1,703,860)	(\$1,360,094)	(\$2,142,829)	(\$4,418,853)	(\$4,955,875)	(\$1,277,124)	(\$7,685,259)	(\$3,373,858)	(\$3,128,455)	\$143,993,465	-
populated w SA FTI Items, 10/15/01, data from Mary bet NMP2 Reman nail Input (4)																	
Additions to Income:																	
	CH Depreciation		\$10,025,000	\$285,769	\$81,113	\$1,032,462	\$297,190	\$700,774	\$148,885	\$189,758	\$76,224	\$30,394	\$332,351	\$124,188	\$114,804	\$0	\$0
	Transportation Depreciation	DXTOT	\$2,436,000	\$39,574	\$10,200	\$13,241	\$39,226	\$63,581	\$10,183	\$34,294	\$5,000	\$3,966	\$39,879	\$15,804	\$14,294	\$0	\$0
	NYS Mortgage Taxes	NETPLT	\$40,000	\$469	\$155	\$150	\$545	\$1,346	\$236	\$347	\$128	\$57	\$571	\$227	\$204	\$0	\$0
	Capitalized Interest	RSTOT	\$453,000	\$454	\$1,203	\$1,301	\$4,209	\$14,815	\$2,795	\$4,207	\$1,774	\$775	\$7,000	\$2,850	\$2,850	\$0	\$0
	Compensation Paid	RSTOT	\$183,000	\$2,203	\$688	\$764	\$2,464	\$3,985	\$1,102	\$1,699	\$687	\$213	\$2,828	\$1,151	\$1,035	\$0	\$0
	Mortgage Bond Redemption	NETPLT	\$276,000	\$3,255	\$1,071	\$1,074	\$3,758	\$3,295	\$1,030	\$2,362	\$687	\$391	\$3,830	\$1,686	\$1,468	\$0	\$0
	Contrib In Aid of Const	DSUGD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Pension Items	LABOR	\$1,717,000	\$102,518	\$0	\$55,704	\$31,508	\$92,833	\$118,680	\$43,983	\$31,047	\$153,683	\$282,693	\$73,733	\$0	\$0	\$0
	Storm Damage/Returner	TNDPLT	\$500,000	\$2,728	\$2,309	\$0	\$6,852	\$21,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Meal Allowance	LABOR	\$291,000	\$17,275	\$0	\$2,441	\$5,340	\$10,849	\$20,114	\$7,454	\$5,362	\$31,133	\$13,937	\$12,967	\$0	\$0	\$0
	Total Additions		\$25,156,000	\$450,353	\$97,440	\$185,731	\$391,740	\$843,261	\$254,257	\$391,479	\$134,198	\$72,904	\$391,488	\$214,644	\$217,419	\$0	\$0
Deductions to Income:																	
	CH Depreciation	DXTOT	\$23,440,000	\$351,025	\$90,884	\$127,405	\$385,818	\$692,944	\$184,993	\$233,688	\$86,598	\$38,168	\$394,834	\$152,837	\$137,842	\$0	\$0
	Cost of Removal	TOTPLT	\$2,270,000	\$24,100	\$8,148	\$7,251	\$31,069	\$79,817	\$11,023	\$18,258	\$6,024	\$2,655	\$28,759	\$10,638	\$9,568	\$0	\$0
	Property Tax Excl NMP2	PTOTPLT	\$38,000	\$611	\$435	\$0	\$1,279	\$3,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Pension Items	LABOR	\$1,658,000	\$98,904	\$0	\$53,789	\$30,429	\$80,873	\$114,802	\$42,471	\$29,080	\$177,361	\$79,254	\$71,258	\$0	\$0	\$0
	Injuries & Damages	RSTOT	\$1,531,000	\$10,452	\$5,755	\$4,291	\$20,513	\$50,069	\$13,223	\$14,217	\$5,829	\$2,619	\$23,056	\$9,032	\$8,963	\$0	\$0
	Repair Allowance	LITIND	\$1,000,000	\$86,350	\$0	\$31,819	\$26,324	\$38,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest Expense	RSTOT	\$8,543,000	\$114,888	\$35,475	\$29,834	\$124,488	\$312,018	\$57,490	\$88,230	\$38,328	\$18,204	\$147,460	\$60,541	\$53,977	\$0	\$0
	Total Deductions		\$39,540,000	\$704,300	\$151,095	\$288,479	\$807,028	\$1,304,952	\$391,433	\$497,363	\$177,249	\$89,744	\$799,997	\$312,484	\$281,128	\$0	\$0
	Less: Debit Credit on Prepaid Items	RSTOT	\$112,000	\$1,348	\$421	\$468	\$1,508	\$3,883	\$875	\$1,040	\$426	\$192	\$1,731	\$705	\$634	\$0	\$0
	Adjusted Taxable Income		\$28,697,004	(\$3,848,896)	\$73,447	(\$2,105,790)	(\$1,999,478)	(\$1,690,749)	(\$2,276,789)	(\$4,522,777)	(\$529,154)	(\$1,294,259)	(\$7,885,432)	(\$3,445,212)	(\$3,192,647)	\$143,993,465	-
Calculation of Federal Income Tax																	
	Calculated Income Tax on Adj Tx Inc @ 35%		\$9,340,731	(\$1,382,111)	\$25,707	(\$737,085)	(\$672,187)	(\$584,762)	(\$798,873)	(\$1,593,222)	(\$185,204)	(\$452,990)	(\$2,782,901)	(\$1,205,804)	(\$1,117,428)	\$50,297,713	-
	Alternative Minimum Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Additional Annual	TXNC	\$43,000	(\$6,353)	\$118	(\$1,353)	(\$3,894)	(\$2,500)	(\$3,699)	(\$7,259)	(\$933)	(\$2,652)	(\$18,873)	(\$5,551)	(\$5,144)	\$222,006	-
	Net Deferred Income Taxes (Don't believe)	FIT Current Year	\$3,284,000	\$50,322	\$13,208	\$22,103	\$51,793	\$115,071	\$30,447	\$30,871	\$11,568	\$4,949	\$50,755	\$21,510	\$18,100	\$0	\$0
	Total Federal Income Tax		\$12,697,731	(\$1,332,152)	\$39,151	(\$718,235)	(\$623,228)	(\$569,841)	(\$770,995)	(\$1,599,940)	(\$174,636)	(\$450,135)	(\$2,771,619)	(\$1,191,295)	(\$1,104,471)	\$50,625,718	-
Current Year's Tax Deferrals:																	
	CH Depreciation	DXTOT	\$4,905,000	\$73,843	\$20,901	\$26,660	\$79,270	\$190,978	\$38,628	\$48,697	\$18,121	\$7,997	\$80,488	\$32,003	\$29,782	\$0	\$0
	Cost of Removal	TOTPLT	\$8,750,000	\$8,752	\$2,993	\$2,052	\$8,688	\$22,291	\$3,888	\$4,554	\$1,893	\$744	\$7,607	\$2,891	\$2,891	\$0	\$0
	Pension Items	LABOR	\$75,000	\$34,331	\$0	\$18,054	\$10,551	\$0	\$21,042	\$39,744	\$14,719	\$10,387	\$61,518	\$27,819	\$24,712	\$0	\$0
	Capitalized Interest	RSTOT	\$156,000	\$674	\$211	\$234	\$754	\$1,831	\$397	\$520	\$213	\$86	\$693	\$362	\$317	\$0	\$0
	Repair Allowance	LITIND	\$350,000	\$33,378	\$0	\$16,123	\$10,296	\$0	\$29,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Contrib In Aid of Const	DSUGD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Injuries & Damages	RSTOT	\$597,000	\$8,485	\$2,619	\$2,241	\$7,230	\$17,362	\$3,232	\$4,867	\$2,644	\$919	\$8,298	\$3,978	\$3,698	\$0	\$0
	Total Current Deferrals		\$7,147,000	\$195,298	\$26,895	\$47,895	\$114,050	\$222,362	\$58,782	\$70,702	\$29,142	\$150,684	\$68,194	\$59,550	\$53,500	\$0	\$0
Taxes Deferred in Prior Years:																	
	CH Depreciation	DXTOT	(\$2,118,000)	(\$31,814)	(\$9,030)	(\$11,518)	(\$33,079)	(\$78,811)	(\$18,887)	(\$21,124)	(\$7,229)	(\$3,450)	(\$34,771)	(\$18,826)	(\$12,434)	\$0	\$0
	Cost of Removal	TOTPLT	(\$689,000)	(\$6,041)	(\$2,293)	(\$1,818)	(\$7,773)	(\$20,032)	(\$2,783)	(\$4,075)	(\$1,510)	(\$688)	(\$6,707)	(\$2,687)	(\$2,389)	\$0	\$0
	NYS Mortgage Taxes	NETPLT	(\$13,000)	(\$182)	(\$50)	(\$51)	(\$177)	(\$437)	(\$77)	(\$113)	(\$42)	(\$15)	(\$155)	(\$74)	(\$69)	\$0	\$0
	Capitalization Costs	CWSP	(\$109,000)	(\$369)	(\$454)	\$0	(\$1,229)	(\$4,375)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Mortgage Bond Redemption	NETPLT	(\$91,000)	(\$1,087)	(\$333)	(\$354)	(\$1,239)	(\$3,042)	(\$837)	(\$789)	(\$292)	(\$1,229)	(\$518)	(\$454)	(\$454)	\$0	\$0
	Pension Items	LABOR	(\$61,000)	(\$35,894)	\$0	(\$18,498)	(\$11,023)	\$0	(\$21,992)	(\$4,541)	(\$15,395)	(\$10,887)	(\$44,299)	(\$20,721)	(\$25,830)	\$0	\$0
	Capitalized Interest	RSTOT	(\$42,000)	(\$409)	(\$138)	(\$173)	(\$589)	(\$1,274)	(\$259)	(\$350)	(\$163)	(\$72)	(\$649)	(\$294)	(\$294)	\$0	\$0
	Repair Allowance	LITIND	(\$240,000)	(\$2,884)	\$0	(\$12,494)	(\$7,333)	\$0	(\$14,025)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Contrib In Aid of Const	DSUGD	(\$78,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Prior Years' Deferrals		(\$3,893,000)	(\$38,191)	(\$12,367)	(\$43,847)	(\$82,217)	(\$107,291)	(\$58,335)	(\$68,031)	(\$25,229)	(\$15,202)	(\$107,909)	(\$46,069)	(\$41,430)	\$0	\$0
	Net Deferred Income Taxes		\$3,284,000	\$58,322	\$13,208	\$22,108	\$51,793	\$115,071	\$30,447	\$30,871	\$11,568	\$4,949	\$50,755	\$21,510	\$18,100	\$0	\$0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 15: Classification and Functionalization Market populated w/ \$ from Case 90-E-1273 Settlement Agreement J&T Prepara Ref/Act Numbers	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Rate Base:																						
1	Plant In Service	\$825,225,002	\$2,400,868	\$25,844,707	\$5,377	\$49,029,037	\$54,783,051	\$4,270	\$150,318	\$5,987,849	\$377,874	\$22,321,129	\$42,822,819	\$42,822,819	\$11,141,872	\$17,862,972	\$53,425,133	\$21,862,557	\$44,105,130	\$10,773,040	\$13,751,801	
2	Less Acc Accumulated Depreciation	\$245,099,000	\$1,000,000	\$14,288,365	\$1,420	\$24,722,564	\$18,602,675	\$1,244	\$54,061	\$2,185,030	\$117,269	\$2,027,793	\$24,570,338	\$17,238,085	\$44,169,562	\$7,402,260	\$22,140,716	\$8,636,914	\$17,456,947	\$4,484,070	\$5,939,362	
3	Net Plant In Service	\$580,126,002	\$1,400,868	\$11,456,342	\$3,957	\$24,306,473	\$35,180,376	\$3,026	\$96,257	\$3,802,819	\$260,605	\$20,293,336	\$18,292,481	\$18,584,734	\$27,672,310	\$10,458,910	\$31,285,417	\$13,225,643	\$26,648,183	\$6,288,970	\$8,812,439	
4	CWIP	\$23,327,000	\$194,785	\$1,233,189	\$0	\$4,004,984	\$2,877,278	\$222	\$7,398	\$257,074	\$17,158	\$1,164,319	\$3,072,592	\$2,035,591	\$3,264,837	\$22,551	\$2,758,310	\$1,921,832	\$2,057,811	\$550,378	\$710,192	
5	Working Capital	\$23,507,000	\$118,194	\$657,341	\$739	\$2,410,459	\$1,745,528	\$139	\$4,163	\$162,878	\$8,162	\$917,020	\$1,919,023	\$1,701,414	\$4,220,288	\$436,947	\$1,704,035	\$636,193	\$1,708,260	\$263,353	\$336,137	
6	Deferred Charges	\$17,269,000	\$89,560	\$726,298	\$0	\$2,038,472	\$1,704,655	\$133	\$4,710	\$163,918	\$10,273	\$959,510	\$1,639,058	\$1,218,718	\$3,141,183	\$352,342	\$1,862,038	\$811,084	\$1,232,077	\$333,120	\$425,214	
7	Accumulated DIT	\$(64,454,000)	\$(825,727)	\$(3,884,364)	\$(345)	\$(7,303,809)	\$(5,832,140)	\$(233)	\$(18,132)	\$(818,607)	\$(35,194)	\$(2,395,597)	\$(7,139,782)	\$(4,982,211)	\$(12,736,669)	\$(1,608,870)	\$(3,296,149)	\$(2,454,948)	\$(3,017,264)	\$(1,290,872)	\$(1,655,410)	
8	Customer Advances	\$(893,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(87,294)	\$(371,483)	\$0	\$(50,919)	\$(67,252)	\$0	\$0	
9	Capitalization Adjustment	\$(2,217,000)	\$(11,207)	\$(58,900)	\$(37)	\$(378,341)	\$(296,318)	\$(29)	\$(89)	\$(26,178)	\$(1,773)	\$(10,870)	\$(317,735)	\$(220,011)	\$(590,140)	\$(84,661)	\$(263,135)	\$(109,367)	\$(223,049)	\$(51,720)	\$(80,018)	
10	Total Rate Base	\$380,215,002	\$1,334,413	\$10,234,614	\$4,315	\$44,479,439	\$35,257,858	\$2,645	\$36,832	\$3,933,958	\$209,591	\$14,241,858	\$37,525,115	\$26,072,457	\$46,282,562	\$11,187,842	\$33,493,270	\$12,596,238	\$26,432,614	\$4,112,710	\$7,602,629	
Operating Revenues:																						
11	Delivery Service Revenues	\$149,843,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Interdepartmental Revenues	\$63,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Other Revenues	\$5,057,278	\$0	\$0	\$0	\$418,500	\$181,303	\$0	\$0	\$1,822,321	\$0	\$0	\$168	\$202,165	\$400,247	\$0	\$0	\$91,809	\$179,818	\$0	\$0	\$0
14	Total Operating Revenues	\$155,824,338	\$0	\$0	\$0	\$63,760	\$418,560	\$181,303	\$0	\$0	\$1,822,321	\$0	\$0	\$168	\$202,165	\$400,247	\$0	\$0	\$91,809	\$179,818	\$0	\$0
Operating Expenses:																						
15	Operation and Maintenance	\$68,270,000	\$430,856	\$3,195,611	\$208,709	\$5,278,137	\$2,492,482	\$237	\$2,258	\$28,928	\$3,000	\$399,638	\$3,150,591	\$5,181,670	\$12,143,227	\$0	\$0	\$2,488,789	\$5,221,128	\$0	\$0	\$0
16	Depreciation and Amortization	\$10,025,000	\$10,223	\$234,444	\$228	\$1,732,420	\$1,250,801	\$132	\$3,463	\$176,838	\$7,426	\$253,121	\$1,914,965	\$1,487,169	\$3,778,035	\$578,131	\$1,729,287	\$741,031	\$1,202,848	\$348,868	\$442,788	
17	Taxes Other than Income	\$27,329,338	\$129,472	\$1,881,144	\$1,080	\$2,287,828	\$1,984,038	\$146	\$4,313	\$170,385	\$1,852	\$668,860	\$2,014,305	\$1,498,123	\$3,748,065	\$517,457	\$1,547,743	\$738,333	\$1,202,807	\$312,081	\$388,358	
18	Federal Income Tax	\$12,867,731	\$(238,142)	\$(1,645,718)	\$(44,744)	\$(3,387,663)	\$(2,963,282)	\$(200)	\$(4,170)	\$438,747	\$(8,154)	\$(810,239)	\$(2,883,890)	\$(2,498,725)	\$(7,822,729)	\$(433,259)	\$(1,295,891)	\$(14,13,842)	\$(2,838,940)	\$(269,025)	\$(320,800)	
19	Total Operating Expenses	\$127,308,277	\$433,254	\$2,776,489	\$164,282	\$5,848,487	\$3,744,217	\$336	\$4,804	\$1,074,770	\$19,284	\$848,571	\$4,439,961	\$5,237,839	\$15,544,235	\$638,372	\$1,872,218	\$2,322,912	\$3,348,917	\$442,243	\$514,341	
20	Net Operating Income	\$28,516,072	\$(433,254)	\$(2,178,488)	\$(82,522)	\$(3,468,927)	\$(3,142,833)	\$(333)	\$(4,044)	\$847,550	\$(13,294)	\$(645,661)	\$(4,428,735)	\$(5,035,473)	\$(12,246,678)	\$(649,372)	\$(1,872,218)	\$(2,461,103)	\$(5,109,699)	\$(442,843)	\$(514,441)	
21	Rate of Return by Function	7.50%	-32.42%	-27.07%	-1912.62%	-12.29%	-10.93%	-12.59%	-6.25%	27.39%	-6.30%	-6.21%	-11.00%	-11.00%	-10.31%	-18.20%	-5.99%	-5.69%	-16.84%	-18.38%	-8.59%	-8.39%

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part I: Classification and Functionalization

Model populated as 5 from Case 09-6-1273 Settlement Agreement

Rate/Account Number	Description	Variable	Total System	Classification										Competitive Services	Sales and Customer Service	Revenues	Chk				
				1	2	3	22	23	24	25	26	27	28					29	30	31	32
				Rate	Costs & P&G	Customer Premises Plan	Customer Expenses	Street & T&E	Intervent	MISC	M&S	Meter Reading	Uncollectible T&D Chrg	Pending/Retiring	Marketing	Customer Account Svcs	Energy Services	Customer Service			
Summary, Classification & Functionalization																					
1	Rate Base:																				
1	Plant in Service		\$825,225,092	\$8,837,773	\$2,518,116	\$1,097,201	\$8,560,754	\$22,011,476	\$3,033,979	\$4,477,310	\$1,693,293	\$791,300	\$7,369,954	\$2,830,420	\$2,835,430	\$2,835,430	\$0	\$0	\$0	\$0	
2	Less Acc Accumulated Depreciation		\$243,039,000	\$2,191,800	\$1,044,048	\$516,444	\$3,394,776	\$8,222,439	\$791,600	\$1,182,273	\$438,191	\$193,107	\$1,948,104	\$773,804	\$826,009	\$826,009	\$0	\$0	\$0	\$0	
3	Net Plant in Service		\$582,186,092	\$6,645,973	\$1,474,068	\$1,478,757	\$5,165,978	\$13,789,037	\$2,242,379	\$3,295,037	\$1,255,102	\$598,193	\$5,421,850	\$2,056,616	\$1,999,021	\$1,999,021	\$0	\$0	\$0	\$0	
4	CVIP		\$70,327,000	\$152,978	\$130,938	\$0	\$382,743	\$1,177,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	Working Capital		\$23,597,000	\$503,780	\$61,278	\$347,000	\$337,811	\$57,430	\$257,728	\$592,683	\$344,852	\$184,375	\$973,735	\$443,658	\$306,096	\$306,096	\$0	\$0	\$0	\$0	
6	Deferred Charges		\$17,559,000	\$9,550	\$77,094	\$0	\$226,160	\$70,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Accumulated DIT		\$98,484,000	\$561,174	\$389,233	\$125,870	\$883,200	\$2,094,808	\$182,187	\$287,237	\$106,378	\$41,883	\$472,482	\$188,853	\$188,853	\$188,853	\$0	\$0	\$0	\$0	
8	Customer Advances		\$603,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Capitalization Adjustment		\$24,217,000	\$78,790	\$1,259,941	\$15,443	\$48,810	\$165,207	\$18,200	\$20,874	\$12,243	\$5,503	\$41,913	\$20,949	\$18,200	\$18,200	\$0	\$0	\$0	\$0	
10	Total Rate Base		\$340,215,092	\$4,877,419	\$1,429,940	\$1,587,059	\$5,119,176	\$12,454,311	\$2,290,839	\$3,520,807	\$1,447,372	\$650,383	\$5,875,392	\$2,192,165	\$2,151,258	\$2,151,258	\$0	\$0	\$0	\$0	
Operating Revenues:																					
11	Delivery Service Revenues		\$149,843,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,843,000	
12	Interdepartmental Revenues		\$83,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Other Revenues		\$5,897,378	\$103	\$281,811	\$165	\$58	\$0	\$118	\$0	\$2,134,000	\$0	\$0	\$194,785	\$0	\$0	\$194,785	\$0	\$0	\$194,785	
14	Total Operating Revenues		\$155,828,238	\$103	\$281,811	\$165	\$58	\$0	\$118	\$0	\$2,134,000	\$0	\$0	\$194,785	\$0	\$0	\$194,785	\$0	\$0	\$194,785	
Operating Expenses:																					
15	Operation and Maintenance		\$68,270,000	\$3,027,808	\$0	\$1,737,785	\$1,099,496	\$2	\$1,808,882	\$3,879,007	\$2,428,349	\$1,155,070	\$6,834,184	\$3,113,803	\$2,800,353	\$0	\$0	\$0	\$0	\$0	
16	Depreciation and Amortization		\$19,026,000	\$263,789	\$81,113	\$103,462	\$297,150	\$70,774	\$149,895	\$159,756	\$70,251	\$30,594	\$312,351	\$124,786	\$111,894	\$0	\$0	\$0	\$0	\$0	
17	Taxes Other than Income		\$27,326,238	\$26,491	\$72,374	\$183,360	\$87,094	\$80,319	\$18,289	\$340,090	\$126,682	\$91,091	\$298,775	\$201,984	\$216,438	\$5,849,558	\$0	\$0	\$0	\$0	
18	Federal Income Tax		\$12,687,731	\$1,332,152	\$38,151	\$718,250	\$622,520	\$533,541	\$770,095	\$1,559,840	\$174,489	\$450,135	\$2,144,810	\$1,191,250	\$1,194,711	\$50,829,718	\$0	\$0	\$0	\$0	
19	Total Operating Expenses		\$127,389,287	\$3,287,735	\$183,238	\$1,286,234	\$1,880,211	\$432,433	\$1,372,834	\$2,859,313	\$2,445,187	\$826,389	\$4,979,471	\$2,287,414	\$2,287,414	\$58,479,254	\$0	\$0	\$0	\$0	
20	Net Operating Income		\$28,516,072	\$1,589,704	\$146,702	\$1,286,229	\$1,880,152	\$432,433	\$1,372,834	\$1,661,496	\$1,002,185	\$823,994	\$905,921	\$3,905,921	\$1,914,751	\$1,914,751	\$53,399,534	\$0	\$0	\$0	\$0
21	Rate of Return by Function		7.20%	-61.72%	8.18%	-81.04%	-21.10%	-8.02%	-50.83%	-30.91%	-21.50%	-127.15%	-64.80%	-91.24%	-94.85%						

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part II: Embedded and Functionalization		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Model populated as of 11/04/04 09:45:10/3 Settlement Agreement Jailed Progress																		
Account Number	Description	Factor	Total System	NO Inflation CTA & PTA	Inflation on Other	Plant & T&E	Property	DEPF	DESP	Unrecovered	Physical	Customer	Competitive	Sales and				
Number						Life/yr	Value	NO-Residual	Residual	T&E Degr	Residual/yr	Account	Service	Residual		Revenue	Chg	
Labor (G&M updated to 20 settlement agreement)																		
Production:																		
535-29	Hydro Operations	Die 32a	\$198,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
541-45	Hydro Maintenance	Die 32a	\$311,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other:																	
PY547	Turbine Fuel Labor	Direct	\$4,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY548	Generating Expense	Die 34a	\$30,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY549	Miscellaneous	Die 34a	\$1,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Other		\$14,405															
PY548B	Supervision & Engineering	LSOTCP	\$4,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
551-557	Other		\$1,138,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Production Labor		\$1,858,805															
Transmission:																		
Operations:																		
PY562	Station Expense	Acct 303	\$440,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY563	OH Lines	TROWHD	\$58,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$504,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY568	Miscellaneous	Subtotal	\$364,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY568B	Supervision & Engineering	Subtotal	\$507,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operations		\$1,457,491															
Maintenance:																		
PY570	Station Equipment	Acct 303	\$434,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY571	OH Lines	TROWHD	\$38,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY572	UG Lines	TROWHD	\$30,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$493,392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY568B	Supervision & Engineering	Subtotal	\$111,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Maintenance		\$605,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transmission Labor		\$2,062,712															
Distribution:																		
Operations:																		
PY581	Load Dispatch	PSTPLT	\$254,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY582	Station Expense	Acct 302	\$427,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY583	OH Lines Expense	DSROWHD	\$2,630,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY584	UG Lines Expense	DSUGD	\$110,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY590	Meter Expenses, avoidable	Acct 308	\$505,203	\$0	\$0	\$0	\$0	\$1	\$598,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY598	Meter Expenses, unavoidable	DS379-12	\$97,121	\$97,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY597	Customer Installations	direct	\$297,471	\$297,471	\$0	\$0	\$1	\$598,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$5,817,519	\$97,121	\$0	\$297,471	\$0	\$1	\$598,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY596	Miscellaneous	on sub tot	\$1,833,261	\$308,006	\$0	\$168,272	\$0	\$0	\$187,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY595B	Supervision & Engineering	on sub tot	\$1,735,835	\$289,754	\$0	\$187,441	\$0	\$0	\$177,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operations		\$9,297,675	\$1,588,681	\$0	\$851,385	\$0	\$1	\$560,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance:																		
PY592	Station Equipment	Acct 302	\$739,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY593	OH Lines	DSROWHD	\$3,473,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY594	UG Lines	DSUGD	\$176,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY598	Lighting	Acct 373	\$489,880	\$0	\$0	\$469,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$4,888,744	\$0	\$0	\$469,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY598	Miscellaneous	on sub tot	\$38	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY595B	Supervision & Engineering	on sub tot	\$119,864	\$0	\$0	\$0	\$11,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Maintenance		\$4,908,606	\$0	\$0	\$481,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Distribution Labor		\$14,272,111	\$1,588,681	\$0	\$851,385	\$461,542	\$1	\$960,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Electric Department Estimated Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functional District		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Model prepared in E from Case 90-0-1773 Settlement Agreement Joint Proposal																						
Functional District		General Demand	General Demand	Energy Related	Power Supply Transmission Substations	Power Supply Transmission Lines	General Transmission Substations	General Transmission Lines	Special Transmission Substations	General Substation	Distribution Substations	Primary Lines General	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Demand	Services Customer			
Number	Description	Factor	Total System	Capacity	Generator	Substation	Substation	Line	Substation	Line	Substation	Line	Substation	Line	Line	Line	Line	Line	Line	Line	Line	Line
PY002	Labor (comprised of O&M)	direct	\$1,803,714																			
PY003	meter Reading	direct	\$3,761,100																			
PY004	Customer Records & Collections	direct	\$0																			
PY005	Unexcused Absence	direct	\$0																			
PY005	Miscellaneous Customer Accounting	split	\$198,700																			
	Total Direct Labor	sub tot	\$5,763,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY001	Supervision	on sub tot	\$85,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Base	Total Customer Accounts Labor		\$5,763,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PY010	Customer Assistance	split	\$1,671,444																			
PY011	Information & Advertising	direct	\$0																			
PY012	Miscellaneous Customer Service	split	\$510,261																			
	Total Direct Labor		\$2,361,955																			
PY009	Supervision		\$0																			
Base	Total Customer Service Labor		\$2,361,955																			
Base	Subtotal O&M Labor		\$8,125,469	\$148,164	\$1,508,293	\$3,678	\$1,537,848	\$348,007	\$112	\$528	\$130,497	\$1,104	\$78,187	\$1,510,043	\$1,794,575	\$4,184,452	\$0	\$0	\$981,200	\$1,815,678	\$0	\$0
Total Administrative and General Expenses (070-032)		LRSLBT	\$11,753,022	\$85,489	\$175,495	\$2,542	\$123,087	\$195,658	\$50	\$236	\$61,117	\$230	\$34,121	\$978,988	\$803,708	\$1,874,028	\$0	\$0	\$365,737	\$813,189	\$0	\$0
Total O&M Labor			\$27,998,000	\$211,653	\$2,183,788	\$8,218	\$2,660,935	\$503,664	\$162	\$762	\$197,585	\$1,715	\$110,307	\$2,155,068	\$2,598,283	\$6,058,480	\$0	\$0	\$1,347,938	\$2,628,857	\$0	\$0
PTDOSP	prev labor passed by prev plant	PRPLTY	\$1,639,805	\$194,790	\$1,465,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRDOSP	trans labor passed by transco plant	TRPLTY	\$2,059,882	\$0	\$0	\$0	\$67,400	\$242,903	\$0	\$2,601	\$30	\$4,475	\$304,681	\$198,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DTRDOSP	dist labor passed by distco plant	DSPLTY	\$14,379,011	\$578	\$0	\$0	\$221,501	\$0	\$160	\$0	\$164,359	\$0	\$0	\$1,858,360	\$1,480,541	\$3,784,827	\$981,840	\$1,970,899	\$728,051	\$1,478,530	\$398,219	\$20,587
CTDOSP	net cost cost labor + cost vary labor	SLM + TRCO&B	\$8,190,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$26,242,976	\$165,953	\$1,465,015	\$0	\$1,028,939	\$742,908	\$160	\$2,601	\$184,389	\$4,475	\$304,681	\$1,858,362	\$1,480,541	\$3,784,827	\$981,840	\$1,970,899	\$730,056	\$1,478,530	\$398,219	\$20,587
renc TRCO&B used to pass COMMON TRANSPORTATION plans per labor sub-tot																						

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functional Location		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Model as populated w/ \$ from Case 00-40-1273 Settlement Agreement Joint Proposal																	
Ref/Code	Description	Value	Total System	Mr Indus CTA & PTA	Installation on Customer Premises Plant Expense	Street & Tilt Lighting	[overhead] Meters	[MSP] Mr Svcs-Mts	[MDSPP] Meter Reading	Utilities on T&D Dtry	Bldg Wiring/Wiring/Roofing	Customer Account Svcs	Comprehensive Energy Services	Safety and Customer Service	Revenues	Chg	
PY000	Labor Department of the Co	Direct	\$1,802,714							\$1,802,714							
PY002	Water Reading	Direct	\$3,781,191														
PY004	Unrecoverable Accounts	Direct	\$0														
PY008	Non-Revenue Customer Accounting	Direct	\$168,736														
	Total O&M Labor	Sub Tot	\$5,752,636	\$0	\$0	\$0	\$0	\$0	\$0	\$1,802,714	\$638,403	\$451,343	\$2,870,448	\$0	\$0	\$0	\$0
PY001	Supplies	on sub tot	\$39,409	\$0	\$0	\$0	\$0	\$0	\$0	\$11,210	\$4,155	\$2,833	\$17,351	\$0	\$0	\$0	\$0
Sum	Total Customer Accounts Labor		\$3,781,191	\$0	\$0	\$0	\$0	\$0	\$0	\$1,813,925	\$672,241	\$474,523	\$2,887,799	\$0	\$0	\$0	\$0
PY003	Customer Assistance	Direct	\$1,871,414											\$965,215	\$380,128		
PY011	Information & Advertising	Direct	\$0											\$0	\$0		
PY012	Non-Revenue Customer Service	Direct	\$310,681											\$283,805	\$341,748		
	Total O&M Labor	Sub Tot	\$2,182,095											\$1,254,120	\$1,127,875		
PY009	Supplies	Sub	\$0											\$0	\$0		
Sum	Total Customer Service Labor		\$2,182,095											\$1,254,120	\$1,127,875		
Sum	Subtotal O&M Labor		\$7,934,731	\$1,368,081	\$0	\$851,305	\$481,342	\$1	\$980,348	\$1,813,925	\$672,241	\$474,523	\$2,887,799	\$1,254,120	\$1,127,875	\$0	\$0
Total Administrative and General Expenses (00-002)		UB/MT	\$11,750,000	\$701,734	\$0	\$361,298	\$215,681	\$0	\$430,096	\$812,373	\$301,069	\$212,517	\$1,257,383	\$581,683	\$505,123	\$0	\$0
Total O&M Labor			\$7,934,731	\$2,069,815	\$0	\$1,232,603	\$697,023	\$1	\$1,380,444	\$2,626,298	\$973,307	\$687,040	\$4,064,889	\$1,815,733	\$1,632,998	\$0	\$0
PTRNSP	prod labor passed by prod plant	PRPLTT	\$1,659,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRNSP	trans labor passed by trans plant	TRPLTT	\$2,561,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTRNSP	o&m labor passed by o&m plant	OSPLTT	\$14,273,011	\$109,767	\$93,350	\$0	\$274,831	\$644,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CTRNSP	net cust acct labor + cust serv labor	SUM = TRC045	\$4,190,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,813,925	\$672,241	\$474,523	\$2,887,799	\$1,254,120	\$1,127,875	\$0	\$0
	TRC045		\$28,242,978	\$109,767	\$93,350	\$0	\$274,831	\$644,631	\$0	\$1,813,925	\$672,241	\$474,523	\$2,887,799	\$1,254,120	\$1,127,875	\$0	\$0

note: TRC045 used to pass COMMON TRANSPORTATION plant per se

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Rel/Acc't Numbers	Description	Factor	2 Total System	3 Demand Capacity	4 Demand Generation	5 Energy Related	6 Power Supply Substations	7 Transmission Lines	8 Common Transmission Substations	9 Transmission Lines	10 Specific Transmission Substations	11 Transmission Lines	12 General Subtransmission	13 Distribution Substations	14 Primary Lines Demand	15 Customer	16 Line Transformers Demand	17 Customer	18 Secondary Lines Demand	19 Customer	20 Services Demand	21 Customer
Levelized Revenue Requirement development patterned after Coopers & Lybrand ECOST model																						
Development of Revenue Requirement																						
1	Rate Base by Function		\$380,215,002	-\$1,336,413	\$10,234,014	\$4,315	\$44,479,439	\$35,257,988	\$2,663	\$96,052	\$3,093,998	\$209,591	\$14,261,958	\$37,532,915	\$28,072,687	\$68,202,562	\$11,187,882	\$33,483,570	\$12,999,338	\$26,382,014	\$8,112,710	\$7,802,825
2	Net Operating Income		\$28,516,072	(\$433,204)	(\$2,770,480)	(\$82,522)	(\$5,488,927)	(\$3,182,835)	(\$336)	(\$6,004)	\$847,550	(\$13,204)	(\$885,891)	(\$4,429,795)	(\$5,035,473)	(\$12,248,078)	(\$859,372)	(\$1,972,218)	(\$2,481,103)	(\$5,108,499)	(\$402,843)	(\$514,341)
3	ROR - percentage		7.50%	-32.42%	-27.07%	-1912.62%	-12.29%	-9.03%	-12.59%	-0.23%	27.59%	-3.30%	-5.21%	-11.89%	-19.31%	-18.50%	-8.89%	-5.89%	-18.94%	-19.38%	-6.59%	-6.59%
4	Op Inc @ Sys Avg ROR		\$28,516,072	\$100,231	\$787,550	\$324	\$3,335,852	\$2,844,343	\$200	\$7,204	\$232,049	\$15,719	\$1,083,645	\$2,818,483	\$1,855,446	\$4,965,183	\$839,090	\$2,509,763	\$974,723	\$1,977,147	\$458,452	\$585,198
5	differential for return	RTNMOV	\$0	\$333,435	\$3,538,030	\$42,845	\$8,002,879	\$5,627,177	\$535	\$13,208	(\$615,501)	\$28,923	\$1,955,508	\$7,248,258	\$8,990,919	\$17,211,281	\$1,498,482	\$4,481,981	\$3,435,825	\$7,088,848	\$861,398	\$1,099,538
6	differential for revenue tax	GRTMOV	\$0	\$33,421	\$221,889	\$5,191	\$551,528	\$365,091	\$34	\$828	(\$38,983)	\$1,812	\$122,519	\$454,001	\$438,003	\$1,078,340	\$93,883	\$280,810	\$215,265	\$444,001	\$53,969	\$68,889
7	differential for Fed Income tax	FTXMOV	\$0	\$289,274	\$1,918,619	\$44,928	\$4,773,665	\$3,159,988	\$290	\$7,182	(\$33,777)	\$15,685	\$1,060,441	\$3,929,534	\$3,791,067	\$8,333,401	\$812,593	\$2,430,509	\$1,863,195	\$3,842,979	\$467,122	\$598,282
8	differential for Revenue	REVMOV	\$0	\$856,130	\$5,678,317	\$132,982	\$14,128,073	\$9,352,257	\$859	\$21,198	(\$987,841)	\$46,420	\$3,138,468	\$11,829,793	\$11,219,990	\$27,823,002	\$2,404,838	\$7,193,301	\$5,514,288	\$11,373,828	\$1,382,487	\$1,764,688
9	Revenue Requirement for Equalized Return Plus Other Rates	REVMVD	\$148,843,000	\$856,130	\$5,678,317	\$132,982	\$14,128,073	\$9,352,257	\$859	\$21,198	(\$987,841)	\$46,420	\$3,138,468	\$11,829,793	\$11,219,990	\$27,823,002	\$2,404,838	\$7,193,301	\$5,514,288	\$11,373,828	\$1,382,487	\$1,764,688
10	Less: Revenue Tax for Equalized Return	RTXMOV	\$5,849,535	\$33,421	\$221,889	\$5,191	\$551,528	\$365,091	\$34	\$828	(\$38,983)	\$1,812	\$122,519	\$454,001	\$438,003	\$1,078,340	\$93,883	\$280,810	\$215,265	\$444,001	\$53,969	\$68,889
11	Less: Total Other Tax for Equalized Return	TXOMVD	\$27,335,535	\$153,894	\$1,202,815	\$6,280	\$2,814,121	\$2,028,127	\$180	\$5,341	\$131,822	\$11,864	\$792,469	\$2,468,308	\$1,824,128	\$4,824,408	\$611,340	\$1,828,553	\$983,568	\$1,948,688	\$386,050	\$487,248
13	Less: Income Tax for Equalized Return	FTXMOV	\$12,567,731	\$51,126	\$277,500	\$182	\$1,388,002	\$1,098,008	\$91	\$2,983	\$104,871	\$8,530	\$444,404	\$1,245,654	\$894,343	\$2,310,608	\$378,337	\$1,134,618	\$449,533	\$904,039	\$211,098	\$289,458
14	Operating Expenses for Equalized Return	OPXMOV	\$127,308,267	\$755,899	\$4,810,768	\$216,398	\$11,211,681	\$8,889,297	\$859	\$13,994	\$702,430	\$30,701	\$2,088,830	\$8,813,518	\$9,468,708	\$23,058,068	\$1,585,848	\$4,683,838	\$4,831,372	\$9,578,497	\$924,034	\$1,178,492
15	Income for Equalized Return	INCMVD	\$22,618,493	\$100,231	\$787,550	\$324	\$2,818,362	\$2,482,980	\$200	\$7,204	(\$1,890,272)	\$15,719	\$1,083,636	\$2,818,277	\$1,753,281	\$4,584,938	\$839,090	\$2,509,763	\$882,914	\$1,788,130	\$458,452	\$585,198
16	ROR at Equalized Return	RORMVD	5.9489%	7.5000%	7.5000%	7.5000%	6.5867%	7.0423%	7.4995%	7.4399%	-54.6307%	7.4999%	7.4999%	7.4999%	6.7246%	6.8954%	7.5000%	7.5000%	6.7886%	6.8209%	7.5000%	7.5000%
17	Target ROR: set to Realized or Desired RO target	target	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%
18	Required Return @ COS	RTNREQ	\$28,516,072	\$100,231	\$787,550	\$324	\$3,335,852	\$2,844,343	\$200	\$7,204	\$232,049	\$15,719	\$1,083,645	\$2,818,483	\$1,855,446	\$4,965,183	\$839,090	\$2,509,763	\$974,723	\$1,977,147	\$458,452	\$585,198
19	Increased Return to COS	INCRET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Increased Rev Tax to COS	INCRTX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Increased FIT	INCFIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Increased Rev Req to cover tax	INCREV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	plus: Retail Sales Revenue	SLSREV	\$148,843,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Revenue Required from Rates	RTRVRQ	\$143,993,465	\$822,709	\$5,456,849	\$127,771	\$13,576,544	\$8,987,188	\$826	\$20,371	(\$348,278)	\$44,858	\$3,015,947	\$11,175,792	\$10,781,966	\$28,544,652	\$2,311,054	\$6,912,491	\$5,299,020	\$10,829,625	\$1,328,517	\$1,635,738
25	Total Revenue Requirement with GRT	REVREQ	\$149,843,000	\$856,130	\$5,678,317	\$132,982	\$14,128,073	\$9,352,257	\$859	\$21,198	(\$987,841)	\$46,420	\$3,138,468	\$11,829,793	\$11,219,990	\$27,823,002	\$2,404,838	\$7,193,301	\$5,514,288	\$11,373,828	\$1,382,487	\$1,764,688
revenue taxes over Delivery Service Rev		rvbxt	0.039038																			
FIT paid / adjusted taxable income		fvbxt	0.369982																			
		fvbxt	0.331611																			
		fvbxt	0.337885																			
		fvbxt	0.273077																			
		fvbxt	0.062653																			
		fvbxt	0.542285																			
		fvbxt	0.336337																			
		fvbxt	0.234825																			
		fvbxt	0.082498																			
		fvbxt	0.538462																			

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Ref/Account Numbers	Description	Vector	Total System	My Instrns CTS & P1s	Installation on Customer Premises Plant	Expense	Street & Trk Lighting	[ownership] Meters	[MSP] My Svcs-Mtd	[MSP] Meter Reading	Unsubscribed on T&D Dhry	Printing/Mailing Roving/Randing	Customer Account Svcs	Competitive Energy Services	Sales and Customer Service	Revenues	Chk
Levelized Revenue Requirement development patterned after Coopers & Lybrand ECOST model																	
Development of Revenue Requirement																	
1	Rate Base by Function		\$300,215,002	\$4,577,419	\$1,428,340	\$1,587,059	\$5,119,178	\$12,434,311	\$2,290,539	\$3,530,807	\$1,447,372	\$650,363	\$5,675,392	\$2,392,165	\$2,151,358		\$0
2	Net Operating Income		\$26,516,072	(\$2,367,543)	\$88,373	(\$1,286,229)	(\$1,090,152)	(\$832,433)	(\$1,372,834)	(\$2,856,913)	(\$311,167)	(\$526,369)	(\$4,970,471)	(\$2,182,818)	(\$2,024,014)		\$33,363,748
3	ROR - percentage		7.50%	-51.72%	6.18%	-81.04%	-21.10%	-6.69%	-69.93%	-90.91%	-21.50%	-127.15%	-84.89%	-91.24%	-94.08%		\$0
4	Op Inc @ Sys Avg ROR		\$26,516,072	\$343,306	\$107,200	\$118,029	\$393,937	\$332,572	\$171,790	\$284,810	\$108,553	\$48,779	\$440,654	\$179,412	\$161,352		\$0
5	differential for return	RTNMOV	\$0	\$2,710,848	\$18,827	\$1,405,259	\$1,454,089	\$1,765,025	\$1,544,624	\$3,121,723	\$419,739	\$873,788	\$5,411,124	\$2,362,031	\$2,185,365		(\$93,363,746)
6	differential for revenue tax	GRTMOV	\$0	\$169,843	\$1,180	\$86,044	\$97,730	\$110,584	\$96,778	\$195,586	\$28,298	\$54,870	\$339,024	\$147,989	\$196,920		(\$5,849,535)
7	differential for Fed Income tax	FTTMOV	\$0	\$1,470,051	\$10,210	\$782,050	\$793,853	\$957,148	\$837,628	\$1,892,862	\$227,618	\$474,915	\$2,934,369	\$1,280,893	\$1,185,090		(\$50,829,718)
8	differential for Revenue	REVMOV	\$0	\$4,350,743	\$30,217	\$2,255,352	\$2,349,772	\$2,832,755	\$2,478,028	\$5,010,171	\$673,655	\$1,405,553	\$8,684,518	\$3,790,912	\$3,507,378		\$149,843,000
9	Revenue Requirement for Equalized Return	REVMVD	\$149,843,000	\$4,350,743	\$30,217	\$2,255,352	\$2,349,772	\$2,832,755	\$2,478,028	\$5,010,171	\$673,655	\$1,405,553	\$8,684,518	\$3,790,912	\$3,507,378		\$0
10	Plus: Other Sales	OSLREV	\$83,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
11	Less: Revenue Tax for Equalized Return	RTXMOV	\$5,849,535	\$169,843	\$1,180	\$86,044	\$97,730	\$110,584	\$96,778	\$195,586	\$28,298	\$54,870	\$339,024	\$147,989	\$196,920		\$0
12	Less: Total Other Tax for Equalized Return	TXOMVD	\$27,335,535	\$358,334	\$74,154	\$251,424	\$399,824	\$770,503	\$281,065	\$543,876	\$155,300	\$145,930	\$877,799	\$385,653	\$353,358		\$0
13	Less: Income Tax for Equalized Return	FTXMOV	\$12,667,731	\$137,899	\$49,361	\$43,758	\$170,425	\$428,505	\$67,531	\$192,923	\$53,130	\$24,780	\$219,550	\$89,643	\$80,619		\$0
14	Operating Expenses for Equalized Return	OPXMOV	\$127,308,267	\$4,007,630	\$204,828	\$2,136,427	\$1,965,894	\$1,900,183	\$2,307,354	\$4,745,361	\$2,699,103	\$1,358,774	\$8,243,884	\$3,718,295	\$3,346,024		\$0
15	Income for Equalized Return	INCMVD	\$22,618,493	\$343,113	(\$174,411)	\$118,925	\$363,878	\$692,572	\$171,672	\$284,810	(\$2,025,447)	\$48,779	\$440,654	\$74,617	\$161,352		\$0
16	ROR at Equalized Return	RORMVD	5.9489%	7.4669%	-12.2022%	7.4934%	7.4968%	7.5000%	7.4949%	7.5000%	-139.9397%	7.5000%	7.5000%	3.1192%	7.5000%		\$0
17	Target ROR: set to Realized or Desired RO	target	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%	\$0
18	Required Return @ COS	RTNREQ	\$26,516,072	\$343,306	\$107,200	\$118,029	\$393,937	\$332,572	\$171,790	\$284,810	\$108,553	\$48,779	\$440,654	\$179,412	\$161,352		\$0
19	Increased Return to COS	INCRET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
20	Increased Rev Tax to COS	INCRTX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
21	Increased FIT	INCRFT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
22	Increased Rev Req to cover bcs	INCREV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
23	plus: Retail Sales Revenue	SLSREV	\$149,843,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$149,843,000	
24	Revenue Required from GRT	RTRVRQ	\$149,843,000	\$4,180,900	\$29,037	\$2,187,308	\$2,258,042	\$2,722,171	\$2,382,250	\$4,814,386	\$647,397	\$1,350,683	\$8,345,494	\$3,642,824	\$3,376,455		\$0
25	Total Revenue Requirement with GRT	REVRQ	\$149,843,000	\$4,350,743	\$30,217	\$2,255,352	\$2,349,772	\$2,832,755	\$2,478,028	\$5,010,171	\$673,655	\$1,405,553	\$8,684,518	\$3,790,912	\$3,507,378		\$0
revenue taxes over Delivery Service Rev																	
	fvrt		0.030038					\$0.82	\$0.72	\$1.45	\$0.19	\$0.41		\$1.10			
	fvrt		0.960962														
FIT paid / adjusted taxable income																	
	fvrt		0.351811									17%	12%	53%			
	fvrt		0.337685														
	fvrt		0.623077														
	fvrt		0.082653														
	fvrt		0.542285														
	fvrt		0.396397														
	fvrt		0.624625														
	fvrt		0.052498														
	fvrt		0.538462														

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 11: Classification and Functionalization

Model populated w/ \$ from Case 00-E-1273 Settlement Agreement Julet Prepaas

Item/Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Power Supply Production Energy Retained	Power Supply Transmission Substations	Common Transmission Lines	Specific Transmission Substations	General Substation	Distribution Substations	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Demand	Services Customer			
Production below in 1998 (13 ms avg) dollars from 1998 functionalization worksheets (emphasize for rate year projected dollars in each account)																						
Classification based on 88 work presented w/ 1998 and '01 CO2 in Case 00-E-1273 originally filed Aug-00																						
Production	Hydro	FLN233a	\$19,210,244																			
Production Total	CTA	FLN233a	\$2,641,281	\$2,641,281	\$19,210,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Transmission	Land & Land Rights	FLN350	\$8,895,087			\$280,448	\$7,907,423	\$8,873	\$5,200	\$1,550,104	\$174,999											
Structures & Improvements	FLN352	\$3,419,268			\$2,096,493						\$726,759											
Station Equipment	FLN353	\$67,022,821			\$53,020,953				\$2,558		\$13,093,912											
Towers & Poles	FLN354	\$2,228,857				\$1,238,919				\$893,341												
Poles & Poles	FLN355	\$13,365,425				\$8,707,757		\$21,234	\$83,833	\$4,562,861												
OH Conductors & Devices	FLN356	\$15,022,854				\$9,974,297		\$50,803	\$120,242	\$6,377,912												
UG Conduit	FLN357	\$15,218				\$15,218																
UG Conductors & Devices	FLN358	\$8,678,453				\$8,678,469																
Transmission Total			\$116,749,095	\$0	\$0	\$58,875,894	\$34,218,578	\$0	\$89,710	\$2,558	\$18,395	\$13,989,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Distribution	Land & Land Rights	FLN360	\$1,841,475			\$100,055	\$18	\$3,828	\$767,450	\$173,348	\$453,032							\$86,007	\$197,807			
Structures & Improvements	FLN361	\$3,458,965			\$594,171	\$309	\$155,419				\$2,769,068											
Station Equipment	FLN362	\$48,812,452		\$11,874	\$5,107,873		\$3,846	\$4,897,419			\$38,801,340											
Poles, Towers & Poles	FLN364	\$64,217,205									\$14,872,098	\$20,191,151				\$6,708,640	\$13,293,751					
OH Conductors & Devices	FLN365	\$73,206,457									\$13,897,897	\$36,447,102				\$6,907,558	\$15,954,100					
UG Conduit	FLN366	\$10,230,887									\$1,582,548	\$8,518,073				\$719,983	\$1,450,803					
UG Conductors & Devices	FLN367	\$28,848,482									\$3,840,027	\$15,922,818				\$2,673,472	\$3,753,377					
Line Transformers	FLN368	\$88,448,593										\$18,647,358	\$49,793,165					\$8,413,833	\$19,018,373			
Services	FLN369	\$21,423,083		\$3,877																		
Line Transformers	FLN370-1	\$1,885,186																				
Line Transformers	FLN370-2	\$9,359,823																				
Int on Cost Proceeds	FLN371	\$1,785,026																				
Leased Property	FLN372	\$490,963																				
Steel Lvs & Struts	FLN373	\$6,403,394																				
Distribution	FLN374	\$34,827,021		\$14,851	\$0	\$0	\$5,772,098	\$0	\$4,173	\$0	\$4,848,408	\$0	\$0	\$43,987,858	\$34,244,884	\$88,231,874	\$18,847,258	\$48,783,165	\$17,184,240	\$34,812,070	\$8,413,833	\$12,015,373
Total Over Plant w/o Roseton, Dams, NMP2			\$489,873,021																			

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization

Model populated w/S from Data 00-6-1273 Settlement Agreement Joint Proposal

Ref/Account Numbers	Description	Vector	Total System below in 1998 (1)	Mr Inertia CTS & PTC	Installation on Customer Premises Post Expense	Street & T/Yk Lighting	(owner's) Meter	(M25P) Meter	(M25P) Meter	Installation on T&D Drive	Other Picking/Sorting	Customer Account Svcs	Competitive Energy Services	Sales and Customer Service	Revenues	Chg
Classification based on this w																
	Hydro	FUN232	\$19,210,244													0
	ETA	FUN232	\$2,841,201													0
	Production Total		\$21,851,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Transmission																
	Land & Land Rights	FUN230	\$3,895,087													0
	Structures & Improvements	FUN252	\$34,110,298													0
	Station Equipment	FUN263	\$67,552,831													0
	Towers & Poles	FUN264	\$2,220,857													0
	Poles & Poles	FUN255	\$13,265,429													0
	OH Conductors & Devices	FUN256	\$15,222,954													0
	UG Conduct	FUN257	\$15,218													0
	UG Conductors & Devices	FUN258	\$6,876,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
	Transmission Total		\$118,741,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Distribution																
	Land & Land Rights	FUN300	\$1,841,470													0
	Structures & Improvements	FUN301	\$2,450,985													0
	Station Equipment	FUN302	\$49,812,432													0
	Towers & Poles	FUN304	\$94,217,806													0
	OH Conductors & Devices	FUN305	\$73,226,157													0
	UG Conduct	FUN306	\$10,239,887													0
	UG Conductors & Devices	FUN307	\$25,838,482													0
	Line Transformers	FUN308	\$58,440,228													0
	Services	FUN309	\$21,433,083													0
	Meters	FUN310-11	\$1,228,263				\$13,794,503									0
	Other	FUN310-12	\$1,093,190													0
	Meter Installation	FUN310-20	\$3,559,853													0
	Inst on Cust Premises	FUN311	\$1,785,000													0
	Leased Property	FUN312	\$400,809				\$400,809									0
	Street Lvs & Signals	FUN313	\$8,403,384				\$8,403,384									0
	Distribution Total		\$218,273,021	\$11,149,049	\$2,289,043	\$0	\$8,403,384	\$13,794,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
	Total Gross Plant w/o Rowton, Danah, NAMP2		\$489,873,021													

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part I: Classification and Functionalization

Model published w/5 from Gas 00-C-1723 Settlement Agreement Joint Proposal

Rel/Act Numbers	Description	Vector	Total System	Power Supply Production										General Substation		Distribution Substations		Primary Lines		Line Transformers		Secondary Lines		Services	
				Demand Capacity	Demand Generation	Energy Retained	Power Supply Substation	Transmission Lines	Corrosion Substation	Transmission Lines	Substation	Lines	Demand	Chargers	Demand	Chargers	Demand	Chargers	Demand	Chargers	Demand	Chargers			
REM: The table below MUST be sorted in ascending order of vector (column 2) to work properly. If model still does not run, based in status order																									
	PTD Functionalization vectors	1	2																						
	Hydro FUN33a	1.00000	-																						
	CTA FUN34a	1.00000	1.00000																						
	Land & Land Rights FUN350	1.00000	-																						
	Structures & Improvements FUN352	1.00000	-	0.02531	0.79312	-	0.00089	-	0.00054	0.15853	0.01769	-	-	-	-	-	-	-	-	-	-	-	-		
	Station Equipment FUN353	1.00000	-	0.78920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Towers & Poles FUN354	1.00000	-	0.00451	-	-	-	-	0.00004	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Poles & Fixtures FUN355	1.00000	-	-	-	0.39937	-	-	-	-	6.40833	-	-	-	-	-	-	-	-	-	-	-	-		
	OH Conductors & Devices FUN356	1.00000	-	-	-	0.65151	-	0.00294	-	0.00476	0.24137	-	-	-	-	-	-	-	-	-	-	-	-		
	UG Conductors & Devices FUN357	1.00000	-	-	-	0.55873	-	0.00315	-	0.00155	0.40054	-	-	-	-	-	-	-	-	-	-	-	-		
	UG Conductors & Devices FUN358	1.00000	-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Land & Land Rights FUN360	1.00000	-	-	-	0.08932	-	0.00001	-	0.00197	-	-	0.41878	0.00414	0.24602	-	-	-	-	0.04871	0.10748	-	-		
	Structures & Improvements FUN361	1.00000	-	-	-	0.14576	-	0.00009	-	0.04493	-	-	0.00922	-	-	-	-	-	-	-	-	-	-		
	Station Equipment FUN362	1.00000	0.00034	-	-	0.10290	-	0.00000	-	0.09448	-	-	0.00224	-	-	-	-	-	-	-	-	-	-		
	Poles, Towers & Fixtures FUN364	1.00000	-	-	-	-	-	-	-	-	-	-	0.23315	0.45456	-	-	-	-	-	0.10587	0.20642	-	-		
	OH Conductors & Devices FUN365	1.00000	-	-	-	-	-	-	-	-	-	-	0.18584	0.49787	-	-	-	-	-	0.09436	0.21793	-	-		
	UG Conductors & Devices FUN366	1.00000	-	-	-	-	-	-	-	-	-	-	0.15162	0.30854	-	-	-	-	-	0.07615	0.14168	-	-		
	Line Transformers FUN368	1.00000	-	-	-	-	-	-	-	-	-	-	0.14199	0.00792	-	-	-	-	-	0.19403	0.16025	-	-		
	Services FUN380	1.00000	0.00013	-	-	-	-	-	-	-	-	-	-	-	0.25056	0.74944	-	-	-	-	-	0.43022	0.53068		
	Meters FUN370-11	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Instrument Transformers FUN370-12	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Meter Installations FUN370-20	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Inst on Cost Premises FUN371	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Leased Property FUN372	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Street Lig & Signals FUN373	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Model populated w/5 from Case 06-6-1273 Settlement Agreement Joint Proposal		Railroad		Mtr Instrns		Installation on		Street & Tpk		[MSP]		[MESP]		Sales and			
Numbers	Description	Vector	Total System	CTs & PTA	Plant	Expense	Lighting	Meters	Mtr Svcs-Mnt	Meter Reading	Unmetered or I&D Dvry	Pricing/Billing	Customer Account Svcs	Compassive Energy Services	Customer Services	Revenues	Chk
		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35
REM:	the table below MUST be sorted in ascending order of vector (column																
	FTD Functionalization vectors																
	Hydro	FLN31a	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	CTA	FLN31a	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Land & Land Rights	FLN350	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Structures & Improvements	FLN352	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Station Equipment	FLN353	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Towers & Poles	FLN354	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Poles & Poles	FLN355	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	OH Conductors & Devices	FLN356	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	UG Conduit	FLN357	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	UG Conductors & Devices	FLN358	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Land & Land Rights	FLN359	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Structures & Improvements	FLN361	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Station Equipment	FLN362	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Poles, Towers & Poles	FLN364	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	OH Conductors & Devices	FLN365	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	UG Conduit	FLN366	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	UG Conductors & Devices	FLN367	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Line Traversions	FLN368	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Services	FLN369	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Meters	FLN370-11	1,00000	-	-	-	-	1,00000	-	-	-	-	-	-	-	-	0
	Instruments Transformers	FLN370-12	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Meter Installations	FLN370-20	1,00000	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	0
	Incl on Cust Premises	FLN371	1,00000	-	1,00000	-	-	-	-	-	-	-	-	-	-	-	0
	Leased Property	FLN372	1,00000	-	1,00000	-	-	-	-	-	-	-	-	-	-	-	0
	Street Ltg & Signals	FLN373	1,00000	-	-	-	1,00000	-	-	-	-	-	-	-	-	-	0

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Models populated w/ 8 Items Case 06-1273 Settlement Agreement Jct 2/2004

Ref/Act Numbers	Description	Vector	Total System	Power Supply Production		Power Supply Transmission		Common Transmission		Specific Transmission		General Sub-transmission		Distribution		Primary Lines		Line Transformers		Secondary Lines		Services			
				Demand	Capacity	Energy Related	Losses	Losses	Losses	Losses	Losses	Losses	Losses	Losses	Losses	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer		
Functionalization Vectors																									
	PTD Plant		540,194,002	3,037,192	22,736,000	-	-62,777,941	52,501,005	4,101	145,631	4,730,885	316,352	21,940,269	58,549,803	37,323,689	98,373,422	17,008,577	50,873,591	18,833,809	37,940,016	10,257,851	13,093,855			
	Transmission Plant		145,420,758	-	-	-	37,260,472	52,501,005	-	145,631	2,507	316,352	21,940,269	-	-	-	-	-	-	-	-	-	-	-	
	Distribution Plant		369,315,214	14,792	-	-	5,691,408	-	-	4,101	4,737,118	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Production Plant		29,150,000	3,022,000	22,736,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	General Plant		2,106,611	93	-	-	269,140	50,383	18	77	19,885	173	11,157	322,014	282,802	812,765	-	-	-	-	-	-	-	-	
	Common Plant		81,865,000	382,770	3,106,783	5,377	5,948,880	2,109,284	452	5,124	537,779	11,257	736,528	5,883,283	5,828,385	14,054,522	852,963	2,551,269	2,838,931	5,808,927	514,428	656,844	-		
	Transmission Sub		80,443,521	-	-	-	57,695,472	7,779,478	-	8,782	2,587	5,294	1,225,941	-	-	-	-	-	-	-	-	-	-	-	
	Transmission Lines		65,188,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Distribution Substation		54,005,736	11,697	-	-	5,691,408	-	-	4,101	4,737,118	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Distribution Lines		190,822,553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 368		87,282,168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 370-11		13,222,845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 370-12		1,887,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 370-20		9,204,245	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Net Trans & Dist Plant		307,532,062	8,578	-	-	39,878,387	33,428,871	2,380	92,337	2,759,590	201,409	13,714,911	33,871,230	21,892,542	58,465,883	9,831,202	29,498,562	10,962,808	22,122,125	5,929,820	7,587,898	-	-	
	Accum Prov for Dep & Amort		245,689,000	1,900,820	14,368,583	14,200	24,728,684	19,882,675	1,644	84,001	3,150,639	117,849	8,027,782	24,870,830	17,238,058	44,160,562	7,492,389	22,140,710	8,626,514	17,425,947	4,164,370	5,592,022	-	-	
	Rate Base before Cap Adj		383,432,002	1,341,720	10,220,904	4,201	44,463,760	35,566,285	2,982	98,802	3,109,174	211,964	14,386,679	37,670,960	26,283,088	66,782,702	11,285,542	33,748,705	13,166,288	25,585,863	8,184,430	7,838,843	-	-	
	Dist Plant Acct 368 & 367		38,841,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trans Plant Acct 354, 355, 356		33,284,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trans Plant Acct 357 & 358		11,951,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trans Plant - Power Supply Trans		108,597,476	-	-	-	57,688,472	52,501,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 364 & 365		150,630,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rate Base		380,215,002	1,326,413	10,224,014	4,216	44,478,428	35,227,888	3,005	96,052	3,093,808	209,591	14,261,958	37,582,915	26,072,687	68,202,562	11,187,882	33,463,570	12,866,328	26,382,014	8,112,710	7,802,825	-	-	
	Labor - Prod - Int		1,659,805	143,838	1,508,283	-	5,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Labor - Operations		14,408	10,074	-	4,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Labor - Trans & Dist		1,632,693	948	-	-	1,337,648	348,007	112	528	138,467	1,164	78,187	1,518,043	1,794,575	4,184,462	-	-	-	-	-	-	-	-	
	LABOR - Customer Accounts		85,768,285	-	-	-	-	-	-	247	30	-	-	-	-	-	-	-	-	-	-	-	-	-	
	LABOR - Trans - Operations		4,989,852	178	-	-	623,639	58,649	-	247	30	-	-	-	-	-	-	-	-	-	-	-	-	-	
	LABOR - Trans - Maintenance		4,990,592	-	-	-	341,919	42,148	-	91	17	209	12,222	84,959	-	-	-	-	-	-	-	-	-	-	
	LABOR - Dist - Operations		7,851,180	138	-	-	233,283	161,343	44	-	83,095	-	-	480,838	830,348	1,920,131	-	-	-	397,084	840,145	-	-	-	
	LABOR - Dist - Maintenance		6,899,659	178	-	-	78,780	-	87	18	9,843	-	-	580,483	737,187	1,772,748	-	-	-	384,653	789,849	-	-	-	
	LABOR - Sales & Customer		2,581,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal O&M Labor		38,242,878	148,184	1,598,289	5,878	1,837,848	348,007	112	528	138,467	1,164	78,187	1,518,043	1,794,575	4,184,462	-	-	-	881,200	1,815,878	-	-	-	
	Total Labor		37,598,000	211,883	2,183,788	6,216	2,890,325	353,054	162	782	197,545	1,715	110,207	3,165,006	2,528,283	6,028,440	-	-	-	-	-	-	-	-	
	LABOR - Transmission		2,899,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other Delivery Service Revenue		\$182,815,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	LABOR - PTD - Cust Acct		26,242,078	148,184	1,598,289	5,878	1,837,848	348,007	112	528	138,467	1,164	78,187	1,518,043	1,794,575	4,184,462	-	-	-	-	-	-	-	-	
	LABOR - TD - Cust Acct		24,353,173	948	-	-	1,837,648	348,007	112	328	138,467	1,164	78,187	1,518,043	1,794,575	4,184,462	-	-	-	-	-	-	-	-	-
	Trans & Dist Plant		514,845,002	14,792	-	-	12,779,941	52,501,005	4,101	145,631	4,730,885	316,352	21,940,269	58,549,803	37,323,689	98,373,422	17,008,577	50,873,591	18,833,809	37,940,016	10,257,851	13,093,855	-	-	
	Transmission Factor		28,242,078	182,385	1,625,015	-	1,525,260	742,038	150	2,051	184,208	4,478	304,661	1,858,922	1,630,541	3,794,837	881,940	1,979,889	720,059	1,476,580	388,219	520,587	-	-	
	Net Plant		380,126,002	1,494,838	11,458,542	3,887	44,265,373	35,120,375	2,738	98,263	3,162,813	210,225	14,263,338	38,182,159	26,287,530	67,252,290	10,480,854	31,288,424	13,175,643	28,878,182	8,308,720	8,852,249	-	-	
	Total Dep & Amort Exp		19,935,000	-	120,223	234,444	228	1,732,420	1,250,801	152	3,463	178,438	748	308,121	1,948,885	1,487,189	3,779,825	576,771	1,720,287	741,831	1,808,843	348,888	442,788	-	
	Total Utility Plant		625,225,002	3,409,889	25,844,797	5,377	63,029,037	54,783,851	4,570	150,319	5,287,849	327,874	22,221,129	62,752,885	43,623,818	111,412,872	17,382,872	53,428,133	21,802,557	44,108,130	10,773,240	13,511,651	-	-	
	Fixed Costs		26,887,004	(790,583)	(4,787,723)	(127,255)	(10,519,528)	(6,498,399)	(64)	(13,567)	1,162,808	(58,705)	(2,005,864)	(6,580,871)	(8,098,689)	(21,829,323)	(1,003,283)	(4,292,393)	(4,363,294)	(1,097,193)	(662,233)	(1,138,348)	-	-	
	Construction Work in Progress		20,227,000	184,765	1,233,189	-	3,404,184	2,847,578	221	7,898	357,874	17,158	119,318	3,072,592	2,035,801	5,246,887	922,251	2,759,310	1,621,832	2,957,811	558,376	710,196	-	-	
	O&M Expenses		88,070,200	430,258	3,185,811	5,180	289,700	5,778,532	237	2,218	280,860	3,280	302,878	3,150,501	5,181,070	10,433,267	-	-	-	-	-	-	-	-	-
	O&M Less Fuel		68,955,477	430,658	3,185,811	5,180	5,278,137	2,492,482	237	2,230	288,024	9,000	308,838	3,150,501	5,181,070	10,433,267	-	-	-	-	-	-	-	-	-

REMARK: The table below MUST be sorted in a ascending order of vector (column C) to work properly. If must add new vector, insert in alpha order

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization

Model populated w/ \$ from Case 09-E-1273 Settlement Agreement Joint Proposal

Ref/Account Numbers Description Vector Total System

22	23	24	25	26	27	28	29	30	31	32	33	34	35			
Mt Instrns CTs & PTA	Installation on Customer Premises Plant Expense	Street & Trk Lighting	[ownership] Meters	[MSP] Mtr Svcs-Mtr	[MOSP] Meter Reading	Uncollect on T&D Delvry	Printing/Mailing Rovng/Rrdng	Customer Account Svcs	Competitive Energy Services	Sales and Customer Service	Revenues	Chk				
	PTD Plant	540,704,002	2,820,481	2,398,825	7,058,680	21,704,368							0			
	Transmission Plant	145,829,788											0			
	Distribution Plant	369,315,214	2,820,481	2,398,825	7,058,680	21,704,368							0			
	Production Plant	25,759,000											0			
	General Plant	2,406,481	229,459	124,879	70,518	0	140,838						0			
	Common Plant	81,993,000	3,587,618	120,289	1,412,981	305,280	2,895,343	4,477,310	1,659,293	731,300	7,369,954	2,930,420	2,635,430	0		
	Transmission Svcs	80,443,521											0			
	Transmission Lines	65,168,287											0			
	Distribution Substations	54,005,738											0			
	Distribution Lines	190,882,253											0			
	Dist Plant Acct 368	67,882,168											0			
	Dist Plant Acct 370-11	13,322,845											0			
	Dist Plant Acct 370-12	1,897,739	1,897,739				13,322,845						0			
	Dist Plant Acct 370-20	8,504,243	1,122,722										0			
	Net Trans & Dist Plant	307,332,002	1,830,150	1,388,341	4,078,580	12,582,541							0			
	Accum Prov for Dep & Amort	245,069,000	2,181,800	1,044,048	518,444	3,384,778	9,222,439	791,600	1,182,275	438,151	193,107	1,946,104	773,804	895,909	0	
	Rate Base before Cap Adj	383,432,002	4,819,149	1,441,434	1,800,487	5,182,469	12,539,518	2,309,919	3,560,681	1,459,818	655,888	5,925,103	2,412,405	2,169,581	0	
	Dist Plant Accts 368 & 367	39,481,350												0		
	Trans Plant Accts 354, 355, 356	53,294,478												0		
	Trans Plant Accts 357 & 358	11,801,791												0		
	Trans Plant - Power Supply Trans	109,567,478												0		
	Dist Plant Accts 364 & 365	150,830,803												0		
	Rate Base	380,215,002	4,577,419	1,429,340	1,587,059	5,119,178	12,434,311	2,290,539	3,530,807	1,447,372	650,383	5,875,382	2,392,185	2,151,358	0	
	Labor - Prod - Int	1,659,805												0		
	Labor - Prod - Operations	14,405												0		
	Labor - Trans & Dist	LBTND 18,432,833	1,568,881		851,385	481,542	1	860,348						0		
	Labor - Customer Accounts	LBCAC \$5,788,285							1,813,925	672,241	474,523	2,807,598		0		
	Labor - Trans - Operations	869,559												0		
	Labor - Trans - Maintenance	480,562												0		
	Labor - Dist - Operations	7,651,180	1,277,127		893,943		1	782,755						0		
	Labor - Dist - Maintenance	4,868,052				469,984								0		
	Labor - Sales & Customer	2,381,995												0		
	Subtotal O&M Labor	26,242,978	1,568,881		851,385	481,542	1	860,348	1,813,925	672,241	474,523	2,807,598	1,254,120	1,127,875	0	
	Total Labor	37,858,000	2,268,615		1,232,681	697,203	1	1,390,440	2,828,298	973,307	687,040	4,064,889	1,815,763	1,632,998	0	
	Labor - Transportation	2,059,832												0		
	Billed Delivery Service Revenue	\$152,915,000												0		
	Labor - PTD + Cust Accts	LBCOM1 26,242,978	1,568,881		851,385	481,542	1	860,348	1,813,925	672,241	474,523	2,807,598	1,254,120	1,127,875	0	
	Labor - TD + Cust Accts	LBCOM3 24,583,173	1,568,881		851,385	481,542	1	860,348	1,813,925	672,241	474,523	2,807,598	1,254,120	1,127,875	0	
	Trans & Dist Plant	514,945,002	2,820,481	2,398,825	7,058,680	21,704,368								0		
	Transportation Factor	26,242,978	108,787	83,350		274,831		844,691	1,813,925	672,241				0		
	Net Plant	380,128,002	4,455,973	1,475,068	1,478,757	5,175,975	12,789,038	2,244,379	3,295,035	1,221,142	538,194	3,282,119	1,254,120	1,127,875	0	
	Total Dep & Amort Exp	19,035,000	285,789	81,113	103,462	297,150	700,774	149,855	189,756	70,324	30,994	5,423,851	2,158,618	1,939,521	0	
	Total Utility Plant	625,225,002	6,637,773	2,518,118	1,997,201	6,540,754	22,011,478	3,095,979	4,477,310	1,859,293	731,300	312,351	124,188	111,694	0	
	Taxable Income	28,697,804	(3,948,890)	73,447	(2,105,738)	(1,820,476)	(1,830,748)	(2,278,780)	(4,523,777)	(523,154)	(1,294,256)	(7,885,432)	(3,445,212)	(3,192,847)	143,993,485	0
	Construction Work In Progress	28,337,000	152,978												0	
	O&M Expenses	68,270,000	3,027,808	130,898		382,743	1,177,218								0	
	O&M less Fuel	68,065,477	3,027,608		1,737,785	1,089,495	2	1,808,882	3,879,007	2,420,349	1,155,070	6,834,164	3,113,803	2,800,353	0	
	REM:				1,737,785	1,089,495	2	1,808,882	3,879,007	2,420,349	1,155,070	6,834,164	3,113,803	2,800,353	0	

the table below MUST be sorted in ascending order of vector (column)

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/S from Case 00-1273 Settlement Agreement Joint Process

Rel/Asset Numbers	Description	Vector	Demand Capacity	Power Supply Production										Demand		Primary Lines		Line Transformers		Secondary Lines		Services	
				3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
				Demand Generation	Energy Retained	Power Supply Substations	Transmission Lines	Common Transmission Lines	Specific Transmission Substations	Transmission Substations	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	
	Billid Delivery Swtch Revenue	ESLREV	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Common Plant	CMPLTT	1,000.00	0.00442	0.03789	0.00007	0.07253	0.02892	0.00001	0.00000	0.00029	0.00014	0.00023	0.07158	0.07109	0.17141	0.01040	0.03112	0.03462	0.07191	0.00027	0.00001	
	Construction Work In Progress	CWIP	1,000.00	0.00582	0.04205	-	0.11610	0.02710	0.00001	0.00027	-	-	-	0.10477	0.02561	0.17891	0.03148	0.03409	0.03494	0.07191	0.01897	0.00422	
	Accum Prov for Dep & Amort	DRTOT	1,000.00	0.00778	0.05670	0.00001	0.10087	0.08023	0.00001	0.00023	0.00071	0.00048	0.00275	0.10025	0.07932	0.18019	0.07009	0.03033	0.03030	0.07110	0.01822	0.02325	
	Dist Plant Acct 305	DS305	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 370-11, meters	DS370	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 370-12, CTs & PIs	DS370-12	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 370-20, Insulators	DS370-20	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Distribution Lines	DSLINES	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dist Plant Acct 384 & 385	DS384	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Distribution Plant	DS384	1,000.00	0.00004	-	-	0.01541	-	0.00001	-	-	-	0.01283	-	-	0.11530	0.10192	0.28194	0.04605	0.13775	0.05100	0.10273	
	Distribution Substations	DSUBS	1,000.00	0.00022	-	-	0.10539	-	0.00008	-	-	-	0.07892	-	-	0.20533	0.19073	0.41907	0.04605	0.13775	0.05100	0.10273	
	Total Dep & Amort Exp	DXTOT	1,000.00	0.00002	-	-	-	-	-	-	-	-	-	-	-	0.14473	-	-	-	-	-	-	
	General Plant	GNPLTT	1,000.00	0.00002	0.01232	0.00061	0.07011	0.00571	0.00001	0.00018	0.00029	0.00039	0.02854	0.10220	0.07813	0.19857	0.03023	0.09008	0.03098	0.07690	0.01822	0.02328	
	Total Labor	LBTOT	1,000.00	0.00557	0.05747	0.00022	0.07003	0.01328	0.00000	0.00002	0.00029	0.00005	0.00209	0.02777	0.05838	0.15945	-	-	-	-	-	-	
	Labor - Customer Accounts	LACACC	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Labor - FTD + Cust Accts	LBCOM1	1,000.00	0.00001	-	-	0.07478	0.01410	0.00000	0.00002	0.00055	0.00005	0.00310	0.02187	0.07300	0.17922	-	-	-	-	-		
	Labor - TD + Cust Accts	LBCOM2	1,000.00	0.00004	-	-	0.01557	-	0.00001	-	-	-	0.01429	-	-	0.12135	0.15561	0.38431	-	-	-		
	Labor - Dist - Maintenance	LBDMSN	1,000.00	0.00002	-	-	0.02049	-	0.00001	-	-	-	0.00594	-	-	0.05992	0.10833	0.25227	-	-	-		
	Labor - Dist - Operations	LBDOPN	1,000.00	0.00002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Labor - Prod - Operations	LBDTOP	1,000.00	0.00002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Labor - Production	LBPROD	1,000.00	0.00002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Labor - Sales & Customer	LBSACS	1,000.00	0.00002	0.00072	0.00082	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Schedule O&M Labor	LBSO&M	1,000.00	0.00002	0.00072	0.00082	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Labor - Trans & Dist	LBTND	1,000.00	0.00002	0.05747	0.00022	0.07003	0.01328	0.00000	0.00002	0.00029	0.00005	0.00209	0.02777	0.05838	0.15945	-	-	-	-			
	Labor - Trans - Maintenance	LBTMA	1,000.00	-	-	-	0.11184	0.02118	0.00001	0.00003	0.00039	0.00007	0.00164	0.00228	0.00921	0.02464	0.09226	0.10921	0.25484	-			
	Labor - Transmission	LBTNS	1,000.00	-	-	-	0.13500	0.00532	-	0.00010	0.00003	0.00042	0.00095	0.17819	0.10921	0.25484	-	-	-	-			
	Labor - Trans - Operations	LBTROP	1,000.00	-	-	-	0.71558	0.07735	-	0.00028	0.00003	0.00057	0.02689	0.17374	-	-	-	-	-	-			
	Net Plant	NETPLT	1,000.00	0.00393	0.03014	0.00001	-	0.12910	0.10877	0.00001	0.00025	0.00032	0.00066	0.04113	0.17396	-	-	-	-	-			
	Net Trans & Dist Plant	NETTND	1,000.00	0.00003	-	-	0.12910	0.10877	0.00001	0.00025	0.00032	0.00066	0.04113	0.17396	-	-	-	-	-	-			
	O&M Expenses	COMEXP	1,000.00	0.00003	-	-	0.12910	0.10877	0.00001	0.00025	0.00032	0.00066	0.04113	0.17396	-	-	-	-	-	-			
	O&M less Fuel	COMCL	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	Production Plant	PPPLTT	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	Trans Prod-Power Supply Trans	PSTPLT	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	PTD Plant	PTDPLT	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	Rate Base before Cap Aid	RBSUBJ	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	Rate Base	RSTOT	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	Trans & Dist Plant	TNDPLT	1,000.00	0.00003	0.00081	0.00007	0.07733	0.02851	0.00000	0.00003	0.00023	0.00007	0.00419	0.00485	0.07580	0.17787	-	-	-	-			
	Total Utility Plant	TOTPLT	1,000.00	0.00544	0.04184	0.00001	0.11041	0.08782	0.00001	0.00034	0.00047	0.00052	0.00370	0.10327	0.06177	0.17820	0.06057	0.04548	0.05487	0.07654	0.01123		
	Transmission Factor	TRCFMS	1,000.00	0.00744	-	-	0.05292	0.04708	-	-	-	-	-	-	-	-	-	-	-	-			
	Transmission Lines	TRLINES	1,000.00	-	-	-	0.05292	0.04708	-	-	-	-	-	-	-	-	-	-	-	-			
	Trans Plant Acct 384, 385, 390	TROP384	1,000.00	-	-	-	0.05292	0.04708	-	-	-	-	-	-	-	-	-	-	-	-			
	Transmission Plant	TRPLTT	1,000.00	-	-	-	0.05292	0.04708	-	-	-	-	-	-	-	-	-	-	-	-			
	Transmission Subst	TRSUBS	1,000.00	-	-	-	0.05292	0.04708	-	-	-	-	-	-	-	-	-	-	-	-			
	Trans Plant Acct 387, 390	TR387	1,000.00	-	-	-	0.05292	0.04708	-	-	-	-	-	-	-	-	-	-	-	-			
	Taxable Income	TQINC	1,000.00	0.02738	0.17840	0.00477	0.03417	0.04350	0.00002	0.00001	0.00047	0.00112	0.07515	0.03182	0.03087	0.08780	0.05840	0.18871	0.18432	0.04687	0.00000		

Central Hudson Gas and Electric Corporation

Electric Department Embedded Cost of Service Study for Rate Year ended June

Part 1: Classification and Functionalization		1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Model populated w/s from Case 00-1-173 Settlement Agreement Joint Propose	Rel/Asset Numbers	Description	Vector	Total System	Mt kWh/Chg Cts & Pts	Installation on Customer Premises Plans	Street & Tolt Lighting	Emergency Meter	DEPT Meter Reading	meter Reading	meter Reading	meter Reading	meter Reading	meter Reading	meter Reading	meter Reading	meter Reading
Vector	1	2	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
		Billed Delivery Service Revenue	BSDLREV	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Common Plant	CMPLT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Construction Work In Progress	CWIP	1,00000	0.04370	0.05147	0.02284	0.01723	0.00372	0.03531	0.05451	0.02024	0.00892	0.00989	0.03354	0.03214	1,00000
		Accum Prov for Depr & Amort	DRTOT	1,00000	0.00522	0.00944	-	0.01205	0.04814	-	-	-	-	-	-	-	-
		Dist Plant Asset 358	DS358	1,00000	0.00850	0.00428	0.00212	0.01373	0.03763	0.00323	0.00482	0.00178	0.00079	0.00704	0.00316	0.00284	-
		Dist Plant Asset 370-11, meters	DS370	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Dist Plant Asset 370-12, Cts & Pts	DS370-12	1,00000	1,00000	-	-	-	1,00000	-	-	-	-	-	-	-	-
		Dist Plant Asset 370-20, installations	DS370-20	1,00000	0.11813	-	-	-	-	0.05187	-	-	-	-	-	-	-
		Distribution Lines	DSLINES	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Dist Plant Asset 394 & 395	DSOVHD	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Distribution Plant	DSLPLT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Distribution Substations	DSLSS	1,00000	0.00764	0.00648	-	0.01911	0.05877	-	-	-	-	-	-	-	-
		Dist Plant Asset 399 & 397	DSUSG	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Dep & Amort Exp	DXTOT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		General Plant	GNPLTY	1,00000	0.01501	0.00428	0.00544	0.01501	0.03882	0.00787	0.00997	0.00389	0.00183	0.01841	0.00952	0.00547	-
		Total Labor	LABOR	1,00000	0.00571	-	0.03244	0.05181	0.02920	0.00000	0.03844	-	0.00997	-	0.00952	-	-
		Labor - Customer Accounts	LCCAC	1,00000	-	-	0.03244	0.01838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - PTD & Cust Accts	LSCOM1	1,00000	0.05971	-	0.03244	0.01838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - TD & Cust Accts	LSCOM2	1,00000	0.06374	-	0.03483	0.01959	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Dist - Maintenance	LBSMAN	1,00000	-	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Dist - Operations	LBSOP	1,00000	0.16902	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Prod - Operations	LBTOP	1,00000	-	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Production	LSPROD	1,00000	-	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Sales & Customer	LSSCS	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Subtotal O&M Labor	LESSBT	1,00000	0.03971	-	0.03244	0.01838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Trans & Dist	LETRND	1,00000	0.03835	-	0.05181	0.02920	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Trans - Maintenance	LETRMAN	1,00000	-	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Transmission	LETRNS	1,00000	-	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Labor - Trans - Operations	LETRPOP	1,00000	-	-	-	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
		Net Plant	NETPLT	1,00000	0.01172	0.00388	0.00388	0.01382	0.02384	0.00950	0.00667	0.00021	0.00142	0.01427	0.00587	0.00510	-
		Net Trans & Dist Plant	NETND	1,00000	0.00530	0.00451	-	0.01227	0.04038	-	-	-	-	-	-	-	-
		O&M Expenses	CMOP	1,00000	0.04435	-	0.02545	0.01811	0.00000	0.02650	0.05882	0.03545	0.01892	0.01010	0.04581	0.04102	-
		O&M less Fuel	CMOCL	1,00000	0.04448	-	0.02553	0.01815	0.00000	0.02658	0.05889	0.03556	0.01897	0.01041	0.04575	0.04114	-
		Production Plant	PPRPLT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Production Plant	PPRPLT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Trans Power Equip Trans	PTDPLT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		PTD Plant	PTDPLT	1,00000	0.00522	0.00444	-	0.01305	0.04014	-	-	-	-	-	-	-	-
		Rate Base before Cap Adj	RBSUB	1,00000	0.01204	0.00378	0.00417	0.01348	0.02270	0.00802	0.00929	0.00381	0.00171	0.01545	0.00920	0.00598	-
		Rate Base	RSTOT	1,00000	0.01204	0.00378	0.00417	0.01348	0.02270	0.00802	0.00929	0.00381	0.00171	0.01545	0.00920	0.00598	-
		Trans & Dist Plant	TRNDPLT	1,00000	0.06548	0.00480	-	0.01570	0.04215	-	-	-	-	-	-	-	-
		Total Utility Plant	TOTPLT	1,00000	0.01082	0.00403	0.00319	0.01596	0.03521	0.00408	0.00718	0.00285	0.00117	0.01178	0.00489	0.00422	-
		Transmission Factor	TRCFAC	1,00000	0.00418	0.00326	-	0.01048	-	-	-	-	-	-	-	-	-
		Transmission Lines	TRLNES	1,00000	-	-	-	-	0.03218	0.06512	0.02982	-	-	-	-	-	
		Trans Plant Asset 354, 355, 356	TRVCHD	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission Plant	TRPLTT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission Sube	TRSUBS	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Trans Plant Asset 357, 358	TRUSG	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Trans Plant Asset 357, 358	TRUSG	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Taxable Income	TRINC	1,00000	(0.14797)	0.00275	(0.07800)	(0.07188)	(0.08880)	(0.05311)	(0.18951)	(0.04850)	(0.29472)	(0.12801)	(0.11903)	5.30548	0

CHG 2

4mbd

ELSC

COS

Pt 2

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept. Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 slrt lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmsn
Plant In Service														
Production:														
1	Demand - Capacity	DSUWN	3,400,868	1,139,627	187,922	1,013,529	146,095	260,074	5,807	61,882	12,182	1,697	65,303	506,749
2	Demand - Generation	DAVGKW	25,844,707	8,457,842	1,070,357	6,236,139	1,616,904	2,087,060	64,176	658,677	125,382	19,253	858,297	4,650,620
3	Energy	ENERGY	5,377	1,760	223	1,297	336	434	13	137	26	4	179	968
4	Total Production		29,250,951	9,599,228	1,258,502	7,250,965	1,763,336	2,347,569	69,996	720,697	137,590	20,954	923,778	5,158,337
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	69,029,037	23,131,544	3,814,345	20,572,074	2,965,362	5,278,849	117,868	1,256,058	247,268	34,453	1,325,489	10,285,728
6	Power Supply Trans - Lines	DSPK	54,783,051	15,325,578	2,904,935	18,884,930	2,362,055	4,348,093	-	739,627	-	25,857	1,068,968	9,123,008
7	Common Trans - Subs	DNCPTS	4,570	1,446	249	1,145	233	468	10	104	21	1	470	422
8	Common Trans - Lines	DNCPTL	150,319	35,415	6,097	28,031	5,716	6,404	241	2,548	506	35	1,624	63,702
9	Specific Assign - Subs	STSUB	5,297,849	-	-	-	-	4,687	-	-	-	-	-	5,293,162
10	Specific Assign - Lines	STLNS	327,974	-	-	-	-	-	-	-	-	-	-	327,974
11	General Subtrans Lines	DNCPGT	22,321,129	7,918,241	1,363,280	6,267,374	1,277,953	1,431,891	53,957	569,653	113,192	7,718	363,172	2,954,698
12	Total Transmission & Subtransmission		151,913,929	46,412,225	8,088,907	45,753,554	6,611,318	11,070,392	172,076	2,567,990	360,986	68,064	2,759,723	28,048,694
Bulk Distribution:														
13	Distribution Substations	DSUBS	62,752,995	25,658,931	4,417,687	20,309,324	4,141,184	4,637,143	174,845	1,845,953	366,795	25,010	1,176,123	-
14	Primary Lines - Demand	DPRIM	43,623,616	18,177,823	3,129,668	14,387,945	2,933,782	3,285,212	123,867	1,307,747	259,853	17,718	-	-
15	Primary Lines - Customer	CPRIM	111,412,872	91,347,113	10,928,911	3,934,120	108,993	20,907	1,924,274	2,943,906	79,206	125,444	-	-
16	Line Transformers - Demand	DTRNSF	17,862,972	9,999,957	1,561,942	5,563,528	-	-	37,913	614,675	79,534	5,423	-	-
17	Line Transformers - Customer	CSECY	53,429,133	43,857,537	5,247,184	1,888,848	-	-	923,881	1,413,427	38,029	60,228	-	-
18	Secondary Lines - Demand	DSECY	21,802,557	12,964,552	1,945,178	6,037,916	-	-	34,048	744,566	71,427	4,870	-	-
19	Secondary Lines - Customer	CSECY	44,105,130	36,203,888	4,331,490	1,559,222	-	-	762,653	1,166,767	31,392	49,717	-	-
20	Services - Demand	DSVCS	10,773,240	6,438,727	966,055	2,998,676	-	-	-	369,782	-	-	-	-
21	Services - Customer	CSVCS	13,751,601	11,346,686	1,520,208	547,235	-	-	-	337,473	-	-	-	-
22	Total Bulk Distribution		379,514,116	255,995,213	34,048,322	57,226,813	7,183,959	7,943,263	3,981,482	10,744,295	926,236	288,411	1,176,123	-
23	Meter Installations, CTs & PTs	CMTRS2	6,637,773	-	-	5,922,056	422,597	202,030	-	-	-	-	36,396	54,695
24	Inst on Cust Prem - Plant	CINSTP	2,519,116	968,428	-	-	-	-	1,499,452	51,236	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	1,997,201	1,600,650	189,197	94,914	3,298	-	55,109	54,033	-	-	-	-
26	Street Lighting	CLGTNG	8,540,754	-	-	-	-	-	-	-	8,540,754	-	-	-
27	Meter Ownership	CMTRS	22,011,476	15,070,517	3,158,430	2,274,570	76,683	33,294	-	1,371,232	-	-	8,173	18,576
28	Meter Services/Maintenance	CMTRS3	3,035,979	1,785,592	405,927	506,956	27,038	11,038	-	293,288	-	-	1,876	4,264
29	Meter Reading	CMTRS4	4,477,310	3,595,050	430,117	309,662	17,158	7,131	-	115,860	-	-	823	1,509
30	Uncollectibles on T&D Delivery	CODBT	1,659,293	1,000,894	283,904	240,953	17,528	54,455	16,632	44,927	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBL	731,300	577,766	80,830	49,766	1,379	264	-	18,820	1,002	1,587	31	56
32	Customer Account Services	CUSTAC2	7,369,954	5,234,192	575,546	925,774	81,001	129,727	45,612	229,799	48,320	1,204	25,167	73,612
33	Competitive Energy Services	CUSVCS2	2,930,420	2,455,456	204,057	151,886	10,449	7,519	87	88,935	6,122	7	1,483	4,418
34	Sales & Customer Service	CUSVCS3	2,635,430	1,586,573	153,400	526,442	50,500	89,320	7,953	79,046	70,922	604	17,803	52,868
35	Delivery Service Revenues	RSALS	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Plant In Service		625,225,002	345,881,786	48,877,140	121,234,309	16,266,242	21,896,003	5,848,399	16,379,958	10,091,931	380,831	4,951,376	33,417,027
37	Demand		312,130,177	120,791,842	20,297,359	98,064,471	13,832,380	19,252,822	548,556	7,512,595	1,150,777	122,784	4,001,149	28,555,443
38	Energy		25,850,083	8,459,602	1,070,580	6,237,436	1,617,241	2,087,495	64,189	858,814	125,408	19,257	858,475	4,651,588
39	Customer		287,244,742	216,630,342	27,509,202	18,932,402	816,622	555,685	5,235,654	8,208,549	8,815,747	238,790	91,752	209,997
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		0	0	(0)	-	(0)	(0)	-	0	-	0	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 tmsmssn
Accumulated Provisions for Depr. & Amort.														
Production:														
1	Demand - Capacity	DSUWN	1,906,030	638,708	105,322	568,036	81,880	145,760	3,255	34,682	6,828	951	36,599	284,010
2	Demand - Generation	DAVGKW	14,388,365	4,708,682	595,893	3,471,807	900,169	1,161,916	35,728	366,701	69,803	10,718	477,834	2,589,111
3	Energy	ENERGY	1,420	465	59	343	89	115	4	36	7	1	47	255
4	Total Production		16,295,815	5,347,856	701,274	4,040,186	982,138	1,307,791	38,986	401,420	76,637	11,671	514,481	2,873,376
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	24,723,664	8,284,869	1,366,158	7,368,161	1,062,084	1,890,690	42,216	449,874	88,562	12,340	474,741	3,683,970
6	Power Supply Trans - Lines	DSPK	19,662,675	5,500,641	1,042,636	6,778,159	847,786	1,560,613	-	265,466	-	9,281	383,673	3,274,420
7	Common Trans - Subs	DNCPTS	1,844	584	100	462	94	189	4	42	8	1	190	170
8	Common Trans - Lines	DNCPTL	54,061	12,737	2,193	10,081	2,056	2,303	87	916	182	12	584	22,910
9	Specific Assign - Subs	STSUB	2,135,036	-	-	-	-	1,889	-	-	-	-	-	2,133,147
10	Specific Assign - Lines	STLNS	117,949	-	-	-	-	-	-	-	-	-	-	117,949
11	General Subtrans Lines	DNCPGT	8,027,793	2,847,795	490,304	2,254,061	459,616	514,980	19,405	204,876	40,709	2,776	130,615	1,062,657
12	Total Transmission & Subtransmission		54,723,022	16,646,625	2,901,391	16,410,924	2,371,635	3,970,663	61,712	921,174	129,462	24,409	989,803	10,295,223
Bulk Distribution:														
13	Distribution Substations	DSUBS	24,570,836	10,046,714	1,729,738	7,952,083	1,621,474	1,815,666	68,460	722,780	143,618	9,793	460,509	-
14	Primary Lines - Demand	DPRIM	17,236,086	7,182,222	1,236,560	5,684,807	1,159,164	1,298,017	48,941	516,703	102,670	7,001	-	-
15	Primary Lines - Customer	CPRIM	44,160,582	36,207,142	4,331,879	1,559,362	43,201	8,287	762,722	1,166,872	31,395	49,722	-	-
16	Line Transformers - Demand	DTRNSF	7,402,308	4,143,922	647,260	2,305,492	-	-	15,711	254,717	32,958	2,247	-	-
17	Line Transformers - Customer	CSECY	22,140,710	18,174,298	2,174,401	782,727	-	-	382,851	585,715	15,759	24,958	-	-
18	Secondary Lines - Demand	DSECY	8,626,914	5,129,860	769,675	2,389,104	-	-	13,472	294,613	28,262	1,927	-	-
19	Secondary Lines - Customer	CSECY	17,425,947	14,304,165	1,711,373	618,049	-	-	301,325	460,990	12,403	19,643	-	-
20	Services - Demand	DSVCES	4,464,970	2,668,531	400,382	1,242,802	-	-	-	153,256	-	-	-	-
21	Services - Customer	CSVCS	5,699,352	4,702,635	630,050	226,801	-	-	-	139,866	-	-	-	-
22	Total Bulk Distribution		151,727,704	102,559,488	13,631,317	22,759,229	2,823,839	3,121,970	1,593,482	4,295,512	367,066	115,291	460,509	-
23	Meter Installations, CTs & PTs	CMTRS2	2,181,800	-	-	1,946,548	138,905	66,406	-	-	-	-	11,963	17,978
24	Inst on Cust Prem - Plant	CINSTP	1,044,048	401,365	-	-	-	-	621,448	21,235	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	518,444	415,506	49,113	24,638	856	-	14,306	14,026	-	-	-	-
26	Street Lighting	CLGTNG	3,364,778	-	-	-	-	-	-	-	3,364,778	-	-	-
27	Meter Ownership	CMTRS	9,222,439	6,314,294	1,323,329	953,007	32,129	13,950	-	574,523	-	-	3,425	7,783
28	Meter Services/Maintenance	CMTRS3	791,600	465,575	105,841	132,183	7,050	2,878	-	76,472	-	-	489	1,112
29	Meter Reading	CMTRS4	1,182,275	949,306	113,576	81,769	4,531	1,883	-	30,594	-	-	217	398
30	Uncollectibles on T&D Delivery	CODBT	438,151	264,295	74,968	63,626	4,628	14,379	4,392	11,863	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBS	193,107	152,564	21,344	13,141	364	70	-	4,917	265	419	8	15
32	Customer Account Services	CUSTAC2	1,946,104	1,382,136	151,978	244,459	21,389	34,256	12,044	60,681	12,759	318	6,646	19,438
33	Competitive Energy Services	CUSVCS2	773,804	648,386	53,883	40,107	2,759	1,986	23	23,484	1,617	2	392	1,167
34	Sales & Customer Service	CUSVCS3	695,909	418,949	40,507	139,012	13,335	23,586	2,100	20,873	18,728	159	4,701	13,960
35	Delivery Service Revenues	RSALLES	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Accum Provisions for Depr & Amortization		245,099,000	135,966,344	19,168,522	46,848,828	6,403,558	8,559,817	2,348,493	6,456,773	3,971,312	152,270	1,992,633	13,230,450
37	Demand		118,930,165	46,456,582	7,790,328	36,553,249	5,234,153	7,230,106	211,551	2,897,925	443,798	46,328	1,486,911	10,579,233
38	Energy		14,389,784	4,709,147	595,952	3,472,150	900,258	1,162,031	35,732	366,738	69,810	10,720	477,881	2,589,367
39	Customer		111,779,050	84,800,615	10,782,242	6,823,430	269,147	167,680	2,101,210	3,192,111	3,457,703	95,222	27,840	61,851
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		(0)	(0)	0	0	0	(0)	0	-	(0)	(0)	0	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 str lts	SC 9 trfk lts	SC 13 substn	SC 13 trnsmsn
Construction Work in Progress														
Production:														
1	Demand - Capacity	DSUWN	164,765	55,213	9,104	49,103	7,078	12,600	281	2,998	590	82	3,164	24,551
2	Demand - Generation	DAVGKW	1,233,168	403,562	51,072	297,554	77,150	99,583	3,062	31,428	5,983	919	40,953	221,902
3	Energy	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Production		1,397,933	458,775	60,176	346,658	84,228	112,183	3,343	34,427	6,573	1,001	44,117	246,453
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	3,404,984	1,141,006	188,150	1,014,755	146,272	260,389	5,814	61,957	12,197	1,699	65,382	507,362
6	Power Supply Trans - Lines	DSPK	2,847,578	796,611	150,996	981,623	122,778	226,010	-	38,445	-	1,344	55,564	474,207
7	Common Trans - Subs	DNCPTS	222	70	12	56	11	23	0	5	1	0	23	21
8	Common Trans - Lines	DNCPTL	7,866	1,853	319	1,467	299	335	13	133	26	2	85	3,334
9	Specific Assign - Subs	STSUB	257,074	-	-	-	-	227	-	-	-	-	-	256,846
10	Specific Assign - Lines	STLNS	17,158	-	-	-	-	-	-	-	-	-	-	17,158
11	General Subtrans Lines	DNCPTG	1,168,319	414,452	71,356	328,043	66,890	74,947	2,824	29,816	5,925	404	19,009	154,653
12	Total Transmission & Subtransmission		7,703,203	2,353,993	410,833	2,325,944	336,250	561,932	8,651	130,357	18,149	3,449	140,063	1,413,581
Bulk Distribution:														
13	Distribution Substations	DSUBS	3,072,592	1,256,345	216,304	994,411	202,766	227,050	8,561	90,384	17,959	1,225	57,587	-
14	Primary Lines - Demand	DPRIM	2,035,501	848,187	146,032	671,349	136,892	153,290	5,780	61,020	12,125	827	-	-
15	Primary Lines - Customer	CPRIM	5,246,897	4,301,917	514,688	185,274	5,133	985	90,622	138,641	3,730	5,908	-	-
16	Line Transformers - Demand	DTRNSF	922,521	516,441	80,665	287,324	-	-	1,958	31,744	4,107	280	-	-
17	Line Transformers - Customer	CSECY	2,759,310	2,264,991	270,987	97,548	-	-	47,713	72,995	1,964	3,110	-	-
18	Secondary Lines - Demand	DSECY	1,021,632	607,498	91,148	282,927	-	-	1,595	34,889	3,347	228	-	-
19	Secondary Lines - Customer	CSECY	2,057,811	1,689,163	202,094	72,749	-	-	35,583	54,438	1,465	2,320	-	-
20	Services - Demand	DSVCES	556,376	332,523	49,891	154,865	-	-	-	19,097	-	-	-	-
21	Services - Customer	CSVCES	710,192	585,992	78,510	28,262	-	-	-	17,429	-	-	-	-
22	Total Bulk Distribution		18,382,832	12,403,057	1,650,320	2,774,708	344,791	381,324	191,812	520,637	44,698	13,897	57,587	-
23	Meter Installations, CTs & PTs	CMTRS2	152,978	-	-	136,483	9,739	4,656	-	-	-	-	839	1,261
24	Inst on Cust Prem - Plant	CINSTP	130,098	50,014	-	-	-	-	77,438	2,646	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	-	-	-	-	-	-	-	-	-	-	-	-
26	Street Lighting	CLGTNG	382,743	-	-	-	-	-	-	-	382,743	-	-	-
27	Meter Ownership	CMTRS	1,177,213	805,998	168,919	121,648	4,101	1,781	-	73,336	-	-	437	993
28	Meter Services/Maintenance	CMTRS3	-	-	-	-	-	-	-	-	-	-	-	-
29	Meter Reading	CMTRS4	-	-	-	-	-	-	-	-	-	-	-	-
30	Uncollectibles on T&D Delivery	CODBT	-	-	-	-	-	-	-	-	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBLS	-	-	-	-	-	-	-	-	-	-	-	-
32	Customer Account Services	CUSTAC2	-	-	-	-	-	-	-	-	-	-	-	-
33	Competitive Energy Services	CUSVCS2	-	-	-	-	-	-	-	-	-	-	-	-
34	Sales & Customer Service	CUSVCS3	-	-	-	-	-	-	-	-	-	-	-	-
35	Delivery Service Revenues	RSALCS	-	-	-	-	-	-	-	-	-	-	-	-
36	Total CWIP		29,327,000	16,071,837	2,290,248	5,705,442	779,109	1,061,876	281,245	761,403	452,162	18,348	243,043	1,662,288
37	Demand		15,476,590	5,970,199	1,003,978	4,765,924	682,986	954,871	26,827	370,490	56,278	6,091	200,814	1,438,132
38	Energy		1,233,168	403,562	51,072	297,554	77,150	99,583	3,062	31,428	5,983	919	40,953	221,902
39	Customer		12,617,242	9,698,076	1,235,198	641,963	18,973	7,421	251,356	359,485	389,902	11,338	1,276	2,254
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept.	Embedded Cost of Service	Allocator	System	SC 1 residential	SC 2 non-dmnd	SC 2 sec-dmnd	SC 2 pri-dmnd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 tmsmssn
Working Capital Requirements															
Production:															
1	Demand - Capacity		DSUWN	115,194	38,602	6,365	34,330	4,949	8,809	197	2,096	413	57	2,212	17,165
2	Demand - Generation		DAVGKW	857,341	280,570	35,507	206,870	53,637	69,234	2,129	21,850	4,159	639	28,472	154,274
3	Energy		ENERGY	739	242	31	178	46	60	2	19	4	1	25	133
4	Total Production			973,275	319,414	41,903	241,379	58,632	78,103	2,327	23,965	4,575	697	30,709	171,572
Transmission & Subtransmission:															
5	Power Supply Trans - Subs		DSUWN	2,410,659	807,809	133,206	718,426	103,558	184,350	4,116	43,865	8,635	1,203	46,289	359,202
6	Power Supply Trans - Lines		DSPK	1,745,536	488,314	92,559	601,725	75,261	138,542	-	23,567	-	824	34,060	290,684
7	Common Trans - Subs		DNCPTS	139	44	8	35	7	14	0	3	1	0	14	13
8	Common Trans - Lines		DNCPTL	4,163	981	169	776	158	177	7	71	14	1	45	1,764
9	Specific Assign - Subs		STSUB	162,976	-	-	-	-	144	-	-	-	-	-	162,832
10	Specific Assign - Lines		STLNS	9,102	-	-	-	-	-	-	-	-	-	-	9,102
11	General Subtrans Lines		DNCPTG	617,020	218,883	37,685	173,248	35,326	39,582	1,492	15,747	3,129	213	10,039	81,676
12	Total Transmission & Subtransmission			4,949,595	1,516,031	263,627	1,494,210	214,311	362,809	5,615	83,252	11,779	2,241	90,448	905,273
Bulk Distribution:															
13	Distribution Substations		DSUBS	1,916,003	783,430	134,883	620,093	126,441	141,583	5,338	56,361	11,199	764	35,910	-
14	Primary Lines - Demand		DPRIM	1,701,414	708,974	122,064	561,161	114,424	128,130	4,831	51,005	10,135	691	-	-
15	Primary Lines - Customer		CPRIM	4,220,386	3,460,283	413,994	149,027	4,129	792	72,893	111,517	3,000	4,752	-	-
16	Line Transformers - Demand		DTRNSF	436,647	244,442	38,181	135,996	-	-	927	15,025	1,944	133	-	-
17	Line Transformers - Customer		CSECY	1,306,035	1,072,065	128,264	46,171	-	-	22,584	34,550	930	1,472	-	-
18	Secondary Lines - Demand		DSECY	839,193	499,013	74,871	232,403	-	-	1,311	28,659	2,749	187	-	-
19	Secondary Lines - Customer		CSECY	1,720,559	1,412,328	168,973	60,826	-	-	29,751	45,516	1,225	1,939	-	-
20	Services - Demand		DSVCES	263,335	157,385	23,614	73,298	-	-	-	9,039	-	-	-	-
21	Services - Customer		CSVCES	336,137	277,352	37,159	13,376	-	-	-	8,249	-	-	-	-
22	Total Bulk Distribution			12,739,709	8,615,272	1,142,001	1,892,352	244,993	270,506	137,634	359,921	31,182	9,938	35,910	-
23	Meter Installations, CTs & PTs		CMTRS2	503,780	-	-	449,460	32,073	15,333	-	-	-	-	2,762	4,151
24	Inst on Cust Prem - Plant		CINSTP	61,576	23,672	-	-	-	-	36,652	1,252	-	-	-	-
25	Inst on Cust Prem - Exp		CINSTX	247,600	198,439	23,455	11,767	409	-	6,832	6,699	-	-	-	-
26	Street Lighting		CLGTNG	337,811	-	-	-	-	-	-	-	337,811	-	-	-
27	Meter Ownership		CMTRS	557,430	381,653	79,986	57,602	1,942	843	-	34,726	-	-	207	470
28	Meter Services/Maintenance		CMTRS3	34,460	151,581	34,460	43,036	2,295	937	-	24,898	-	-	159	362
29	Meter Reading		CMTRS4	552,683	443,776	53,094	38,225	2,118	880	-	14,302	-	-	102	186
30	Uncollectibles on T&D Delivery		CODBT	344,852	208,017	59,004	50,078	3,643	11,317	3,457	9,337	-	-	-	-
31	Bill Printing, Mailing & Receipt Services		CNBL5	164,575	130,023	18,190	11,200	310	60	-	4,190	225	357	7	13
32	Customer Account Services		CUSTAC2	973,735	691,553	76,042	122,315	10,702	17,140	6,026	30,362	6,384	159	3,325	9,726
33	Competitive Energy Services		CUSVCS2	443,656	371,748	30,894	22,995	1,582	1,138	13	13,465	927	1	225	669
34	Sales & Customer Service		CUSVCS3	398,996	240,202	23,224	79,702	7,645	13,523	1,204	11,967	10,737	91	2,695	8,004
35	Delivery Service Revenues		RSAL5	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Working Capital			23,507,000	13,291,380	1,845,880	4,514,320	580,656	772,589	199,761	618,335	403,621	13,485	166,548	1,100,425
37	Demand			10,221,382	3,947,876	663,604	3,151,492	460,123	641,332	18,218	245,437	38,219	4,074	128,570	922,437
38	Energy			858,080	280,812	35,537	207,048	53,683	69,293	2,131	21,869	4,163	639	28,497	154,407
39	Customer			12,427,538	9,062,692	1,146,739	1,155,780	66,849	61,964	179,412	351,029	361,239	8,772	9,482	23,581
40	Revenue			-	-	-	-	-	-	-	-	-	-	-	-
41	Check			(0)	0	(0)	(0)	0	0	(0)	0	0	(0)	0	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept.	Embedded Cost of Service Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 str lts	SC 9 trfk lts	SC 13 substn	SC 13 tmsmsn
Accumulated Deferred Income Taxes															
Production:															
1	Demand - Capacity	DSUWN	525,727	176,171	29,050	156,678	22,584	40,204	898	9,566	1,883	262	10,095	78,336	
2	Demand - Generation	DAVGKW	3,964,584	1,297,435	164,193	956,625	248,033	320,156	9,845	101,041	19,234	2,953	131,663	713,406	
3	Energy	ENERGY	345	113	14	83	22	28	1	9	2	0	11	62	
4	Total Production		4,490,656	1,473,718	193,257	1,113,386	270,639	360,387	10,743	110,616	21,118	3,216	141,769	791,805	
Transmission & Subtransmission:															
5	Power Supply Trans - Subs	DSUWN	7,303,909	2,447,531	403,593	2,176,715	313,763	558,551	12,472	132,903	26,163	3,645	140,249	1,088,325	
6	Power Supply Trans - Lines	DSPK	5,862,140	1,639,936	310,847	2,020,809	252,755	465,274	-	79,145	-	2,767	114,386	976,221	
7	Common Trans - Subs	DNCPTS	533	169	29	133	27	55	1	12	2	0	55	49	
8	Common Trans - Lines	DNCPTL	16,132	3,801	654	3,008	613	687	26	273	54	4	174	6,836	
9	Specific Assign - Subs	STSUB	616,607	-	-	-	-	546	-	-	-	-	-	616,062	
10	Specific Assign - Lines	STLNS	35,194	-	-	-	-	-	-	-	-	-	-	35,194	
11	General Subtrans Lines	DNCPGT	2,395,556	849,804	146,310	672,629	137,153	153,674	5,791	61,137	12,148	828	38,976	317,105	
12	Total Transmission & Subtransmission		16,230,070	4,941,240	861,433	4,873,295	704,311	1,178,786	18,289	273,469	38,368	7,245	293,841	3,039,792	
Bulk Distribution:															
13	Distribution Substations	DSUBS	7,139,762	2,919,361	502,625	2,310,706	471,166	527,594	19,893	210,024	41,732	2,846	133,814	-	
14	Primary Lines - Demand	DPRIM	4,962,621	2,067,909	356,031	1,636,772	333,747	373,726	14,091	148,769	29,561	2,016	-	-	
15	Primary Lines - Customer	CPRIM	12,726,866	10,434,723	1,248,426	449,401	12,450	2,388	219,813	336,287	9,048	14,330	-	-	
16	Line Transformers - Demand	DTRNSF	1,089,632	609,992	95,278	339,372	-	-	2,313	37,495	4,852	331	-	-	
17	Line Transformers - Customer	CSECY	3,259,149	2,675,287	320,075	115,219	-	-	56,356	86,218	2,320	3,674	-	-	
18	Secondary Lines - Demand	DSECY	2,484,948	1,477,636	221,702	688,172	-	-	3,881	84,862	8,141	555	-	-	
19	Secondary Lines - Customer	CSECY	5,017,244	4,118,427	492,735	177,372	-	-	86,757	132,727	3,571	5,656	-	-	
20	Services - Demand	DSVCES	1,296,672	774,968	116,275	360,922	-	-	-	44,507	-	-	-	-	
21	Services - Customer	CSVCS	1,655,149	1,365,693	182,973	65,865	-	-	-	40,618	-	-	-	-	
22	Total Bulk Distribution		39,632,044	26,443,995	3,536,120	6,143,801	817,363	903,708	403,103	1,121,509	99,224	29,406	133,814	-	
23	Meter Installations, CTs & PTs	CMTRS2	588,174	-	-	524,755	37,446	17,902	-	-	-	-	-	3,225	4,846
24	Inst on Cust Prem - Plant	CINSTP	303,202	118,561	-	-	-	-	180,475	6,167	-	-	-	-	
25	Inst on Cust Prem - Exp	CINSTX	125,870	100,878	11,924	5,982	208	-	3,473	3,405	-	-	-	-	
26	Street Lighting	CLGTNG	963,200	-	-	-	-	-	-	-	963,200	-	-	-	
27	Meter Ownership	CMTRS	2,688,996	1,841,065	385,845	277,869	9,368	4,067	-	167,514	-	-	998	2,269	
28	Meter Services/Maintenance	CMTRS3	192,187	113,034	25,697	32,092	1,712	699	-	18,566	-	-	119	270	
29	Meter Reading	CMTRS4	287,037	230,476	27,574	19,852	1,100	457	-	7,428	-	-	53	97	
30	Uncollectibles on T&D Delivery	COBTD	106,376	64,167	18,201	15,447	1,124	3,491	1,066	2,880	-	-	-	-	
31	Bill Printing, Mailing & Receipt Services	CNBL	46,883	37,040	5,182	3,190	88	17	-	1,194	64	102	2	4	
32	Customer Account Services	CUSTAC2	472,482	335,560	36,898	59,351	5,193	8,317	2,924	14,732	3,098	77	1,613	4,719	
33	Competitive Energy Services	CUSVCS2	187,867	157,417	13,082	9,737	670	482	6	5,702	392	0	95	283	
34	Sales & Customer Service	CUSVCS3	168,955	101,714	9,834	33,750	3,237	5,726	510	5,068	4,547	39	1,141	3,389	
35	Delivery Service Revenues	RSAL	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total Accumulated Deferred Income Taxes		66,484,000	35,956,864	5,125,047	13,112,508	1,852,460	2,484,039	620,590	1,738,250	1,130,012	40,085	576,671	3,847,474	
37	Demand		33,729,434	12,967,277	2,182,394	10,365,918	1,531,808	2,120,310	59,365	808,693	124,537	13,254	437,750	3,118,128	
38	Energy		3,964,929	1,297,548	164,207	956,708	248,055	320,183	9,845	101,050	19,235	2,954	131,674	713,468	
39	Customer		28,789,638	21,692,040	2,778,446	1,789,881	72,596	43,546	551,380	828,506	986,240	23,877	7,247	15,878	
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-	
41	Check		0	0	(0)	0	0	0	0	0	0	0	0	(0)	

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

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line	Electric Dept.	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 str lts	SC 9 trfk lts	SC 13 substn	SC 13 tmsmssn
Deferred Charges															
Production:															
1	Demand - Capacity	DSUWN	98,650	33,058	5,451	29,400	4,238	7,544	168	1,795	353	49	1,894	14,699	
2	Demand - Generation	DAVGKW	738,336	241,625	30,578	178,155	46,192	59,624	1,833	18,817	3,582	550	24,520	132,860	
3	Energy	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	
4	Total Production		836,987	274,683	36,029	207,555	50,430	67,168	2,002	20,612	3,935	599	26,414	147,559	
Transmission & Subtransmission:															
5	Power Supply Trans - Subs	DSUWN	2,038,672	683,156	112,651	607,566	87,578	155,903	3,481	37,096	7,303	1,018	39,146	303,774	
6	Power Supply Trans - Lines	DSPK	1,704,935	476,956	90,406	587,729	73,511	135,320	-	23,018	-	805	33,268	283,922	
7	Common Trans - Subs	DNCPTS	133	42	7	33	7	14	0	3	1	0	14	12	
8	Common Trans - Lines	DNCPTL	4,710	1,110	191	878	179	201	8	80	16	1	51	1,996	
9	Specific Assign - Subs	STSUB	153,918	-	-	-	-	136	-	-	-	-	-	153,782	
10	Specific Assign - Lines	STLNS	10,273	-	-	-	-	-	-	-	-	-	-	10,273	
11	General Subtrans Lines	DNCPGT	699,510	248,145	42,723	196,410	40,049	44,873	1,691	17,852	3,547	242	11,381	92,596	
12	Total Transmission & Subtransmission		4,612,151	1,409,410	245,979	1,392,616	201,323	336,446	5,180	78,049	10,866	2,065	83,860	846,355	
Bulk Distribution:															
13	Distribution Substations	DSUBS	1,839,658	752,214	129,508	595,385	121,402	135,942	5,126	54,116	10,753	733	34,479	-	
14	Primary Lines - Demand	DPRIM	1,218,718	507,836	87,434	401,958	81,961	91,779	3,460	36,535	7,260	495	-	-	
15	Primary Lines - Customer	CPRIM	3,141,483	2,575,693	308,160	110,929	3,073	590	54,258	83,009	2,233	3,537	-	-	
16	Line Transformers - Demand	DTRNSF	552,342	309,209	48,297	172,030	-	-	1,172	19,006	2,459	168	-	-	
17	Line Transformers - Customer	CSECY	1,652,086	1,356,122	162,249	58,405	-	-	28,567	43,705	1,176	1,862	-	-	
18	Secondary Lines - Demand	DSECY	611,684	363,728	54,573	169,397	-	-	955	20,889	2,004	137	-	-	
19	Secondary Lines - Customer	CSECY	1,232,077	1,011,355	121,000	43,557	-	-	21,305	32,594	877	1,389	-	-	
20	Services - Demand	DSVCES	333,120	199,092	29,871	92,722	-	-	-	11,434	-	-	-	-	
21	Services - Customer	CSVCES	425,214	350,852	47,006	16,921	-	-	-	10,435	-	-	-	-	
22	Total Bulk Distribution		11,006,381	7,426,102	988,099	1,661,305	206,437	228,311	114,844	311,722	26,762	8,321	34,479	-	
23	Meter Installations, CTs & PTs	CMTRS2	91,593	-	-	81,717	5,831	2,788	-	-	-	-	-	502	755
24	Inst on Cust Prem - Plant	CINSTP	77,894	29,945	-	-	-	-	46,365	1,584	-	-	-	-	
25	Inst on Cust Prem - Exp	CINSTX	-	-	-	-	-	-	-	-	-	-	-	-	
26	Street Lighting	CLGTNG	229,160	-	-	-	-	-	-	-	229,160	-	-	-	
27	Meter Ownership	CMTRS	704,835	482,577	101,137	72,835	2,455	1,066	-	43,909	-	-	262	595	
28	Meter Services/Maintenance	CMTRS3	-	-	-	-	-	-	-	-	-	-	-	-	
29	Meter Reading	CMTRS4	-	-	-	-	-	-	-	-	-	-	-	-	
30	Uncollectibles on T&D Delivery	CODBT	-	-	-	-	-	-	-	-	-	-	-	-	
31	Bill Printing, Mailing & Receipt Services	CNBLs	-	-	-	-	-	-	-	-	-	-	-	-	
32	Customer Account Services	CUSTAC2	-	-	-	-	-	-	-	-	-	-	-	-	
33	Competitive Energy Services	CUSVCS2	-	-	-	-	-	-	-	-	-	-	-	-	
34	Sales & Customer Service	CUSVCS3	-	-	-	-	-	-	-	-	-	-	-	-	
35	Delivery Service Revenues	RSALes	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total Deferred Charges		17,559,000	9,622,716	1,371,244	3,416,028	466,477	635,779	168,390	455,876	270,724	10,985	145,517	995,264	
37	Demand		9,266,323	3,574,547	601,113	2,853,509	408,925	571,712	16,062	221,824	33,695	3,647	120,233	861,055	
38	Energy		738,336	241,625	30,578	178,155	46,192	59,624	1,833	18,817	3,582	550	24,520	132,860	
39	Customer		7,554,341	5,806,544	739,552	384,364	11,360	4,443	150,495	215,235	233,446	6,788	764	1,350	
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-	
41	Check		(0)	(0)	0	0	(0)	(0)	-	-	-	-	0	(0)	

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line	Electric Dept. Description	Embedded Cost of Service	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strk lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmsn
Other Rate Base Deductions															
Production:															
1	Demand - Capacity		DSUWN	11,307	3,789	625	3,370	486	865	19	206	41	6	217	1,685
2	Demand - Generation		DAVGKW	86,590	28,337	3,586	20,894	5,417	6,992	215	2,207	420	65	2,876	15,581
3	Energy		ENERGY	37	12	2	9	2	3	0	1	0	0	1	7
4	Total Production			97,934	32,138	4,212	24,272	5,905	7,860	234	2,414	461	70	3,094	17,273
Transmission & Subtransmission:															
5	Power Supply Trans - Subs		DSUWN	376,341	126,111	20,795	112,157	16,167	28,780	643	6,848	1,348	188	7,226	56,077
6	Power Supply Trans - Lines		DSPK	298,318	83,454	15,819	102,837	12,862	23,677	-	4,028	-	141	5,821	49,679
7	Common Trans - Subs		DNCPTS	23	7	1	6	1	2	0	1	0	0	2	2
8	Common Trans - Lines		DNCPTL	813	191	33	152	31	35	1	14	3	0	9	344
9	Specific Assign - Subs		STSUB	26,178	-	-	-	-	23	-	-	-	-	-	26,155
10	Specific Assign - Lines		STLNS	1,773	-	-	-	-	-	-	-	-	-	-	1,773
11	General Subtrans Lines		DNCPGT	120,670	42,807	7,370	33,882	6,909	7,741	292	3,080	612	42	1,963	15,973
12	Total Transmission & Subtransmission			824,116	252,571	44,018	249,033	35,970	60,258	936	13,969	1,963	371	15,022	150,004
Bulk Distribution:															
13	Distribution Substations		DSUBS	317,735	129,918	22,368	102,832	20,968	23,479	885	9,347	1,857	127	5,955	-
14	Primary Lines - Demand		DPRIM	307,875	128,291	22,088	101,543	20,705	23,186	874	9,229	1,834	125	-	-
15	Primary Lines - Customer		CPRIM	931,628	763,840	91,387	32,897	911	175	16,091	24,617	662	1,049	-	-
16	Line Transformers - Demand		DTRNSF	94,661	52,992	8,277	29,483	-	-	201	3,257	421	29	-	-
17	Line Transformers - Customer		CSECY	283,135	232,413	27,806	10,010	-	-	4,896	7,490	202	319	-	-
18	Secondary Lines - Demand		DSECY	168,877	99,231	14,888	46,214	-	-	261	5,699	547	37	-	-
19	Secondary Lines - Customer		CSECY	310,371	254,769	30,481	10,972	-	-	5,367	8,211	221	350	-	-
20	Services - Demand		DSVCES	51,720	30,911	4,638	14,396	-	-	-	1,775	-	-	-	-
21	Services - Customer		CSVCES	66,018	54,473	7,298	2,627	-	-	-	1,620	-	-	-	-
22	Total Bulk Distribution			2,530,021	1,746,837	229,231	350,974	42,585	46,839	28,574	71,245	5,744	2,036	5,955	-
23	Meter Installations, CTs & PTs		CMTRS2	38,730	-	-	34,554	2,466	1,179	-	-	-	-	212	319
24	Inst on Cust Prem - Plant		CINSTP	12,094	4,649	-	-	-	-	7,198	246	-	-	-	-
25	Inst on Cust Prem - Exp		CINSTX	13,428	10,762	1,272	638	22	-	371	363	-	-	-	-
26	Street Lighting		CLGTNG	43,313	-	-	-	-	-	-	-	43,313	-	-	-
27	Meter Ownership		CMTRS	105,207	72,032	15,096	10,872	367	159	-	6,554	-	-	39	89
28	Meter Services/Maintenance		CMTRS3	19,380	11,398	2,591	3,236	173	70	-	1,872	-	-	12	27
29	Meter Reading		CMTRS4	29,874	23,987	2,870	2,066	114	48	-	773	-	-	5	10
30	Uncollectibles on T&D Delivery		COBTD	12,246	7,387	2,095	1,778	129	402	123	332	-	-	-	-
31	Bill Printing, Mailing & Receipt Services		CNBL5	5,503	4,348	608	374	10	2	-	140	8	12	0	0
32	Customer Account Services		CUSTAC2	49,712	35,306	3,882	6,245	546	875	308	1,550	326	8	170	497
33	Competitive Energy Services		CUSVCS2	20,240	16,960	1,409	1,049	72	52	1	614	42	0	10	31
34	Sales & Customer Service		CUSVCS3	18,203	10,958	1,060	3,636	349	617	55	546	490	4	123	365
35	Delivery Service Revenues		RSAL5	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Other Rate Base Deductions			3,820,000	2,229,333	308,346	688,727	88,709	118,361	37,799	100,619	52,347	2,501	24,643	168,615
37	Demand			1,774,291	697,703	116,902	546,871	78,129	107,788	3,176	43,483	6,663	694	21,194	151,689
38	Energy			86,627	28,349	3,588	20,902	5,420	6,995	215	2,208	420	65	2,877	15,588
39	Customer			1,959,082	1,503,281	187,856	120,954	5,160	3,579	34,408	54,928	45,264	1,742	572	1,338
40	Revenue			-	-	-	-	-	-	-	-	-	-	-	-
41	Check			(0)	(0)	0	(0)	(0)	0	0	(0)	(0)	0	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 trnsmssn
Rate Base														
Production:														
1	Demand - Capacity		1,336,413	447,830	73,846	398,279	57,410	102,199	2,282	24,317	4,787	667	25,652	199,133
2	Demand - Generation		10,234,014	3,349,145	423,841	2,469,393	640,263	826,436	25,412	260,824	49,649	7,624	339,869	1,841,557
3	Energy		4,315	1,412	179	1,041	270	348	11	110	21	3	143	776
4	Total Production		11,574,741	3,798,387	497,866	2,868,712	697,943	928,984	27,705	285,251	54,457	8,294	365,674	2,041,467
Transmission & Subtransmission:														
5	Power Supply Trans - Subs		44,479,439	14,905,005	2,457,805	13,255,788	1,910,756	3,401,470	75,949	809,351	159,329	22,200	854,090	6,627,695
6	Power Supply Trans - Lines		35,257,968	9,863,429	1,869,595	12,154,202	1,520,201	2,798,401	-	476,018	-	16,641	687,980	5,871,501
7	Common Trans - Subs		2,665	844	145	668	136	273	6	61	12	1	274	246
8	Common Trans - Lines		98,052	22,630	3,896	17,912	3,652	4,092	154	1,628	323	22	1,038	40,705
9	Specific Assign - Subs		3,093,996	-	-	-	-	2,737	-	-	-	-	-	3,091,258
10	Specific Assign - Lines		209,591	-	-	-	-	-	-	-	-	-	-	209,591
11	General Subtrans Lines		14,261,958	5,059,315	871,060	4,004,503	816,540	914,899	34,475	363,977	72,323	4,931	232,047	1,887,887
12	Total Transmission & Subtransmission		97,401,670	29,851,222	5,202,502	29,433,072	4,251,286	7,121,872	110,585	1,651,035	231,988	43,796	1,775,428	17,728,883
Bulk Distribution:														
13	Distribution Substations		37,552,915	15,354,927	2,643,651	12,153,592	2,478,185	2,774,979	104,632	1,104,663	219,499	14,967	703,820	-
14	Primary Lines - Demand		26,072,667	10,864,398	1,870,519	8,599,289	1,753,443	1,963,483	74,032	781,608	155,307	10,590	-	-
15	Primary Lines - Customer		66,202,562	54,279,302	6,494,060	2,337,690	64,764	12,423	1,143,421	1,749,296	47,065	74,540	-	-
16	Line Transformers - Demand		11,187,882	6,263,142	978,271	3,484,532	-	-	23,745	384,981	49,814	3,397	-	-
17	Line Transformers - Customer		33,463,570	27,468,717	3,286,400	1,183,017	-	-	578,643	885,253	23,818	37,722	-	-
18	Secondary Lines - Demand		12,996,326	7,728,063	1,159,505	3,599,152	-	-	20,296	443,830	42,577	2,903	-	-
19	Secondary Lines - Customer		26,362,014	21,639,374	2,588,968	931,960	-	-	455,844	697,387	18,763	29,717	-	-
20	Services - Demand		6,112,710	3,653,318	548,137	1,701,442	-	-	-	209,813	-	-	-	-
21	Services - Customer		7,802,625	6,438,082	862,562	310,500	-	-	-	191,481	-	-	-	-
22	Total Bulk Distribution		227,753,271	153,689,323	20,432,074	34,301,175	4,296,392	4,750,886	2,400,613	6,448,309	556,843	173,835	703,820	-
23	Meter Installations, CTs & PTs		4,577,419	-	-	4,083,860	291,423	139,320	-	-	-	-	25,098	37,717
24	Inst on Cust Prem - Plant		1,429,340	549,484	-	-	-	-	850,785	29,071	-	-	-	-
25	Inst on Cust Prem - Exp		1,587,059	1,271,943	150,344	75,422	2,620	43,792	42,937	-	-	-	-	-
26	Street Lighting		5,119,176	-	-	-	-	-	-	-	5,119,176	-	-	-
27	Meter Ownership		12,434,311	8,513,355	1,784,201	1,284,907	43,318	18,808	-	774,611	-	-	4,617	10,494
28	Meter Services/Maintenance		2,290,539	1,347,167	306,258	382,480	20,399	8,328	-	221,276	-	-	1,415	3,217
29	Meter Reading		3,530,807	2,835,057	339,191	244,199	13,531	5,624	-	91,367	-	-	649	1,190
30	Uncollectibles on T&D Delivery		1,447,372	873,062	247,645	210,179	15,289	47,500	14,508	39,189	-	-	-	-
31	Bill Printing, Mailing & Receipt Services		650,383	513,837	71,886	44,260	1,226	235	-	16,560	891	1,411	27	50
32	Customer Account Services		5,875,392	4,172,744	458,830	738,035	64,574	103,419	36,362	183,198	38,521	960	20,064	58,684
33	Competitive Energy Services		2,392,165	2,004,442	166,576	123,988	8,530	6,138	71	72,600	4,998	5	1,211	3,607
34	Sales & Customer Service		2,151,359	1,295,153	125,224	429,746	41,224	72,914	6,492	64,527	57,895	493	14,533	43,157
35	Delivery Service Revenues		-	-	-	-	-	-	-	-	-	-	-	-
36	Total Rate Base		380,215,002	210,715,176	29,782,596	74,220,035	9,747,757	13,204,028	3,490,914	9,919,931	6,064,768	228,794	2,912,537	19,928,466
37	Demand		192,660,582	74,162,901	12,476,430	59,369,358	8,540,324	11,962,534	335,571	4,600,245	703,971	76,319	2,504,910	17,928,017
38	Energy		10,238,328	3,350,557	424,020	2,470,434	640,533	826,785	25,423	260,934	49,670	7,627	340,012	1,842,334
39	Customer		177,316,092	133,201,718	16,882,146	12,380,243	586,900	414,709	3,129,919	5,058,752	5,311,127	144,848	67,614	158,115
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		(0)	(0)	(0)	(0)	(0)	0	(0)	0	-	(0)	(0)	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 slrt lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmsn
Operating Revenues														
Production:														
1	Demand - Capacity	DSUWN	0	0	0	0	0	0	0	0	0	0	0	0
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-	-	-	-
3	Energy	ENERGY	83,760	27,411	3,469	20,211	5,240	6,764	208	2,135	406	62	2,782	15,072
4	Total Production		83,760	27,411	3,469	20,211	5,240	6,764	208	2,135	406	62	2,782	15,072
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	419,560	140,594	23,184	125,038	18,024	32,085	716	7,634	1,503	209	8,056	62,517
6	Power Supply Trans - Lines	DSPK	161,383	45,147	8,558	55,632	6,958	12,809	-	2,179	-	76	3,149	26,875
7	Common Trans - Subs	DNCPTS	0	0	0	0	0	0	0	0	0	0	0	0
8	Common Trans - Lines	DNCPTL	0	0	0	0	0	0	0	0	0	0	0	0
9	Specific Assign - Subs	STSUB	1,922,321	-	-	-	-	1,701	-	-	-	-	-	1,920,620
10	Specific Assign - Lines	STLNS	0	-	-	-	-	-	-	-	-	-	-	0
11	General Subtrans Lines	DNCPGT	9	3	1	3	1	1	0	0	0	0	0	1
12	Total Transmission & Subtransmission		2,503,273	185,744	31,742	180,672	24,982	46,595	716	9,813	1,503	286	11,206	2,010,013
Bulk Distribution:														
13	Distribution Substations	DSUBS	186	76	13	60	12	14	1	5	1	0	3	-
14	Primary Lines - Demand	DPRIM	202,165	84,241	14,504	66,678	13,596	15,225	574	6,060	1,204	82	-	-
15	Primary Lines - Customer	CPRIM	400,247	328,161	39,262	14,133	392	75	6,913	10,576	285	451	-	-
16	Line Transformers - Demand	DTRNSF	-	-	-	-	-	-	-	-	-	-	-	-
17	Line Transformers - Customer	CSECY	-	-	-	-	-	-	-	-	-	-	-	-
18	Secondary Lines - Demand	DSECY	91,809	54,593	8,191	25,425	-	-	143	3,135	301	21	-	-
19	Secondary Lines - Customer	CSECY	179,018	146,947	17,581	6,329	-	-	3,096	4,736	127	202	-	-
20	Services - Demand	DSVCES	-	-	-	-	-	-	-	-	-	-	-	-
21	Services - Customer	CSVCS	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Bulk Distribution		873,425	614,019	79,551	112,626	14,000	15,314	10,726	24,513	1,918	755	3	-
23	Meter Installations, CTs & PTs	CMTRS2	193	-	-	172	12	6	-	-	-	-	1	2
24	Inst on Cust Prem - Plant	CINSTP	281,611	108,260	-	-	-	-	167,623	5,728	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	105	84	10	5	0	-	3	3	-	-	-	-
26	Street Lighting	CLGTNG	59	-	-	-	-	-	-	-	59	-	-	-
27	Meter Ownership	CMTRS	0	0	0	0	0	0	-	0	-	-	0	0
28	Meter Services/Maintenance	CMTRS3	118	69	16	20	1	0	-	11	-	-	0	0
29	Meter Reading	CMTRS4	-	-	-	-	-	-	-	-	-	-	-	-
30	Uncollectibles on T&D Delivery	COBDB	2,134,000	1,287,240	365,126	309,887	22,542	70,033	21,391	57,780	-	-	-	-
31	Billi Printing, Mailing & Receipt Services	CNBL	-	-	-	-	-	-	-	-	-	-	-	-
32	Customer Account Services	CUSTAC2	-	-	-	-	-	-	-	-	-	-	-	-
33	Competitive Energy Services	CUSVCS2	104,795	87,810	7,297	5,432	374	269	3	3,180	219	0	53	158
34	Sales & Customer Service	CUSVCS3	-	-	-	-	-	-	-	-	-	-	-	-
35	Delivery Service Revenues	RSAL	149,843,000	84,727,069	7,409,456	34,360,331	3,430,723	6,165,934	767,936	5,624,533	2,434,984	58,916	1,227,557	3,635,562
36	Total Operating Revenues		155,824,339	87,037,707	7,896,667	34,989,355	3,497,875	6,304,915	968,606	5,727,696	2,439,090	60,019	1,241,602	5,660,807
37	Demand		2,797,434	324,655	54,450	272,836	38,591	61,834	1,434	19,015	3,009	388	11,209	2,010,013
38	Energy		83,760	27,411	3,469	20,211	5,240	6,764	208	2,135	406	62	2,782	15,072
39	Customer		3,100,145	1,958,572	429,292	335,977	23,321	70,384	199,028	82,014	690	653	54	160
40	Revenue		149,843,000	84,727,069	7,409,456	34,360,331	3,430,723	6,165,934	767,936	5,624,533	2,434,984	58,916	1,227,557	3,635,562
41	Check		-	-	-	-	-	-	-	-	-	-	-	-

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Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

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Operations and Maintenance Expense														
Production:														
1	Demand - Capacity	DSUWN	430,656	144,312	23,797	128,344	18,500	32,934	735	7,836	1,543	215	8,269	64,170
2	Demand - Generation	DAVGKW	3,195,611	1,045,784	132,346	771,077	199,925	258,058	7,935	81,443	15,503	2,381	106,125	575,033
3	Energy	ENERGY	209,709	68,628	8,685	50,601	13,120	16,935	521	5,345	1,017	156	6,964	37,736
4	Total Production		3,835,976	1,258,724	164,828	950,023	231,545	307,926	9,191	94,624	18,063	2,752	121,359	676,940
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	5,279,137	1,769,032	291,710	1,573,292	226,782	403,711	9,014	96,060	18,910	2,635	101,369	786,622
6	Power Supply Trans - Lines	DSPK	2,492,462	697,267	132,166	859,207	107,466	197,825	-	33,651	-	1,176	48,635	415,069
7	Common Trans - Subs	DNCPTS	237	75	13	59	12	24	1	5	1	0	24	22
8	Common Trans - Lines	DNCPPL	2,258	532	92	421	86	96	4	38	8	1	24	957
9	Specific Assign - Subs	STSUB	288,802	-	-	-	-	256	-	-	-	-	-	288,547
10	Specific Assign - Lines	STLNS	5,080	-	-	-	-	-	-	-	-	-	-	5,080
11	General Subtrans Lines	DNCPGT	326,836	115,943	19,962	91,770	18,712	20,966	790	8,341	1,657	113	5,318	43,264
12	Total Transmission & Subtransmission		8,394,813	2,582,849	443,942	2,524,748	353,059	622,878	9,808	138,095	20,576	3,925	155,371	1,539,561
Bulk Distribution:														
13	Distribution Substations	DSUBS	3,150,501	1,288,201	221,789	1,019,625	207,907	232,807	8,778	92,676	18,415	1,256	59,047	-
14	Primary Lines - Demand	DPRIM	5,161,070	2,150,602	370,268	1,702,225	347,093	388,670	14,655	154,718	30,743	2,096	-	-
15	Primary Lines - Customer	CPRIM	12,143,227	9,956,199	1,191,175	428,792	11,879	2,279	209,732	320,865	8,633	13,672	-	-
16	Line Transformers - Demand	DTRNSF	-	-	-	-	-	-	-	-	-	-	-	-
17	Line Transformers - Customer	CSECY	-	-	-	-	-	-	-	-	-	-	-	-
18	Secondary Lines - Demand	DSECY	2,486,789	1,478,730	221,866	688,682	-	-	3,883	84,925	8,147	556	-	-
19	Secondary Lines - Customer	CSECY	5,221,126	4,285,784	512,758	184,579	-	-	90,282	138,121	3,716	5,886	-	-
20	Services - Demand	DSVCES	-	-	-	-	-	-	-	-	-	-	-	-
21	Services - Customer	CSVCS	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Bulk Distribution		28,162,713	19,159,516	2,517,856	4,023,903	566,880	623,756	327,331	791,305	69,654	23,465	59,047	-
23	Meter Installations, CTs & PTs	CMTRS2	3,027,608	-	-	2,701,157	192,754	92,149	-	-	-	-	16,601	24,947
24	Inst on Cust Prem - Plant	CINSTP	-	-	-	-	-	-	-	-	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	1,737,785	1,392,742	164,623	82,585	2,869	-	47,951	47,015	-	-	-	-
26	Street Lighting	CLGTNG	1,099,495	-	-	-	-	-	-	-	1,099,495	-	-	-
27	Meter Ownership	CMTRS	2	1	0	0	0	0	-	0	-	-	0	0
28	Meter Services/Maintenance	CMTRS3	1,808,862	1,063,871	241,855	302,049	16,109	6,576	-	174,744	-	-	1,118	2,540
29	Meter Reading	CMTRS4	3,879,007	3,114,643	372,641	268,282	14,865	6,178	-	100,378	-	-	713	1,307
30	Uncollectibles on T&D Delivery	CODBT	2,420,349	1,459,968	414,121	351,469	25,567	79,431	24,261	65,533	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBLS	1,155,070	912,566	127,668	78,604	2,178	418	-	29,410	1,583	2,506	48	88
32	Customer Account Services	CUSTAC2	6,834,164	4,853,671	533,704	858,471	75,112	120,296	42,296	213,093	44,807	1,117	23,338	68,261
33	Competitive Energy Services	CUSVCS2	3,113,803	2,609,116	216,826	161,391	11,103	7,990	93	94,501	6,505	7	1,576	4,695
34	Sales & Customer Service	CUSVCS3	2,800,353	1,685,859	163,000	559,386	53,660	94,910	8,451	83,993	75,360	641	18,917	56,176
35	Delivery Service Revenues	RSALLES	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Operations & Maintenance Expense		68,270,000	40,093,527	5,361,064	12,862,068	1,545,701	1,962,509	469,382	1,832,690	1,336,044	34,414	398,087	2,374,515
37	Demand		19,623,829	7,644,695	1,281,662	6,063,625	926,559	1,277,289	37,860	478,250	79,424	8,047	222,687	1,603,731
38	Energy		3,405,319	1,114,412	141,031	821,679	213,045	274,993	8,456	86,788	16,520	2,537	113,090	612,769
39	Customer		45,240,852	31,334,420	3,938,371	5,976,764	406,097	410,227	423,066	1,267,652	1,240,100	23,830	62,310	158,014
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		0	0	(0)	(0)	-	0	-	-	0	-	(0)	0

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& Revenue Requirements by Class
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Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

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Depreciation Expense														
Production:														
1	Demand - Capacity	DSUWN	120,223	40,287	6,643	35,829	5,165	9,194	205	2,188	431	60	2,309	17,914
2	Demand - Generation	DAVGKW	234,444	76,723	9,709	56,570	14,667	18,932	582	5,975	1,137	175	7,786	42,187
3	Energy	ENERGY	228	75	9	55	14	18	1	6	1	0	8	41
4	Total Production		354,895	117,085	16,362	92,454	19,846	28,144	788	8,168	1,569	235	10,102	60,142
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	1,732,420	580,532	95,729	516,297	74,422	132,483	2,958	31,523	6,206	865	33,266	258,141
6	Power Supply Trans - Lines	DSPK	1,250,801	349,912	66,325	431,179	53,930	99,275	-	16,887	-	590	24,407	208,296
7	Common Trans - Subs	DNCPTS	152	48	8	38	8	16	0	3	1	0	16	14
8	Common Trans - Lines	DNCPTL	3,403	802	138	635	129	145	5	58	11	1	37	1,442
9	Specific Assign - Subs	STSUB	176,836	-	-	-	-	156	-	-	-	-	-	176,679
10	Specific Assign - Lines	STLNS	7,426	-	-	-	-	-	-	-	-	-	-	7,426
11	General Subtrans Lines	DNCPGT	505,121	179,188	30,851	141,829	28,920	32,403	1,221	12,891	2,561	175	8,218	66,864
12	Total Transmission & Subtransmission		3,676,160	1,110,481	193,051	1,089,977	157,409	264,479	4,185	61,363	8,779	1,631	65,943	718,862
Bulk Distribution:														
13	Distribution Substations	DSUBS	1,948,965	796,908	137,203	630,761	128,616	144,019	5,430	57,331	11,392	777	36,528	-
14	Primary Lines - Demand	DPRIM	1,487,189	619,699	106,693	490,498	100,015	111,996	4,223	44,582	8,859	604	-	-
15	Primary Lines - Customer	CPRIM	3,779,825	3,099,069	370,777	133,470	3,698	709	65,283	99,876	2,687	4,256	-	-
16	Line Transformers - Demand	DTRNSF	575,171	321,989	50,293	179,140	-	-	1,221	19,792	2,561	175	-	-
17	Line Transformers - Customer	CSECY	1,720,367	1,412,171	168,954	60,819	-	-	29,748	45,511	1,224	1,939	-	-
18	Secondary Lines - Demand	DSECY	741,631	441,000	66,167	205,385	-	-	1,158	25,327	2,430	166	-	-
19	Secondary Lines - Customer	CSECY	1,503,643	1,234,272	147,670	53,157	-	-	26,001	39,778	1,070	1,695	-	-
20	Services - Demand	DSVCES	346,888	207,321	31,106	96,555	-	-	-	11,907	-	-	-	-
21	Services - Customer	CSVCS	442,788	365,352	48,949	17,620	-	-	-	10,866	-	-	-	-
22	Total Bulk Distribution		12,546,449	8,497,780	1,127,814	1,867,406	232,329	256,724	133,064	354,970	30,223	9,611	36,528	-
23	Meter Installations, CTs & PTs	CMTRS2	285,789	-	-	254,973	18,195	8,698	-	-	-	-	1,567	2,355
24	Inst on Cust Prem - Plant	CINSTP	81,113	31,182	-	-	-	-	48,281	1,650	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	103,462	82,919	9,801	4,917	171	-	2,855	2,799	-	-	-	-
26	Street Lighting	CLGTNG	297,150	-	-	-	-	-	-	-	297,150	-	-	-
27	Meter Ownership	CMTRS	700,774	479,796	100,554	72,415	2,441	1,060	-	43,656	-	-	260	591
28	Meter Services/Maintenance	CMTRS3	149,895	88,160	20,042	25,030	1,335	545	-	14,481	-	-	93	211
29	Meter Reading	CMTRS4	189,756	152,364	18,229	13,124	727	302	-	4,910	-	-	35	64
30	Uncollectibles on T&D Delivery	CODBT	70,324	42,420	12,032	10,212	743	2,308	705	1,904	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBL5	30,994	24,487	3,426	2,109	58	11	-	789	42	67	1	2
32	Customer Account Services	CUSTAC2	312,351	221,834	24,393	39,236	3,433	5,498	1,933	9,739	2,048	51	1,067	3,120
33	Competitive Energy Services	CUSVCS2	124,196	104,066	8,648	6,437	443	319	4	3,769	259	0	63	187
34	Sales & Customer Service	CUSVCS3	111,694	67,242	6,501	22,311	2,140	3,786	337	3,350	3,006	26	755	2,241
35	Delivery Service Revenues	RSAL5	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Depreciation Expense		19,035,000	11,019,816	1,540,853	3,500,602	439,270	571,874	192,152	511,548	343,076	11,621	116,413	787,775
37	Demand		8,896,207	3,537,684	591,156	2,728,145	391,204	529,688	16,422	222,489	34,451	3,412	104,779	736,776
38	Energy		234,672	76,798	9,719	56,625	14,682	18,951	583	5,981	1,138	175	7,793	42,228
39	Customer		9,904,121	7,405,334	939,978	715,832	33,384	23,236	175,147	283,078	307,487	8,034	3,840	8,771
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		0	0	0	-	0	(0)	-	0	-	(0)	(0)	(0)

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept. Embedded Cost of Service Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 trnsmsn
	Other Taxes - Revenue													
1	Delivery Service Revenues	RSALES	\$5,849,535	\$3,307,555	\$289,249	\$1,341,350	\$133,928	\$240,704	\$29,978	\$219,569	\$95,056	\$2,300	\$47,921	\$141,924
2	Total Other Taxes - Revenue		\$5,849,535	\$3,307,555	\$289,249	\$1,341,350	\$133,928	\$240,704	\$29,978	\$219,569	\$95,056	\$2,300	\$47,921	\$141,924
3	Revenue		\$5,849,535	\$3,307,555	\$289,249	\$1,341,350	\$133,928	\$240,704	\$29,978	\$219,569	\$95,056	\$2,300	\$47,921	\$141,924
4	Check													

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept. Description	Allocators	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strk lts	SC 9 trfk lts	SC 13 substn	SC 13 tmsmssn
Other Taxes - NonRevenue														
Production:														
1	Demand - Capacity	DSUWN	120,472	40,370	6,657	35,903	5,175	9,213	206	2,192	432	60	2,313	17,951
2	Demand - Generation	DAVGKW	981,144	321,086	40,634	236,743	61,383	79,231	2,436	25,005	4,760	731	32,584	176,552
3	Energy	ENERGY	1,089	356	45	263	68	88	3	28	5	1	36	196
4	Total Production		1,102,706	361,812	47,336	272,909	66,626	88,532	2,645	27,225	5,197	792	34,933	194,699
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	2,262,593	758,192	125,024	674,299	97,197	173,027	3,863	41,170	8,105	1,129	43,446	337,140
6	Power Supply Trans - Lines	DSPK	1,664,036	465,515	88,237	573,630	71,747	132,073	-	22,466	-	785	32,470	277,112
7	Common Trans - Subs	DNCPTS	146	46	8	37	7	15	0	3	1	0	15	14
8	Common Trans - Lines	DNCPTL	4,513	1,063	183	842	172	192	7	76	15	1	49	1,913
9	Specific Assgn - Subs	STSUB	170,385	-	-	-	-	151	-	-	-	-	-	170,234
10	Specific Assgn - Lines	STLNS	9,852	-	-	-	-	-	-	-	-	-	-	9,852
11	General Subtrans Lines	DNCPGT	669,950	237,659	40,918	188,110	38,357	42,977	1,619	17,098	3,397	232	10,900	88,683
12	Total Transmission & Subtransmission		4,781,475	1,462,476	254,371	1,436,918	207,480	348,435	5,490	80,814	11,518	2,147	86,880	884,946
Bulk Distribution:														
13	Distribution Substations	DSUBS	2,014,395	823,661	141,809	651,937	132,934	148,854	5,613	59,256	11,774	803	37,754	-
14	Primary Lines - Demand	DPRIM	1,486,123	619,263	106,618	490,153	99,945	111,917	4,220	44,551	8,852	604	-	-
15	Primary Lines - Customer	CPRIM	3,746,065	3,071,389	367,466	132,278	3,665	703	64,700	98,984	2,663	4,218	-	-
16	Line Transformers - Demand	DTRNSF	517,457	289,680	45,247	161,165	-	-	1,098	17,806	2,304	157	-	-
17	Line Transformers - Customer	CSECY	1,547,743	1,270,471	152,001	54,716	-	-	26,763	40,944	1,102	1,745	-	-
18	Secondary Lines - Demand	DSECY	738,333	439,038	65,873	204,471	-	-	1,153	25,214	2,419	165	-	-
19	Secondary Lines - Customer	CSECY	1,502,687	1,233,487	147,576	53,124	-	-	25,984	39,752	1,070	1,694	-	-
20	Services - Demand	DSVCES	312,081	186,518	27,985	86,866	-	-	-	10,712	-	-	-	-
21	Services - Customer	CSVCS	398,358	328,692	44,038	15,852	-	-	-	9,776	-	-	-	-
22	Total Bulk Distribution		12,263,242	8,262,200	1,098,612	1,850,563	236,543	261,474	129,531	346,995	30,184	9,385	37,754	-
23	Meter Installations, CTs & PTs	CMTRS2	386,491	-	-	344,817	24,606	11,763	-	-	-	-	2,119	3,185
24	Inst on Cust Prem - Plant	CINSTP	72,974	28,054	-	-	-	-	43,436	1,484	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	163,380	130,940	15,477	7,764	270	-	4,508	4,420	-	-	-	-
26	Street Lighting	CLGTNG	307,094	-	-	-	-	-	-	-	307,094	-	-	-
27	Meter Ownership	CMTRS	660,319	452,098	94,749	68,234	2,300	999	-	41,135	-	-	245	557
28	Meter Services/Maintenance	CMTRS3	184,289	108,389	24,641	30,773	1,641	670	-	17,803	-	-	114	259
29	Meter Reading	CMTRS4	348,090	279,499	33,440	24,075	1,334	554	-	9,008	-	-	64	117
30	Uncollectibles on T&D Delivery	COBTD	129,002	77,815	22,072	18,733	1,363	4,234	1,293	3,493	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBSL	91,061	71,943	10,065	6,197	172	33	-	2,319	125	198	4	7
32	Customer Account Services	CUSTAC2	538,775	382,642	42,075	67,678	5,921	9,484	3,334	16,799	3,532	88	1,840	5,381
33	Competitive Energy Services	CUSVCS2	240,664	201,657	16,758	12,474	858	618	7	7,304	503	1	122	363
34	Sales & Customer Service	CUSVCS3	216,438	130,299	12,598	43,235	4,147	7,336	653	6,492	5,825	50	1,462	4,342
35	Delivery Service Revenues	RSALLES	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Other Taxes - Non Revenue		21,486,000	11,949,823	1,672,194	4,184,370	553,262	734,131	190,899	565,292	363,977	12,660	165,537	1,093,856
37	Demand		9,970,336	3,861,006	648,559	3,067,413	445,534	618,419	17,780	240,545	37,299	3,936	126,947	902,897
38	Energy		982,233	321,442	40,679	237,006	61,451	79,319	2,439	25,033	4,765	732	32,620	176,748
39	Customer		10,533,431	7,767,375	982,956	879,951	46,278	36,393	170,680	299,713	321,913	7,992	5,970	14,211
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		(0)	(0)	0	(0)	(0)	0	(0)	0	(0)	0	0	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 slrt lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsnssn
PreTax Operating Expenses														
Production:														
1	Demand - Capacity		671,352	224,969	37,097	200,077	28,840	51,340	1,148	12,216	2,405	335	12,891	100,035
2	Demand - Generation		4,411,199	1,443,592	182,690	1,064,390	275,975	356,221	10,954	112,424	21,400	3,286	146,495	793,772
3	Energy		211,026	69,060	8,740	50,919	13,202	17,041	524	5,378	1,024	157	7,008	37,973
4	Total Production		5,293,577	1,737,621	228,526	1,315,386	318,017	424,603	12,624	130,018	24,829	3,778	166,394	931,781
Transmission & Subtransmission:														
5	Power Supply Trans - Subs		9,274,150	3,107,756	512,463	2,763,888	398,401	709,221	15,836	168,753	33,221	4,629	178,081	1,381,902
6	Power Supply Trans - Lines		5,407,299	1,512,694	286,728	1,864,016	233,144	429,174	-	73,004	-	2,552	105,511	900,476
7	Common Trans - Subs		535	189	29	134	27	55	1	12	2	0	55	49
8	Common Trans - Lines		10,174	2,397	413	1,897	387	433	16	172	34	2	110	4,311
9	Specific Assign - Subs		636,023	-	-	-	-	563	-	-	-	-	-	635,460
10	Specific Assign - Lines		22,359	-	-	-	-	-	-	-	-	-	-	22,359
11	General Subtrans Lines		1,501,907	532,789	91,730	421,709	85,989	96,347	3,631	38,330	7,616	519	24,437	198,811
12	Total Transmission & Subtransmission		16,852,447	5,155,806	891,363	5,051,643	717,948	1,235,792	19,484	280,272	40,874	7,703	308,194	3,143,369
Bulk Distribution:														
13	Distribution Substations		7,113,861	2,908,771	500,802	2,302,324	469,457	525,680	19,821	209,283	41,581	2,835	133,329	-
14	Primary Lines - Demand		8,134,362	3,389,563	583,580	2,682,876	547,053	612,584	23,097	243,852	48,454	3,304	-	-
15	Primary Lines - Customer		19,669,118	16,126,657	1,929,418	694,540	19,242	3,691	339,716	519,725	13,983	22,146	-	-
16	Line Transformers - Demand		1,092,628	611,669	95,540	340,305	-	-	2,319	37,598	4,865	332	-	-
17	Line Transformers - Customer		3,268,110	2,682,642	320,955	115,536	-	-	56,511	86,455	2,326	3,684	-	-
18	Secondary Lines - Demand		3,966,753	2,358,768	353,905	1,098,537	-	-	6,195	135,466	12,995	886	-	-
19	Secondary Lines - Customer		8,227,456	6,753,543	808,004	290,860	-	-	142,267	217,651	5,856	9,274	-	-
20	Services - Demand		658,969	393,839	59,091	183,421	-	-	-	22,619	-	-	-	-
21	Services - Customer		841,147	694,045	92,987	33,473	-	-	-	20,642	-	-	-	-
22	Total Bulk Distribution		52,972,404	35,919,497	4,744,282	7,741,871	1,035,752	1,141,955	589,926	1,493,270	130,060	42,462	133,329	-
23	Meter Installations, CTs & PTs		3,699,888	-	-	3,300,948	235,555	112,611	-	-	-	-	20,287	30,487
24	Inst on Cust Prem - Plant		154,087	59,236	-	-	-	-	91,717	3,134	-	-	-	-
25	Inst on Cust Prem - Exp		2,004,627	1,606,602	189,901	95,266	3,310	-	55,314	54,234	-	-	-	-
26	Street Lighting		1,703,739	-	-	-	-	-	-	-	1,703,739	-	-	-
27	Meter Ownership		1,361,094	931,895	195,304	140,650	4,742	2,059	-	84,791	-	-	505	1,149
28	Meter Services/Maintenance		2,143,047	1,260,420	286,537	357,852	19,086	7,791	-	207,027	-	-	1,324	3,010
29	Meter Reading		4,416,853	3,546,506	424,310	305,480	16,926	7,035	-	114,296	-	-	812	1,488
30	Uncollectibles on T&D Delivery		2,619,675	1,580,202	448,225	380,414	27,673	85,972	26,259	70,930	-	-	-	-
31	Bill Printing, Mailing & Receipt Services		1,277,124	1,008,996	141,159	86,910	2,408	462	-	32,518	1,750	2,771	53	98
32	Customer Account Services		7,685,290	5,458,146	600,172	965,384	84,466	135,277	47,563	239,632	50,388	1,256	26,244	76,762
33	Competitive Energy Services		3,478,663	2,914,840	242,233	180,302	12,404	8,926	104	105,574	7,268	8	1,761	5,245
34	Sales & Customer Service		3,128,485	1,883,399	182,099	624,932	59,947	106,031	9,441	93,835	84,190	716	21,134	62,759
35	Delivery Service Revenues		-	-	-	-	-	-	-	-	-	-	-	-
36	Total PreTax Operating Expenses		108,791,000	63,063,166	8,574,111	20,547,039	2,538,234	3,268,514	852,432	2,909,529	2,043,098	58,694	680,037	4,256,145
37	Demand		38,490,373	15,043,385	2,521,377	11,859,183	1,763,298	2,425,396	72,062	941,285	151,174	15,395	454,414	3,243,404
38	Energy		4,622,224	1,512,652	191,429	1,115,309	289,177	373,263	11,478	117,802	22,424	3,443	153,503	831,745
39	Customer		65,678,403	46,507,129	5,861,305	7,572,547	485,759	469,856	768,893	1,850,443	1,869,500	39,856	72,120	180,996
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check	0	0	0	0	0	0	0	0	0	0	0	0	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmssn
Additions to Taxable Income														
Production:														
1	Demand - Capacity	DSUWN	150,287	50,361	8,304	44,789	6,456	11,493	257	2,735	538	75	2,886	22,394
2	Demand - Generation	DAVGKW	406,498	133,029	16,835	98,085	25,431	32,826	1,009	10,360	1,972	303	13,500	73,147
3	Energy	ENERGY	702	230	29	169	44	57	2	18	3	1	23	126
4	Total Production		557,486	183,620	25,169	143,043	31,931	44,376	1,268	13,113	2,514	378	16,409	95,667
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	2,266,940	759,649	125,265	675,595	97,384	173,359	3,871	41,249	8,120	1,131	43,530	337,787
6	Power Supply Trans - Lines	DSPK	1,576,651	441,069	83,604	543,506	67,980	125,138	-	21,286	-	744	30,765	262,559
7	Common Trans - Subs	DNCPTS	191	60	10	48	10	20	0	4	1	0	20	18
8	Common Trans - Lines	DNCPTL	4,260	1,004	173	794	162	181	7	72	14	1	46	1,805
9	Specific Assign - Subs	STSUB	222,315	-	-	-	-	197	-	-	-	-	-	222,118
10	Specific Assign - Lines	STLNS	9,300	-	-	-	-	-	-	-	-	-	-	9,300
11	General Subtrans Lines	DNCPGT	632,247	224,285	38,615	177,524	36,198	40,558	1,528	16,135	3,206	219	10,287	83,692
12	Total Transmission & Subtransmission		4,711,904	1,426,066	247,866	1,397,467	201,733	339,453	5,406	78,748	11,342	2,095	84,647	917,280
Bulk Distribution:														
13	Distribution Substations	DSUBS	2,463,947	1,007,478	173,457	797,430	162,600	182,074	6,865	72,480	14,402	982	46,180	-
14	Primary Lines - Demand	DPRIM	1,949,355	812,290	139,852	642,937	131,098	146,802	5,535	58,438	11,612	792	-	-
15	Primary Lines - Customer	CPRIM	4,982,916	4,085,480	488,793	175,953	4,875	935	86,063	131,666	3,542	5,610	-	-
16	Line Transformers - Demand	DTRNSF	692,703	387,786	60,570	215,747	-	-	1,470	23,836	3,084	210	-	-
17	Line Transformers - Customer	CSECY	2,071,914	1,700,739	203,479	73,247	-	-	35,827	54,811	1,475	2,336	-	-
18	Secondary Lines - Demand	DSECY	974,663	579,568	86,957	269,919	-	-	1,522	33,285	3,193	218	-	-
19	Secondary Lines - Customer	CSECY	1,970,697	1,617,655	193,539	69,669	-	-	34,077	52,133	1,403	2,221	-	-
20	Services - Demand	DSVCS	416,710	249,051	37,367	115,989	-	-	-	14,303	-	-	-	-
21	Services - Customer	CSVCS	531,914	438,891	58,802	21,167	-	-	-	13,053	-	-	-	-
22	Total Bulk Distribution		16,054,820	10,878,938	1,442,816	2,382,057	298,573	329,811	171,359	454,005	38,711	12,369	46,180	-
23	Meter Installations, CTs & PTs	CMTRS2	456,353	-	-	407,147	29,054	13,890	-	-	-	-	2,502	3,760
24	Inst on Cust Prem - Plant	CINSTP	97,440	37,459	-	-	-	-	57,999	1,982	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	185,731	148,853	17,595	8,827	307	-	5,125	5,025	-	-	-	-
26	Street Lighting	CLGTNG	391,740	-	-	-	-	-	-	-	391,740	-	-	-
27	Meter Ownership	CMTRS	842,961	577,147	120,957	87,108	2,937	1,275	-	52,513	-	-	313	711
28	Meter Services/Maintenance	CMTRS3	248,257	146,011	33,193	41,455	2,211	903	-	23,983	-	-	153	349
29	Meter Reading	CMTRS4	361,479	290,249	34,726	25,001	1,385	576	-	9,354	-	-	66	122
30	Uncollectibles on T&D Delivery	CODBT	134,196	80,948	22,961	19,487	1,418	4,404	1,345	3,633	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBL	72,804	57,519	8,047	4,954	137	26	-	1,854	100	158	3	6
32	Customer Account Services	CUSTAC2	581,486	412,975	45,410	73,043	6,391	10,235	3,599	18,131	3,812	95	1,986	5,808
33	Competitive Energy Services	CUSVCS2	241,844	202,646	16,841	12,535	862	621	7	7,340	505	1	122	365
34	Sales & Customer Service	CUSVCS3	217,499	130,938	12,660	43,447	4,168	7,372	656	6,524	5,853	50	1,469	4,363
35	Delivery Service Revenues	RSAL	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Additions to Taxable Income		25,156,000	14,573,369	2,028,040	4,645,570	581,107	752,941	246,764	676,204	454,577	15,146	153,851	1,028,430
37	Demand		11,359,570	4,512,600	754,174	3,484,277	501,888	679,822	21,056	283,825	44,171	4,372	133,712	939,673
38	Energy		407,199	133,259	16,864	98,254	25,475	32,883	1,011	10,378	1,975	303	13,523	73,273
39	Customer		13,389,231	9,927,510	1,257,002	1,063,039	53,744	40,236	224,698	382,001	408,431	10,471	6,615	15,483
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		(0)	(0)	(0)	0	(0)	0	-	0	(0)	-	(0)	-

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

Electric Dept.	Embedded Cost of Service	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmsn
Deductions to Taxable Income														
Production:														
1	Demand - Capacity	DSUWN	209,124	70,077	11,556	62,323	8,984	15,992	357	3,805	749	104	4,016	31,161
2	Demand - Generation	DAVGKW	780,017	255,266	32,304	188,212	48,800	62,989	1,937	19,879	3,784	581	25,904	140,360
3	Energy	ENERGY	784	257	32	189	49	63	2	20	4	1	26	141
4	Total Production		989,926	325,599	43,892	250,725	57,832	79,045	2,296	23,705	4,537	686	29,946	171,662
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	3,918,775	1,313,177	216,540	1,167,876	168,343	299,680	6,691	71,306	14,037	1,956	75,248	583,920
6	Power Supply Trans - Lines	DSPK	2,818,747	788,546	149,467	971,685	121,535	223,722	-	38,056	-	1,330	55,001	469,405
7	Common Trans - Subs	DNCPTS	296	94	16	74	15	30	1	7	1	0	30	27
8	Common Trans - Lines	DNCPTL	7,625	1,796	309	1,422	290	325	12	129	26	2	82	3,231
9	Specific Assign - Subs	STSUB	344,893	-	-	-	-	305	-	-	-	-	-	344,588
10	Specific Assign - Lines	STLNS	16,645	-	-	-	-	-	-	-	-	-	-	16,645
11	General Subtrans Lines	DNCPGT	1,131,797	401,496	69,125	317,789	64,799	72,604	2,736	28,884	5,739	391	18,415	149,819
12	Total Transmission & Subtransmission		8,238,779	2,505,108	435,458	2,458,845	354,982	596,667	9,440	138,383	19,804	3,680	148,777	1,567,635
Bulk Distribution:														
13	Distribution Substations	DSUBS	3,919,881	1,602,791	275,952	1,288,627	258,680	289,660	10,922	115,308	22,912	1,562	73,467	-
14	Primary Lines - Demand	DPRIM	2,978,477	1,241,122	213,683	982,362	200,309	224,304	8,457	89,289	17,742	1,210	-	-
15	Primary Lines - Customer	CPRIM	7,523,776	6,168,723	738,036	265,673	7,360	1,412	129,947	198,804	5,349	8,471	-	-
16	Line Transformers - Demand	DTRNSF	1,102,066	616,953	96,365	343,245	-	-	2,339	37,923	4,907	335	-	-
17	Line Transformers - Customer	CSECY	3,296,340	2,705,815	323,728	116,534	-	-	56,999	87,202	2,346	3,716	-	-
18	Secondary Lines - Demand	DSECY	1,481,184	880,763	132,148	410,193	-	-	2,313	50,583	4,852	331	-	-
19	Secondary Lines - Customer	CSECY	3,011,632	2,472,111	295,767	108,468	-	-	52,076	79,670	2,144	3,395	-	-
20	Services - Demand	DSVCES	646,173	386,192	57,943	179,859	-	-	-	22,179	-	-	-	-
21	Services - Customer	CSVCES	824,814	680,568	91,181	32,823	-	-	-	20,241	-	-	-	-
22	Total Bulk Distribution		24,784,344	16,755,039	2,224,804	3,705,784	466,349	515,376	263,054	701,199	60,252	19,019	73,467	-
23	Meter Installations, CTs & PTs	CMTRS2	704,200	-	-	628,269	44,833	21,433	-	-	-	-	3,861	5,803
24	Inst on Cust Prem - Plant	CINSTP	151,095	58,086	-	-	-	-	89,936	3,073	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	286,479	229,598	27,139	13,614	473	-	7,905	7,751	-	-	-	-
26	Street Lighting	CLGTNG	607,029	-	-	-	-	-	-	-	607,029	-	-	-
27	Meter Ownership	CMTRS	1,308,952	896,195	187,822	135,261	4,560	1,980	-	81,543	-	-	486	1,105
28	Meter Services/Maintenance	CMTRS3	381,433	224,338	51,000	63,693	3,397	1,387	-	36,848	-	-	236	536
29	Meter Reading	CMTRS4	467,363	375,268	44,898	32,324	1,791	744	-	12,094	-	-	86	157
30	Uncollectibles on T&D Delivery	CODBT	177,249	106,918	30,327	25,739	1,872	5,817	1,777	4,799	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBSL	89,744	70,902	9,919	6,107	169	32	-	2,285	123	195	4	7
32	Customer Account Services	CUSTAC2	759,897	539,684	59,343	95,454	8,352	13,376	4,703	23,694	4,982	124	2,595	7,590
33	Competitive Energy Services	CUSVCS2	312,484	261,836	21,759	16,196	1,114	802	9	9,484	653	1	158	471
34	Sales & Customer Service	CUSVCS3	281,028	169,183	16,358	56,137	5,385	9,525	848	8,429	7,563	64	1,898	5,638
35	Delivery Service Revenues	RSALS	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Deductions to Taxable Income		39,540,000	22,517,756	3,152,719	7,488,149	951,111	1,246,183	379,968	1,053,286	704,942	23,769	261,514	1,760,603
37	Demand		18,575,685	7,303,007	1,223,106	5,705,454	822,955	1,126,623	33,828	457,470	70,966	7,221	226,259	1,598,796
38	Energy		780,802	255,522	32,337	188,402	48,849	63,053	1,939	19,899	3,788	582	25,930	140,501
39	Customer		20,183,514	14,959,227	1,897,277	1,594,294	79,307	56,508	344,201	575,917	630,188	15,966	9,324	21,306
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		(0)	(0)	(0)	(0)	0	0	0	0	(0)	-	0	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept. Embedded Cost of Service	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 tmsmssn
Federal Income Tax - Current Year														
Production:														
1	Demand - Capacity	DSUWN	(256,881)	(88,081)	(14,195)	(76,556)	(11,035)	(19,644)	(439)	(4,674)	(920)	(128)	(4,933)	(38,277)
2	Demand - Generation	DAVGKW	(1,683,421)	(550,910)	(69,719)	(406,197)	(105,319)	(135,943)	(4,180)	(42,904)	(8,167)	(1,254)	(55,906)	(302,923)
3	Energy	ENERGY	(44,778)	(14,654)	(1,854)	(10,804)	(2,801)	(3,616)	(111)	(1,141)	(217)	(33)	(1,487)	(8,057)
4	Total Production		(1,985,079)	(651,644)	(85,768)	(493,557)	(119,155)	(159,203)	(4,730)	(48,719)	(9,304)	(1,416)	(62,326)	(349,257)
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	(3,698,784)	(1,239,458)	(204,384)	(1,102,314)	(158,893)	(282,857)	(6,316)	(67,303)	(13,249)	(1,846)	(71,024)	(551,140)
6	Power Supply Trans - Lines	DSPK	(2,284,910)	(639,204)	(121,160)	(787,659)	(98,517)	(181,352)	-	(30,849)	-	(1,078)	(44,585)	(380,505)
7	Common Trans - Subs	DNCPTS	(226)	(71)	(12)	(57)	(12)	(23)	(0)	(5)	(1)	(0)	(23)	(21)
8	Common Trans - Lines	DNCPTL	(4,770)	(1,124)	(193)	(890)	(181)	(203)	(8)	(81)	(16)	(1)	(52)	(2,022)
9	Specific Assign - Subs	STSUB	408,856	-	-	-	-	362	-	-	-	-	-	408,495
10	Specific Assign - Lines	STLNS	(10,466)	-	-	-	-	-	-	-	-	-	-	(10,466)
11	General Subtrans Lines	DNCPGT	(705,209)	(250,167)	(43,071)	(198,010)	(40,375)	(45,239)	(1,705)	(17,998)	(3,576)	(244)	(11,474)	(93,350)
12	Total Transmission & Subtransmission		(6,295,508)	(2,130,025)	(368,821)	(2,088,929)	(297,979)	(509,312)	(8,029)	(116,235)	(16,843)	(3,170)	(127,157)	(629,009)
Bulk Distribution:														
13	Distribution Substations	DSUBS	(3,017,060)	(1,233,639)	(212,395)	(976,439)	(199,101)	(222,946)	(8,406)	(88,750)	(17,635)	(1,202)	(56,546)	-
14	Primary Lines - Demand	DPRIM	(3,153,601)	(1,314,095)	(226,247)	(1,040,121)	(212,086)	(237,492)	(8,955)	(94,539)	(18,785)	(1,281)	-	-
15	Primary Lines - Customer	CPRIM	(7,675,403)	(6,293,042)	(752,909)	(271,028)	(7,509)	(1,440)	(132,566)	(202,810)	(5,457)	(8,642)	-	-
16	Line Transformers - Demand	DTRNSF	(529,275)	(296,296)	(46,280)	(164,846)	-	-	(1,123)	(18,213)	(2,357)	(161)	-	-
17	Line Transformers - Customer	CSECY	(1,583,092)	(1,299,488)	(155,473)	(55,966)	-	-	(27,374)	(41,879)	(1,127)	(1,785)	-	-
18	Secondary Lines - Demand	DSECY	(1,541,918)	(916,878)	(137,567)	(427,013)	-	-	(2,408)	(52,657)	(5,051)	(344)	-	-
19	Secondary Lines - Customer	CSECY	(3,198,656)	(2,625,631)	(314,135)	(113,080)	-	-	(55,310)	(84,618)	(2,277)	(3,606)	-	-
20	Services - Demand	DSVCES	(313,016)	(187,077)	(28,069)	(87,126)	-	-	-	(10,744)	-	-	-	-
21	Services - Customer	CSVCS	(399,552)	(329,677)	(44,170)	(15,900)	-	-	-	(9,805)	-	-	-	-
22	Total Bulk Distribution		(21,411,574)	(14,495,824)	(1,917,244)	(3,151,518)	(418,696)	(461,878)	(236,143)	(604,016)	(52,688)	(17,021)	(56,546)	-
23	Meter Installations, CTs & PTs	CMTRS2	(1,388,474)	-	-	(1,238,762)	(88,398)	(42,260)	-	-	-	-	(7,613)	(11,441)
24	Inst on Cust Prem - Plant	CINSTP	25,825	9,928	-	-	-	-	15,372	525	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	(740,401)	(593,392)	(70,139)	(35,186)	(1,222)	-	(20,430)	(20,031)	-	-	-	-
26	Street Lighting	CLGTNG	(675,261)	-	-	-	-	-	-	-	(675,261)	-	-	-
27	Meter Ownership	CMTRS	(643,712)	(440,728)	(92,366)	(66,518)	(2,243)	(974)	-	(40,101)	-	-	(239)	(543)
28	Meter Services/Maintenance	CMTRS3	(800,541)	(470,834)	(107,037)	(133,677)	(7,130)	(2,910)	-	(77,336)	-	-	(495)	(1,124)
29	Meter Reading	CMTRS4	(1,590,611)	(1,277,179)	(152,804)	(110,011)	(6,096)	(2,533)	-	(41,161)	-	-	(292)	(536)
30	Uncollectibles on T&D Delivery	CODBT	(186,057)	(112,230)	(31,834)	(27,018)	(1,965)	(6,106)	(1,865)	(5,038)	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBL5	(455,075)	(359,533)	(50,299)	(30,969)	(858)	(165)	-	(11,587)	(623)	(987)	(19)	(35)
32	Customer Account Services	CUSTAC2	(2,765,574)	(1,964,130)	(215,974)	(347,396)	(30,395)	(48,680)	(17,116)	(86,232)	(18,132)	(452)	(9,444)	(27,623)
33	Competitive Energy Services	CUSVCS2	(1,211,375)	(1,015,035)	(84,353)	(62,786)	(4,320)	(3,108)	(36)	(36,764)	(2,531)	(3)	(613)	(1,826)
34	Sales & Customer Service	CUSVCS3	(1,122,571)	(675,806)	(65,341)	(224,240)	(21,510)	(38,046)	(3,388)	(33,670)	(30,209)	(257)	(7,583)	(22,519)
35	Delivery Service Revenues	RSAL5	50,629,718	28,628,015	2,503,545	11,609,844	1,159,190	2,083,377	259,474	1,900,446	822,745	19,907	414,773	1,228,402
36	Total FIT - Current Year		9,383,731	4,451,584	(738,435)	3,599,277	159,223	808,201	(16,890)	780,082	17,153	(3,398)	142,446	184,488
37	Demand		(15,107,260)	(6,164,091)	(1,033,573)	(4,861,030)	(720,202)	(989,394)	(29,359)	(385,812)	(61,591)	(6,286)	(188,636)	(667,286)
38	Energy		(1,728,198)	(565,564)	(71,573)	(417,002)	(108,120)	(139,559)	(4,291)	(44,045)	(8,384)	(1,287)	(57,393)	(310,980)
39	Customer		(24,410,529)	(17,446,777)	(2,136,833)	(2,732,536)	(171,645)	(146,223)	(242,714)	(690,507)	(735,617)	(15,731)	(26,299)	(65,648)
40	Revenue		50,629,718	28,628,015	2,503,545	11,609,844	1,159,190	2,083,377	259,474	1,900,446	822,745	19,907	414,773	1,228,402
41	Check		-	-	-	-	-	-	-	-	-	-	-	-

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& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept.	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strt lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmsn
Deferred Income Taxes															
Production:															
1	Demand - Capacity	DSUWN	18,733	6,278	1,035	5,583	805	1,433	32	341	67	9	360	2,791	
2	Demand - Generation	DAVGKW	42,702	13,975	1,769	10,304	2,672	3,448	106	1,088	207	32	1,418	7,684	
3	Energy	ENERGY	33	11	1	8	2	3	0	1	0	0	1	6	
4	Total Production		61,469	20,263	2,805	15,895	3,478	4,884	138	1,430	274	41	1,779	10,481	
Transmission & Subtransmission:															
5	Power Supply Trans - Subs	DSUWN	311,121	104,256	17,192	92,720	13,365	23,792	531	5,661	1,114	155	5,974	46,359	
6	Power Supply Trans - Lines	DSPK	221,828	62,056	11,763	76,469	9,564	17,606	-	2,995	-	105	4,328	36,941	
7	Common Trans - Subs	DNCPTS	26	8	1	6	1	3	0	1	0	0	3	2	
8	Common Trans - Lines	DNCPTL	601	142	24	112	23	26	1	10	2	0	6	255	
9	Specific Assign - Subs	STSUB	29,891	-	-	-	-	26	-	-	-	-	-	29,865	
10	Specific Assign - Lines	STLNS	1,311	-	-	-	-	-	-	-	-	-	-	1,311	
11	General Subtrans Lines	DNCPGT	89,172	31,633	5,446	25,038	5,105	5,720	216	2,276	452	31	1,451	11,804	
12	Total Transmission & Subtransmission		653,950	198,095	34,426	194,345	28,059	47,174	748	10,943	1,569	291	11,763	126,537	
Bulk Distribution:															
13	Distribution Substations	DSUBS	333,180	136,233	23,455	107,830	21,987	24,620	928	9,801	1,947	133	6,244	-	
14	Primary Lines - Demand	DPRIM	256,876	107,040	18,429	84,723	17,275	19,345	729	7,701	1,530	104	-	-	
15	Primary Lines - Customer	CPRIM	652,610	535,073	64,017	23,044	638	122	11,272	17,244	464	735	-	-	
16	Line Transformers - Demand	DTRNSF	96,020	53,753	8,396	29,906	-	-	204	3,304	428	29	-	-	
17	Line Transformers - Customer	CSECY	287,201	235,750	28,205	10,153	-	-	4,966	7,598	204	324	-	-	
18	Secondary Lines - Demand	DSECY	128,077	76,159	11,427	35,469	-	-	200	4,374	420	29	-	-	
19	Secondary Lines - Customer	CSECY	259,717	213,190	25,506	9,182	-	-	4,491	6,871	185	293	-	-	
20	Services - Demand	DSVCES	56,990	34,061	5,110	15,863	-	-	-	1,956	-	-	-	-	
21	Services - Customer	CSVCES	72,746	60,024	8,042	2,895	-	-	-	1,785	-	-	-	-	
22	Total Bulk Distribution		2,143,416	1,451,282	192,588	319,065	39,901	44,088	22,790	60,633	5,178	1,646	6,244	-	
23	Meter Installations, CTs & PTs	CMTRS2	56,322	-	-	50,249	3,586	1,714	-	-	-	-	-	309	464
24	Inst on Cust Prem - Plant	CINSTP	13,326	5,123	-	-	-	-	7,932	271	-	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	22,108	17,718	2,094	1,051	37	-	610	598	-	-	-	-	-
26	Street Lighting	CLGTNG	51,733	-	-	-	-	-	-	-	51,733	-	-	-	-
27	Meter Ownership	CMTRS	115,071	78,785	16,512	11,891	401	174	-	7,168	-	-	43	97	
28	Meter Services/Maintenance	CMTRS3	30,447	17,907	4,071	5,084	271	111	-	2,941	-	-	19	43	
29	Meter Reading	CMTRS4	30,671	24,627	2,946	2,121	118	49	-	794	-	-	6	10	
30	Uncollectibles on T&D Delivery	COBDBT	11,568	6,978	1,979	1,680	122	380	116	313	-	-	-	-	
31	Bill Printing, Mailing & Receipt Services	CNBLS	4,940	3,903	546	336	9	2	-	126	7	11	0	0	
32	Customer Account Services	CUSTAC2	50,755	36,047	3,964	6,376	558	893	314	1,583	333	8	173	507	
33	Competitive Energy Services	CUSVCS2	20,126	16,864	1,401	1,043	72	52	1	611	42	0	10	30	
34	Sales & Customer Service	CUSVCS3	18,100	10,898	1,054	3,616	347	613	55	543	487	4	122	363	
35	Delivery Service Revenues	RSALRS	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total Deferred Income Taxes		3,284,000	1,888,488	264,386	612,752	76,958	100,133	32,704	87,954	59,623	2,002	20,468	138,533	
37	Demand		1,543,826	611,619	102,279	473,720	68,127	92,572	2,841	38,419	5,961	595	18,367	129,328	
38	Energy		42,736	13,985	1,770	10,312	2,674	3,451	106	1,089	207	32	1,419	7,690	
39	Customer		1,697,438	1,262,884	160,338	128,720	6,158	4,110	29,756	48,445	53,455	1,375	682	1,515	
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-	
41	Check		0	0	(0)	(0)	0	0	(0)	(0)	-	-	(0)	0	
42	Total Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-	

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strl lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmssn
Calculation of Federal Income Tax														
1	Operating Revenues		155,824,339	87,037,707	7,896,667	34,989,355	3,497,875	6,304,915	968,606	5,727,696	2,439,090	60,019	1,241,602	5,660,807
Expenses:														
2	Operation & Maintenance	from above	68,270,000	40,093,527	5,361,064	12,862,068	1,545,701	1,962,509	469,382	1,832,690	1,336,044	34,414	398,087	2,374,515
3	Depreciation & Amortization	from above	19,035,000	11,019,816	1,540,853	3,500,602	439,270	571,874	192,152	511,548	343,076	11,621	116,413	787,775
4	Other Taxes	from above	27,335,535	15,257,378	1,961,443	5,525,720	687,190	974,836	220,877	784,861	459,034	14,960	213,458	1,235,780
5	PreTax Operating Expenses		114,640,536	66,370,721	8,863,360	21,888,389	2,672,161	3,509,219	882,411	3,129,099	2,138,154	60,994	727,958	4,398,070
6	PreTax Operating Income	revs less ex	41,183,803	20,666,986	(966,693)	13,100,966	825,713	2,795,696	86,195	2,598,597	300,936	(975)	513,644	1,262,738
7	Additions to Income	from above	25,156,000	14,573,369	2,028,040	4,645,570	581,107	752,941	246,764	676,204	454,577	15,146	153,851	1,028,430
8	Deductions to Income	from above	39,540,000	22,517,756	3,152,719	7,488,149	951,111	1,246,183	379,968	1,053,286	704,942	23,769	261,514	1,760,603
9	Adjusted Taxable Income	sub tot	26,799,803	12,722,599	(2,091,372)	10,258,387	455,710	2,302,454	(47,009)	2,221,515	50,571	(9,597)	405,981	530,565
10	Dividend Credit on Preferred Stock	RSALES	112,000	63,329	5,538	25,683	2,564	4,609	574	4,204	1,820	44	918	2,717
11	Re-Adjusted Taxable Income		26,687,803	12,659,270	(2,096,910)	10,232,704	453,146	2,297,845	(47,583)	2,217,311	48,751	(9,641)	405,063	527,847
12	Calculated Income Tax	35%	9,340,731	4,430,744	(733,919)	3,581,446	158,601	804,246	(16,854)	776,059	17,063	(3,374)	141,772	184,747
13	Additional Accrual	resultant splits	43,000	20,839	(4,516)	17,830	622	3,955	(236)	4,023	90	(24)	674	(258)
14	FIT Current Year	from above	9,383,731	4,451,584	(738,435)	3,599,277	159,223	808,201	(16,890)	780,082	17,153	(3,398)	142,446	184,488
15	Net Deferred Income Taxes	from above	3,284,000	1,888,488	264,386	612,752	76,958	100,133	32,704	87,954	59,623	2,002	20,468	138,533
16	Total Federal Income Tax		12,667,731	6,340,072	(474,048)	4,212,028	236,181	908,334	15,813	868,036	76,776	(1,397)	162,914	323,022

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

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Rate of Return Statement														
<u>Rate Base:</u>														
1	Gross Plant in Service		\$625,225,002	\$345,881,786	\$48,877,140	\$121,234,309	\$16,266,242	\$21,896,003	\$5,848,399	\$16,379,958	\$10,091,931	\$380,831	\$4,951,376	\$33,417,027
2	less: Accum. Provisions for Depr. & Amort.		\$245,099,000	\$135,966,344	\$19,168,522	\$46,848,828	\$6,403,558	\$8,559,817	\$2,348,493	\$6,456,773	\$3,971,312	\$152,270	\$1,992,633	\$13,230,450
3	Net Plant in Service		\$380,126,002	\$209,915,442	\$29,708,618	\$74,385,480	\$9,862,684	\$13,336,186	\$3,499,906	\$9,923,185	\$6,120,620	\$228,562	\$2,958,743	\$20,186,577
4	plus: Construction Work in Progress		\$29,327,000	\$16,071,837	\$2,290,248	\$5,705,442	\$779,109	\$1,061,876	\$281,245	\$761,403	\$452,162	\$18,348	\$243,043	\$1,662,288
5	plus: Working Capital		\$23,507,000	\$13,291,380	\$1,845,880	\$4,514,320	\$580,656	\$772,589	\$199,761	\$618,335	\$403,621	\$13,485	\$166,548	\$1,100,425
6	less: Accumulated Deferred Income Taxes		\$66,484,000	\$35,956,864	\$5,125,047	\$13,112,508	\$1,852,460	\$2,484,039	\$620,590	\$1,738,250	\$1,130,012	\$40,085	\$576,671	\$3,847,474
7	plus: Deferred Charges		\$17,559,000	\$9,622,716	\$1,371,244	\$3,416,028	\$466,477	\$635,779	\$168,390	\$455,876	\$270,724	\$10,985	\$145,517	\$995,264
8	less: Other Rate Base Deductions		\$3,820,000	\$2,229,333	\$308,346	\$688,727	\$88,709	\$118,361	\$37,799	\$100,619	\$52,347	\$2,501	\$24,643	\$168,615
9	Total Rate Base		\$380,215,002	\$210,715,176	\$29,782,596	\$74,220,035	\$9,747,757	\$13,204,028	\$3,490,914	\$9,919,931	\$6,064,768	\$228,794	\$2,912,537	\$19,928,466
<u>Revenues:</u>														
10	Electric Delivery Service Revenues		\$149,843,000	\$84,727,069	\$7,409,456	\$34,360,331	\$3,430,723	\$6,165,934	\$767,936	\$5,624,533	\$2,434,984	\$58,916	\$1,227,557	\$3,635,562
11	Other Revenues		\$5,981,339	\$2,310,638	\$487,211	\$629,024	\$67,152	\$138,981	\$200,671	\$103,163	\$4,106	\$1,103	\$14,045	\$2,025,245
12	Total Operating Revenues		\$155,824,339	\$87,037,707	\$7,896,667	\$34,989,355	\$3,497,875	\$6,304,915	\$968,606	\$5,727,696	\$2,439,090	\$60,019	\$1,241,602	\$5,660,807
<u>Expenses:</u>														
13	Operation and Maintenance		\$68,270,000	\$40,093,527	\$5,361,064	\$12,862,068	\$1,545,701	\$1,962,509	\$469,382	\$1,832,690	\$1,336,044	\$34,414	\$398,087	\$2,374,515
14	Depreciation and Amortization		\$19,035,000	\$11,019,816	\$1,540,853	\$3,500,602	\$439,270	\$571,874	\$192,152	\$511,548	\$343,076	\$11,621	\$116,413	\$787,775
15	Taxes Other than Income		\$27,335,535	\$15,257,378	\$1,961,443	\$5,525,720	\$687,190	\$974,836	\$220,877	\$784,861	\$459,034	\$14,960	\$213,458	\$1,235,780
16	Federal Income Tax		\$12,667,731	\$6,340,072	(\$474,048)	\$4,212,028	\$236,181	\$908,334	\$15,813	\$868,036	\$76,776	(\$1,397)	\$162,914	\$323,022
17	Total Operating Expenses		\$127,308,267	\$72,710,793	\$8,389,311	\$26,100,418	\$2,908,343	\$4,417,552	\$898,224	\$3,997,134	\$2,214,930	\$59,597	\$890,872	\$4,721,091
18	Net Operating Income		\$28,516,072	\$14,326,914	(\$492,645)	\$8,888,938	\$589,532	\$1,887,362	\$70,382	\$1,730,561	\$224,160	\$422	\$350,730	\$939,716
19	Rate of Return		7.50%	6.80%	-1.65%	11.98%	6.05%	14.29%	2.02%	17.45%	3.70%	0.18%	12.04%	4.72%
20	Index		100	91	(22)	160	81	191	27	233	49	2	161	63

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

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Levelized Revenue Requirement @ Target ROR														
patterned after Coopers & Lybrand Ecost model														
Production:														
1	Demand - Capacity	DSUWN	856,130	286,888	47,307	255,144	36,778	65,471	1,462	15,578	3,067	427	16,439	127,568
2	Demand - Generation	DAVGKW	5,678,317	1,858,265	235,167	1,370,136	355,249	458,546	14,100	144,717	27,547	4,230	188,576	1,021,784
3	Energy	ENERGY	132,962	43,512	5,507	32,083	8,318	10,737	330	3,389	645	99	4,416	23,926
4	Total Production		6,667,409	2,188,666	287,981	1,657,364	400,345	534,754	15,892	163,684	31,259	4,756	209,431	1,173,278
Transmission & Subtransmission:														
5	Power Supply Trans - Subs	DSUWN	14,128,073	4,734,300	780,676	4,210,456	606,916	1,080,414	24,124	257,076	50,608	7,051	271,286	2,105,165
6	Power Supply Trans - Lines	DSPK	9,352,257	2,616,297	495,914	3,223,930	403,237	742,282	-	126,265	-	4,414	182,488	1,557,429
7	Common Trans - Subs	DNCPTS	859	272	47	215	44	88	2	20	4	0	88	79
8	Common Trans - Lines	DNCPTL	21,198	4,994	860	3,953	806	903	34	359	71	5	229	8,983
9	Specific Assgn - Subs	STSUB	(987,841)	-	-	-	-	(874)	-	-	-	-	-	(986,967)
10	Specific Assign - Lines	STLNS	46,420	-	-	-	-	-	-	-	-	-	-	46,420
11	General Subtrans Lines	DNCPGT	3,138,466	1,113,345	191,684	881,225	179,687	201,331	7,587	80,096	15,915	1,085	51,064	415,446
12	Total Transmission & Subtransmission		25,699,431	8,469,208	1,469,182	8,319,780	1,190,690	2,024,145	31,746	463,816	66,598	12,556	505,155	3,146,555
Bulk Distribution:														
13	Distribution Substations	DSUBS	11,629,793	4,755,280	818,714	3,763,856	767,471	859,386	32,403	342,104	67,977	4,835	217,967	-
14	Primary Lines - Demand	DPRIM	11,219,990	4,675,334	804,950	3,700,578	754,568	844,956	31,859	336,353	66,834	4,557	-	-
15	Primary Lines - Customer	CPRIM	27,623,002	22,648,025	2,709,645	975,401	27,023	5,184	477,092	729,893	19,638	31,102	-	-
16	Line Transformers - Demand	DTRNSF	2,404,938	1,346,320	210,288	749,032	-	-	5,104	82,755	10,708	730	-	-
17	Line Transformers - Customer	CSECY	7,193,301	5,904,653	706,442	254,300	-	-	124,385	190,293	5,120	8,109	-	-
18	Secondary Lines - Demand	DSECY	5,514,286	3,278,984	491,973	1,527,105	-	-	8,611	188,315	18,065	1,232	-	-
19	Secondary Lines - Customer	CSECY	11,373,626	9,336,091	1,116,984	402,085	-	-	196,670	300,881	8,095	12,821	-	-
20	Services - Demand	DSVCES	1,382,487	826,256	123,970	384,808	-	-	-	47,453	-	-	-	-
21	Services - Customer	CSVCS	1,764,688	1,456,074	195,082	70,224	-	-	-	43,306	-	-	-	-
22	Total Bulk Distribution		80,106,109	54,227,016	7,178,049	11,827,389	1,549,063	1,709,525	876,124	2,261,353	196,437	63,185	217,967	-
23	Meter Installations, CTs & PTs	CMTRS2	4,350,743	-	-	3,881,625	276,992	132,421	-	-	-	-	23,856	35,850
24	Inst on Cust Prem - Plant	CINSTP	30,217	11,616	-	-	-	-	-	615	-	-	-	-
25	Inst on Cust Prem - Exp	CINSTX	2,255,352	1,807,545	213,652	107,182	3,724	-	62,232	61,017	-	-	-	-
26	Street Lighting	CLGTNG	2,349,772	-	-	-	-	-	-	-	2,349,772	-	-	-
27	Meter Ownership	CMTRS	2,832,755	1,939,492	406,472	292,725	9,869	4,285	-	176,470	-	-	1,052	2,391
28	Meter Services/Maintenance	CMTRS3	2,479,026	1,458,024	331,459	413,954	22,078	9,013	-	239,484	-	-	1,532	3,481
29	Meter Reading	CMTRS4	5,010,171	4,022,911	481,307	346,516	19,200	7,980	-	129,649	-	-	921	1,688
30	Uncollectibles on T&D Delivery	CODBT	673,655	406,353	115,262	97,824	7,116	22,108	6,753	18,240	-	-	-	-
31	Bill Printing, Mailing & Receipt Services	CNBSL	1,405,553	1,110,461	155,354	95,650	2,650	508	-	35,788	1,926	3,050	59	108
32	Customer Account Services	CUSTAC2	8,684,518	6,167,804	678,205	1,090,902	95,449	152,866	53,747	270,788	56,939	1,419	29,656	86,742
33	Competitive Energy Services	CUSVCS2	3,790,912	3,176,479	263,976	196,486	13,518	9,727	113	115,050	7,920	9	1,919	5,715
34	Sales & Customer Service	CUSVCS3	3,507,376	2,111,498	204,153	700,617	67,208	118,873	10,584	105,199	94,387	803	23,694	70,359
35	Delivery Service Revenues	RSALRS	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Levelized Revenue Requirement		149,843,000	87,097,073	11,785,054	29,028,014	3,657,899	4,726,205	1,075,178	4,041,153	2,805,239	85,779	1,015,240	4,526,167
37	Demand		58,707,054	23,638,271	3,966,385	18,700,303	2,749,507	3,793,958	111,186	1,476,373	233,249	24,137	739,561	3,274,124
38	Energy		5,811,279	1,901,777	240,674	1,402,219	363,567	469,283	14,430	148,106	28,193	4,329	192,991	1,045,709
39	Customer		85,324,667	61,557,025	7,577,996	8,925,492	544,825	462,964	949,562	2,416,674	2,543,797	57,312	82,687	206,334
40	Revenue		-	-	-	-	-	-	-	-	-	-	-	-
41	Check		0	0	-	(0)	0	0	-	(0)	-	(0)	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

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Allocation Factors															
1	Customer Installations, Plant (area lights-water heat)		CINSTP	4,073,077	1,565,821	-	-	-	-	2,424,415	82,841	-	-	-	-
2	Customer Installations, Expense		CINSTX	580,934	465,588	55,033	27,608	959	-	16,030	15,717	-	-	-	-
3	Assigned Street Lighting		CLGTNG	1	-	-	-	-	-	-	-	1	-	-	-
4	Meters & avoidable installation costs		CMTRS	23,615,012	16,168,405	3,388,522	2,440,272	82,269	35,720	-	1,471,126	-	-	8,769	19,930
5	Unavoidable installation costs & CTs & PTs		CMTRS2	2,820,461	-	-	2,516,345	179,566	85,845	-	-	-	-	15,465	23,240
6	projected meter investment per class		CMTRS3	14,191,540	8,346,668	1,897,488	2,369,741	126,388	51,595	-	1,370,961	-	-	8,769	19,930
7	# meter readings per year		CMTRS4	1,697,713	1,363,176	163,093	117,418	6,506	2,704	-	43,932	-	-	312	572
8	estimated no of bills / year		CNBLS	1,725,424	1,363,176	190,709	117,418	3,253	624	-	43,932	2,364	3,744	72	132
9	Uncollectibles		CODBT	1,952,375	1,177,683	334,050	283,513	20,624	64,073	19,570	52,862	-	-	-	-
10	Customers at Primary		CPRIM	277,103	227,196	27,182	9,785	271	52	4,786	7,322	197	312	-	-
11	Customers at Secondary		CSECY	276,780	227,196	27,182	9,785	-	-	4,786	7,322	197	312	-	-
12	Number of Service Drops (acct 369)		CSVCS	164,477	135,713	18,183	6,545	-	-	-	4,036	-	-	-	-
13	ALL CUSTOMERS		CUNITS	277,120	227,196	27,182	9,785	271	52	4,786	7,322	197	312	6	11
14	Customer Account Services		CUSTAC	7,999,202	5,827,048	665,423	932,635	76,152	111,566	20,690	238,669	41,127	2,427	21,386	62,078
15	Cust Acct Svcs sans mtr rding etc		CUSTAC2	6,295,374	4,471,018	491,628	790,791	69,190	110,812	38,961	196,293	41,275	1,029	21,498	62,879
16	Customer Services		CUSVCS	3,321,174	1,967,269	154,264	711,521	83,301	136,318	13,767	133,516	39,671	242	19,770	61,535
17	Contestable parts of Customer Services		CUSVCS2	2,002,586	1,678,005	139,448	103,795	7,141	5,139	60	60,777	4,184	5	1,014	3,019
18	Uncontestable parts of Customer Services		CUSVCS3	1,801,253	1,084,384	104,845	359,810	34,515	61,048	5,436	54,026	48,473	413	12,168	36,134
19	Average Demand		DAVGKW	610,778	199,881	25,295	147,376	38,212	49,323	1,517	15,566	2,963	455	20,284	109,906
20	Class NCP @ Gen Trans		DNCPGT	1,249,181	443,137	76,295	350,748	71,519	80,134	3,020	31,880	6,335	432	20,325	165,357
21	NCP - Common Trans Lines		DNCPTL	97,301	22,924	3,947	18,144	3,700	4,145	156	1,649	328	22	1,051	41,234
22	NCP - Common Trans Subs		DNCPTS	8,743,866	2,767,352	476,454	2,190,389	446,633	895,758	18,857	199,089	39,559	2,697	899,096	807,982
23	Class-NCP at Primary		DPRIM	1,013,666	422,392	72,723	334,328	68,171	76,337	2,878	30,388	6,038	412	-	-
24	Sigma NCP at Secondary		DSECY	1,799,294	1,069,922	160,529	498,290	-	-	2,810	61,447	5,895	402	-	-
25	Summer CP Demand, kW		DSPK	1,020,000	285,345	54,087	351,617	43,979	80,957	-	13,771	-	481	19,903	169,860
26	Class NCP at Dist Subs		DSUBS	1,072,052	438,349	75,470	346,958	70,747	79,219	2,987	31,536	6,266	427	20,093	-
27	Average Summer & Winter CP		DSUWN	944,500	316,501	52,190	281,480	40,574	72,229	1,613	17,186	3,383	471	18,136	140,736
28	Sigma NCP at Secondary		DSVCS	1,790,188	1,069,922	160,529	498,290	-	-	-	61,447	-	-	-	-
29	Class & Sigma NCP Average		DTRNSF	1,323,898	741,138	115,762	412,336	-	-	2,810	45,556	5,895	402	-	-
30	Delivered MWh @ Generation level		ENERGY	5,350,416	1,750,957	221,587	1,291,016	334,734	432,067	13,286	136,360	25,957	3,986	177,686	962,779
31	Electric Delivery Service Revenue		RSALS	152,859,300	86,432,602	7,558,606	35,051,996	3,499,782	6,290,052	783,394	5,737,753	2,484,000	60,102	1,252,267	3,708,745
32	Assigned Trans Lines		STLNS	1	-	-	-	-	-	-	-	-	-	-	1
33	Assigned Trans Subs		STSUB	5,023,108	-	-	-	-	4,444	-	-	-	-	-	5,018,664

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Electric Dept. Embedded Cost of Service Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strf lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmssn
EM: the table below MUST be sorted in ascending order of alloc														
ALKTRS														
1	Customer Installations, Plant (area lights-water heat)	CINSTP	1.00000	0.38443	-	-	-	-	0.59523	0.02034	-	-	-	-
2	Customer Installations, Expense	CINSTX	1.00000	0.80145	0.09473	0.04752	0.00165	-	0.02759	0.02705	-	-	-	-
3	Assigned Street Lighting	CLGTNG	1.00000	-	-	-	-	-	-	-	1.00000	-	-	-
4	Meters & avoidable installation costs	CMTRS	1.00000	0.68467	0.14349	0.10334	0.00348	0.00151	-	0.06230	-	-	0.00037	0.00084
5	Unavoidable installation costs & CTs & PTs	CMTRS2	1.00000	-	-	0.89218	0.06367	0.03044	-	-	-	-	0.00548	0.00824
6	projected meter investment per class	CMTRS3	1.00000	0.58814	0.13371	0.16698	0.00891	0.00364	-	0.09660	-	-	0.00062	0.00140
7	# meter readings per year	CMTRS4	1.00000	0.80295	0.09607	0.06916	0.00383	0.00159	-	0.02588	-	-	0.00018	0.00034
8	estimated no of bills / year	CNBS	1.00000	0.79005	0.11053	0.06805	0.00189	0.00036	-	0.02546	0.00137	0.00217	0.00004	0.00008
9	Uncollectibles	COBTD	1.00000	0.60321	0.17110	0.14521	0.01056	0.03282	0.01002	0.02708	-	-	-	-
10	Customers at Primary	CPRIM	1.00000	0.81990	0.09809	0.03531	0.00098	0.00019	0.01727	0.02642	0.00071	0.00113	-	-
11	Customers at Secondary	CSECY	1.00000	0.82085	0.09821	0.03535	-	-	0.01729	0.02645	0.00071	0.00113	-	-
12	Number of Service Drops (acct 369)	CSVCS	1.00000	0.82512	0.11055	0.03979	-	-	-	0.02454	-	-	-	-
13	ALL CUSTOMERS	CUNITS	1.00000	0.81985	0.09809	0.03531	0.00098	0.00019	0.01727	0.02642	0.00071	0.00113	0.00002	0.00004
14	Customer Account Services	CUSTAC	1.00000	0.72845	0.08319	0.11659	0.00952	0.01395	0.00259	0.02984	0.00514	0.00030	0.00267	0.00776
15	Cust Acct Svcs sans mtr rding etc	CUSTAC2	1.00000	0.71021	0.07809	0.12561	0.01099	0.01760	0.00619	0.03118	0.00658	0.00016	0.00341	0.00999
16	Customer Services	CUSVCS	1.00000	0.59234	0.04645	0.21424	0.02508	0.04105	0.00415	0.04020	0.01194	0.00007	0.00595	0.01853
17	Contestable parts of Customer Services	CUSVCS2	1.00000	0.83792	0.06963	0.05183	0.00357	0.00257	0.00003	0.03035	0.00209	0.00000	0.00051	0.00151
18	Uncontestable parts of Customer Services	CUSVCS3	1.00000	0.60202	0.05821	0.19976	0.01916	0.03389	0.00302	0.02999	0.02691	0.00023	0.00676	0.02006
19	Average Demand	DAVGKW	1.00000	0.32726	0.04141	0.24129	0.06256	0.08075	0.00248	0.02549	0.00485	0.00074	0.03321	0.17994
20	Class NCP @ Gen Trans	DNCPGT	1.00000	0.35474	0.06108	0.28078	0.05725	0.06415	0.00242	0.02552	0.00507	0.00035	0.01627	0.13237
21	NCP - Common Trans Lines	DNCPDL	1.00000	0.23560	0.04056	0.18648	0.03802	0.04260	0.00161	0.01695	0.00337	0.00023	0.01081	0.42378
22	NCP - Common Trans Subs	DNCPTS	1.00000	0.31649	0.05449	0.25051	0.05108	0.10244	0.00216	0.02277	0.00452	0.00031	0.10283	0.09241
23	Class NCP at Primary	DPRIM	1.00000	0.41670	0.07174	0.32982	0.06725	0.07531	0.00284	0.02998	0.00596	0.00041	-	-
24	Sigma NCP at Secondary	DSECY	1.00000	0.59463	0.08922	0.27694	-	-	0.00156	0.03415	0.00328	0.00022	-	-
25	Summer CP Demand, kW	DSPK	1.00000	0.27975	0.05303	0.34472	0.04312	0.07937	-	0.01350	-	0.00047	0.01951	0.16653
26	Class NCP at Dist Subs	DSUBS	1.00000	0.40889	0.07040	0.32364	0.06599	0.07390	0.00279	0.02942	0.00585	0.00040	0.01874	-
27	Average Summer & Winter CP	DSUWN	1.00000	0.33510	0.05526	0.29802	0.04296	0.07647	0.00171	0.01820	0.00358	0.00050	0.01920	0.14901
28	Sigma NCP at Secondary	DSVCS	1.00000	0.59766	0.08967	0.27834	-	-	-	0.03432	-	-	-	-
29	Class & Sigma NCP Average	DTRNSF	1.00000	0.55981	0.08744	0.31146	-	-	0.00212	0.03441	0.00445	0.00030	-	-
30	Delivered MWh @ Generation level	ENERGY	1.00000	0.32726	0.04141	0.24129	0.06256	0.08075	0.00248	0.02549	0.00485	0.00074	0.03321	0.17994
31	Electric Delivery Service Revenue	RSALLES	1.00000	0.56544	0.04945	0.22931	0.02290	0.04115	0.00512	0.03754	0.01625	0.00039	0.00819	0.02426
32	Assigned Trans Lines	STLNS	1.00000	-	-	-	-	-	-	-	-	-	-	1.00000
33	Assigned Trans Subs	STSUB	1.00000	-	-	-	-	0.00088	-	-	-	-	-	0.99912

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Electric Dept. Embedded Cost of Service

Model populated w \$ from Case 00-E-1273 Settlement Agreement Joint Proposal

line	Description	Allocator	System	SC 1 residential	SC 2 non-dmd	SC 2 sec-dmd	SC 2 pri-dmd	SC 3 primary	SC 5 area lts	SC 6 res tou	SC 8 strl lts	SC 9 trfk lts	SC 13 substn	SC 13 trmsmssn
Delivery Service Revenue Requirements by Service Class @ System Average 7.5% ROR on Rate Base														
<u>Transmission and Distribution System</u>			Total											
1	Demand-related functions		\$58,707,054	\$23,638,271	\$3,966,385	\$18,700,303	\$2,749,507	\$3,793,958	\$111,186	\$1,476,373	\$233,249	\$24,137	\$739,561	\$3,274,124
2	Energy-related functions		\$5,811,279	\$1,901,777	\$240,674	\$1,402,219	\$363,567	\$469,283	\$14,430	\$148,106	\$28,193	\$4,329	\$192,991	\$1,045,709
3	Customer-related functions		\$69,132,595	\$49,443,306	\$5,824,164	\$7,482,336	\$470,395	\$409,343	\$942,696	\$1,701,993	\$2,533,951	\$54,254	\$77,205	\$192,951
4	sub-total		\$133,650,928	\$74,983,354	\$10,031,223	\$27,584,858	\$3,583,469	\$4,672,584	\$1,068,313	\$3,326,472	\$2,795,393	\$82,720	\$1,009,758	\$4,512,784
<u>Unbundled Functions</u>														
5	Meter Ownership function		\$2,832,755	\$1,939,492	\$406,472	\$292,725	\$9,869	\$4,285	\$0	\$176,470	\$0	\$0	\$1,052	\$2,391
6	Meter Services function		\$2,479,026	\$1,458,024	\$331,459	\$413,954	\$22,078	\$9,013	\$0	\$239,484	\$0	\$0	\$1,532	\$3,481
7	Meter Reading function		\$5,010,171	\$4,022,911	\$481,307	\$346,516	\$19,200	\$7,980	\$0	\$129,649	\$0	\$0	\$921	\$1,688
8	Uncollectibles function		\$673,655	\$406,353	\$115,262	\$97,824	\$7,116	\$22,108	\$6,753	\$18,240	\$0	\$0	\$0	\$0
9	Bill Printing, Mailing & Receipt function		\$1,405,553	\$1,110,461	\$155,354	\$95,650	\$2,650	\$508	\$0	\$35,788	\$1,926	\$3,050	\$59	\$108
10	Energy Services function		\$3,790,912	\$3,176,479	\$263,976	\$196,486	\$13,518	\$9,727	\$113	\$115,050	\$7,920	\$9	\$1,919	\$5,715
11	sub-total		\$16,192,073	\$12,113,719	\$1,753,832	\$1,443,155	\$74,430	\$53,621	\$6,866	\$714,681	\$9,846	\$3,059	\$5,482	\$13,383
12	Total Delivery Service Revenue Requirements		\$149,843,000	\$87,097,073	\$11,785,054	\$29,028,014	\$3,657,899	\$4,726,205	\$1,075,178	\$4,041,153	\$2,805,239	\$85,779	\$1,015,240	\$4,526,167

CHG²

EMB'd GAS

COS

Pt 1

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/ \$ from Case 03-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Commodity Related	Supply Reg Stations	Transmission Lines	Common Transmission Reg Stations	Transmission Lines	Specific Transmission Trnspt	Introuqs	General Subtransmission	Distribution Reg Stations	Bulk Make / Mir Stations Demand	Mir Stations Customer	Specific Make / Mir Stations Demand	Mir Stations Customer	Bulk S Demand		
Plant in Service																					
gas prod plant supports distribution system (propane peaking plant)																					
	Production: accounts 304-320																				
304	land & land rights	FUN304	\$7,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
305	structures & improvements	FUN305	\$919,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
311	mfg eq petrol gas equipment	FUN311	\$3,681,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
320	Other gas plant equip	FUN320	\$6,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Total Production Plant		\$4,815,000																		
Transmission:																					
365	Land & Land Rights	FUN365	\$1,234,583	-	-	-	7,103	-	79,981	-	-	-	1,144,180	3,319	-	-	-	-	-		
366	Structures & Improvements	FUN366	\$232,150	-	-	-	165,064	-	49,749	-	13,533	-	-	-	-	-	-	-	-		
367	Mains	FUN367	\$24,951,111	-	-	-	-	-	-	-	2,164	840,994	-	24,117,953	-	-	-	-	-		
369	Measuring & Regulating Station Equip	FUN369	\$4,083,089	-	-	-	1,554,801	-	1,865,802	-	-	124,706	-	735,316	-	-	-	-	-		
	Introuqs to Intardepartmental	FUN36X	\$12,955,000	-	-	-	-	-	-	-	-	-	12,955,000	-	-	-	-	-	-		
	Total Transmission Plant		\$45,463,933				1,726,987		1,795,532		2,164	879,234		12,955,000					25,997,448		
Distribution:																					
374	Land & Land Rights	FUN374	\$455,307	-	-	-	-	-	75,211	-	-	-	-	-	160,800	125,757	93,539	-	-		
375	Structures & Improvements	FUN375	\$354,376	-	-	-	-	-	212,878	-	-	-	-	-	138,430	-	-	-	3,271		
376	Mains	FUN376	\$63,193,150	-	-	-	-	-	-	-	54,711	-	-	-	35,942,275	28,734,290	265,059	198,855	-		
378	Measuring & Reg Station Equipment	FUN378	\$6,167,112	-	-	-	-	-	2,274,563	-	79,888	-	8,802	3,854,887	-	-	-	-	169,372		
380	Services	FUN380	\$39,443,760	-	-	-	-	-	-	-	14,112	-	-	-	-	-	-	-	-		
381	Meters	FUN381	\$5,055,369	-	-	-	-	-	-	-	37,541	-	-	10,331	-	-	-	-	-		
382	Meter Installations	FUN382	\$7,623,831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
383	House Regulators	FUN383	\$302,421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
384	House Regulator Installations	FUN384	\$184,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
385	Industrial Reg. Station Equipment	FUN385	\$999,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Total Distribution Plant		\$126,819,067						2,582,450		186,153			19,133	3,953,917	38,068,032	28,827,789	437,702	196,855		
	PTD Plant		\$175,100,000				1,728,987		4,357,982		2,164	1,165,350		12,955,000	26,016,582	8,778,454	38,068,032	26,827,789	437,702	196,855	
	General Plant	LBTD	\$658,000				70,644		39,285		1	2,847		4,392	9,624	44,573	139,587	103,826	3,056	785	1,063
Common Plant:																					
389,80,81,97	P ID & Customer A/C Lat.	LBCOM1	\$27,952,925	-	-	-	2,348,153	-	973,395	24	87,953	145,975	319,899	2,591,958	4,838,749	1,451,952	102,371	25,412	35,328		
389,90,91,97	T&D Labor	LBTD	\$14,567,697	-	-	-	1,500,087	-	624,326	16	56,430	93,627	205,174	950,271	2,975,896	2,213,505	65,881	19,299	22,659		
389,90,91,97	T&D & Customer A/C Labor	LBCOM3	\$12,987,054	-	-	-	1,134,342	-	470,226	12	42,508	70,517	154,531	715,720	2,241,363	1,687,150	49,693	12,276	17,066		
301,02	Transmission Labor	LBTRNS	\$106,590	-	-	-	78,915	-	2,983	1	776	8,470	17,795	9	-	-	-	-	-		
389,90,91,97	Customer Accts Labor	LBCAC	\$858,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
389,90,91,97	Assigned to Production	LBPRD	\$5,565	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
392,94,95	PTD Plant	PTDPLT	\$8,529,515	-	-	-	84,757	-	213,830	108	57,195	835,802	1,278,836	430,838	1,770,130	1,316,848	21,451	9,861	134,120		
392,96,98	ON Transportation	YRCOM8	\$27,493,958	-	-	-	95,047	-	485,862	119	82,011	-	1,433,693	1,608,362	5,447,859	4,052,178	66,112	29,734	412,775		
	Subtotal Analyzed		\$92,648,854	-	-	-	5,245,300	-	2,770,873	278	326,820	954,392	3,407,918	6,308,725	17,078,008	12,700,574	306,140	93,382	621,948		
	Total Common Plant In Study		\$14,507,000				821,311		433,633		44	51,169	149,439	535,613	987,510	2,873,913	1,988,862	47,936	14,622	97,385	
REIN: SA split of 15% to gas 35% site	Plant Held for Future Use	TRPLTT	\$51,000	-	-	-	1	-	3,001	4	1,637	-	43,458	16	-	-	-	-	-		
	Intangible Plant	PTDPLT	\$0																		
	Total Utility Plant		\$190,348,000				2,621,830		4,824,102		2,212	1,220,860		13,108,851	26,503,275	9,810,583	38,881,231	28,920,277	488,732	212,241	2,831,260

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization		1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Model populated w/ \$ from Case 05-G-1274 Settlement Agreement Joint Proposal																
Account Numbers	Description	Vector	Total System	services Customer	Specific Demand	Services Customer	Meters / Rtg's	Installation on Customer Premises IR's	metering Inst'l	Non-Sales Revenue	Uncollectibles on T&D chrg	Printing/Mailing Rcv'g/rt'd'g	Customer Accounts	Competitive Energy Services	Sales and Customer Service	Revenues
Plant In Service																
gas prod plant supports distribution system (propane peaking plant)																
Production: accounts 304-320																
304	land & land rights	FUN304	\$7,071	-	-	-	-	-	-	-	-	-	-	-	-	-
305	structures & improvements	FUN305	\$919,106	-	-	-	-	-	-	-	-	-	-	-	-	-
311	mg eq petrol gas equipment	FUN311	\$3,881,123	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Other gas plant equip	FUN320	\$6,820	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Production Plant		\$4,815,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission:																
365	Land & Land Rights	FUN365	\$1,294,583	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures & Improvements	FUN366	\$232,150	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Mains	FUN387	\$24,061,111	-	-	-	-	-	-	-	-	-	-	-	-	-
389	Measuring & Regulating Station Equip	FUN389	\$4,083,039	-	-	-	-	-	-	-	-	-	-	-	-	-
	Invoques to Interdepartmental	FUN38X	\$12,955,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transmission Plant		\$43,465,933	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution:																
374	Land & Land Rights	FUN374	\$455,307	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	FUN375	\$354,376	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Mains	FUN376	\$63,193,150	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Measuring & Rtg Station Equipment	FUN378	\$6,187,112	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Services	FUN380	\$39,443,750	36,502,641	13,525	180,659	-	-	-	-	-	-	-	-	-	-
381	Meters	FUN381	\$2,095,369	-	200,132	-	7,847,265	-	-	-	-	-	-	-	-	-
382	Meter Installations	FUN382	\$7,623,831	-	-	-	-	-	7,623,831	-	-	-	-	-	-	-
383	House Regulators	FUN383	\$302,421	-	10,769	-	291,652	-	-	-	-	-	-	-	-	-
384	House Regulator Installations	FUN384	\$164,579	-	-	-	-	-	164,579	-	-	-	-	-	-	-
385	Industrial Reg Station Equipment	FUN385	\$999,371	-	-	-	-	999,371	-	-	-	-	-	-	-	-
	Total Distribution Plant		\$126,819,087	36,502,641	224,427	180,659	8,138,917	999,371	7,768,210	-	-	-	-	-	-	-
	PTD Plant		\$175,100,000	36,502,641	224,427	180,659	8,138,917	999,371	7,768,210	-	-	-	-	-	-	-
	General Plant	LBTND	\$665,000	14,198	5,617	70	220,019	-	38,696	-	-	-	-	-	-	-
Common Plant:																
389,90,91,97	PTD & Customer A/C Labor	LBCQM1	\$27,952,925	471,877	186,858	2,335	7,313,254	-	1,282,912	-	445,991	345,283	3,182,734	-	-	-
389,90,91,97	T&D Labor	LBTND	\$14,867,897	302,659	119,740	1,493	4,690,664	-	822,450	-	-	-	-	-	-	-
389,90,91,97	T&D & Customer A/C Labor	LBCQM3	\$12,867,054	227,854	90,155	1,128	3,532,876	-	819,747	-	215,449	168,799	1,537,510	-	-	-
301,02	Transmission Labor	LBTNR3	\$106,950	-	-	-	-	-	-	-	-	-	-	-	-	-
389,90,91,97	Customer Accia Labor	LBCAC	\$856,190	-	-	-	-	-	-	-	68,312	74,564	687,314	-	-	-
389,90,91,97	Assigned to Production	LBPPOD	\$3,585	-	-	-	-	-	-	-	-	-	-	-	-	-
393,84,95	PTD Plant	PTDPLT	\$6,993,515	1,791,468	11,014	8,668	309,440	49,047	382,226	-	-	-	-	-	-	-
392,96,98	ON Transportation	TRCOM8	\$27,493,808	5,513,504	33,889	27,287	1,229,334	150,849	1,178,382	-	408,322	-	3,214,214	988,502	1,040,835	-
	Subtotal Analyzed		\$92,645,854	8,307,482	441,525	41,115	17,165,988	199,996	4,284,100	-	1,164,074	589,647	8,821,772	988,502	1,040,835	-
	Total Common Plant In Study		\$14,507,000	1,300,788	69,134	6,438	2,667,792	31,315	670,868	-	162,271	91,857	1,350,001	154,467	162,974	-
REM: 5A split of 15% to gas; 85% elec																
	Plant Held for Future Use	TRPLTT	\$51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Plant																
	PTDPLT		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Utility Plant		\$190,346,000	37,817,824	299,177	187,167	11,048,729	1,030,697	6,497,613	-	182,271	91,857	1,350,001	154,467	162,974	-

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization Model populated w/ \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vendor	Total System	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	Bulk S
				Demand Capacity	Demand Generation	Commonly Related	Supply Reg Stations	Transmission Lines	Common Reg Stations	Transmission Lines	Specific Transmision Trmpt	Specific Transmision Inquts	General Subtransmission	Distribution Res Stations	Bulk Main / Demand	Mtr Customer	Specific Main / Demand	Mtr Customer	Demand	Customer	Demand	
Accumulated Provision for Depreciation and Amortization:																						
	Production	PRPLTT	\$2,671,000	-	-	-	-	-	-	-	-	-	-	-	-	2,671,000	-	-	-	-	-	-
	Invoques to Insrp	FUNRQ	\$8,017,000	-	-	-	-	-	-	-	-	8,017,000	-	-	-	-	-	-	-	-	-	-
	Transmission	TRNLRT	\$17,502,970	-	-	-	990,707	-	1,030,029	1,241	561,749	-	14,913,755	-	5,488	-	-	-	-	-	-	-
	Distribution	DSPLTT	\$38,319,950	-	-	-	-	-	774,257	-	56,247	-	5,781	1,194,898	10,898,140	8,106,154	132,254	59,481	828,733	-	-	-
	General	GNPLTT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Common	CMPLTT	\$3,674,000	-	-	-	200,003	-	109,871	11	12,954	37,848	135,141	250,694	677,111	503,643	12,140	3,703	24,683	-	-	-
drsub	Total Accum Prov for Depr & Amort		\$70,184,000	-	-	-	1,198,710	-	1,914,158	1,252	630,980	8,054,848	15,054,877	4,121,278	11,875,252	8,609,799	144,394	63,184	850,397	-	-	-
				-	-	-	0	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirement Work in Process:																						
	Production	PRPLTT	\$1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-
	Transmission Substations	TRSUBS	\$5,210	-	-	-	34	-	28	0	168	-	4,930	-	1	-	-	-	-	-	-	-
	Transmission Lines	TRLNES	\$23,435	-	-	-	2,139	-	2,291	-	172	17,819	1,011	3	-	-	-	-	-	-	-	-
	Distribution Lines	DSLINES	\$300,355	-	-	-	-	-	-	-	260	-	-	-	170,832	127,067	1,260	936	-	-	-	-
	Distribution Regulators	DS333	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Meters	DS351	\$0	-	-	-	-	-	-	-	37	-	10	-	-	-	-	-	-	-	-	-
	Common Plant	CMPLTT	\$48,000	-	-	-	2,718	-	1,435	0	169	494	1,768	3,287	8,848	5,580	159	48	322	-	-	-
	Total Retirement Work in Process		\$368,000	-	-	-	4,890	-	3,752	1	807	18,313	7,767	4,272	179,679	133,647	1,418	984	322	-	-	-
Accum Depreciation Adj for RWIP:																						
	Production		\$2,670,000	-	-	-	-	-	-	-	-	-	-	-	-	2,670,000	-	-	-	-	-	-
	Transmission		\$25,491,325	-	-	-	988,535	-	1,027,712	1,241	561,409	7,999,181	14,807,783	5,483	-	-	-	-	-	-	-	-
	Distribution		\$38,010,875	-	-	-	-	-	774,257	-	56,950	-	5,771	1,194,898	10,727,308	7,979,087	130,894	58,545	828,733	-	-	-
	General		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Common		\$3,628,000	-	-	-	205,285	-	108,456	11	12,795	37,352	133,376	246,626	680,285	497,063	11,581	3,655	24,341	-	-	-
	Total Accum Prov for Depr & Amort		\$69,798,000	-	-	-	1,193,820	-	1,810,408	1,252	630,154	8,038,533	15,046,910	4,117,008	11,395,573	8,476,149	142,075	62,200	850,074	-	-	-
				-	-	-	0	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Utility Plant																						
	Production		\$120,548,000	-	-	-	1,428,009	-	2,313,696	960	590,706	5,072,238	11,556,365	5,693,577	27,485,858	20,444,127	345,757	150,041	1,981,188	-	-	-
	Transmission		\$2,145,000	-	-	-	-	-	-	-	-	-	-	-	2,145,000	-	-	-	-	-	-	-
	Distribution		\$17,974,608	-	-	-	730,452	-	787,820	923	417,824	4,955,819	11,088,686	4,083	-	-	-	-	-	-	-	-
	General		\$88,808,392	-	-	-	-	-	1,788,193	-	150,203	-	13,362	2,759,521	25,340,724	18,848,702	306,708	138,310	1,907,079	-	-	-
	Common		\$888,000	-	-	-	79,844	-	39,285	1	2,247	4,392	9,824	44,573	130,587	103,688	3,025	765	1,063	-	-	-
	Total Net Utility Plant		\$190,548,000	-	-	-	1,608,009	-	2,813,696	963	590,706	5,072,238	11,556,365	5,693,577	27,485,858	20,444,127	345,757	150,041	1,981,188	-	-	-
				-	-	-	0	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	PHFFU		\$51,000	-	-	-	2,887	-	3,001	4	1,837	-	43,456	-	16	-	-	-	-	-	-	-
	Intangible		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Check		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base Items																						
Non-Interest Bearing CWIP																						
	PTDPLT		\$8,434,000	-	-	-	83,183	-	209,910	104	58,133	624,000	1,253,135	422,831	1,797,280	1,282,208	21,085	9,482	131,631	-	-	-
Working Capital:																						
	Cash Allowance for O&M	OMXCL	\$1,933,000	-	-	-	139,844	-	60,958	3	5,883	15,882	33,094	145,842	302,411	224,938	8,448	1,858	4,495	-	-	-
	Materials and Supplies	TNDPLT	\$1,408,000	-	-	-	14,280	-	36,034	18	8,838	107,118	215,118	32,772	280,228	221,825	3,619	1,828	22,596	-	-	-
	Prepayments	PTDPLT	\$1,840,000	-	-	-	18,148	-	45,795	23	12,246	136,135	273,390	62,247	379,613	281,914	4,599	2,089	26,717	-	-	-
	Total Working Capital		\$5,181,000	-	-	-	172,271	-	142,787	43	27,545	258,906	521,802	270,861	979,652	728,678	14,665	5,353	55,808	-	-	-
Deferred Charges																						
	attributable to total plant	PTDPLT	\$3,521,000	-	-	-	34,727	-	87,833	44	23,434	260,506	523,155	178,522	725,274	539,467	8,802	3,956	54,953	-	-	-
	Plant - related	PRPLTT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission plant related	TRPLTT	\$789,000	-	-	-	43,527	-	45,255	55	24,681	-	855,242	241	-	-	-	-	-	-	-	-
	Distribution plant related	DSPLTT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Charges		\$4,290,000	-	-	-	78,254	-	132,887	98	48,115	260,506	1,778,396	176,763	725,274	539,467	8,802	3,956	54,953	-	-	-
Accumulated Provision for Deferred Income Taxes:																						
	Transmission	TRPLTT	\$269,000	-	-	-	15,226	-	15,830	19	8,633	-	229,207	84	-	-	-	-	-	-	-	-
	Distribution	DSPLTT	(\$1,811,000)	-	-	-	-	-	(\$6,992)	-	(\$2,560)	-	(\$73)	(\$6,463)	(\$15,058)	(\$33,106)	(\$250)	(\$2,811)	(\$9,255)	-	-	-
	PTD Related	PTDPLT	\$663,000	-	-	-	6,539	-	16,501	8	4,413	49,053	98,509	33,238	136,568	101,581	1,657	745	10,345	-	-	-
	Liberalized Depreciation	DRTOT	\$18,839,000	-	-	-	318,800	-	510,159	334	168,278	2,146,092	4,016,157	1,099,414	3,043,097	2,263,488	38,180	16,810	227,006	-	-	-
	Total Accum Prov for DIT		\$17,700,000	-	-	-	340,565	-	505,398	362	173,615	2,195,145	4,345,800	1,078,274	2,884,037	1,981,883	33,587	14,544	198,328	-	-	-
Customer Advances																						
	DSUGD		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Base before Qualification Adjustment																						
	RBSUB		\$120,693,000	-	-	-	1,421,153	-	2,893,333	844	543,823	4,020,564	10,163,897	5,487,750	28,263,258	21,022,515	356,719	154,290	2,025,243	-	-	-
	Capitalization Adjustment		\$988,000	-	-	-	11,751	-	23,925	7	1,497	33,248	84,044	45,378	233,708	173,833	2,950	1,278	16,747	-	-	-
	Rate Base		\$119,685,000	-	-	-	1,409,402	-	2,869,458	837	539,336	3,987,319	10,079,853	5,442,381	28,029,552	20,848,681	353,769	153,014	2,008,503	-	-	-

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/s from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	1 Total System	19 services Customer	20 Demand	21 Specific Services Customer	22 Meters / Ratls	23 Installation on Customer Premises IRS	24 mtrng/Instl	25 Non-Sales Revenue	26 Uncollectibles on T&D chvy	27 Piping/Milling Rovng/Rctng	28 Customer Accounts	29 Complsvs Energy Services	30 Sales and Customer Service	31 Revenues
Net Utility Plant																
Accumulated Provision for Depreciation and Amortization:																
Production	PRPLTT		\$2,671,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Inequity to Interp	FLNRCL		\$8,017,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	TRPLTT		\$17,502,970	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	DSPLTT		\$38,319,050	11,029,460	87,812	54,587	2,459,215	301,965	2,353,248	-	-	-	-	-	-	-
General	GNPLTT		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Common	CMPLTT		\$3,674,000	329,433	17,509	1,830	660,702	7,931	169,888	-	48,161	23,264	341,897	39,120	41,274	-
draw	Total Accum Prov for Depr & Amort		\$70,194,000	11,358,893	85,329	56,217	3,129,918	309,896	2,523,154	-	48,161	23,264	341,897	39,120	41,274	-
			0	0	0	0	0	0	0	-	0	0	0	0	0	-
Retirement Work in Process:																
Production	PRPLTT		\$1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Substations	TRSUBS		\$5,210	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Lines	TRLNES		\$23,435	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Lines	DSLNES		\$300,355	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Regulators	DS383		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Meters	DS381		\$8,000	-	198	-	7,755	-	-	-	-	-	-	-	-	-
Common Plant	CMPLTT		\$48,000	4,304	229	21	8,853	104	2,220	-	603	304	4,467	511	539	-
Total Retirement Work in Process			\$386,000	4,304	427	21	15,648	104	2,220	-	603	304	4,467	511	539	-
Accum Depreciation Adj for RWIP:																
Production			\$2,670,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission			\$25,491,325	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution			\$38,010,875	11,029,460	87,814	54,587	2,451,481	301,965	2,353,248	-	-	-	-	-	-	-
General			\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Common			\$3,626,000	325,129	17,280	1,608	671,809	7,927	167,687	-	45,558	22,960	337,430	36,609	40,735	-
Total Accum Prov for Depr & Amort			\$69,798,000	11,354,589	84,854	56,106	3,125,270	309,782	2,520,914	-	45,558	22,960	337,430	36,609	40,735	-
Net Utility Plant																
Production			\$120,544,000	26,463,035	214,283	130,571	7,923,459	720,894	5,976,698	-	138,713	68,898	1,012,571	115,858	122,239	-
Transmission			\$2,145,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution			\$17,274,508	-	-	-	-	-	-	-	-	-	-	-	-	-
General			\$86,808,352	25,473,151	156,813	126,072	5,887,458	697,406	5,434,963	-	-	-	-	-	-	-
Common			\$688,000	14,196	5,817	70	220,019	-	38,996	-	-	-	-	-	-	-
Common			\$10,881,000	975,657	51,854	4,829	2,015,953	23,488	503,139	-	138,713	68,898	1,012,571	115,858	122,239	-
PHRFU			\$51,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible			\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Check			\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Rate Base Items																
Non-Interest Bearing CWIP																
	PTDPLT		\$8,434,000	1,758,214	10,810	8,702	392,025	48,136	375,133	-	-	-	-	-	-	-
Working Capital																
Cash Allowance for O&M	CMXCL		\$1,833,000	60,035	9,859	297	385,897	-	78,741	-	82,864	25,280	223,438	71,813	75,874	-
Materials and Supplies	TNDPLT		\$1,408,000	301,822	1,858	1,484	67,297	8,283	64,397	-	-	-	-	-	-	-
Prepayments	PTDPLT		\$1,840,000	383,500	2,358	1,898	65,526	10,502	81,841	-	-	-	-	-	-	-
Total Working Capital			\$5,181,000	745,437	14,073	3,689	538,320	18,765	222,978	-	82,864	25,280	223,438	71,813	75,874	-
Deferred Charges																
attributable to total plant	PTDPLT		\$3,821,000	734,014	4,513	3,633	163,661	20,096	156,609	-	-	-	-	-	-	-
Prod Plant - related	PRPLTT		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission plant related	TRPLTT		\$789,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution plant related	DSPLTT		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Charges			\$4,290,000	734,014	4,513	3,633	163,661	20,096	156,609	-	-	-	-	-	-	-
Accumulated Provision for Deferred Income Taxes:																
Transmission	TRPLTT		\$369,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	DSPLTT		(\$1,811,000)	(521,265)	(3,205)	(2,580)	(116,225)	(14,271)	(111,217)	-	-	-	-	-	-	-
PTD Related	PTDPLT		\$683,000	138,214	850	654	30,817	3,784	23,469	-	-	-	-	-	-	-
Liberalized Depreciation	ORTOT		\$18,839,000	3,032,153	22,670	15,007	834,044	82,728	673,190	-	12,166	8,131	80,108	10,310	10,878	-
Total Accum Prov for DIT			\$17,760,000	2,649,102	20,315	13,111	748,636	72,240	591,462	-	12,166	8,131	80,108	10,310	10,878	-
Customer Advances																
	DSUGD		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Base before Capitalization Adjustment																
	RBSUB		\$120,593,000	27,051,598	223,364	133,884	8,269,029	735,851	6,139,956	-	187,411	88,047	1,145,900	177,461	187,235	-
Capitalization Adjustment			\$988,000	223,687	1,847	1,107	68,378	6,083	50,771	-	1,550	728	9,475	1,467	1,548	-
Rate Base			\$119,605,000	26,827,910	221,517	132,777	8,200,653	728,568	6,080,186	-	185,862	87,319	1,136,425	175,994	185,687	-

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Factor	1 Total System	2	3 Demand Capacity	4 Demand Generation	5 Commodity Related	6 Supply Reg Stations	7 Transmission Lines	8 Common Transmission Reg Stations	9 Lines	10 Specific Transmission Trnsprt	11 Intracosts	12 General Subtransmission	13 Distribution Reg Stations	14 Bulk Mains / Demand	15 Mtr Stations Customer	16 Specific Mains / Demand	17 Mtr Station Customer	18 Bulk S Demand
Operating Revenues																				
	Retail Sales Revenue	BSLREV	\$36,633,702		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interdepartmental Sales	BSLREV	\$44,850		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Sales		\$36,678,552																	
Other Gas Revenues																				
	Finance Charges	Direct	\$317,974																	
	Misc Service Revs	FOTREV	\$35,054																	
	Unbilled	FOTREV	\$59,900																	
	Revenue (surplus)Inefficiency, 1st RY	FOTREV	(\$835,000)																	
	Intracosts Facilities Chg	FUNRCD	\$1,690,480									1,690,480								
	Transportation for Others	FOTREV	\$1,900,000																	
	Interruptible Rev Adjustment	FOTREV	\$0																	
	-blank-	Direct																		
	Sub-Total, Other Gas Revenues		\$3,116,418									1,690,480								
	Total Operating Revenues		\$39,797,000									1,690,480								
			(\$108,000)																	

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization		1	2	19	20	21	22	23	24	25	26	27	28	29	30	31	
Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal		1		2		3		4		5		6		7		8	
Account Numbers	Description	Vector	Total System	Services Customer	Specific Services Demand	Customer	Materials / Rights	Installation on Customer Premises	Non-Sales Revenue	Uncollectibles on T&D divv	Printing/Mailing	Customer Accounts	Competitive Energy Services	Sales and Customer Services	Revenues		
Operating Revenues																	
	Retail Sales Revenue	BSLREV	\$36,633,702	-	-	-	-	-	-	-	-	-	-	-	-	36,633,702	
	Interdepartmental Sales	BSLREV	\$44,680	-	-	-	-	-	-	-	-	-	-	-	-	44,680	
	Total Sales		\$36,678,382													36,678,382	
Other Gas Revenues																	
	Finance Charges	Direct	\$317,974	-	-	-	-	-	-	-	\$317,974	-	-	-	-	-	
	Misc Service Revs	FOTREV	\$35,064	-	-	-	-	-	-	-	13,200	-	-	21,864	-	-	
	Unbilled	FOTREV	\$59,900	-	-	-	-	-	59,900	-	-	-	-	-	-	-	
	Revenue (surplus)/deficiency, 1st RY	FOTREV	(\$885,000)	-	-	-	-	-	(885,000)	-	-	-	-	-	-	-	
	Inequala Facilities Chg	FUNIRQ	\$1,690,480	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transportation for Others	FOTREV	\$1,900,000	-	-	-	-	-	1,900,000	-	-	-	-	-	-	-	
	Intangible Rev Adjustment	FOTREV	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub-Total, Other Gas Revenues	Direct	\$3,118,418						1,074,900	\$31,174			21,864				
	Total Operating Revenues		\$39,797,000						1,074,900	\$31,174			21,864		36,678,382		
			(\$108,000)														

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/ \$ from Case 00-C-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Demand Capacity	Demand Generation	Commodity Related	Supply Reg Stations	Transmission Lines	Common Transmission Reg Stations	Transmission Lines	Specific Transmission Traps	Frequency	General Subtransmission	Distribution Reg Stations	Bulk Mains / Mtr Stations Demand	Mtr Stations Customer	Specific Mains / Mtr Station Demand	Mtr Station Customer	Bulk S Demand		
Operation & Maintenance Expenses																					
Production:																					
717	Liquid Puri Gas Expense	PRPLTT	\$21,791	-	-	-	-	-	-	-	-	-	-	-	-	21,791	-	-	-	-	-
Other Operations:																					
710	Supervision & Engineering	LBOGTP	\$6,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
728	raw material, by prod gas	PRPLTT	\$24,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
733	riding expense	PRPLTT	\$9,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
735	Miscellaneous	PRPLTT	\$23,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other		\$85,905	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance:																					
740	Maintenance Supervision & Engineering	PRPLTT	\$15,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maintenance of Structures	PRPLTT	\$2,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PRPLTT	\$77,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
819	Other Gas Supply Expense	PRPLTT	\$100,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Production O&M		\$305,397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission:																					
Operations:																					
856	Mains Expenses	TRUGD	\$138,767	-	-	-	5,513	-	5,732	7	3,126	41,359	82,998	31	-	-	-	-	-	-	-
857	Measuring & Regulating Station Expenses	TROVHD	\$5,419	-	-	-	2,063	-	2,211	-	165	-	876	3	-	-	-	-	-	-	-
851	System Control & Load Dispatching	PSTPLT	\$237,734	-	-	-	237,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal		\$381,919	-	-	-	245,311	-	7,943	7	3,292	41,359	83,874	34	-	-	-	-	-	-	-
850	Operation Supervision & Engineering	LBTRDP	\$121,676	-	-	-	103,354	-	1,705	1	466	5,190	10,851	5	-	-	-	-	-	-	-
859	Other Expenses	Subtotal	\$16,539	-	-	-	10,623	-	344	0	143	1,791	3,636	1	-	-	-	-	-	-	-
860	Rents	Subtotal	\$39,366	-	-	-	25,285	-	819	1	339	4,263	8,856	3	-	-	-	-	-	-	-
	Total Operations		\$559,400	-	-	-	384,573	-	10,814	9	4,240	52,603	107,117	44	-	-	-	-	-	-	-
Maintenance:																					
861	Maintenance Supervision & Engineering	LBTRMN	\$16,126	-	-	-	1,439	-	1,523	1	382	4,110	5,688	4	-	-	-	-	-	-	-
	Subtotal		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maintenance of Measuring & Reg. Station Equ	TROVHD	\$17,347	-	-	-	6,682	-	7,159	-	535	-	3,160	11	-	-	-	-	-	-	-
863	Maintenance of Mains	TRUGD	\$120,876	-	-	-	4,603	-	4,993	6	2,723	36,028	72,299	27	-	-	-	-	-	-	-
	Total Maintenance		\$154,551	-	-	-	12,922	-	13,675	7	3,841	40,137	84,126	42	-	-	-	-	-	-	-
	Total Transmission O&M		\$713,951	-	-	-	397,496	-	24,469	15	7,881	92,741	191,243	86	-	-	-	-	-	-	-

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	19	20	21	22	23	24	25	26	27	28	29	30	31
				Service Customer	Specific Services Demand	Customer Meters / Rpts		Installation on Customer Premises IRS	Non-Sales mtr/eq Install	Uncollectibles Revenue	Printing/Mailing on T&D dby	Customer Billing Accounts	Competitive Energy Services	Sales and Customer Service	Revenue	
Operation & Maintenance Expenses																
Production:																
717	Liquid P&I Gas Expense	PRPLTT	\$21,791	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operations:																
710	Supervision & Engineering	LBOTOP	\$6,384	-	-	-	-	-	-	-	-	-	-	-	-	-
720	raw material, eq p&I gas	PRPLTT	\$24,821	-	-	-	-	-	-	-	-	-	-	-	-	-
733	mixing expense	PRPLTT	\$9,574	-	-	-	-	-	-	-	-	-	-	-	-	-
735	Miscellaneous	PRPLTT	\$23,635	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other		\$85,905	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance:																
740	Maintenance Supervision & Engineering	PRPLTT	\$18,919	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maintenance of Structures	PRPLTT	\$2,501	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PRPLTT	\$77,224	-	-	-	-	-	-	-	-	-	-	-	-	-
813	Other Gas Supply Expenses	PRPLTT	\$120,848	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Production O&M		\$305,397	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission:																
Operations:																
858	Mains Expenses	TRUGD	\$138,787	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Measuring & Regulating Station Expenses	TROVHD	\$5,419	-	-	-	-	-	-	-	-	-	-	-	-	-
851	System Control & Load Dispatching	PSTPLT	\$237,734	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal		\$381,919	-	-	-	-	-	-	-	-	-	-	-	-	-
859	Operation Supervision & Engineering	LBOTOP	\$121,579	-	-	-	-	-	-	-	-	-	-	-	-	-
859	Other Expenses	Subtotal	\$16,539	-	-	-	-	-	-	-	-	-	-	-	-	-
860	Rents	Subtotal	\$39,366	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operations		\$559,400	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance:																
861	Maintenance Supervision & Engineering	LBTRMN	\$18,128	-	-	-	-	-	-	-	-	-	-	-	-	-
			\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
885	Maintenance of Measuring & Reg. Station Equ	TROVHD	\$17,547	-	-	-	-	-	-	-	-	-	-	-	-	-
883	Maintenance of Mains	TRUGD	\$120,878	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Maintenance		\$154,551	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transmission O&M		\$719,851	-	-	-	-	-	-	-	-	-	-	-	-	-

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Model prepared w/ \$ from Case 00-G-1274 Settlement Agreement Joint Proposal																			
Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Commodity Retailer	Supply Req Stations	Transmission Lines	Common Transmission Reg Stations	Lines	Specific Transmission Transprt	Requests	General Subtrans-milation	Distribution Reg Stations	Bulk Mains / Mtr Stations Demand	Customer	Specific Mains / Mtr Station Demand	Customer	Bulk S Demand
Operation & Maintenance Expenses (Continued)																			
Distribution:																			
Operations:																			
871	Distribution & Load Dispatching	PSTPLT	\$152,387	-	-	-	152,387	-	-	-	-	-	-	-	-	-	-	-	-
874	Mains & Services Expenses	DS376	\$432,992	-	-	-	-	-	-	-	375	-	-	-	-	-	-	-	-
875	Metering & Regulating Station Expenses	DSOVHD	\$309,362	-	-	-	-	-	113,914	-	3,991	-	441	183,034	246,272	183,160	1,816	1,349	-
876	Meter & House Regulator Expenses	DS381	\$591,468	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
879	Customer Installations Expenses	as Labor	\$188,586	-	-	-	-	-	-	-	-	-	1,138	-	-	-	-	-	-
			\$1,975,294	-	-	-	152,387	-	113,914	-	8,511	-	1,578	183,034	246,272	183,160	10,299	1,349	-
870	Operation Supervision & Engineering	LBSOP	\$741,482	-	-	-	56,200	-	42,427	-	3,488	-	693	68,170	48,203	35,854	3,515	264	-
880	Miscellaneous Distribution Expenses		\$1,318,931	-	-	-	101,442	-	75,831	-	5,568	-	1,051	121,943	163,940	121,941	8,856	938	-
881	Rents		\$60,005	-	-	-	6,172	-	4,614	-	345	-	64	7,413	9,875	7,419	417	55	-
			\$4,111,712	-	-	-	316,201	-	236,767	-	18,008	-	3,396	390,461	468,390	348,393	21,086	2,565	-
887	Maintenance of Mains	DS376	\$1,948,172	-	-	-	-	-	-	-	1,687	-	-	-	1,108,069	824,168	4,171	8,069	-
889	aintenance of Metering & Reg. Station Equipm	DSOVHD	\$148,911	-	-	-	-	-	54,744	-	1,918	-	212	87,960	-	-	4,076	-	-
892	Maintenance of Services	DSUGD	\$392,706	-	-	-	-	-	-	-	141	-	-	-	-	-	-	-	-
			\$2,469,868	-	-	-	-	-	54,744	-	3,745	-	-	212	87,960	1,108,069	824,168	12,248	6,069
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,214
				-	-	-	-	-	54,744	-	3,745	-	-	212	87,960	1,108,069	824,168	12,248	6,069
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,214
885	Maintenance Supervision & Engineering	LBSDMN	\$30,265	-	-	-	-	-	603	-	45	-	2	668	15,116	11,244	156	83	142
	Total Maintenance		\$2,520,133	-	-	-	-	-	55,348	-	3,790	-	214	88,929	1,123,175	835,430	12,404	5,152	27,356
	Total Distribution O&M		\$6,631,844	-	-	-	316,201	-	292,133	-	21,799	-	3,601	499,389	1,591,665	1,183,823	33,490	8,717	27,356
Func of following items need some study for 00-M-0504 Unbundling Track																			
901	Supervision	LBCAC	\$6,799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expenses	direct	\$340,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
903	Customer Records & Collection Expenses	file PY903	\$1,067,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts	direct	\$210,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
905	Miscellaneous Customer Accounts Expense	LBCAC	\$103,564	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
906	Rents	LBCAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
sum	Total Customer Accounts Expense		\$1,728,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
907	Supervision	LBSGS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
910	Customer Assistance Expenses	LBSGS	\$574,476	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911	Information & Instructional Expenses	LBSGS	\$23,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Miscellaneous CS&I Expenses	LBSGS	\$83,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rents	LBSGS	\$354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
sum	Customer Service & Information Expenses		\$681,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
915	Supervision	LBSGS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Demonstrating & Selling Expenses	LBSGS	\$77,149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
917	Advertising Expenses	LBSGS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
918	Miscellaneous Sales Expenses	LBSGS	\$23,079	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
sum	Total Sales Expenses		\$100,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
907-918	Total CS & I plus Sales Expenses		\$781,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920-932	Total Administrative and General Expenses	LBSUBT	\$3,321,203	-	-	-	258,390	-	107,112	3	9,683	16,063	35,200	285,210	510,657	379,757	11,320	2,796	3,887
	Total Operations & Maintenance Expenses		\$13,483,000	-	-	-	972,067	-	423,734	18	39,363	108,804	230,644	1,060,091	2,102,121	1,583,580	44,810	11,513	31,243

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization		1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Model populated w S from Case CG-G-1274 Settlement Agreement Joint Proposal																
Account Number	Description	Vector	Total System	services Customer	Specific Demand	Services Customer	Meters / Batts	Installation on Customer Premises	Non-Sales Revenue	Uncollectibles on T&D	Printing/Mailing	Customer Accounts	Competitive Energy Services	Sales and Customer Service	Revenues	
Operation & Maintenance Expenses (Continued)																
Distribution																
Operations																
871	Distribution & Load Dispatching	PSTPLT	\$152,387	-	-	-	-	-	-	-	-	-	-	-	-	-
874	Mains & Services Expenses	DS376	\$432,992	-	-	-	-	-	-	-	-	-	-	-	-	-
875	Measuring & Regulating Station Expenses	DSOVHD	\$309,862	-	-	-	-	-	-	-	-	-	-	-	-	-
878	Meter & House Regulator Expenses	DS381	\$891,468	-	22,039	-	854,146	-	-	-	-	-	-	-	-	-
879	Customer Installations Expenses	as Labor	\$185,586	-	-	-	-	-	-	-	-	-	-	-	-	-
870	Operation Supervision & Engineering	LBDSCP	\$1,875,294	-	22,039	-	854,146	-	-	188,586	-	-	-	-	-	-
880	Miscellaneous Distribution Expenses		\$741,482	-	10,250	-	401,913	-	-	70,505	-	-	-	-	-	-
881	Rents		\$1,314,931	-	14,871	-	575,252	-	-	125,540	-	-	-	-	-	-
			\$60,005	-	893	-	35,000	-	-	7,838	-	-	-	-	-	-
			\$4,111,712	-	47,852	-	1,878,512	-	-	392,289	-	-	-	-	-	-
887	Maintenance of Mains	DS376	\$1,948,172	-	-	-	-	-	-	-	-	-	-	-	-	-
889	Maintenance of Measuring & Reg. Station Equipm	DSOVHD	\$145,911	-	-	-	-	-	-	-	-	-	-	-	-	-
892	Maintenance of Services	DSUGD	\$392,786	303,498	135	1,709	-	-	-	-	-	-	-	-	-	-
			\$2,483,868	303,498	135	1,709	-	-	-	-	-	-	-	-	-	-
885	Maintenance Supervision & Engineering	LBDSMN	\$30,285	1,806	1	8	-	-	-	-	-	-	-	-	-	-
	Total Maintenance		\$2,520,133	305,304	135	1,808	-	-	-	-	-	-	-	-	-	-
	Total Distribution O&M		\$6,831,844	303,394	47,858	1,808	1,878,512	-	-	392,289	-	-	-	-	-	-
Func of following items need some study for 00-M-0504 Unbundling Track																
901	Supervision	LBCAC	\$6,799	-	-	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expenses	direct	\$340,333	-	-	-	-	-	-	763	591	5,445	-	-	-	-
903	Customer Records & Collection Expenses	like PY803	\$1,067,883	-	-	-	-	-	-	165,522	128,146	340,333	-	-	-	-
904	Uncollectible Accounts	direct	\$210,000	-	-	-	-	-	-	210,000	128,146	774,215	-	-	-	-
905	Miscellaneous Customer Accounts Expense	LBCAC	\$102,564	-	-	-	-	-	-	11,823	8,968	82,843	-	-	-	-
906	Rents	LBCAC	\$102,564	-	-	-	-	-	-	11,823	8,968	82,843	-	-	-	-
sum	Total Customer Accounts Expense		\$1,728,579	-	-	-	-	-	-	387,908	137,735	1,202,937	-	-	-	-
907	Supervision	LBSGS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
910	Customer Assistance Expenses	LBSGS	\$574,478	-	-	-	-	-	-	-	-	-	279,540	294,936	-	-
911	Information & Instructional Expenses	LBSGS	\$23,168	-	-	-	-	-	-	-	-	-	-	11,273	11,894	-
912	Miscellaneous CS&I Expenses	LBSGS	\$53,481	-	-	-	-	-	-	-	-	-	-	40,622	42,858	-
	Rents	LBSGS	\$584	-	-	-	-	-	-	-	-	-	-	284	700	-
sum	Customer Service & Informational Expenses		\$681,708	-	-	-	-	-	-	-	-	-	351,719	349,988	-	-
915	Supervision	LBSGS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Demonstrating & Selling Expenses	LBSGS	\$77,149	-	-	-	-	-	-	-	-	-	-	37,540	39,608	-
917	Advertising Expenses	LBSGS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
918	Miscellaneous Sales Expenses	LBSGS	\$23,070	-	-	-	-	-	-	-	-	-	-	11,230	11,849	-
sum	Total Sales Expenses		\$100,228	-	-	-	-	-	-	-	-	-	-	48,771	51,457	-
907-918	Tot CS & I plus Sales Expenses		\$781,935	-	-	-	-	-	-	-	-	-	-	380,490	401,446	-
920-932	Total Administrative and General Expenses	LBSUBT	\$3,921,293	51,925	20,543	257	804,748	-	141,171	-	48,077	37,895	350,227	119,393	125,869	-
	Total Operations & Maintenance Expenses		\$13,483,000	417,319	68,531	2,065	2,681,060	-	533,440	-	436,964	175,730	1,553,164	499,813	527,414	-

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	1 Total System	2	3 Demand Capacity	4 Demand Generation	5 Commodity Related	6 Supply Reg Stations	7 Transmission Lines	8 Common Reg Stations	9 Transmission Lines	10 Specific Trnsprt	11 Transmission Troquels	12 General Subtransmission	13 Distribution Reg Stations	14 Bulk Mains / Mir Demand	15 Mtr Stations Customer	16 Specific Mains / Mtr Demand	17 Mtr Station Customer	18 Bulk S Demand
403-405	Depreciation & Amortization Expenses																			
	Production:																			
	Manufactd Gas Prod Pll	PRPLTT	\$201,781	-	-	-	-	-	-	-	-	-	-	-	201,781	-	-	-	-	-
	Troquels to Inlrp	FUNIRQ	\$1,028,560	-	-	-	-	-	-	-	-	-	1,028,560	-	-	-	-	-	-	-
	Total Production Plant		\$1,230,342	-	-	-	-	-	-	-	-	-	1,028,560	-	201,781	-	-	-	-	-
	Transmission	TRPLTT	\$812,367	-	-	-	45,982	-	47,807	58	26,073	-	-	692,194	255	-	-	-	-	-
	Distribution	DSPLTT	\$3,101,291	-	-	-	-	-	62,683	-	4,552	-	-	468	96,691	892,024	656,059	10,704	4,814	66,829
	General	GNPLTT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Common	CMPLTT	\$613,000	-	-	-	34,705	-	18,332	2	2,163	6,315	22,548	41,728	112,975	84,032	2,026	618	4,115	
	Total Depr & Amort Expenses		\$5,757,000	-	-	-	80,687	-	128,802	59	32,788	1,034,875	715,209	340,455	994,999	740,091	12,729	5,432	70,944	
	Taxes Other than Income Taxes																			
NTDPL	Property Taxes	PTDPLT	\$4,559,000	-	-	-	44,965	-	113,467	56	30,343	337,304	677,382	228,561	939,087	698,503	11,396	5,125	71,153	
w WP	Revenue Taxes	BSLTAX	\$1,609,200	-	-	-	-	-	-	-	-	68,355	-	-	-	-	-	-	-	
	Payroll Related Taxes	LABOR	\$641,000	-	-	-	49,869	-	20,672	1	1,869	3,100	6,784	55,048	98,536	73,232	2,185	540	750	
	Other Taxes	LBSUBT	\$277,000	-	-	-	21,550	-	8,933	0	808	1,340	2,938	23,788	42,581	31,672	944	233	324	
	Total Other Taxes		\$7,086,200	-	-	-	116,383	-	143,072	57	33,019	410,098	687,111	307,398	1,080,204	803,467	14,525	5,898	72,227	
	Summary of Revenues, Expense & Pretax Income																			
	Operating Revenues		\$39,797,000	-	-	-	-	-	-	-	-	-	1,690,480	-	-	-	-	-	-	-
	Expenses:																			
	Operation & Maintenance		\$13,483,000	-	-	-	972,087	-	423,734	18	35,363	108,804	230,044	1,060,091	2,102,121	1,583,580	44,810	11,513	31,243	
	Depreciation & Amortization		\$5,757,000	-	-	-	80,687	-	128,802	59	32,788	1,034,875	715,209	340,455	994,999	740,091	12,729	5,432	70,944	
	Other Taxes		\$7,086,200	-	-	-	116,383	-	143,072	57	33,019	410,098	687,111	307,398	1,080,204	803,467	14,525	5,898	72,227	
	Pretax Expenses		\$28,326,200	-	-	-	1,169,157	-	695,609	135	105,169	1,553,777	1,632,365	1,707,941	4,177,324	3,107,139	72,065	22,843	174,415	
	Pretax Operating Income		\$13,470,800	-	-	-	(1,169,157)	-	(695,609)	(135)	(105,169)	136,703	(1,632,365)	(1,707,941)	(4,177,324)	(3,107,139)	(72,065)	(22,843)	(174,415)	

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization		1	2	19	20	21	22	23	24	25	26	27	28	29	30	31	
Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal		1		2		3		4		5		6		7		8	
Account	Description	Vector	Total System	services	Specific Services	Customer	Customer	Meters / Rtgts	Installation on	Non-Sales	Uncollectibles	Printing/Mailing	Customer	Competitive	Sales and		
Numbers				Customer	Demand	Customer	Customer		Customer Premises	Revenue	on T&D shry	Review/Rec'ding	Accounts	Energy	Customer	Revenue	
									IRS								
403-405	Depreciation & Amortization Expenses																
	Production:																
	Manufact Gas Prod Pt	PRPLTT	\$201,791	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Ineqals to Intidy	FUNRQ	\$1,028,560	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Production Plant		\$1,230,342	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transmission	TRPLTT	\$612,367	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Distribution	DSPLTT	\$3,101,291	292,632	5,468	4,418	199,033	24,439	190,456	-	-	-	-	-	-	-	
	General	GNPLTT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Common	CNPLTT	\$613,000	54,965	2,921	272	113,574	1,323	28,345	-	7,702	3,681	57,045	6,527	6,887	-	
	Total Depr & Amort Expenses		\$5,757,600	947,618	8,410	4,690	312,607	25,762	218,802	-	7,702	3,681	57,045	6,527	6,887	-	
	Taxes Other than Income Taxes																
	Manufact Property Taxes	PTDPLT	\$4,559,000	950,403	5,843	4,704	211,209	28,020	202,778	-	-	-	-	-	-	-	
	Revenue Taxes	BSLTAX	\$1,608,200	-	-	-	-	-	-	43,464	13,391	-	-	884	-	1,483,106	
	Payroll Related Taxes	LABOR	\$641,000	10,021	3,965	80	155,314	-	27,246	-	9,472	7,333	67,593	23,043	24,312	-	
	Other Taxes	LSUBT	\$277,000	4,331	1,713	21	87,117	-	11,774	-	4,093	3,169	29,209	9,358	10,506	-	
	Total Other Taxes		\$7,085,200	964,755	11,521	4,775	434,340	28,020	241,793	43,464	26,956	10,502	96,802	33,884	34,818	1,483,106	
	Summary of Revenues, Expense & Pre-tax Income																
	Operating Revenues		\$39,707,000	-	-	-	-	-	-	1,074,900	331,174	-	-	21,864	-	36,578,562	
	Expenses:																
	Operation & Maintenance		\$13,445,000	417,319	68,531	2,055	2,681,060	-	533,440	-	436,984	175,730	1,533,184	499,883	527,414	-	
	Depreciation & Amortization		\$5,757,000	947,618	8,410	4,690	312,607	25,762	218,802	-	7,702	3,681	57,045	6,527	6,887	-	
	Other Taxes		\$7,085,200	964,755	11,521	4,775	434,340	28,020	241,793	43,464	26,956	10,502	96,802	33,884	34,818	1,483,106	
	PreTax Expenses		\$26,287,200	2,329,891	86,462	11,530	3,428,008	51,783	994,040	43,464	471,642	190,113	1,707,011	540,294	569,119	1,483,106	
	PreTax Operating Income		\$13,470,800	(2,329,891)	(68,462)	(11,530)	(5,428,008)	(51,783)	(994,040)	1,031,436	(140,468)	(190,113)	(1,707,011)	(518,430)	(569,119)	35,195,475	

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 09-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
			Total System	Demand Capacity	Demand Generation	Commodity Related	Supply Transmission Req Stations	Common Transmission Lines	Common Transmission Req Stations	Specific Transmission Transport	Specific Transmission Inequal	General Subtrans mission	Distribution Req Stations	Bulk Mains / Mtr Stations Demand	Specific Mains / Mtr Stations Customer	Specific Mains / Mtr Stations Demand	Specific Mains / Mtr Stations Customer	Bulk S Demand			
	Development of Adjusted Taxable Income																				
	PreTax Operating Income		\$13,470,800	-	-	-	(1,169,157)	-	(695,609)	(135)	(165,169)	136,703	(1,632,365)	(1,707,941)	(4,177,324)	(3,107,130)	(72,065)	(22,843)		(174,415)	
	Additions to Income:																				
	CH Depreciation		\$5,757,000	-	-	-	80,887	-	129,802	59	32,768	1,034,875	715,209	340,455	994,999	740,091	12,729	5,432		70,944	
	Transportation Depreciation		\$364,000	-	-	-	5,102	-	5,144	4	2,073	65,432	45,221	21,326	82,911	46,794	605	343		4,486	
	NYS Mortgage Taxes		\$6,000	-	-	-	71	-	145	0	29	252	575	293	1,368	1,018	17	7		99	
	Capitalized Interest		\$65,000	-	-	-	1,001	-	2,038	1	383	2,832	7,158	3,895	19,005	14,805	251	109		1,428	
	Compensation Paid		\$32,000	-	-	-	2,490	-	1,032	0	93	155	339	2,748	4,919	3,659	109	27		37	
	Mortgage Bond Redemption		\$43,000	-	-	-	569	-	1,160	0	235	2,020	4,602	2,267	10,944	8,140	138	60		789	
	Contrib In Aid of Const		\$25,000	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-		1,754	
	Pension Items		\$177,000	-	-	-	13,770	-	5,708	0	516	858	1,876	15,200	27,209	20,235	603	148		207	
	Storm Damages/Luxemar		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
	Meal Allowance		\$51,000	-	-	-	3,868	-	1,645	0	149	247	541	4,380	7,640	5,631	174	43		60	
	Total Additions		\$6,545,000	-	-	-	107,658	-	148,974	64	39,275	1,106,668	775,521	390,724	1,130,895	840,577	14,826	6,170		79,760	
	Deductions to Income:																				
	CH Depreciation		\$7,254,000	-	-	-	101,868	-	162,295	75	41,314	1,305,975	901,188	428,994	1,253,730	932,538	10,039	6,844		89,392	
	Cost of Removal		\$365,000	-	-	-	5,303	-	9,787	4	2,469	28,514	53,809	19,843	78,642	58,495	989	429		5,727	
	IN TPDLT Item D		\$24,000	-	-	-	227	-	297	0	160	1,778	3,565	1,253	4,944	3,677	60	27		375	
	Pension Items		\$287,000	-	-	-	22,328	-	8,258	0	837	1,388	3,042	24,846	44,110	32,616	978	242		358	
	Injuries & Damages		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
	Gas Main Site Remediation		\$113,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
	Interest Expense		\$2,004,000	-	-	-	113,000	-	35,372	21	13,538	100,070	252,975	136,588	703,481	523,242	8,879	3,840		50,408	
	Total Deductions		\$11,087,000	-	-	-	113,000	-	164,807	101	58,315	1,433,723	1,214,578	611,264	2,084,895	1,550,787	26,945	11,382		146,237	
	Less Dividend Credit on Preferred Stock		\$15,000	-	-	-	-	-	177	-	360	0	68	500	1,263	882	3,513	2,613	44	19	282
	Adjusted Taxable Income		\$8,933,800	-	-	-	(113,000)	-	(1,226,584)	(171)	(127,177)	(190,851)	(2,072,698)	(1,929,164)	(5,135,637)	(3,819,942)	(84,227)	(28,075)		(241,123)	
	Calculation of Federal Income Tax																				
	Calculated Income Tax on Adj Tx Inc @		35%				(39,550)		(429,305)		(280,425)	(60)	(44,547)	(68,798)	(725,440)	(675,207)	(1,797,473)	(1,339,960)	(29,479)	(9,826)	(84,393)
	Alternative Minimum Tax																				
	Additional Accrual		TXINC				(89)		(961)		(620)	(0)	(100)	(150)	(1,824)	(4,024)	(2,933)	(66)	(22)	(189)	
	FIT Current Year						(39,639)		(430,266)		(281,053)	(60)	(44,647)	(68,947)	(727,664)	(676,719)	(1,801,497)	(1,339,973)	(29,545)	(9,848)	(84,582)
	Net Deferred Income Taxes		\$1,261,000	-	-	-	42,000	-	19,445	-	27,193	12	6,760	225,780	145,715	73,801	204,779	152,317	2,879	1,116	14,551
	Total Federal Income Tax		\$4,394,830	-	-	-	2,361	-	(410,821)	(48)	(37,837)	158,833	(581,349)	(602,918)	(1,696,716)	(1,187,636)	(28,887)	(8,730)		(70,031)	
	Current Year's Tax Deferrals:																				
	CH Depreciation		\$1,589,000	-	-	-	22,270	-	35,551	16	8,050	285,638	197,408	93,970	274,631	204,274	3,513	1,499		19,562	
	Cost of Removal		\$160,000	-	-	-	1,468	-	2,757	1	893	7,438	19,094	5,968	22,061	16,409	277	120		1,306	
	Pension Items		\$99,000	-	-	-	7,702	-	3,153	0	285	479	1,049	8,552	15,218	11,300	337	83		116	
	Capitalized Interest		\$13,000	-	-	-	153	-	312	0	59	433	1,095	591	3,044	2,264	38	17		218	
	Gas Main Site Remediation		\$42,000	-	-	-	42,000	-	-	-	-	-	-	-	-	-	-	-		-	
	Contrib In Aid of Const		\$14,000	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-		970	
	Injuries & Damages		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
	Total Current Deferrals		\$1,865,000	-	-	-	42,000	-	31,613	18	10,095	293,887	214,645	105,829	314,955	234,287	4,167	1,720		22,492	
	Taxes Deferred in Prior Years:																				
	CH Depreciation		\$291,000	-	-	-	(4,078)	-	(8,511)	(3)	(1,657)	(52,310)	(36,152)	(17,209)	(50,294)	(37,406)	(643)	(275)		(3,505)	
	Cost of Removal		\$208,000	-	-	-	(2,845)	-	(5,273)	(3)	(1,234)	(14,325)	(29,071)	(10,720)	(42,417)	(31,853)	(534)	(232)		(3,064)	
	NYS Mortgage Taxes		\$2,000	-	-	-	(24)	-	(48)	(0)	(10)	(84)	(192)	(64)	(156)	(338)	(6)	(2)		(33)	
	Mortgage Bond Redemption		\$14,000	-	-	-	(168)	-	(338)	(0)	(89)	(589)	(1,342)	(661)	(3,192)	(2,374)	(40)	(17)		(230)	
	Pension Items		\$62,000	-	-	-	(4,823)	-	(2,000)	(0)	(181)	(300)	(657)	(5,324)	(9,531)	(7,089)	(211)	(52)		(73)	
	Capitalized Interest		\$18,000	-	-	-	(212)	-	(432)	(0)	(81)	(600)	(1,916)	(816)	(4,215)	(3,135)	(53)	(23)		(302)	
	Repair Allowance		\$9,000	-	-	-	-	-	-	-	(3)	-	-	-	-	-	-	-		(624)	
	Contrib In Aid of Const		\$9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
	Total Prior Years' Deferrals		\$604,000	-	-	-	(12,168)	-	(14,800)	(6)	(3,335)	(68,207)	(88,929)	(34,823)	(110,176)	(81,850)	(1,488)	(602)		(7,941)	
	Net Deferred Income Taxes		\$1,261,000	-	-	-	42,000	-	19,445	-	27,193	12	6,760	225,780	145,715	73,801	204,779	152,317	2,879	1,116	14,551

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model: specified w/ S from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	19	20	21	22	23	24	25	26	27	28	29	30	31
				services	Specific Services	Customer	Meters / Rights	Installation on	Customer Premises	Non-Sales	Uncollectibles	Printing/Mailing	Customer	Competitive	Sales and	
				Customer	Demand	Customer		IRS	nitroex install	Revenue	on T&D rev	Rev/Ret/Chg	Accounts	Energy	Customer	Revenues
Development of Adjusted Taxable Income																
	PreTax Operating Income		\$13,470,800	(2,329,691)	(88,462)	(11,530)	(3,428,008)	(51,743)	(994,040)	1,031,436	(140,468)	(190,112)	(1,707,011)	(518,430)	(568,119)	35,195,475
Additions to Income:																
	CH Depreciation		\$5,757,000	947,618	8,410	4,690	312,607	25,762	216,802	-	7,702	3,851	57,045	6,527	6,887	-
	Transportation Depreciation	DXTOT	\$364,000	59,015	532	297	19,765	1,629	13,034	-	487	245	3,607	413	435	-
	NYS Mortgage Taxes	NETPLT	\$6,000	1,317	11	7	394	38	297	-	7	3	50	6	6	-
	Capitalized Interest	RBTOT	\$85,000	19,052	157	94	5,824	510	4,324	-	132	82	807	125	132	-
	Compensation Paid	LABOR	\$32,000	500	198	2	7,754	-	1,360	-	473	366	3,374	1,150	1,214	-
	Mortgage Bond Redemption	NETPLT	\$48,000	10,537	85	82	3,155	267	2,300	-	54	27	403	48	49	-
	Contrib In Aid of Const	DSUGD	\$25,000	23,136	9	115	-	-	-	-	-	-	-	-	-	-
	Pension Items	LABOR	\$177,000	2,767	1,095	14	42,887	-	7,523	-	2,815	2,022	18,664	6,363	5,713	-
	Storm Damages/Unamort	TNDPLT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
	Wear Allowance	LABOR	\$51,000	797	315	4	12,257	-	2,168	-	754	583	5,378	1,833	1,534	-
	Total Additions		\$6,545,000	1,065,639	10,811	5,274	404,743	28,232	250,669	-	12,224	7,194	89,329	16,483	17,370	-
Deductions to Income:																
	CH Depreciation	DXTOT	\$7,254,000	1,194,028	10,896	5,909	393,894	32,481	278,937	-	9,705	4,891	71,878	8,294	8,577	-
	Cost of Removal	TOTPLT	\$385,000	76,491	605	379	22,343	2,058	17,188	-	369	168	2,731	312	350	-
	Property Tax	PTDPLT	\$24,000	5,003	31	25	1,118	137	1,067	-	-	-	-	-	-	-
	Pension Items	LABOR	\$297,000	4,487	1,775	22	89,540	-	12,199	-	4,241	3,283	30,264	10,317	10,885	-
	Injuries & Damages	RBTOT	\$113,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gas Meter Site Remediation	Direct	\$113,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest Expense	RBTOT	\$3,004,000	673,303	5,859	3,332	205,813	15,310	152,821	-	4,665	2,191	26,521	4,417	4,680	-
	Total Deductions		\$11,067,000	1,953,312	16,567	9,667	692,708	52,993	456,972	-	19,970	10,551	133,394	23,274	24,552	-
	Less: CH&ED Credit on Performed Stock	RBTOT	\$15,000	3,362	28	17	1,028	91	783	-	23	11	142	22	23	-
	Adjusted Taxable Income		\$9,393,800	(3,226,726)	(96,245)	(15,940)	(3,716,958)	(76,633)	(1,803,048)	1,031,436	(147,246)	(193,481)	(1,791,218)	(525,260)	(576,324)	35,185,475
Calculation of Federal Income Tax																
	Calculated Income Tax on Adj. Tx Inc @ Alternative Minimum Tax	TXINC	\$3,126,830	(1,127,254)	(33,686)	(5,578)	(1,300,949)	(26,822)	(421,000)	381,003	(51,536)	(87,718)	(612,928)	(183,841)	(201,714)	12,316,418
	Additional Accrual		\$7,800	(2,524)	(75)	(12)	(2,912)	(60)	(943)	808	(115)	(152)	(1,372)	(412)	(452)	27,577
	Net Deferred Income Taxes	FIT Current Year	\$3,134,630	(1,129,778)	(33,761)	(5,591)	(1,303,962)	(26,882)	(422,023)	381,811	(51,651)	(87,870)	(614,298)	(184,253)	(202,165)	12,345,994
	Total Federal Income Tax		\$4,394,830	(935,419)	(31,822)	(4,830)	(1,231,613)	(21,741)	(378,830)	361,811	(49,400)	(86,633)	(598,426)	(161,555)	(198,319)	12,345,994
Current Year's Tax Deferrals:																
	CH Depreciation	DXTOT	\$1,599,000	261,554	2,321	1,294	85,263	7,111	60,292	-	2,126	1,071	15,745	1,802	1,501	-
	Cost of Removal	TOTPLT	\$108,000	21,457	170	106	8,268	585	4,821	-	103	52	768	88	92	-
	Pension Items	LABOR	\$99,000	1,548	612	8	23,988	-	4,208	-	1,463	1,133	10,439	3,559	3,755	-
	Capitalized Interest	RBTOT	\$13,000	2,914	24	14	891	79	681	-	20	9	123	19	20	-
	Gas Meter Site Remediation	Direct	\$42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contrib In Aid of Const	DSUGD	\$14,000	12,958	5	64	-	-	-	-	-	-	-	-	-	-
	Injuries & Damages	RBTOT	\$14,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Current Deferrals		\$1,865,000	300,429	3,132	1,487	117,429	7,775	70,883	-	3,712	2,265	27,074	5,467	5,768	-
Taxes Deferred in Prior Years:																
	CH Depreciation	DXTOT	(\$291,000)	(47,899)	(425)	(207)	(15,801)	(1,302)	(11,060)	-	(389)	(166)	(2,853)	(330)	(348)	-
	Cost of Removal	TOTPLT	(\$208,000)	(41,325)	(327)	(283)	(12,071)	(1,128)	(9,288)	-	(199)	(100)	(1,475)	(169)	(173)	-
	NYS Mortgage Taxes	NETPLT	(\$2,000)	(439)	(4)	(2)	(131)	(12)	(89)	-	(2)	(1)	(17)	(2)	(2)	-
	Mortgage Bond Redemption	NETPLT	(\$14,000)	(3,073)	(25)	(15)	(920)	(94)	(694)	-	(18)	(6)	(118)	(13)	(14)	-
	Pension Items	LABOR	(\$62,000)	(869)	(383)	(5)	(15,023)	-	(2,335)	-	(816)	(709)	(6,538)	(2,228)	(2,352)	-
	Capitalized Interest	RBTOT	(\$18,000)	(4,034)	(33)	(20)	(1,233)	(110)	(916)	-	(29)	(13)	(171)	(26)	(26)	-
	Repair Allowance	x	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contrib In Aid of Const	DSUGD	(\$9,000)	(6,229)	(3)	(41)	-	-	-	-	-	-	-	-	-	-
	Total Prior Years' Deferrals		(\$604,000)	(106,070)	(1,200)	(525)	(45,180)	(2,534)	(24,699)	-	(1,551)	(1,028)	(11,202)	(2,789)	(2,922)	-
	Net Deferred Income Taxes		\$1,281,000	194,359	1,932	962	72,249	5,141	45,393	-	2,162	1,237	15,872	2,698	2,846	-

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Commodity Related	Supply Reg Stations	Transmission Lines	Common Transmission Reg Stations	Transmission Lines	Specific Transmission Imports	Transmission Imports	General Subtransmission	Distribution Reg Stations	Bulk Mains / Demand	Mtr Stations Customer	Specific Mains / Demand	Mtr Station Customer	Bulk S Demand
Summary, classification & functionalization																			
	Rate Base:		Joint prop \$																
1	Plant in Service		\$190,346,000	-	-	-	2,621,830	-	4,824,102	2,212	1,220,860	13,108,831	25,603,275	9,810,583	38,891,291	26,920,277	468,732	212,241	2,831,260
2	Less Adj Accumulated Depreciation		\$69,796,000	-	-	-	1,193,830	-	1,510,406	1,282	630,154	8,038,533	15,048,910	4,117,006	11,395,573	8,478,149	142,975	62,200	850,074
3	Net Plant in Service		\$120,550,000	-	-	-	1,428,000	-	2,313,696	960	590,706	5,072,298	11,556,365	5,693,577	27,495,656	20,444,127	345,757	150,041	1,981,186
4	CWIP		\$5,434,000	-	-	-	83,183	-	299,910	104	56,133	624,000	1,253,135	422,851	1,737,280	1,292,208	21,093	9,482	131,831
5	Working Capital		\$5,181,000	-	-	-	172,271	-	142,787	43	27,545	258,908	521,602	270,891	978,652	723,876	14,656	5,203	35,808
6	Deferred Charges		\$4,290,000	-	-	-	76,254	-	132,887	98	48,115	260,606	1,178,396	178,703	725,274	538,467	8,502	3,958	54,953
7	Accumulated DIT		(\$17,780,000)	-	-	-	(\$40,898)	-	(\$98,898)	(382)	(178,665)	(2,195,145)	(4,345,600)	(1,078,274)	(2,664,007)	(1,881,983)	(33,587)	(14,544)	(198,288)
8	Customer Advances		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Capitalization Adjustment		(\$998,000)	-	-	-	(11,751)	-	(23,925)	(7)	(4,497)	(33,246)	(\$4,044)	(45,378)	(233,708)	(178,833)	(2,950)	(1,276)	(18,747)
10	Total Rate Base		\$119,635,000	-	-	-	1,409,402	-	2,889,458	837	539,336	3,987,319	10,670,833	5,442,351	28,829,552	20,848,681	353,769	153,914	2,906,203
Operating Revenues:																			
11	Retail Delivery Service Revenues		\$36,678,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Other Revenues		\$3,118,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total Operating Revenues		\$39,797,000	-	-	-	-	-	-	-	-	1,690,480	-	-	-	-	-	-	-
Operating Expenses:																			
14	Operation and Maintenance		\$13,483,000	-	-	-	972,057	-	423,734	18	39,323	108,304	230,044	1,060,091	2,102,121	1,561,580	44,810	11,513	31,243
15	Depreciation and Amortization		\$5,757,000	-	-	-	89,687	-	128,902	59	32,788	1,054,875	715,209	340,458	994,999	740,091	12,729	5,432	70,944
16	Taxes Other than Income		\$7,086,200	-	-	-	116,383	-	143,072	57	33,019	410,098	687,111	307,396	1,680,204	603,487	14,625	5,938	72,227
17	Federal Income Tax		\$4,394,859	-	-	2,361	(416,821)	-	(283,850)	(48)	(33,887)	158,853	(581,549)	(602,918)	(1,586,718)	(1,187,858)	(26,867)	(6,730)	(70,031)
18	Total Operating Expenses		\$30,721,930	-	-	2,361	756,338	-	441,748	87	67,283	1,712,609	1,891,917	1,105,023	2,580,607	1,919,493	45,138	14,113	104,384
19	Net Operating Income		\$9,075,970	-	-	(2,361)	(758,338)	-	(441,748)	(67)	(67,283)	(22,128)	(1,851,917)	(1,105,023)	(2,580,607)	(1,919,493)	(45,198)	(14,113)	(104,384)
20	Rate of Return		7.5826%	#DIV/0!	#DIV/0!	#DIV/0!	-53.8055%	#DIV/0!	-15.3946%	#####	-12.4751%	-0.5550%	-10.4269%	-20.3040%	-9.2067%	-8.2067%	-12.7781%	-9.2235%	-5.1871%

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/s from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Summary, classification & functionalization			Total System	Service	Customer	Specific Services Demand	Customer	Meters / Rpters	Installation	Customer Premises	Non-Sales Revenue	Uncollectibles on T&D	Printing/Mailing	Customer Accounts	Competitive Energy Services	Sales and Customer Service	Revenue
			Joint prop \$	file \$													
1	Plant In Service		\$190,348,000		37,817,824	299,177	107,167	11,048,729	1,030,687	8,497,813	-	182,271	91,857	1,350,001	154,467	162,974	-
2	Less Adj Accumulated Depreciation		\$69,788,000		11,351,589	84,864	56,196	3,123,270	309,792	2,520,914	-	45,558	22,960	337,430	38,609	40,735	-
3	Net Plant in Service		\$120,560,000		26,466,235	214,283	130,971	7,925,459	720,894	5,976,898	-	136,713	68,898	1,012,571	115,858	122,239	-
4	CWIP		\$5,434,000		1,758,214	10,810	8,702	392,255	48,836	375,133	-	-	-	-	-	-	-
5	Working Capital		\$5,181,000		745,437	14,073	3,689	538,520	18,765	222,978	-	-	-	-	-	-	-
6	Deferred Charges		\$4,200,000		734,014	4,513	3,633	163,661	20,096	156,609	-	-	-	-	-	-	-
7	Accumulated OIT		(\$17,760,000)		(2,849,102)	(20,315)	(13,111)	(743,838)	(72,240)	(591,462)	-	(12,166)	(6,131)	(90,106)	(10,310)	(10,878)	-
8	Customer Advances		\$0		-	-	-	-	-	-	-	-	-	-	-	-	-
9	Capitalization Adjustment		(\$998,000)		(223,637)	(1,847)	(1,107)	(58,378)	(6,283)	(50,771)	-	(1,590)	(728)	(9,475)	(1,467)	(1,548)	-
10	Total Rate Base		\$119,685,000		26,827,910	231,517	132,777	8,200,633	729,568	6,089,188	-	185,852	87,519	1,136,423	175,994	185,687	-
Operating Revenues:																	
11	Retail Delivery Service Revenues		\$36,678,582		-	-	-	-	-	-	-	-	-	-	-	-	36,678,582
12	Other Revenues		\$3,118,418		-	-	-	-	-	-	1,074,900	331,174	-	-	-	-	-
13	Total Operating Revenues		\$38,797,000		-	-	-	-	-	-	1,074,900	331,174	-	-	-	-	36,678,582
Operating Expenses:																	
14	Operation and Maintenance		\$13,483,000		447,510	68,531	2,055	2,881,060	-	533,440	-	439,984	175,730	1,553,164	499,893	527,414	-
15	Depreciation and Amortization		\$5,757,000		947,818	8,410	4,690	312,667	25,762	218,302	-	7,792	3,881	57,045	8,527	6,887	-
16	Taxes Other than Income		\$7,088,200		964,755	11,521	4,775	438,340	28,020	241,768	43,484	26,956	10,522	99,802	33,894	34,818	1,483,106
17	Federal Income Tax		\$4,394,850		(835,419)	(31,829)	(4,830)	(1,231,613)	(21,741)	(376,830)	361,811	(49,490)	(68,833)	(598,426)	(181,555)	(199,319)	12,345,994
18	Total Operating Expenses		\$30,721,030		1,394,273	56,632	6,901	2,196,395	30,041	617,410	405,275	422,152	123,480	1,108,585	358,740	369,800	13,829,100
19	Net Operating Income		\$9,075,970		(1,394,273)	(56,632)	(5,901)	(2,196,395)	(30,041)	(617,410)	669,625	(90,978)	(123,480)	(1,108,585)	(338,678)	(369,800)	22,849,482
20	Rate of Return		7.5828%		-5.1971%	-25.5657%	-6.1971%	-26.7832%	-4.1177%	-10.1394%	#DIV/0!	-8.9499%	-14.14129%	-97.5502%	-191.4133%	-199.1526%	#DIV/0!

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Year ended June 2002

Part 1: Classification and Functionalization Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Commodity Related	Supply Transmission Reg Stations	Supply Transmission Lines	Common Transmission Reg Stations	Common Transmission Lines	Specific Transmission Transpr	Specific Transmission Troquets	General Subtrans-mission	Distribution Reg Stations	Bulk Mains / Mtr Stations Demanded	Bulk Stations / Mtr Stations Customer	Specific Mains / Mtr Station Demanded	Customer	Bulk S Demand
Labor Component of O&M																			
labor updated to Settlement Agreement nos.																			
Production:																			
Other:																			
	Liquid Petroleum Gas Exps	PRPLTT	\$21,991	-	-	-	-	-	-	-	-	-	-	21,991	-	-	-	-	-
728	Liquid Propane Fuel	PRPLTT	\$4,042	-	-	-	-	-	-	-	-	-	-	4,042	-	-	-	-	-
733	Gas Mtrng Expenses	PRPLTT	\$9,119	-	-	-	-	-	-	-	-	-	-	9,119	-	-	-	-	-
735	Miscellaneous	PRPLTT	\$3,173	-	-	-	-	-	-	-	-	-	-	3,473	-	-	-	-	-
	Total Direct Labor		\$38,624	-	-	-	-	-	-	-	-	-	-	38,624	-	-	-	-	-
710	Supervision & Engineering	LBOTCP	\$6,731	-	-	-	-	-	-	-	-	-	-	6,731	-	-	-	-	-
	Maintenance: acct 7407427		\$74,312	-	-	-	-	-	-	-	-	-	-	74,312	-	-	-	-	-
813	Other Gas Supply Expenses		\$134,732	-	-	-	-	-	-	-	-	-	-	134,732	-	-	-	-	-
	Total Production Labor		\$254,400	-	-	-	-	-	-	-	-	-	-	254,400	-	-	-	-	-
Transmission:																			
Operations:																			
	Load Dispatch Labor	PSTPLT	\$193,670	-	-	-	193,670	-	-	-	-	-	-	-	-	-	-	-	-
	Mains Expense	TRUGD	\$33,129	-	-	-	1,316	-	1,309	2	746	8,874	19,815	7	-	-	-	-	-
	Measuring & Reg Stations	TROVHD	\$4,810	-	-	-	1,756	-	1,881	-	141	-	830	3	-	-	-	-	-
	Subtotal		\$231,310	-	-	-	196,642	-	3,249	2	887	8,874	20,645	10	-	-	-	-	-
	R&D & Other Labor	Subtotal	\$5,010	-	-	-	4,259	-	70	0	19	214	447	0	-	-	-	-	-
	Supervision & Engineering	Subtotal	\$113,291	-	-	-	58,311	-	1,592	1	435	4,836	10,112	5	-	-	-	-	-
	Total Operations		\$349,911	-	-	-	297,212	-	4,911	2	1,341	14,924	31,204	15	-	-	-	-	-
	Maintenance:			-	-	-		-		-					-	-	-	-	-
862	Station Equipment	TR366	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Mains	TRUGD	\$50,833	-	-	-	2,020	-	2,100	3	1,145	15,151	30,404	11	-	-	-	-	-
865	Measuring & Reg Stations	TROVHD	\$8,619	-	-	-	3,282	-	3,516	-	289	-	1,552	5	-	-	-	-	-
	Subtotal		\$59,452	-	-	-	5,302	-	5,616	3	1,408	15,151	31,956	16	-	-	-	-	-
	Supervision & Engineering	Subtotal	\$13,221	-	-	-	1,178	-	1,249	1	319	3,369	7,107	4	-	-	-	-	-
	Total Maintenance		\$72,673	-	-	-	6,481	-	6,865	3	1,722	18,520	39,062	20	-	-	-	-	-
	Total Transmission Labor		\$422,284	-	-	-	303,693	-	11,776	6	3,063	33,444	70,266	35	-	-	-	-	-
Distribution:																			
Operations:																			
871	Load Dispatch	PSTPLT	\$129,451	-	-	-	129,451	-	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services	Acct 378	\$195,212	-	-	-	-	-	-	-	189	-	-	-	111,030	82,586	819	608	-
	Measuring & Reg Stations	DSOVHD	\$265,029	-	-	-	-	-	97,727	-	3,424	-	378	157,024	-	-	7,277	-	-
	Subtotal		\$589,692	-	-	-	-	-	97,727	-	3,613	-	378	157,024	111,030	82,586	8,096	608	-
DS361	Meter & House Reg expense	paraed	\$958,039	-	-	-	-	-	-	-	4,441	-	-	1,219	-	-	-	-	-
	Customer Installations	Direct	\$152,401	-	-	-	129,451	-	97,727	-	8,033	-	1,597	157,024	111,030	82,586	8,096	608	-
	Subtotal		\$1,707,532	-	-	-	258,902	-	97,727	-	12,474	-	1,597	157,024	111,030	82,586	8,096	608	-
	R&D & Other Labor	Subtotal	\$751,494	-	-	-	66,899	-	43,000	-	3,536	-	703	49,251	36,339	3,562	268	-	-
	Supervision & Engineering	Subtotal	\$631,740	-	-	-	36,140	-	2,971	-	591	59,681	41,069	30,847	2,995	225	-	-	-
	Total Operations		\$3,091,166	-	-	-	234,292	-	176,874	-	14,540	-	2,890	284,195	200,953	149,471	14,653	1,101	-
	Maintenance:			-	-	-		-		-					-	-	-	-	-
	Structures	DSUBS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mains	Acct 378	\$1,491,909	-	-	-	-	-	-	-	1,292	-	-	-	848,551	631,161	8,258	4,647	-
	Measuring & Reg Stations	DSOVHD	\$92,009	-	-	-	-	-	33,825	-	1,185	-	131	54,349	-	-	2,519	-	-
	Services	DSUGD	\$114,992	-	-	-	-	-	-	-	41	-	-	-	-	-	-	-	-
	Subtotal		\$1,698,910	-	-	-	-	-	33,825	-	2,518	-	131	54,349	848,551	631,161	8,776	4,647	7,967
	Miscellaneous		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Supervision & Engineering		\$27,046	-	-	-	-	-	538	-	40	-	2	865	13,509	10,043	140	74	127
	Total Maintenance		\$1,725,957	-	-	-	-	-	34,364	-	2,558	-	133	55,214	862,060	641,209	8,916	4,721	8,094
	Total Distribution Labor		\$4,817,123	-	-	-	234,292	-	211,238	-	17,093	-	3,023	339,410	1,063,012	790,680	23,569	5,822	8,094

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Account	Description	Vector	Total System	1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Numbers				services	Installation on	Specific Services	Customer	Metals / Rights	Customer	Premises	Non-Sales	Uncollectibles	Printing/Mailing	Customer	Competitive	Sales and	Revenues	
				Customer	Customer	Demand	Customer		IRIS	metering	Revenue	on T&D	Review/Refunding	Accounts	Energy	Customer		
	Labor Component of O&M																	
	Production:																	
	Other:																	
	Liquid Petroleum Gas Express	PRPLTT	\$21,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
728	Liquid Propane Fuel	PRPLTT	\$4,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
733	Gas Mixing Expenses	PRPLTT	\$9,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
735	Miscellaneous	PRPLTT	\$3,475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Direct Labor		\$39,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
710	Supervision & Engineering	LBOTOP	\$5,731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maintenance: accts 740-7427		\$74,312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
813	Other Gas Supply Expenses		\$124,752	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Production Labor		\$239,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission:																	
	Operations:																	
	Load Dispatch Labor	PSTPLT	\$193,570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Metals Expense	TRUGD	\$23,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Measuring & Reg Stations	TROVHD	\$4,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal		\$221,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	R&D & Other Labor	Subtotal	\$5,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Supervision & Engineering	Subtotal	\$113,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operations		\$349,611	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maintenance:																	
852	Station Equipment	TR006	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
853	Metals	TRUGD	\$50,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
855	Measuring & Reg Stations	TROVHD	\$3,619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal		\$59,452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Supervision & Engineering	Subtotal	\$13,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Maintenance		\$72,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transmission Labor		\$422,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution:																	
	Operations:																	
871	Load Dispatch	PSTPLT	\$129,451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Metals & Services	Acct 378	\$195,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Measuring & Reg Stations	DSOVHD	\$265,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Metals & House Reg expense	DSUGD	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DS381	Customer Installations	Direct	\$162,401	-	-	-	-	-	-	-	162,401	-	-	-	-	-	-	-
	Subtotal		\$1,707,932	-	-	23,610	-	925,789	-	-	-	-	-	-	-	-	-	-
	R&D & Other Labor		\$751,494	-	-	10,389	-	407,241	-	-	71,457	-	-	-	-	-	-	-
	Supervision & Engineering		\$631,740	-	-	5,753	-	\$42,229	-	-	\$0,070	-	-	-	-	-	-	-
	Total Operations		\$3,091,186	-	-	42,752	-	1,675,539	-	-	293,928	-	-	-	-	-	-	-
	Maintenance:																	
	Structures	DSUBS	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Metals	Acct 378	\$1,491,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Measuring & Reg Stations	DSOVHD	\$92,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Services	DSUGD	\$114,992	106,418	39	527	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal		\$1,698,910	106,418	39	527	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous		\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Supervision & Engineering		\$27,046	1,694	1	0	-	-	-	-	-	-	-	-	-	-	-	-
	Total Maintenance		\$1,725,957	108,112	40	535	-	-	-	-	-	-	-	-	-	-	-	-
	Total Distribution Labor		\$4,817,123	108,112	42,772	535	1,675,539	-	-	-	293,928	-	-	-	-	-	-	-

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w/ \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Number	Description	Vector	Total System	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Demand Capacity	Demand Generation	Commodity Related	Supply Reg Stations	Transmission Lines	Common Reg Stations	Transmission Lines	Specific Trnsprt	Transmission Invoque	General Subtransmission	Distribution Reg Stations	Bulk Mains / Demand	Mtr Stations Customer	Specific Mains / Demand	Mtr Station Customer	Bulk 9 Demand		
902	Meter Reading	direct	\$249,593																		
903	Customer Records & Collections	test split	\$628,486																		
904	Uncollectible Accounts	direct	\$0																		
905	Miscellaneous Customer Accounting	test split	\$28,392																		
901	Total Direct Labor	subtot	\$904,472																		
901	Supervision	on subtot	\$6,013																		
LBCAC	Total Customer Accounts Labor		\$910,485																		
910	Customer Assistance	test split	\$442,270																		
911	Information & Advertising	direct	\$1,934																		
912	Miscellaneous Customer Service	test split	\$65,925																		
909	Total Direct Labor	subtot	\$509,830																		
909	Supervision	direct	\$0																		
	Total Customer Service Labor		\$509,830																		
916/918	Sales Promo / demonstrating & selling	direct	\$1,030																		
LBSUBT	Subtotal O&M Labor		\$6,915,151				537,985		223,014	6	20,160	33,444	73,290	593,845	1,063,012	780,880	23,569	5,822	8,094		
Total Administrative and General Expenses			\$2,091,849				162,742		67,482	2	6,098	10,117	22,170	179,839	321,564	239,182	7,130	1,761	2,448		
Total O&M Labor			\$9,007,000				700,727		290,477	7	26,259	43,561	95,460	773,684	1,384,578	1,029,862	30,699	7,583	10,542		
PTRNSP		PRPLTT	\$254,400												254,400						
TRNSP		TRPLTT	\$422,284				23,902		24,851	30	13,553		359,815		132						
DTRNSP		DSPLTT	\$4,817,123						97,333		7,071		727		150,185	1,370,016	1,019,033	18,628	7,477	103,804	
OTRNSP	net cust acct labor + cust serv labor		\$1,420,315																		
SUM = TRDOM8			\$6,914,121				23,902		122,184	30	20,624		360,542	404,719	1,370,016	1,019,033	18,628	7,477	103,804		

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
			Total System	services	Specific Services	Installation on	Customer Premises	Non-Sales	Uncollectibles	Printing/Mailing	Customer	Competitive	Sales and				
			Customer	Demand	Customer	Meters / Rtgns	IRS	mir/reg	Instll	Revenue	on T&D	dtvry	Rcvng/Rcrding	Accounts	Energy Services	Customer Service	Revenues
902	Meter Reading	direct	\$249,593												249,593		
903	Customer Records & Collections	test split	\$626,486									97,105	75,178	454,202,5044			
904	Uncollectible Accounts	direct	\$0														
905	Miscellaneous Customer Accounting	test split	\$28,392									4,401	3,407	20584.54005			
	Total Direct Labor	subtot	\$904,472									101,506	78,585	724,380			
901	Supervision	on subtot	\$6,013									675	522	4,815			
LBCAC	Total Customer Accounts Labor		\$910,485									102,181	79,108	729,196			
910	Customer Assistance	test split	\$442,270												215,209	227,062	
911	Information & Advertising	direct	\$1,934												941	993	
912	Miscellaneous Customer Service	test split	\$65,625												31,933	33,692	
	Total Direct Labor		\$509,830												248,083	261,747	
909	Supervision	direct	\$0														
	Total Customer Service Labor		\$509,830												248,083	261,747	
916/918	Sales Promo / demonstrating & selling	direct	\$1,030												501	529	
LBSUBT	Subtotal O&M Labor		\$6,915,151	108,112	42,772	535	1,875,539		293,928		102,181	79,108	729,196	248,585	262,276		
Total Administrative and General Expenses			\$2,091,849	32,704	12,939	162	506,854		88,914		30,910	23,930	220,583	75,197	79,339		
Total O&M Labor			\$9,007,000	140,816	55,711	697	2,182,393		382,842		133,091	103,038	949,779	323,762	341,615		
PTRNSP		PRPLTT	\$254,400														
TTRNSP		TRPLTT	\$422,284														
DTRNSP		DSPLTT	\$4,817,123	1,386,524	8,525	6,862	309,150	37,960	295,829								
CTRNSP	net cust acct labor + cust serv labor		\$1,420,315									102,181	79,108	729,196	248,083	261,747	
SUM = TRCOMB			\$6,914,121	1,386,524	8,525	6,862	309,150	37,960	295,829			102,181	79,108	808,304	248,083	261,747	

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w S from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Number	Description	Vector	Total System	Demand Capacity	Demand Generation	Commodity Related	Supply Transmission Req Stations	Common Transmission Lines	Specific Transmission Trnsprt	General Subtrans-mission	Distribution Req Stations	Bulk Mains / Mtr Stations Demand	Customer	Specific Mains / Mtr Station Demand	Customer	Bulk S Demand			
1	Levelized Revenue Requirement development patterned after Coopers & Lybrand ECOST model																		
2	Development of Revenue Requirement		\$119,635,000	-	-	-	1,409,402	-	2,869,458	637	539,230	3,987,319	10,078,853	5,442,281	28,029,552	20,845,681	353,789	153,014	2,908,600
3	Rate Base by Function:		\$9,075,970	-	-	(2,301)	(758,338)	-	(441,748)	(77)	(87,283)	(22,129)	(1,051,017)	(1,105,023)	(2,580,607)	(1,915,483)	(45,198)	(14,113)	(104,384)
4	Net Operating Income		7.58%	#DIV/0!	#DIV/0!	-	-53.81%	-	-15.39%	-10.36%	-12.48%	-0.55%	-10.43%	-20.30%	-9.21%	-8.21%	-12.78%	-9.22%	-5.20%
5	Op Inc @ Sys Avg ROR		\$9,075,970	-	-	-	106,869	-	217,579	63	40,896	302,342	784,313	412,873	2,125,363	1,580,688	26,825	11,602	152,298
6	differential for return	RTNMOV	\$0	-	-	2,361	965,205	-	699,327	150	100,178	324,471	1,815,320	1,517,698	4,706,970	3,900,351	72,023	28,718	298,680
7	differential for revenue tax	GRTMOV	\$0	-	-	153	50,158	-	42,795	10	7,022	21,061	117,829	98,510	305,453	227,200	4,675	1,689	16,661
8	differential for Fed Income tax	FITMOV	\$0	-	-	1,278	467,486	-	356,247	81	58,451	175,318	940,356	820,039	2,542,722	1,891,304	38,915	13,895	138,659
9	differential for Revenue	REVMOV	\$0	-	-	3,791	1,388,649	-	1,058,369	241	173,650	520,849	2,914,014	2,436,245	7,554,145	5,818,654	115,813	41,279	412,030
10	Revenue Requirement for Equalized Return	REVMVD	\$36,878,582	-	-	3,791	1,388,649	-	1,058,369	241	173,650	520,849	2,914,014	2,436,245	7,554,145	5,818,654	115,813	41,279	412,030
11	Plus: Other Sales	OSLREV		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Less: Revenue Tax for Equalized Return	RTXMOV	\$1,509,200	-	-	153	56,158	-	42,795	10	7,022	89,416	117,829	98,510	305,453	227,200	4,675	1,689	18,661
13	Less: Total Other Tax for Equalized Return	TXOMVD	\$7,036,200	-	-	153	172,542	-	185,868	67	40,041	431,159	804,940	405,906	1,385,608	1,030,697	19,200	7,587	88,888
14	Less: Income Tax for Equalized Return	FTXMOV	\$4,394,800	-	-	3,637	66,663	-	122,306	33	20,584	334,150	399,507	217,121	946,004	703,648	12,048	5,164	68,658
15	Operating Expenses for Equalized Return	OPXMOV	\$30,721,030	-	-	3,791	1,281,980	-	840,790	178	132,755	1,008,987	2,149,701	2,023,572	6,428,782	4,037,988	88,788	29,877	289,733
16	Income for Equalized Return	INCMVD	\$5,957,582	-	-	-	106,869	-	217,579	63	40,888	(1,388,138)	784,313	412,873	2,125,363	1,580,688	26,825	11,602	152,298
17	ROR et Equalized Return	RORMVD	4.9773%	#DIV/0!	#DIV/0!	#DIV/0!	7.5826%	#DIV/0!	7.5826%	7.5826%	7.5826%	-34.8138%	7.5826%	7.5826%	7.5826%	7.5826%	7.5826%	7.5826%	7.5826%
18	Target ROR: set to Realized or Desired ROR target		7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%
19	Required Return @ COS	RTNREQ	\$9,075,970	-	-	-	106,869	-	217,579	63	40,896	302,342	784,313	412,873	2,125,363	1,580,688	26,825	11,602	152,298
20	Increased Return to COS	INCRET	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Increased Rev Tax to COS	INCRTX	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Increased FIT	INCFIT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Increased Rev Req to cover tax	INCREV	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	plus: Retail Sales Revenue	SLSREV	\$36,878,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Revenue Required from Rates	RTVRQ	\$35,639,382	-	-	3,637	1,332,691	-	1,015,574	231	166,629	431,434	2,796,185	2,397,735	7,244,692	5,391,655	110,938	39,610	395,369
26	Total Revenue Requirement with GRT	REVREQ	\$36,878,582	-	-	3,791	1,388,649	-	1,058,369	241	173,650	520,849	2,914,014	2,436,245	7,554,145	5,818,654	115,813	41,279	412,030
	revenue taxes ownr sales rev	fvrt	0.010435209																
		fvrt	0.893584791																
		fvrt	0.350783541																
		fvrt	0.338599535																
		fvrt	0.822965256																
		fvrt	0.084907847																
		fvrt	0.540218512																
		fvrt	0.335847877																
		fvrt	0.623717114																
		fvrt	0.064829405																
		FTXNEW	0.538461538																

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Number	Description	Vector	Total System	19 services Customer	20 Specific Services Demand	21 Customer	22 Meters / Rights	23 Installation on Customer Premises IRB	24 metering Ineff	25 Non-Sales Revenue	26 Uncollectibles on T&D divry	27 Printing/Mailing Roving/Reeling	28 Customer Accounts	29 Competitive Energy Services	30 Sales and Customer Service	31 Revenues
	Levelized Revenue Requirement development patterned after Coopers & Lybrand ECOST model															
	Development of Revenue Requirement Rate Base by Function:		\$119,655,000	26,827,910	221,517	132,777	6,200,653	729,568	8,099,186	-	165,962	87,319	1,138,425	175,994	165,887	-
1	Net Operating Income		\$9,075,970	(1,394,273)	(56,632)	(6,301)	(2,196,295)	(30,041)	(817,410)	969,625	-48,956	(123,480)	(1,108,585)	(338,875)	(369,900)	22,849,482
2	ROR - percentage		7.58%	-5.20%	-5.20%	-5.20%	-38.78%	-4.12%	-10.14%	#DIV/0!	-	-141.41%	-97.56%	-191.41%	-199.15%	-
3	Op Inc @ Sys Avg ROR		\$9,075,970	2,034,248	16,787	10,068	621,821	55,320	461,717	-	14,093	6,621	88,170	13,345	14,080	-
4	differential for return	RTNMOV	\$0	3,428,520	73,429	18,968	2,818,218	85,361	1,079,127	(609,625)	105,071	130,101	1,194,755	350,220	383,880	(22,849,482)
5	differential for revenue tax	GRTRVQ	\$0	222,537	4,768	1,101	182,924	5,541	70,044	(43,484)	8,820	8,445	77,549	22,732	24,917	(1,483,106)
6	differential for Fed Income tax	FITMOV	\$0	1,852,492	39,675	9,168	1,822,734	46,122	683,072	(311,811)	50,772	70,268	843,548	189,230	207,417	(12,345,994)
7	differential for Revenue	REVMOV	\$0	5,503,550	117,870	27,238	4,523,873	137,024	1,732,243	(1,074,900)	168,663	208,842	1,917,852	562,182	618,214	(36,878,582)
9	Revenue Requirement for Equalized Return Plus: Other Sales	REVMVD OSLREV	\$36,678,582	5,503,550	117,870	27,238	4,523,873	137,024	1,732,243	(1,074,900)	168,663	208,842	1,917,852	562,182	618,214	-
10	Less: Revenue Tax for Equalized Return	RTXMOV	\$1,609,200	222,537	4,768	1,101	182,924	5,541	70,044	-	20,211	8,445	77,549	23,616	24,917	-
11	Less: Total Other Tax for Equalized Return	TXOMVD	\$7,086,200	1,187,292	16,287	5,878	617,284	31,561	311,541	-	33,776	18,846	174,351	56,610	59,734	-
12	Less: Income Tax for Equalized Return	FTXMOV	\$4,394,830	917,074	7,646	4,539	291,121	24,381	206,442	-	7,282	3,664	47,122	7,876	8,099	-
13	Operating Expenses for Equalized Return	OPXMOV	\$30,721,030	3,469,302	101,073	17,170	3,002,052	81,704	1,270,526	-	465,744	202,221	1,631,681	570,702	602,134	-
14	Income for Equalized Return	INCMVD	\$8,957,552	2,034,248	16,787	10,068	621,821	55,320	461,717	(1,074,900)	(317,081)	6,621	88,170	(8,516)	14,080	-
15	ROR at Equalized Return	RORMVD	4.8773%	7.5826%	7.5826%	7.5826%	7.5826%	7.5826%	7.5826%	#DIV/0!	-170.6004%	7.5826%	7.5826%	-4.8407%	7.5826%	#DIV/0!
16	Target ROR: set to Realized or Desired ROR	target	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%	7.583%
17	Required Return @ COS	RTNREQ	\$9,075,970	2,034,248	16,787	10,068	621,821	55,320	461,717	-	14,093	6,621	88,170	13,345	14,080	-
18	Increased Return to COS	INCRET	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Increased Rev Tax to COS	INCRTX	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Increased FIT	INCRFIT	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Increased Rev Req to cover tax	INCREV	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	plus: Retail Sales Revenue	SLSREV	\$36,678,582	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Revenue Required from Rates	RTRVRQ	\$36,089,342	5,281,013	113,104	26,137	4,340,359	131,463	1,662,199	(1,074,900)	148,452	209,398	1,840,303	536,566	591,297	36,878,582
24	Total Revenue Requirement with GRT	REVREQ	\$36,678,582	5,603,650	117,870	27,238	4,523,873	137,024	1,732,243	(1,074,900)	168,663	208,842	1,917,852	562,182	618,214	-
25	Revenue taxes over sales rev	rvart	0.040435208								\$0.19	\$0.26		\$0.70		
		rbvrt	0.99964791													
		rbv	0.950783544													
		rbvrt	0.336599535								16%	12%		49%		
		rbvbn	0.22865256													
		rbvtr	0.064907647													
		rbvtr	0.540018912													
		rbvbn	0.335647677													
		rbvtr	0.823717114													
		rbvbn	0.064829405													
		FTXNEW	0.538461638													

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	1 Vector	2 Total System	3 Demand Capacity	4 Demand Generation	5 Commodity Related	6 Supply Reg Stations	7 Transmission Lines	8 Common Reg Stations	9 Transmission Lines	10 Specific Transprt	11 Transmission Inroquois	12 General Sub/transmission	13 Distribution Reg Stations	14 Bulk Mains / Demand	15 Mtr Stations Customer	16 Specific Mains / Demand	17 Mtr Station Customer	18 Bulk S Demand
Classification based on this work presented w 1998 emb'd COS In Case 00-G-1274 originally filed Aug-00																			
PTD functionalization vectors below in 1998 (13 mo avg) dollars from 1998 functionalization workpapers (template for rate year projected dollars in each account)																			
Production: accounts 304-320 1998 PTD IMPORTED FROM 98GASAPB.WK4																			
FUN304	land & land rights		\$7,546																
FUN305	structures & improvements		\$881,520																
FUN311	mfg liq petrol gas equipment		\$3,722,083																
FUN320	Other gas plant equip		\$6,541																
PRBAL	Total Production Plant		\$4,617,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,617,692	\$0	\$0	\$0	\$0	\$0
Transmission:																			
FUN365	Land & Land Rights		\$1,025,383				\$5,899		\$66,428		\$0		\$950,299	\$2,757					
FUN366	Structures & Improvements		\$192,812				\$137,110		\$41,319		\$11,240		\$0	\$3,143					
FUN367	Mains		\$20,731,454				\$0		\$1,797		\$698,488		\$20,031,169	\$0					
FUN369	Station Equipment		\$3,391,210				\$1,291,341		\$1,383,533		\$103,575		\$610,717	\$2,046					
FUN36X	Inroquois to Interdepartmental		\$12,171,991								\$12,171,991								
TRBAL	Total Transmission Plant		\$37,512,850	\$0	\$0	\$0	\$1,434,350	\$0	\$1,491,280	\$1,797	\$813,303	\$12,171,991	\$21,592,185	\$7,946	\$0	\$0	\$0	\$0	\$0
Distribution:																			
FUN374	Land & Land Rights		\$313,493						\$51,785					\$110,716	\$88,587	\$64,405			
FUN375	Structures & Improvements		\$243,999						\$148,434					\$95,313					
FUN376	Mains		\$68,747,228								\$49,130			\$32,276,038	\$24,007,263	\$2,252	\$176,775		
FUN378	Station Equipment		\$4,260,018						\$1,568,108		\$54,888		\$8,061	\$2,516,364			\$238,022		
FUN380	Services		\$35,420,350								\$12,673						\$116,618		
FUN381	Meters		\$6,698,516								\$31,146		\$8,548						\$2,454,056
FUN382	Meter Installations		\$8,308,177																
FUN383	Regulators		\$299,800																
FUN384	Regulator Installations		\$163,152																
FUN385	Industrial Reg Station Equipment		\$897,432																
DSBAL	Total Distribution Plant		\$111,352,162	\$0	\$0	\$0	\$0	\$0	\$1,764,325	\$0	\$147,817	\$0	\$14,609	\$2,722,393	\$32,362,625	\$24,071,668	\$356,892	\$176,775	\$2,454,056
	PTD Plant		\$153,482,704	\$0	\$0	\$0	\$1,434,350	\$0	\$3,255,605	\$1,797	\$961,120	\$12,171,991	\$21,606,793	\$7,348,031	\$32,362,625	\$24,071,668	\$356,892	\$176,775	\$2,454,056

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization
 Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	1 Total System	2 Customer	19 services	20 Specific Services Demand	21 Customer	22 Meters / Regs	23 Installation on Customer Premises IRS	24 mtr/reg Install	25 Non-Sales Revenue	26 Uncollectibles on T&D chrg	27 Billing Printing/Mailing Rcvng/Rcrding	28 Customer Accounts	29 Competitive Energy Services	30 Sales and Customer Service	31 Revenues
Classification based on this work presented w 1998 emb'd COS in Case 00-G-PTD functionalization vectors below in 1998 (13 Production: accounts 304-320)																	
FUN304	land & land rights		1998 \$7,548														
FUN305	structures & improvements		\$881,520														
FUN311	mfg lq petrol gas equip		\$3,722,083														
FUN320	Other gas plant equip		\$6,541														
PRBAL	Total Production Plant		\$4,617,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission:																	
FUN365	Land & Land Rights		\$1,025,383														
FUN366	Structures & Improvements		\$192,812														
FUN367	Mains		\$20,731,454														
FUN369	Station Equipment		\$3,391,210														
FUN36X	Transfers to Interdepartmental		\$12,171,991														
TRBAL	Total Transmission Plant		\$37,512,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution:																	
FUN374	Land & Land Rights		\$313,493														
FUN375	Structures & Improvements		\$243,999														
FUN376	Mains		\$6,747,228														
FUN378	Station Equipment		\$4,260,016														
FUN380	Services		\$35,420,350	\$32,779,244	\$12,146	\$162,231											
FUN381	Meters		\$6,698,516		\$165,599		\$6,493,223										
FUN382	Meter Installations		\$6,308,177						\$6,308,177								
FUN383	Regulators		\$299,800		\$10,676		\$289,124										
FUN384	Regulator Installations		\$163,152						\$163,152								
FUN385	Industrial Reg Station Equipment		\$897,432					\$897,432									
DSBAL	Total Distribution Plant		\$111,352,162	\$32,779,244	\$188,421	\$162,231	\$6,782,347	\$897,432	\$6,471,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PTD Plant		\$153,482,704	\$32,779,244	\$188,421	\$162,231	\$6,782,347	\$897,432	\$6,471,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	Demand Capacity	Demand Generation	Commodity Related	Supply Reg Stations	Transmission Lines	Common Transmission Reg Stations	Transmission Lines	Specific Transmission Transport	Transmission Trocels	General Subtransmission	Distribution Reg Stations	Bulk Mains / Mtr Stations Demand	Mtr Stations Customer	Specific Mains / Mtr Station Demand	Mtr Station Customer	Bulk S Demand
1	land & land rights	FUN304	1.00000	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-
2	structures & improvements	FUN305	1.00000	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-
3	mfg eq petrol gas equipment	FUN311	1.00000	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-
4	Other gas plant equip	FUN320	1.00000	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	-
5	Land & Land Rights	FUN365	1.00000	-	-	-	0.00575	-	0.00478	-	-	-	0.92677	-	0.00269	-	-	-	-
6	Structures & Improvements	FUN366	1.00000	-	-	-	0.71111	-	0.21430	-	0.05830	-	-	-	0.01830	-	-	-	-
7	Meters	FUN367	1.00000	-	-	-	-	-	0.00009	-	0.03369	-	-	-	-	-	-	-	-
8	Station Equipment	FUN369	1.00000	-	-	-	0.33079	-	0.40738	-	0.03054	-	-	0.16009	0.00060	-	-	-	-
9	Trocels to Interdepartmental	FUN36X	1.00000	-	-	-	-	-	-	-	-	1.00000	-	-	-	-	-	-	-
10	Land & Land Rights	FUN374	1.00000	-	-	-	-	-	0.16519	-	-	-	-	-	0.35317	0.27820	0.20544	-	-
11	Structures & Improvements	FUN375	1.00000	-	-	-	-	-	0.60014	-	-	-	-	-	0.39063	-	-	0.00923	-
12	Meters	FUN376	1.00000	-	-	-	-	-	-	-	0.00037	-	-	-	-	-	-	-	-
13	Station Equipment	FUN378	1.00000	-	-	-	-	-	0.36783	-	0.01288	-	-	0.00142	0.59069	-	0.56677	0.42306	0.00419
14	Services	FUN380	1.00000	-	-	-	-	-	-	-	0.00036	-	-	-	-	-	-	-	-
15	Meters	FUN381	1.00000	-	-	-	-	-	-	-	0.00465	-	-	0.00128	-	-	-	-	-
16	Meter Installations	FUN382	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulators	FUN383	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Regulator Installations	FUN384	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Industrial Reg Station Equipment	FUN385	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

REM: The table below MUST be sorted in ascending order of vector (column C) to work properly; if must add new vector, insert in alpha order

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization
 Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	Vector	Total System	19	20	21	22	23	24	25	26	27	28	29	30	31
				services Customer	Specific Services Demand	Customer	Meters / Rights	Installation on IRS	Customer Premises mtr/reg instll	Non-Sales Revenue	Uncollectibles on T&D dlvry	Printing/Mailing Revng/Rrdng	Customer Accounts	Competitive Energy Services	Sales and Customer Service	Revenues
		1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
REM:	the table below MUST be sorted in ascending order of vector (column C) 1															
1	land & land rights	FUN304	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
2	structures & improvements	FUN305	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
3	mfg liq petrol gas equipment	FUN311	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Other gas plant equip	FUN320	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Land & Land Rights	FUN365	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Structures & Improvements	FUN366	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Mains	FUN367	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Station Equipment	FUN369	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Transfers to Interdepartmental	FUN36X	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Land & Land Rights	FUN374	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Structures & Improvements	FUN375	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Mains	FUN376	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Station Equipment	FUN378	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Services	FUN380	1.00000	0.92544	0.00034	0.00458	-	-	-	-	-	-	-	-	-	-
15	Meters	FUN381	1.00000	-	0.02472	-	0.96935	-	-	-	-	-	-	-	-	-
16	Meter Installations	FUN382	1.00000	-	-	-	-	-	1.00000	-	-	-	-	-	-	-
17	Regulators	FUN383	1.00000	-	0.03561	-	0.96439	-	-	-	-	-	-	-	-	-
18	Regulator Installations	FUN384	1.00000	-	-	-	-	-	1.00000	-	-	-	-	-	-	-
19	Industrial Reg Station Equipment	FUN385	1.00000	-	-	-	-	1.00000	-	-	-	-	-	-	-	-

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	Bulk S
		Vector	Total System	Demand Capacity	Demand Generation	Committed	Supply Transmission Reg Stations	Lines	Common Transmission Reg Stations	Lines	Specific Transmission Trnsprt	Involes	General Subtransmission	Distribution Reg Stations	Bulk Demands	Mtr Stations Customers	Specific Mains / Mtr Stations	Demand	Customer	Demand
	Functionalization Vectors																			
	PTD Plant		175,100,000				1,726,957		4,357,982	2,164	1,165,368	12,955,000	26,016,582	8,778,484	38,068,032	26,827,789	437,702	196,855	2,732,812	
trpfi	Transmission Plant		33,519,933						1,726,957											
FUNRQ	Involes Trans Plant		12,655,000							2,164	979,234		25,997,449	9,567						
	Distribution Plant		128,819,067									12,955,000								
	Production Plant		4,815,000										4,815,000							
	General Plant		653,000																	
	Common Plant		14,507,000				70,644		29,293	1	2,647	4,392	9,624	44,573	139,587	103,826	3,093	785	1,063	
cmprfi	Transmission Subs 355-367		26,427,844				821,211		423,253	44	51,189	149,439	533,813	987,510	2,673,613	1,988,882	47,936	14,622	97,385	
trsub	Transmission Lines 369 + Inq		17,038,089				172,186		129,730	2,164	804,527									
trsub	Distribution Mains		63,163,130				1,554,801		1,665,802		124,706	12,955,000	735,316	2,463						
376	Distribution Mains		302,421																	
353	Regulators		8,095,369												35,042,275	26,734,250	265,059	196,855		
351	Dist Plant Acct 361 Meters		106,783,000								37,641		10,331							
	Net Trans & Dist Plant		70,184,000				738,452		2,556,013	923	548,027	4,855,819	11,103,048	2,763,304	25,340,724	18,848,702	308,708	138,210	1,807,079	
drsub	Account Prov for Dapp & Amort		69,795,000				1,193,820		1,914,158	1,252	630,154	8,038,533	15,046,910	4,117,006	11,395,573	8,476,149	142,975	62,200	850,074	
drtot	AP DCA RWIP adjtd		120,683,000				1,421,153		2,893,383	844	543,333	4,020,564		5,487,758	20,263,258	21,022,515	358,719	154,280	2,025,249	
	Rate Base before Cap Adj		39,443,750								14,112									
380	Services		4,083,099				1,554,801		1,855,802		124,706		735,316	2,463						
369	Trans Reg Stations		43,465,933				1,726,957		1,795,532	2,164	979,234	12,955,000	25,997,449	9,567						
all trans	Trans Plant - Power Supply Trans		1				1		1											
	Dist Reg Station Equipment		6,187,112						2,274,563		79,858		8,802	3,654,677						
378	Rate Base		119,895,000				1,409,402		2,869,458	837	539,236	3,987,319	10,070,853	5,442,381	28,028,552	20,848,681	353,769	153,014	2,008,503	
	Labor - Prod - Operations		1																	
	Labor - Prod - Tot		224,400												38,824					
	Labor - Trans - Operations		3				267,212		4,911	2	1,341	14,924	31,204	254,400						
	Labor - Trans - Maintenance		4				6,461		6,665	3	1,722	18,520	30,082	20						
	Labor - Transmission		5				303,893		11,778	8	3,083	33,444	70,266	35						
	Labor - Dist - Operations		6				234,292		176,874		14,540		2,990	284,195	200,953	149,471	14,653	1,101		
lbrnd	Labor - Trans & Dist		6				537,985		223,014	6	20,160	33,444	73,290	339,445	1,063,012	790,680	23,569	5,822	8,094	
lbrnd	Labor - Customer Accounts		8																	
lbrnd	Labor - Sales & Customer		10																	
	Subtotal O&M Labor		11				537,985		223,014	6	20,160	33,444	73,290	339,445	1,063,012	790,680	23,569	5,822	8,094	
	Total Labor		12				9,007,000		700,727	7	28,259	43,561	85,460	779,484	1,384,570	1,029,652	30,838	7,553	10,542	
	Billed Sales Revenue		1																	
	Other Revenues		1																	
folrev	Total Revenues		\$39,797,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,690,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Labor - PTD + Cust Accts	LBCOM1	6,404,291				537,985		223,014	6	20,160	33,444	73,290	339,445	1,063,012	790,680	23,569	5,822	8,094	
	Labor - TD + Cust Accts	LBCOM3	6,149,891				537,985		223,014	6	20,160	33,444	73,290	339,445	1,063,012	790,680	23,569	5,822	8,094	
lrcom3	Trans & Dist Plant		170,285,000				1,726,957		4,357,982	2,164	1,165,368	12,955,000	26,016,582	8,778,484	38,068,032	26,827,789	437,702	196,855	2,732,812	
	Transportation Factor		6,914,121																	
	Net Plant		120,648,000				23,902		122,194	30	20,624		360,542	404,718	1,019,033	1,019,033	16,826	7,477	103,004	
	Total Dep & Amort Exp		5,877,000				1,428,008		2,913,895	960	590,708	5,072,293	11,558,265	5,693,677	27,485,858	20,444,127	345,757	150,041	1,981,166	
	Total Utility Plant		190,348,000				2,621,830		4,824,102	2,212	1,220,860	13,103,631	26,603,276	9,810,683	38,861,291	28,920,277	468,792	212,241	2,831,260	
	Taxable Income		6,434,000				(115,000)		(1,226,564)	(171)	(127,277)	(190,851)	(2,072,885)	(1,928,165)	(5,135,637)	(3,819,942)	(64,227)	(22,075)	(241,123)	
lbrnd	Construction Work In Progress		13,483,000				83,183		423,794	18	39,383	108,804	230,044	1,080,091	2,102,121	1,363,580	44,810	11,513	31,243	
	O&M Expenses		13,483,000				83,183		423,794	18	39,383	108,804	230,044	1,080,091	2,102,121	1,363,580	44,810	11,513	31,243	
	O&M LESS FUEL		1,666,373,451																	

REMARK: ACCORDING TO EXCEL 'HELP', THIS VLOOKUP TABLE MUST BE SORTED, ASCENDINGLY, BY THE FIRST COLUMN IN ORDER TO WORK PROPERLY

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Vector	Vector	Total System	Customer	Specific Services Demand	Customer Meters / Rgtrs	Installation on Customer Premises	Non-Sales Revenue	Uncollectibles on T&D	Printing/Mailing	Customer Accounts	Competitive Energy Services	Sales and Customer Service	Revenues			
Functionalization Vectors																
	PTD Plant	175,100,000	36,502,641	224,427	180,659	8,138,917	999,371	7,788,210	-	-	-	-	-	-	-	-
trpitt	Transmission Plant	30,510,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FUNIRQ	Iroquois Trans Plant	12,955,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant	126,819,067	36,502,641	224,427	180,659	8,138,917	999,371	7,788,210	-	-	-	-	-	-	-	-
	Production Plant	4,815,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General Plant	688,000	14,186	5,617	70	220,019	-	38,596	-	-	-	-	-	-	-	-
cmpltt	Common Plant	14,507,000	1,300,786	69,134	6,438	2,687,792	31,315	670,806	-	182,271	91,857	1,350,001	154,467	162,974	-	-
trsub	Transmission Subs 365-367	26,427,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-
trnes	Transmission Lines 369 + Iroq	17,038,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Distribution Mains	63,193,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
383	Regulators	302,421	-	10,769	-	291,652	-	-	-	-	-	-	-	-	-	-
381	Dist Plant Acct 381 Meters	8,095,369	-	200,132	-	7,847,265	-	-	-	-	-	-	-	-	-	-
	Net Trans & Dist Plant	106,783,000	25,473,181	156,813	126,072	5,687,456	697,406	5,434,963	-	-	-	-	-	-	-	-
drsub	Accum Prov for Depr & Amort	70,184,000	11,358,893	85,320	56,217	3,139,918	309,696	2,523,134	-	46,181	23,264	341,897	39,120	41,274	-	-
driof	AP D&A RWIP adjust	69,799,000	11,354,589	84,894	56,196	3,129,270	309,792	2,520,914	-	45,558	22,960	337,430	39,609	40,735	-	-
	Rate Base before Cap Adj	120,693,000	27,051,598	223,384	133,984	8,269,029	735,651	8,139,956	-	187,411	88,047	1,145,900	177,461	187,235	-	-
380	Services	39,443,750	38,502,641	13,525	180,659	-	-	-	-	-	-	-	-	-	-	-
369	Trans Reg Stations	4,083,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-
all trans	Trans Plant Accts 365-369 plus Iroq	43,465,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trans Plant - Power Supply Trans	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Dist Reg Station Equipment	6,187,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rate Base	119,695,000	28,827,910	221,517	132,777	8,200,853	729,568	6,089,186	-	185,862	87,319	1,136,425	175,994	185,887	-	-
	Labor - Prod - Operations	1	38,624	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Prod - Tot	2	254,400	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Trans - Operations	3	349,611	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Trans - Maintenance	4	72,673	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Transmission	5	422,284	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Dist - Operations	6	3,091,166	-	42,732	-	1,675,539	-	293,928	-	-	-	-	-	-	-
	Labor - Dist - Maintenance	7	1,725,957	108,112	40	535	-	-	-	-	-	-	-	-	-	-
lbtnd	Labor - Trans & Dist	8	5,239,406	108,112	42,772	535	1,675,539	-	293,928	-	-	-	-	-	-	-
lbcac	Labor - Customer Accounts	9	910,485	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Sales & Customer	10	509,830	-	-	-	-	-	-	102,181	79,108	729,196	248,083	261,747	-	-
	Subtotal O&M Labor	11	6,915,151	108,112	42,772	535	1,675,539	-	293,928	-	102,181	79,108	729,196	248,585	262,276	-
	Total Labor	12	9,007,000	140,816	55,711	697	2,182,393	-	382,842	-	133,091	103,038	949,779	323,782	341,615	-
	Billed Sales Revenue	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1
totrev	Other Revenues	1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
	Total Revenues		\$39,797,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,074,000	\$331,174	\$0	\$0	\$21,864	\$0	\$38,678,582
	Labor - PTD + Cust Accts	LBCOM1	6,404,291	108,112	42,772	535	1,675,539	-	293,928	-	102,181	79,108	729,196	-	-	-
	Labor - TD + Cust Accts	LBCOM3	6,149,891	108,112	42,772	535	1,675,539	-	293,928	-	102,181	79,108	729,196	-	-	-
	Trans & Dist Plant		170,285,000	36,502,641	224,427	180,659	8,138,917	999,371	7,788,210	-	-	-	-	-	-	-
trcom8	Transportation Factor		6,914,121	1,386,524	8,525	6,862	309,150	37,960	295,829	-	102,181	-	808,304	248,083	261,747	-
	Net Plant		120,548,000	26,463,035	214,283	130,971	7,923,459	720,894	5,976,698	-	136,713	68,898	1,012,571	115,858	122,239	-
	Total Depr & Amort Exp		5,757,000	947,818	8,410	4,690	312,607	25,782	218,802	-	7,702	3,881	57,045	6,527	6,887	-
	Total Utility Plant		180,346,000	37,817,624	299,177	167,167	11,046,729	1,030,687	8,497,613	-	182,271	91,857	1,350,001	154,467	162,974	-
tdnc	Taxable Income		8,933,800	(3,220,726)	(96,245)	(15,940)	(3,716,996)	(78,635)	(1,203,086)	1,031,438	(147,246)	(193,481)	(1,751,218)	(525,260)	(576,324)	35,195,475
	Construction Work in Progress		8,434,000	1,758,214	10,810	8,702	392,025	45,136	375,133	-	-	-	-	-	-	-
	O&M Expenses		13,463,000	417,319	68,531	2,065	2,681,060	-	533,440	-	436,984	175,730	1,553,164	499,883	527,414	-
	O&M LESS FUEL		13,436,688	417,319	68,531	2,065	2,681,060	-	533,440	-	436,984	175,730	1,553,164	499,883	527,414	-
			1,666,373,451													

REM: ACCORDING TO EXCEL "HELP", THIS VLOOKUP TABLE MUST BE SORTED

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2022

Part 1: Classification and Functionalization
 Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

Account Numbers	Description	1		2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		Vector	Total System	Demand Capacity	Demand Generation																	Commodity Related
	VKTRES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			
	Billed Sales Revenue	BLSREV	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	for Rev Tax Func on tot revs	BSLTAX	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Common Plant	CMPFLT	1,00000	-	-	-	-	-	0.05881	0.02891	0.00000	0.00353	0.04248	0.03878	0.06807	0.18430	0.13708	0.00330	0.00101	0.00671	0.01561	
	Construction Work in Progress	CWIP	1,00000	-	-	-	-	-	0.00268	0.02485	0.00001	0.00666	0.07399	0.05513	0.20599	-	-	-	-	-	-	
	Accum Prov for Dep & Amort	DRSUB	1,00000	-	-	-	-	-	0.91706	0.02727	0.00002	0.00899	0.11477	0.21450	0.05672	0.16493	0.12987	0.00206	0.00090	0.01212	0.01218	
line 27	AP O&M RWP adj/d	DRTOT	1,00000	-	-	-	-	-	0.01710	0.02737	0.00002	0.00903	0.11514	0.21558	0.05838	0.16327	0.12144	0.00205	0.00089	0.01218	-	
381	Dist Plant Acct 381	DS381	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383	Dist Plant Acct 383	DS383	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
376	Distribution Lines	DSLNES	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0.56877	0.42306	0.05419	0.00312	-	
378	Dist Plant Acct Reg Site Eq	DSOVHD	1,00000	-	-	-	-	-	-	0.38763	-	0.01288	-	-	0.00142	0.59069	-	-	0.02737	-	-	
	Distribution Plant	DSPLTT	1,00000	-	-	-	-	-	-	0.02021	-	0.00147	-	-	0.00015	0.03118	0.28441	0.21154	0.00345	0.00155	0.02155	
	Dist Plant Acct 366 & 367	DSUGD	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06928	
	Total Dep & Amort Exp	DXTOT	1,00000	-	-	-	-	-	0.01402	0.02237	0.00001	0.00579	0.17978	0.12423	0.05914	0.17283	0.12855	0.00221	0.00094	0.01232	-	
	Other Revenues	FOTREV	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Ineq Transmission Plant	FUNIRQ	1,00000	-	-	-	-	-	-	-	-	-	1,00000	-	-	-	-	-	-	-	-	
	General Plant	GNPLTT	1,00000	-	-	-	-	-	0.10268	0.04258	0.00000	0.00388	0.00638	0.01999	0.06479	0.20289	0.15091	0.00450	0.00111	0.00154	-	
	Total Labor	LABOR	1,00000	-	-	-	-	-	0.02760	0.03225	0.00000	0.00992	0.00484	0.01060	0.08588	0.15372	0.11434	0.00341	0.00084	0.00117	-	
	Labor - Customer Accounts	LBCAC	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Labor - PID + Cust Accts	LBCOM1	1,00000	-	-	-	-	-	0.08400	0.03482	0.00000	0.00315	0.00522	0.01144	0.09273	0.16589	0.12346	0.00368	0.00091	0.00126	-	
	Labor - TD + Cust Accts	LBCOM3	1,00000	-	-	-	-	-	0.08748	0.03626	0.00000	0.00328	0.00544	0.01192	0.05520	0.17285	0.12857	0.00353	0.00095	0.00132	-	
	Labor - Dist - Maintenance	LBDSMN	1,00000	-	-	-	-	-	-	0.01921	-	0.00148	-	-	0.00608	0.05189	0.49947	0.37151	0.00517	0.00274	0.00469	
	Labor - Dist - Operations	LBDOP	1,00000	-	-	-	-	-	-	0.07579	-	0.00170	-	-	0.00099	0.05194	0.04835	0.00474	0.00008	-	-	
	Labor - Prod - Operations	LBOTOP	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Labor - Production	LBPDD	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Labor - Sales & Customer	LBSSES	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal O&M Labor	LSUBT	1,00000	-	-	-	-	-	0.07780	0.03225	0.00000	0.00292	0.00484	0.01060	0.08588	0.16372	0.11434	0.00341	0.00084	0.00117	-	
	Labor - Trns & Dist	LBTND	1,00000	-	-	-	-	-	0.10268	0.04258	0.00000	0.00385	0.00638	0.01999	0.06479	0.20289	0.15091	0.00450	0.00111	0.00154	-	
	Labor - Trns - Maintenance	LBRMAN	1,00000	-	-	-	-	-	0.03918	0.09447	0.00004	0.02369	0.25484	0.53751	0.00028	-	-	-	-	-	-	
	Labor - Transmission	LBRANS	1,00000	-	-	-	-	-	0.71817	0.02769	0.00001	0.00725	0.07920	0.16640	0.00006	-	-	-	-	-	-	
	Labor - Trns & Operations	LBTROP	1,00000	-	-	-	-	-	0.03012	0.01405	0.00001	0.00234	0.04289	0.00925	0.00004	-	-	-	-	-	-	
	Net Plant	NETPLT	1,00000	-	-	-	-	-	0.01185	0.02417	0.00001	0.00490	0.04208	0.05587	0.04723	0.22801	0.16939	0.00287	0.00124	0.01643	-	
	Net Trns & Dist Plant	NETTND	1,00000	-	-	-	-	-	0.00692	0.02394	0.00001	0.00313	0.04841	0.10395	0.02588	0.23731	0.17651	0.00287	0.00130	0.01798	-	
	O&M Expenses	OMXEXP	1,00000	-	-	-	-	-	0.07210	0.03143	0.00000	0.00292	0.00807	0.01706	0.07892	0.15591	0.09332	0.00085	0.00232	-	-	
	O&M LESS FUEL	OMXCL	1,00000	-	-	-	-	-	0.07295	0.03154	0.00000	0.00293	0.00810	0.01712	0.07945	0.15845	0.11637	0.00133	0.00086	0.00233	-	
	Production Plant	PRPLTT	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trans Plant-Power Supply Trns	PSTPLT	1,00000	-	-	-	-	-	1,00000	-	-	-	-	-	-	-	-	-	-	-	-	
	PTD Plant	PTDPLT	1,00000	-	-	-	-	-	0.00988	0.02349	0.00001	0.00688	0.07399	0.14858	0.05013	0.20599	0.15321	0.00250	0.00112	0.01561	-	
	Rate Base before Cap Adj	RSUB	1,00000	-	-	-	-	-	0.01177	0.02387	0.00001	0.00451	0.03531	0.08421	0.04547	0.25417	0.17418	0.00298	0.00128	0.01878	-	
	Rate Base	RBOT	1,00000	-	-	-	-	-	0.01177	0.02387	0.00001	0.00451	0.03531	0.08421	0.04547	0.25417	0.17418	0.00298	0.00128	0.01878	-	
	Trns & Dist Plant	TNDPLT	1,00000	-	-	-	-	-	0.01014	0.02359	0.00001	0.00684	0.07608	0.15278	0.02328	0.21181	0.15755	0.00257	0.00116	0.01895	-	
	Total Utility Plant	TOTPLT	1,00000	-	-	-	-	-	0.01377	0.02354	0.00001	0.00641	0.06887	0.13978	0.05154	0.20427	0.15194	0.00267	0.00112	0.01467	-	
	Transmission Factor	TRCFAC	1,00000	-	-	-	-	-	0.00348	0.01767	0.00000	0.00298	-	-	0.05215	0.00954	0.19815	0.14733	0.00240	0.00108	0.01501	
	Transmission Lines	TRNLNES	1,00000	-	-	-	-	-	0.09126	0.03977	-	0.00732	0.76039	0.04318	0.00114	-	-	-	-	-	-	
	Trns Reg Stations	TROVHD	1,00000	-	-	-	-	-	0.38079	0.49758	-	0.05054	-	-	0.18009	0.00000	-	-	-	-	-	
	Transmission Plant	TRPLTT	1,00000	-	-	-	-	-	0.05680	0.05865	0.00007	0.03209	-	-	0.85207	0.00031	-	-	-	-	-	
	Transmission Sub	TRSUBS	1,00000	-	-	-	-	-	0.00652	0.00491	0.00008	0.03233	-	-	0.95689	0.00027	-	-	-	-	-	
	transmission plant with Ineq	TRUGD	1,00000	-	-	-	-	-	0.03973	0.04131	0.00005	0.02523	0.28805	0.59811	0.00922	-	-	-	-	-	-	
	Taxable Income	TXINC	1,00000	-	-	-	-	-	(0.01265)	(0.13730)	-	(0.09303)	(0.00002)	(0.01429)	(0.02138)	(0.22200)	(0.21594)	(0.57485)	(0.42758)	(0.00943)	(0.00314)	(0.02899)

Central Hudson Gas and Electric Corporation

Gas Department Embedded Cost of Service Study for Rate Year ended June 2002

Part 1: Classification and Functionalization			1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal																	
Account	Description	Vector	Total System	ervices	Customer	Demand	Customer	Meters / Regis	Installation on	Customer Premises	Non-Sales	Uncollectibles	Printing/Mailing	Customer	Competitive	Sales and	Revenues
Numbers		VKTRS	1	19	20	21	22	23	24	25	26	27	28	29	30	31	
	Billed Sales Revenue	BSLREV	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000
	for Rev Tax Func on tot revs	BSLTAX	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	0.92164
	Common Plant	CMPLTT	1.00000	0.08967	0.00477	0.00044	0.18528	0.00216	0.04624	-	0.02701	0.00832	-	-	-	-	-
	Construction Work In Progress	CWIP	1.00000	0.20847	0.00128	0.00103	0.04648	0.00571	0.04448	-	-	-	-	-	-	-	-
	Accum Prov for Depr & Amort	DRSUB	1.00000	0.16184	0.00122	0.00080	0.04474	0.00442	0.03595	-	-	0.00068	0.00033	0.00487	0.00058	0.00059	-
line 27	AP O&A RWIP adj/sld	DRTOT	1.00000	0.16268	0.00122	0.00081	0.04475	0.00444	0.03612	-	-	0.00065	0.00033	0.00483	0.00055	0.00058	-
381	Dist Plant Acct 381	DS381	1.00000	-	0.02472	-	0.98935	-	-	-	-	-	-	-	-	-	-
383	Dist Plant Acct 383	DS383	1.00000	-	0.03561	-	0.96439	-	-	-	-	-	-	-	-	-	-
375	Distribution Lines	DSLINES	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Dist Plant Accts Reg Sta Eq	DSOVHD	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant	DSPLTT	1.00000	0.28783	0.00177	0.00142	0.06418	0.00788	0.06141	-	-	-	-	-	-	-	-
	Dist Plant Accts 366 & 367	DSUGD	1.00000	0.92544	0.00034	0.00458	-	-	-	-	-	-	-	-	-	-	-
	Total Depr & Amort Exp	DXTOT	1.00000	0.16460	0.00146	0.00081	0.05430	0.00447	0.03801	-	-	0.00134	0.00067	0.00991	0.00113	0.00120	-
	Other Revenues	FOTREV	1.00000	-	-	-	-	-	-	1.00000	-	-	-	-	-	-	-
	Iroq Transmission Plant	FUMIRQ	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General Plant	GNPLTT	1.00000	0.02063	0.00816	0.00010	0.31980	-	0.05610	-	-	-	-	-	-	-	-
	Total Labor	LABOR	1.00000	0.01563	0.00619	0.00008	0.24230	-	0.04250	-	-	0.01478	0.01144	0.10545	0.03595	0.03793	-
	Labor - Customer Accounts	LBCAC	1.00000	-	-	-	-	-	-	-	-	0.11223	0.08689	0.80089	-	-	-
	Labor - PTD + Cust Accts	LBCOM1	1.00000	0.01688	0.00658	0.00008	0.26183	-	0.04590	-	-	0.01598	0.01235	0.11386	-	-	-
	Labor - TD + Cust Accts	LBCOM3	1.00000	0.01758	0.00695	0.00009	0.27245	-	0.04779	-	-	0.01662	0.01286	0.11857	-	-	-
	Labor - Dist - Maintenance	LBDSMN	1.00000	0.06264	0.00002	0.00031	-	-	-	-	-	-	-	-	-	-	-
	Labor - Dist - Operations	LBDSOP	1.00000	-	0.01382	-	0.54204	-	0.09509	-	-	-	-	-	-	-	-
	Labor - Prod - Operations	LBOTOP	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Production	LBPROD	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Sales & Customer	LBSCS	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal O&M Labor	LBSUBT	1.00000	0.01563	0.00619	0.00008	0.24230	-	0.04250	-	-	0.01478	0.01144	0.10545	0.03595	0.03793	-
	Labor - Trans & Dist	LBTND	1.00000	0.02063	0.00816	0.00010	0.31980	-	0.05610	-	-	-	-	-	-	-	-
	Labor - Trans - Maintenance	LBTRMN	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Trans - Transmission	LBTTRNS	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Labor - Trans - Operations	LBTRPOP	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Net Plant	NETPLT	1.00000	0.21952	0.00178	0.00109	0.06573	0.00598	0.04958	-	-	0.00113	0.00057	0.00840	0.00098	0.00101	-
	Net Trans & Dist Plant	NETTND	1.00000	0.23855	0.00147	0.00118	0.05326	0.00653	0.05090	-	-	-	-	-	-	-	-
	O&M Expenses	OMEXP	1.00000	0.03095	0.00508	0.00015	0.19885	-	0.03958	-	-	0.03241	0.01303	0.11519	0.03708	0.03912	-
	O&M LESS FUEL	OMXCL	1.00000	0.03106	0.00510	0.00015	0.19953	-	0.03970	-	-	0.03252	0.01308	0.11559	0.03720	0.03925	-
	Production Plant	PRPLTT	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trans Plant-Power Supply Trans	PSTPLT	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PTD Plant	PTDPLT	1.00000	0.20847	0.00128	0.00103	0.04648	0.00571	0.04448	-	-	-	-	-	-	-	-
	Rate Base before Cap Adj	RBSUB	1.00000	0.22414	0.00185	0.00111	0.06851	0.00610	0.05087	-	-	0.00155	0.00073	0.00949	0.00147	0.00155	-
	Rate Base	RBTOT	1.00000	0.22414	0.00185	0.00111	0.06851	0.00610	0.05087	-	-	0.00155	0.00073	0.00949	0.00147	0.00155	-
	Trans & Dist Plant	TNDPLT	1.00000	0.21438	0.00132	0.00106	0.04780	0.00587	0.04574	-	-	-	-	-	-	-	-
	Total Utility Plant	TOTPLT	1.00000	0.19868	0.00157	0.00098	0.05803	0.00541	0.04484	-	-	0.00098	0.00048	0.00709	0.00081	0.00086	-
from B	Transportation Factor	TRCOM8	1.00000	0.20054	0.00123	0.00099	0.04471	0.00549	0.04279	-	-	0.01478	-	0.11691	0.03588	0.03786	-
	Transmission Lines	TRLNES	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trans Reg Stations	TROVHD	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission Plant	TRPLTT	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission Subs	TRSUBS	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	transmission plant with Iroq	TRUGD	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Taxable Income	TXINC	1.00000	(0.36051)	(0.01077)	(0.00178)	(0.41608)	(0.00858)	(0.13467)	0.11545	(0.01648)	(0.02166)	(0.19602)	(0.05879)	(0.06451)	3.93959	-

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CO₃
PF 2

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprmtnt	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
	Plant in Service		1	2	3	4	5	6	7	8	9
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMODO	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	2,621,830	1,311,787	38,855	988,904	176,323	-	49,067	6,144	50,749
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	4,824,102	2,413,655	71,493	1,819,560	324,430	-	90,283	11,304	93,376
8	Common Trans - Lines	DWPK	2,212	1,107	33	834	149	-	41	5	43
9	Specific Tmsprt IRS / Lines	STSUB	1,220,860	-	-	119,119	103,525	-	-	7,477	990,739
10	Specific Iroquois Lines	STLNS	13,108,831	-	-	-	-	-	-	13,108,831	-
11	General Reg Stations / Lines	DWPK	26,603,275	13,310,483	394,260	10,034,251	1,789,123	-	497,879	62,340	514,939
12	Total Transmission & Subtransmission		48,381,108	17,037,031	504,641	12,962,668	2,393,550	-	637,271	13,196,101	1,649,846
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	9,810,583	4,994,238	147,931	3,764,960	671,298	-	129,664	23,391	79,102
14	Bulk Mains & Mtr Stations - Demand	DMAINS	38,881,231	19,793,128	586,277	14,921,262	2,660,484	-	513,882	92,702	313,496
15	Bulk Mains & Mtr Stations - Customer	DMAINS	28,920,277	19,831,215	4,881,565	3,574,498	630,745	-	451	451	1,352
16	Specific Mains & Mtr Stations - Demand	DSPFC	488,732	143,335	6,523	223,961	31,303	-	13,368	-	70,241
17	Specific Mains & Mtr Stations - Customer	CORUPT	212,241	89,047	4,053	91,389	19,447	-	8,305	-	-
18	Bulk Services Demand	DSRVCS	2,831,260	1,460,604	43,263	1,101,092	196,326	-	-	6,841	23,134
19	Bulk Services Customer	CSECY	37,817,624	25,933,113	6,383,582	4,674,342	824,820	-	-	589	1,178
20	Specific Services - Demand	DSVCS	299,177	205,153	50,501	36,976	6,525	-	5	5	14
21	Specific Services - Customer	CORUPT	187,167	78,527	3,574	80,593	17,150	-	7,324	-	-
22	Total Bulk Distribution		119,448,293	72,528,359	12,107,269	28,469,073	5,058,099	-	672,998	123,978	488,517
23	Meters & Regulators	CMTRS	11,046,729	4,348,175	956,291	4,691,449	593,689	-	75,164	322,924	59,036
24	Industrial Reg Stations (wp/rupt/tmsprt)	CINSTP	1,030,687	234,780	10,685	396,129	238,400	-	58,639	-	92,055
25	Firm Customers Mtr / Reg Installations	CINSTX	8,497,613	5,827,166	1,434,390	1,050,324	185,337	-	-	132	265
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	182,271	96,297	14,380	60,352	11,242	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	91,857	55,167	13,858	19,402	3,424	-	-	-	7
29	Customer Account Services	CUSTAC	1,350,001	769,075	152,622	345,304	64,985	-	7,921	2,598	7,495
30	Competitive Energy Services	CUSVCS2	154,467	100,859	23,657	25,140	4,795	-	-	-	15
31	Sales & Customer Service	CUSVCS3	162,974	92,858	17,998	43,426	8,283	-	-	-	409
32	Commodity Sales Revenues	RSALLES	-	-	-	-	-	-	-	-	-
33	Total Plant in Service		190,346,000	101,089,767	15,235,791	48,063,267	8,561,804	-	1,451,993	13,645,734	2,297,644
34	Demand		100,692,092	43,633,488	1,339,137	33,010,919	5,959,487	-	1,294,190	13,319,040	2,135,832
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		89,653,908	57,456,279	13,896,655	15,052,347	2,602,318	-	157,803	326,694	161,811
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		0	-	-	0	(0)	-	(0)	0	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Accumulated Provisions for Depreciation and Amortization											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	1,193,820	597,307	17,692	450,286	80,287	-	22,342	2,798	23,108
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	1,910,406	955,838	28,312	720,569	128,479	-	35,753	4,477	36,978
8	Common Trans - Lines	DWPK	1,252	626	19	472	84	-	23	3	24
9	Specific Trnsprt IRS / Lines	STSUB	630,154	-	-	61,484	53,435	-	-	3,859	511,376
10	Specific Iroquois Lines	STLNS	8,036,533	-	-	-	-	-	-	8,036,533	-
11	General Reg Stations / Lines	DWPK	15,046,910	7,528,458	222,995	5,675,409	1,011,934	-	281,602	35,260	291,251
12	Total Transmission & Subtransmission		26,819,074	9,082,229	269,018	6,908,220	1,274,219	-	339,721	8,082,929	862,737
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	4,117,006	2,095,829	62,079	1,579,964	281,710	-	54,413	9,816	33,195
14	Bulk Mains & Mtr Stations - Demand	DMAINS	11,395,573	5,801,103	171,830	4,373,224	779,753	-	150,612	27,170	91,881
15	Bulk Mains & Mtr Stations - Customer	CMAINS	8,476,149	5,812,266	1,430,722	1,047,638	184,863	-	132	132	396
16	Specific Mains & Mtr Stations - Demand	DSPFC	142,975	41,932	1,908	65,518	9,158	-	3,911	-	20,549
17	Specific Mains & Mtr Stations - Customer	CORUPT	62,200	26,096	1,188	26,783	5,699	-	2,434	-	-
18	Bulk Services Demand	DSRVCS	850,074	438,540	12,990	330,598	58,946	-	-	2,054	6,946
19	Bulk Services Customer	CSECY	11,354,589	7,786,313	1,916,645	1,403,452	247,649	-	-	177	354
20	Specific Services - Demand	DSVCS	84,894	58,214	14,330	10,492	1,851	-	1	1	4
21	Specific Services - Customer	CORUPT	56,196	23,577	1,073	24,198	5,149	-	2,199	-	-
22	Total Bulk Distribution		36,539,657	22,083,870	3,612,764	8,861,867	1,574,778	-	213,702	39,350	153,325
23	Meters & Regulators	CMTRS	3,123,270	1,229,371	270,375	1,326,425	167,855	-	21,251	91,301	16,691
24	Industrial Reg Stations (wp/rupt/trnsprt)	CINSTP	309,792	70,567	3,212	119,064	71,656	-	17,625	-	27,669
25	Firm Customers Mtr / Reg Installations	CINSTX	2,520,914	1,728,696	425,528	311,591	54,982	-	-	39	79
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	45,558	24,069	3,594	15,085	2,810	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	22,960	13,789	3,464	4,850	856	-	-	-	2
29	Customer Account Services	CUSTAC	337,430	192,229	38,148	86,308	16,243	-	1,980	649	1,873
30	Competitive Energy Services	CUSVCS2	38,609	25,210	5,913	6,284	1,199	-	-	-	4
31	Sales & Customer Service	CUSVCS3	40,735	23,210	4,499	10,854	2,070	-	-	-	102
32	Commodity Sales Revenues	RSALLES	-	-	-	-	-	-	-	-	-
33	Total Accum Prov for Depre & Amort		69,798,000	34,473,240	4,636,514	17,650,548	3,166,668	-	594,280	8,214,269	1,062,482
34	Demand		43,409,597	17,517,847	532,155	13,268,017	2,405,636	-	548,659	8,121,970	1,015,312
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		26,388,403	16,955,393	4,104,359	4,382,531	761,031	-	45,621	92,299	47,170
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		-	-	0	(0)	0	-	(0)	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential Heating	Residential Non-heat	Commercial / Industrial Heating	Commercial / Industrial Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Construction Work in Progress											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	83,183	41,619	1,233	31,375	5,594	-	1,557	195	1,610
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	209,910	105,025	3,111	79,174	14,117	-	3,928	492	4,063
8	Common Trans - Lines	DWPK	104	52	2	39	7	-	2	0	2
9	Specific Tmsprt IRS / Lines	STSUB	56,133	-	-	5,477	4,760	-	-	344	45,552
10	Specific Iroquois Lines	STLNS	624,000	-	-	-	-	-	-	624,000	-
11	General Reg Stations / Lines	DWPK	1,253,135	626,984	18,571	472,659	84,276	-	23,452	2,937	24,256
12	Total Transmission & Subtransmission		2,226,465	773,680	22,917	588,724	108,754	-	28,940	627,968	75,483
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	422,831	215,249	6,376	162,268	28,933	-	5,588	1,008	3,409
14	Bulk Mains & Mtr Stations - Demand	DMAINS	1,737,280	884,391	26,196	666,708	118,875	-	22,961	4,142	14,008
15	Bulk Mains & Mtr Stations - Customer	CMAINS	1,292,208	886,093	218,117	159,715	28,183	-	20	20	60
16	Specific Mains & Mtr Stations - Demand	DSPFC	21,083	6,183	281	9,661	1,350	-	577	-	3,030
17	Specific Mains & Mtr Stations - Customer	CORUPT	9,482	3,978	181	4,083	869	-	371	-	-
18	Bulk Services Customer	DSRVCS	131,631	67,906	2,011	51,192	9,128	-	-	318	1,076
19	Bulk Services Customer	CSECY	1,758,214	1,205,680	296,785	217,319	38,347	-	-	27	55
20	Specific Services - Demand	DSVCES	10,810	7,413	1,825	1,336	236	-	0	0	1
21	Specific Services - Customer	CORUPT	8,702	3,651	166	3,747	797	-	341	-	-
22	Total Bulk Distribution		5,392,240	3,280,544	551,938	1,276,028	226,718	-	29,858	5,516	21,638
23	Meters & Regulators	CMTRS	392,025	154,308	33,937	166,490	21,069	-	2,667	11,460	2,095
24	Industrial Reg Stations (w/rupt/tmsprt)	CINSTP	48,136	10,965	499	18,501	11,134	-	2,739	-	4,299
25	Firm Customers Mtr / Reg Installations	CINSTX	375,133	257,244	63,322	46,367	8,182	-	-	6	12
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	-	-	-	-	-	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBL5	-	-	-	-	-	-	-	-	-
29	Customer Account Services	CUSTAC	-	-	-	-	-	-	-	-	-
30	Competitive Energy Services	CUSVCS2	-	-	-	-	-	-	-	-	-
31	Sales & Customer Service	CUSVCS3	-	-	-	-	-	-	-	-	-
32	Commodity Sales Revenues	RSALS	-	-	-	-	-	-	-	-	-
33	Total CWIP		8,434,000	4,476,741	672,613	2,096,110	375,856	-	64,204	644,949	103,528
34	Demand		4,550,100	1,954,822	59,606	1,479,889	267,275	-	58,066	633,436	97,006
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		3,883,900	2,521,919	613,007	616,221	108,581	-	6,138	11,513	6,521
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		0	-	0	-	0	-	(0)	0	(0)

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Working Capital Requirements											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	172,271	86,193	2,553	64,978	11,586	-	3,224	404	3,335
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	142,787	71,441	2,116	53,857	9,603	-	2,672	335	2,764
8	Common Trans - Lines	DWPK	43	22	1	16	3	-	1	0	1
9	Specific Trnsprt IRS / Lines	STSUB	27,545	-	-	2,688	2,336	-	-	169	22,353
10	Specific Iroquois Lines	STLNS	258,906	-	-	-	-	-	-	258,906	-
11	General Reg Stations / Lines	DWPK	521,602	260,974	7,730	196,738	35,079	-	9,762	1,222	10,096
12	Total Transmission & Subtransmission		1,123,154	418,630	12,400	318,276	58,606	-	15,659	261,035	38,548
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	270,861	137,886	4,084	103,947	18,534	-	3,580	646	2,184
14	Bulk Mains & Mtr Stations - Demand	DMAINS	979,652	498,708	14,772	375,956	67,034	-	12,948	2,336	7,899
15	Bulk Mains & Mtr Stations - Customer	CMAINS	728,676	499,668	122,996	90,063	15,892	-	11	11	34
16	Specific Mains & Mtr Stations - Demand	DSPFC	14,665	4,301	196	6,720	939	-	401	-	2,108
17	Specific Mains & Mtr Stations - Customer	CORUPT	5,353	2,246	102	2,305	490	-	209	-	-
18	Bulk Services Demand	DSRVCS	55,808	28,791	853	21,704	3,870	-	-	135	456
19	Bulk Services Customer	CSECY	745,437	511,177	125,829	92,138	16,258	-	-	12	23
20	Specific Services - Demand	DSVCS	14,073	9,650	2,375	1,739	307	-	0	0	1
21	Specific Services - Customer	CORUPT	3,689	1,548	70	1,589	338	-	144	-	-
22	Total Bulk Distribution		2,818,214	1,693,974	271,278	696,161	123,663	-	17,294	3,140	12,704
23	Meters & Regulators	CMTRS	538,520	211,970	46,618	228,705	28,942	-	3,664	15,742	2,878
24	Industrial Reg Stations (wp/rupt/trnsprt)	CINSTP	18,765	4,274	195	7,212	4,340	-	1,068	-	1,676
25	Firm Customers Mtr / Reg Installations	CINSTX	222,978	152,905	37,639	27,561	4,863	-	-	3	7
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	62,864	33,212	4,960	20,815	3,877	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	25,280	15,183	3,814	5,340	942	-	-	-	2
29	Customer Account Services	CUSTAC	223,438	127,289	25,260	57,151	10,756	-	1,311	430	1,241
30	Competitive Energy Services	CUSVCS2	71,913	46,956	11,014	11,704	2,233	-	-	-	7
31	Sales & Customer Service	CUSVCS3	75,874	43,231	8,379	20,217	3,856	-	-	-	190
32	Commodity Sales Revenues	RSALS	-	-	-	-	-	-	-	-	-
33	Total Working Capital Requirements		5,181,000	2,747,625	421,556	1,393,142	242,078	-	38,996	280,350	57,253
34	Demand		2,458,213	1,097,966	34,680	828,343	149,289	-	32,588	264,151	51,195
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		2,722,787	1,649,659	386,876	564,799	92,789	-	6,408	16,199	6,058
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		(0)	0	-	0	0	-	0	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Gas Department Embedded Cost of Service											
Accumulated Deferred Income Taxes											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	340,565	170,396	5,047	128,455	22,904	-	6,374	798	6,592
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	505,898	253,117	7,497	190,815	34,023	-	9,468	1,185	9,792
8	Common Trans - Lines	DWPK	362	181	5	136	24	-	7	1	7
9	Specific Tmsprt IRS / Lines	STSUB	178,665	-	-	17,432	15,150	-	-	1,094	144,989
10	Specific Iroquois Lines	STLNS	2,195,145	-	-	-	-	-	-	2,195,145	-
11	General Reg Stations / Lines	DWPK	4,345,600	2,174,245	64,402	1,639,078	292,250	-	81,328	10,183	84,114
12	Total Transmission & Subtransmission		7,566,235	2,597,939	76,952	1,975,917	364,351	-	97,176	2,208,407	245,494
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	1,076,274	547,895	16,229	413,037	73,645	-	14,225	2,566	8,678
14	Bulk Mains & Mtr Stations - Demand	DMAINS	2,664,607	1,356,462	40,179	1,022,583	182,328	-	35,217	6,353	21,484
15	Bulk Mains & Mtr Stations - Customer	DMAINS	1,981,963	1,359,072	334,543	244,967	43,226	-	31	31	93
16	Specific Mains & Mtr Stations - Demand	DSPFC	33,587	9,850	448	15,391	2,151	-	919	-	4,827
17	Specific Mains & Mtr Stations - Customer	CORUPT	14,544	6,102	278	6,263	1,333	-	569	-	-
18	Bulk Services Demand	DSRVCS	198,328	102,314	3,031	77,131	13,753	-	-	479	1,621
19	Bulk Services Customer	CSECY	2,649,102	1,816,599	447,166	327,435	57,778	-	-	41	83
20	Specific Services - Demand	DSVCS	20,315	13,931	3,429	2,511	443	-	0	0	1
21	Specific Services - Customer	CORUPT	13,111	5,501	250	5,645	1,201	-	513	-	-
22	Total Bulk Distribution		8,651,832	5,217,726	845,553	2,114,963	375,858	-	51,474	9,471	36,786
23	Meters & Regulators	CMTRS	748,636	294,676	64,808	317,939	40,234	-	5,094	21,885	4,001
24	Industrial Reg Stations (wp/rupl/tmsprt)	CINSTP	72,240	16,456	749	27,764	16,709	-	4,110	-	6,452
25	Firm Customers Mtr / Reg Installations	CINSTX	591,462	405,590	99,838	73,106	12,900	-	-	9	18
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	12,166	6,428	960	4,028	750	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	6,131	3,682	925	1,295	229	-	-	-	0
29	Customer Account Services	CUSTAC	90,108	51,333	10,187	23,048	4,338	-	529	173	500
30	Competitive Energy Services	CUSVCS2	10,310	6,732	1,579	1,678	320	-	-	-	1
31	Sales & Customer Service	CUSVCS3	10,878	6,198	1,201	2,899	553	-	-	-	27
32	Commodity Sales Revenues	RSALS	-	-	-	-	-	-	-	-	-
33	Total Accumulated Deferred Income Taxes		17,760,000	8,606,760	1,102,752	4,542,637	816,243	-	158,383	2,239,945	293,281
34	Demand		11,559,347	4,628,391	140,267	3,506,569	636,671	-	147,537	2,217,805	282,105
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		6,200,653	3,978,368	962,485	1,036,068	179,571	-	10,846	22,139	11,176
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		0	(0)	-	(0)	(0)	-	(0)	0	0

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Deferred Charges											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	78,254	39,153	1,160	29,516	5,263	-	1,465	183	1,515
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	132,887	66,488	1,969	50,123	8,937	-	2,487	311	2,572
8	Common Trans - Lines	DWPK	98	49	1	37	7	-	2	0	2
9	Specific Tmsprt IRS / Lines	STSUB	48,115	-	-	4,695	4,080	-	-	295	39,046
10	Specific Iroquois Lines	STLNS	260,506	-	-	-	-	-	-	260,506	-
11	General Reg Stations / Lines	DWPK	1,178,396	589,590	17,464	444,469	79,249	-	22,054	2,761	22,809
12	Total Transmission & Subtransmission		1,698,257	695,280	20,594	528,839	97,536	-	26,007	264,057	65,944
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	176,763	89,984	2,665	67,836	12,095	-	2,336	421	1,425
14	Bulk Mains & Mtr Stations - Demand	DMAINS	725,274	369,213	10,936	278,335	49,628	-	9,586	1,729	5,848
15	Bulk Mains & Mtr Stations - Customer	CMAINS	539,467	369,923	91,059	66,677	11,766	-	8	8	25
16	Specific Mains & Mtr Stations - Demand	DSPFC	8,802	2,581	117	4,033	564	-	241	-	1,265
17	Specific Mains & Mtr Stations - Customer	CORUPT	3,958	1,661	76	1,704	363	-	155	-	-
18	Bulk Services Demand	DSRVCS	54,953	28,349	840	21,371	3,811	-	-	133	449
19	Bulk Services Customer	CSECY	734,014	503,344	123,901	90,726	16,009	-	-	11	23
20	Specific Services - Demand	DSVCS	4,513	3,095	762	558	98	-	0	0	0
21	Specific Services - Customer	CORUPT	3,633	1,524	69	1,564	333	-	142	-	-
22	Total Bulk Distribution		2,251,377	1,369,674	230,425	532,805	94,666	-	12,468	2,303	9,035
23	Meters & Regulators	CMTRS	163,661	64,420	14,168	69,506	8,796	-	1,114	4,784	875
24	Industrial Reg Stations (wp/rup/tmsprt)	CINSTP	20,096	4,578	208	7,724	4,648	-	1,143	-	1,795
25	Firm Customers Mtr / Reg Installations	CINSTX	156,609	107,393	26,436	19,357	3,416	-	-	2	5
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	COBTD	-	-	-	-	-	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBL	-	-	-	-	-	-	-	-	-
29	Customer Account Services	CUSTAC	-	-	-	-	-	-	-	-	-
30	Competitive Energy Services	CUSVCS2	-	-	-	-	-	-	-	-	-
31	Sales & Customer Service	CUSVCS3	-	-	-	-	-	-	-	-	-
32	Commodity Sales Revenues	RSALS	-	-	-	-	-	-	-	-	-
33	Total Deferred Charges		4,290,000	2,241,345	291,831	1,158,230	209,061	-	40,732	271,147	77,653
34	Demand		2,668,562	1,188,502	35,915	900,972	163,731	-	38,170	266,340	74,931
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		1,621,438	1,052,843	255,916	257,258	45,330	-	2,562	4,807	2,722
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		(0)	-	-	0	0	-	(0)	0	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential Heating	Residential Non-heat	Commercial / Industrial Heating	Commercial / Industrial Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Other Rate Base Deductions											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	11,751	5,880	174	4,432	790	-	220	28	227
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	23,925	11,971	355	9,024	1,609	-	448	56	463
8	Common Trans - Lines	DWPK	7	3	0	3	0	-	0	0	0
9	Specific Trnsprt IRS / Lines	STSUB	4,497	-	-	439	381	-	-	28	3,649
10	Specific Iroquois Lines	STLNS	33,246	-	-	-	-	-	-	33,246	-
11	General Reg Stations / Lines	DWPK	84,044	42,050	1,246	31,700	5,652	-	1,573	197	1,627
12	Total Transmission & Subtransmission		157,471	59,904	1,774	45,598	8,433	-	2,241	33,554	5,967
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	45,378	23,100	684	17,414	3,105	-	600	108	366
14	Bulk Mains & Mtr Stations - Demand	DMAINS	233,706	118,972	3,524	89,688	15,992	-	3,089	557	1,884
15	Bulk Mains & Mtr Stations - Customer	CMAINS	173,833	119,201	29,342	21,486	3,791	-	3	3	8
16	Specific Mains & Mtr Stations - Demand	DSRFC	2,950	865	39	1,352	189	-	81	-	424
17	Specific Mains & Mtr Stations - Customer	CORUPT	1,276	535	24	549	117	-	50	-	-
18	Bulk Services Demand	DSRVCS	16,747	8,639	256	6,513	1,161	-	-	40	137
19	Bulk Services Customer	CSECY	223,687	153,392	37,758	27,648	4,879	-	-	3	7
20	Specific Services - Demand	DSVCS	1,847	1,267	312	228	40	-	0	0	0
21	Specific Services - Customer	CORUPT	1,107	464	21	477	101	-	43	-	-
22	Total Bulk Distribution		700,531	426,436	71,961	165,355	29,375	-	3,865	712	2,826
23	Meters & Regulators	CMTRS	68,376	26,914	5,919	29,039	3,675	-	465	1,999	365
24	Industrial Reg Stations (wp/rupl/tmsprt)	CINSTP	6,083	1,386	63	2,338	1,407	-	346	-	543
25	Firm Customers Mtr / Reg Installations	CINSTX	50,771	34,816	8,570	6,275	1,107	-	-	1	2
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	1,550	819	122	513	96	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	728	437	110	154	27	-	-	-	0
29	Customer Account Services	CUSTAC	9,475	5,398	1,071	2,424	456	-	56	18	53
30	Competitive Energy Services	CUSVCS2	1,467	958	225	239	46	-	-	-	0
31	Sales & Customer Service	CUSVCS3	1,548	882	171	413	79	-	-	-	4
32	Commodity Sales Revenues	RSALS	-	-	-	-	-	-	-	-	-
33	Total Other Rate Base Deductions		998,000	557,949	89,987	252,347	44,701	-	6,973	36,284	9,760
34	Demand		458,098	212,747	6,590	160,793	28,920	-	6,010	34,260	8,778
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		539,902	345,202	83,397	91,554	15,781	-	963	2,024	982
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		-	(0)	-	0	-	-	(0)	0	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential Heating	Residential Non-heat	Commercial / Industrial Heating	Commercial / Industrial Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Rate Base											
Production:											
1	Demand - Capacity	-	-	-	-	-	-	-	-	-	-
2	Demand - Generation	-	-	-	-	-	-	-	-	-	-
3	Commodity	-	-	-	-	-	-	-	-	-	-
4	Total Production	-	-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	-	1,409,402	705,170	20,887	531,600	94,785	-	26,377	3,303	27,281
6	Supply Trans - Lines	-	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	-	2,869,458	1,435,683	42,525	1,082,305	192,977	-	53,702	6,724	55,542
8	Common Trans - Lines	-	837	419	12	316	56	-	16	2	16
9	Specific Trnsprt IRS / Lines	-	539,336	-	-	52,623	45,734	-	-	3,303	437,676
10	Specific Iroquois Lines	-	3,987,319	-	-	-	-	-	-	3,987,319	-
11	General Reg Stations / Lines	-	10,079,853	5,043,278	149,383	3,801,929	677,890	-	188,644	23,620	195,108
12	Total Transmission & Subtransmission	-	18,886,204	7,184,549	212,808	5,468,773	1,011,442	-	268,739	4,024,271	715,623
Bulk Distribution:											
13	Distribution Reg Stations	-	5,442,381	2,770,533	82,064	2,088,596	372,400	-	71,930	12,976	43,881
14	Bulk Mains & Mtr Stations - Demand	-	28,029,552	14,268,902	422,648	10,756,766	1,917,948	-	370,458	66,829	226,000
15	Bulk Mains & Mtr Stations - Customer	-	20,848,681	14,296,360	3,519,129	2,576,863	454,705	-	325	325	974
16	Specific Mains & Mtr Stations - Demand	-	353,769	103,753	4,722	162,114	22,659	-	9,677	-	50,844
17	Specific Mains & Mtr Stations - Customer	-	153,014	64,198	2,922	65,887	14,020	-	5,988	-	-
18	Bulk Services Demand	-	2,008,503	1,036,156	30,691	781,117	139,274	-	-	4,853	16,411
19	Bulk Services Customer	-	26,827,910	18,397,011	4,528,528	3,315,989	585,129	-	-	418	836
20	Specific Services - Demand	-	221,517	151,899	37,392	27,378	4,831	-	3	3	10
21	Specific Services - Customer	-	132,777	55,707	2,535	57,173	12,166	-	5,196	-	-
22	Total Bulk Distribution	-	84,018,103	51,144,519	8,630,631	19,831,882	3,523,133	-	463,577	85,404	338,957
23	Meters & Regulators	-	8,200,653	3,227,913	709,913	3,482,745	440,731	-	55,799	239,726	43,826
24	Industrial Reg Stations (wp/rupt/trnsprt)	-	729,568	166,188	7,563	280,398	168,750	-	41,508	-	65,161
25	Firm Customers Mtr / Reg Installations	-	6,089,186	4,175,607	1,027,849	752,637	132,808	-	-	95	190
26	Misc non-commodity revenues	-	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	-	185,862	98,194	14,663	61,541	11,464	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	-	87,319	52,441	13,173	18,443	3,254	-	-	-	7
29	Customer Account Services	-	1,136,425	647,404	128,477	290,675	54,704	-	6,668	2,187	6,309
30	Competitive Energy Services	-	175,994	114,915	26,954	28,644	5,464	-	-	-	17
31	Sales & Customer Service	-	185,687	105,799	20,507	49,478	9,437	-	-	-	466
32	Commodity Sales Revenues	-	-	-	-	-	-	-	-	-	-
33	Total Rate Base	-	119,695,000	66,917,530	10,792,538	30,265,216	5,361,189	-	836,289	4,351,683	1,170,555
34	Demand	-	54,941,925	25,515,793	790,325	19,284,744	3,468,554	-	720,807	4,108,932	1,052,770
35	Commodity	-	-	-	-	-	-	-	-	-	-
36	Customer	-	64,753,075	41,401,737	10,002,213	10,980,473	1,892,634	-	115,482	242,751	117,786
37	Revenue	-	-	-	-	-	-	-	-	-	-
38	Check	-	(0)	(0)	(0)	(0)	0	-	0	0	0

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Operating Revenues											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMODO	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	-	-	-	-	-	-	-	-	-
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	-	-	-	-	-	-	-	-	-
8	Common Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
9	Specific Trnsprt IRS / Lines	STSUB	-	-	-	-	-	-	-	-	-
10	Specific Iroquois Lines	STLNS	1,690,480	-	-	-	-	-	-	1,690,480	-
11	General Reg Stations / Lines	DWPK	-	-	-	-	-	-	-	-	-
12	Total Transmission & Subtransmission		1,690,480	-	-	-	-	-	-	1,690,480	-
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	-	-	-	-	-	-	-	-	-
14	Bulk Mains & Mtr Stations - Demand	DMAINS	-	-	-	-	-	-	-	-	-
15	Bulk Mains & Mtr Stations - Customer	CMAINS	-	-	-	-	-	-	-	-	-
16	Specific Mains & Mtr Stations - Demand	DSPFC	-	-	-	-	-	-	-	-	-
17	Specific Mains & Mtr Stations - Customer	CORUPT	-	-	-	-	-	-	-	-	-
18	Bulk Services Demand	DSRVCS	-	-	-	-	-	-	-	-	-
19	Bulk Services Customer	CSECY	-	-	-	-	-	-	-	-	-
20	Specific Services - Demand	DSVCS	-	-	-	-	-	-	-	-	-
21	Specific Services - Customer	CORUPT	-	-	-	-	-	-	-	-	-
22	Total Bulk Distribution		-	-	-	-	-	-	-	-	-
23	Meters & Regulators	CMTRS	-	-	-	-	-	-	-	-	-
24	Industrial Reg Stations (wp/rupl/trnsprt)	CINSTP	-	-	-	-	-	-	-	-	-
25	Firm Customers Mtr / Reg Installations	CINSTX	-	-	-	-	-	-	-	-	-
26	Misc non-commodity revenues	RMISC	1,074,900	(477,224)	(40,457)	(257,149)	(50,270)	1,900,000	-	-	-
27	Uncollectibles on T&D Delivery	COBDBT	331,174	174,965	26,127	109,656	20,426	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBL	-	-	-	-	-	-	-	-	-
29	Customer Account Services	CUSTAC	-	-	-	-	-	-	-	-	-
30	Competitive Energy Services	CUSVCS2	21,864	14,276	3,349	3,558	679	-	-	-	2
31	Sales & Customer Service	CUSVCS3	-	-	-	-	-	-	-	-	-
32	Commodity Sales Revenues	RSALES	36,678,582	20,832,868	1,766,111	11,225,677	2,194,507	-	336,259	44,880	278,280
33	Total Operating Revenue		39,797,000	20,544,885	1,755,130	11,081,742	2,165,342	1,900,000	336,259	1,735,360	278,282
34	Demand		1,690,480	-	-	-	-	-	-	1,690,480	-
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		1,427,938	(287,983)	(10,981)	(143,935)	(29,165)	1,900,000	-	-	2
37	Revenue		36,678,582	20,832,868	1,766,111	11,225,677	2,194,507	-	336,259	44,880	278,280
38	Check		-	-	-	-	-	-	-	-	-

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmnt	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Operations and Maintenance Expense											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMODO	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	972,087	486,367	14,406	366,653	65,375	-	18,193	2,278	18,816
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	423,734	212,008	6,280	159,824	28,497	-	7,930	993	8,202
8	Common Trans - Lines	DWPK	18	9	0	7	1	-	0	0	0
9	Specific Trmsprt IRS / Lines	STSUB	39,363	-	-	3,841	3,338	-	-	241	31,943
10	Specific Iroquois Lines	STLNS	108,804	-	-	-	-	-	-	108,804	-
11	General Reg Stations / Lines	DWPK	230,044	115,099	3,409	86,768	15,471	-	4,305	539	4,453
12	Total Transmission & Subtransmission		1,774,049	813,482	24,096	617,093	112,682	-	30,428	112,855	63,414
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	1,060,091	539,657	15,985	406,826	72,538	-	14,011	2,528	8,547
14	Bulk Mains & Mtr Stations - Demand	DMAINS	2,102,121	1,070,119	31,697	806,721	143,840	-	27,783	5,012	16,949
15	Bulk Mains & Mtr Stations - Customer	CMAINS	1,563,580	1,072,179	263,923	193,256	34,101	-	24	24	73
16	Specific Mains & Mtr Stations - Demand	DSPFC	44,810	13,142	598	20,534	2,870	-	1,226	-	6,440
17	Specific Mains & Mtr Stations - Customer	CORUPT	11,513	4,830	220	4,958	1,055	-	451	-	-
18	Bulk Services Demand	DSRVCS	31,243	16,118	477	12,151	2,166	-	-	75	255
19	Bulk Services Customer	CSECY	417,319	286,173	70,443	51,582	9,102	-	-	7	13
20	Specific Services - Demand	DSVCS	68,531	46,993	11,568	8,470	1,495	-	1	1	3
21	Specific Services - Customer	CORUPT	2,065	867	39	889	189	-	81	-	-
22	Total Bulk Distribution		5,301,274	3,050,077	394,950	1,505,386	267,356	-	43,577	7,647	32,281
23	Meters & Regulators	CMTRS	2,681,060	1,055,310	232,094	1,138,623	144,089	-	18,242	78,374	14,328
24	Industrial Reg Stations (wp/rupt/tmsprt)	CINSTP	-	-	-	-	-	-	-	-	-
25	Firm Customers Mtr / Reg Installations	CINSTX	533,440	365,802	90,044	65,934	11,635	-	-	8	17
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	436,984	230,866	34,475	144,691	26,952	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBL	175,730	105,538	26,511	37,118	6,550	-	-	-	14
29	Customer Account Services	CUSTAC	1,553,164	884,814	175,591	397,269	74,765	-	9,113	2,989	8,623
30	Competitive Energy Services	CUSVCS2	499,883	326,399	76,558	81,358	15,519	-	-	-	49
31	Sales & Customer Service	CUSVCS3	527,414	300,506	58,246	140,534	26,806	-	-	-	1,322
32	Commodity Sales Revenues	RSAL	-	-	-	-	-	-	-	-	-
33	Total Operation and Maintenance Expense		13,483,000	7,132,795	1,112,565	4,128,005	686,353	-	101,360	201,873	120,049
34	Demand		5,080,846	2,499,511	84,421	1,871,795	335,590	-	73,449	120,471	95,609
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		8,402,154	4,633,284	1,028,144	2,256,211	350,763	-	27,911	81,403	24,439
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		(0)	(0)	(0)	-	0	-	0	-	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential Heating	Residential Non-heat	Commercial / Industrial Heating	Commercial / Industrial Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Depreciation Expense											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	80,687	40,370	1,196	30,433	5,426	-	1,510	189	1,562
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	128,802	64,444	1,909	48,582	8,662	-	2,411	302	2,493
8	Common Trans - Lines	DWPK	59	30	1	22	4	-	1	0	1
9	Specific Trnsprt IRS / Lines	STSUB	32,788	-	-	3,199	2,780	-	-	201	26,608
10	Specific Iroquois Lines	STLNS	1,034,875	-	-	-	-	-	-	1,034,875	-
11	General Reg Stations / Lines	DWPK	715,209	357,843	10,599	269,763	48,099	-	13,385	1,676	13,844
12	Total Transmission & Subtransmission		1,992,420	462,686	13,705	352,000	64,972	-	17,307	1,037,243	44,507
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	340,455	173,314	5,134	130,655	23,296	-	4,500	812	2,745
14	Bulk Mains & Mtr Stations - Demand	DMAINS	994,999	506,520	15,003	381,846	68,084	-	13,151	2,372	8,023
15	Bulk Mains & Mtr Stations - Customer	CMAINS	740,091	507,495	124,923	91,474	16,141	-	12	12	35
16	Specific Mains & Mtr Stations - Demand	DSPFC	12,729	3,733	170	5,833	815	-	348	-	1,829
17	Specific Mains & Mtr Stations - Customer	CORUPT	5,432	2,279	104	2,339	498	-	213	-	-
18	Bulk Services Demand	DSRVCS	70,944	36,599	1,084	27,591	4,919	-	-	171	580
19	Bulk Services Customer	CSECY	947,618	649,821	159,957	117,128	20,668	-	-	15	30
20	Specific Services - Demand	DSVCS	8,410	5,767	1,420	1,039	183	-	0	0	0
21	Specific Services - Customer	CORUPT	4,690	1,968	90	2,019	430	-	184	-	-
22	Total Bulk Distribution		3,125,367	1,887,496	307,883	759,924	135,034	-	18,406	3,382	13,241
23	Meters & Regulators	CMTRS	312,607	123,047	27,062	132,761	16,801	-	2,127	9,138	1,671
24	Industrial Reg Stations (wp/rupt/tnsprt)	CINSTP	25,762	5,868	267	9,901	5,959	-	1,466	-	2,301
25	Firm Customers Mtr / Reg Installations	CINSTX	218,802	150,041	36,934	27,044	4,772	-	-	3	7
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	7,702	4,069	608	2,550	475	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBL5	3,881	2,331	586	820	145	-	-	-	0
29	Customer Account Services	CUSTAC	57,045	32,498	6,449	14,591	2,746	-	335	110	317
30	Competitive Energy Services	CUSVCS2	6,527	4,262	1,000	1,062	203	-	-	-	1
31	Sales & Customer Service	CUSVCS3	6,887	3,924	761	1,835	350	-	-	-	17
32	Commodity Sales Revenues	RSAL5	-	-	-	-	-	-	-	-	-
33	Total Depreciation Expense		5,757,000	2,676,223	395,253	1,302,489	231,456	-	39,640	1,049,876	62,062
34	Demand		3,419,957	1,188,620	36,515	898,964	162,270	-	35,305	1,040,598	57,685
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		2,337,043	1,487,603	358,738	403,525	69,187	-	4,335	9,278	4,377
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		(0)	(0)	-	0	0	-	(0)	0	0

Central Hudson Gas and Electric Corporation

**Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class**

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intdrptmntl	Firm
				Heating	Non-heat	Heating	Non-heat				Transport
Other Taxes - Revenue											
1	Delivery Service Revenues	RTOT	\$1,609,200	\$867,637	\$73,554	\$467,521	\$91,396	\$80,985	\$14,333	\$1,913	\$11,861
2	Total Other Taxes - Revenue		1,609,200	867,637	73,554	467,521	91,396	80,985	14,333	1,913	11,861
3	Revenue		1,609,200	867,637	73,554	467,521	91,396	80,985	14,333	1,913	11,861
4	Check		-	-	-	-	-	-	-	-	-

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential Heating	Non-heat	Commercial / Industrial Heating	Non-heat	Interruptible	West Point	Intrdprtmntf	Firm Transport
Other Taxes - NonRevenue											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	116,383	58,230	1,725	43,898	7,827	-	2,178	273	2,253
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	143,072	71,584	2,120	53,964	9,622	-	2,678	335	2,769
8	Common Trans - Lines	DWPK	57	29	1	22	4	-	1	0	1
9	Specific Trnsprt IRS / Lines	STSUB	33,019	-	-	3,222	2,800	-	-	202	26,795
10	Specific Iroquois Lines	STLNS	341,743	-	-	-	-	-	-	341,743	-
11	General Reg Stations / Lines	DWPK	687,111	343,784	10,183	259,165	46,210	-	12,859	1,610	13,300
12	Total Transmission & Subtransmission		1,321,387	473,627	14,029	360,270	66,462	-	17,716	344,164	45,118
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	307,396	156,485	4,635	117,968	21,034	-	4,063	733	2,479
14	Bulk Mains & Mtr Stations - Demand	DMAINS	1,080,204	549,896	16,288	414,545	73,914	-	14,277	2,575	8,710
15	Bulk Mains & Mtr Stations - Customer	DMAINS	803,467	550,954	135,620	99,307	17,523	-	13	13	38
16	Specific Mains & Mtr Stations - Demand	DSRFC	14,525	4,260	194	6,656	930	-	397	-	2,088
17	Specific Mains & Mtr Stations - Customer	CORUPT	5,898	2,475	113	2,540	540	-	231	-	-
18	Bulk Services Demand	DSRVCS	72,227	37,261	1,104	28,090	5,008	-	-	175	590
19	Bulk Services Customer	CSECY	964,755	661,572	162,850	119,246	21,042	-	-	15	30
20	Specific Services - Demand	DSVCES	11,521	7,900	1,945	1,424	251	-	0	0	1
21	Specific Services - Customer	CORUPT	4,775	2,003	91	2,056	437	-	187	-	-
22	Total Bulk Distribution		3,264,769	1,972,806	322,839	791,831	140,681	-	19,167	3,511	13,934
23	Meters & Regulators	CMTRS	434,340	170,964	37,600	184,461	23,343	-	2,955	12,697	2,321
24	Industrial Reg Stations (wp/rupt/tmsprt)	CINSTP	26,020	5,927	270	10,000	6,019	-	1,480	-	2,324
25	Firm Customers Mtr / Reg Installations	CINSTX	241,798	165,811	40,815	29,887	5,274	-	-	4	8
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	13,565	7,166	1,070	4,491	837	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	10,502	6,307	1,584	2,218	391	-	-	-	1
29	Customer Account Services	CUSTAC	96,802	55,147	10,944	24,760	4,660	-	568	186	537
30	Competitive Energy Services	CUSVCS2	33,000	21,547	5,054	5,371	1,024	-	-	-	3
31	Sales & Customer Service	CUSVCS3	34,818	19,838	3,845	9,277	1,770	-	-	-	87
32	Commodity Sales Revenues	RSALLES	-	-	-	-	-	-	-	-	-
33	Total Other Taxes - Non Revenue		5,477,000	2,899,140	438,051	1,422,567	250,460	-	41,887	360,561	64,334
34	Demand		2,807,260	1,229,429	38,194	928,952	167,600	-	36,453	347,647	58,985
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		2,669,740	1,669,711	399,856	493,615	82,860	-	5,434	12,914	5,349
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		0	0	(0)	(0)	0	-	(0)	0	(0)

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
PreTax Operating Expenses											
Production:											
1	Demand - Capacity	-	-	-	-	-	-	-	-	-	-
2	Demand - Generation	-	-	-	-	-	-	-	-	-	-
3	Commodity	-	-	-	-	-	-	-	-	-	-
4	Total Production	-	-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	-	1,169,157	584,967	17,327	440,984	78,628	-	21,881	2,740	22,630
6	Supply Trans - Lines	-	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	-	695,609	348,036	10,309	262,370	46,781	-	13,018	1,630	13,464
8	Common Trans - Lines	-	135	67	2	51	9	-	3	0	3
9	Specific Trnsprt IRS / Lines	-	105,169	-	-	10,261	8,918	-	-	644	85,346
10	Specific Iroquois Lines	-	1,485,422	-	-	-	-	-	-	1,485,422	-
11	General Reg Stations / Lines	-	1,632,365	816,725	24,192	615,697	109,780	-	30,550	3,825	31,596
12	Total Transmission & Subtransmission	-	5,087,856	1,749,795	51,829	1,329,363	244,116	-	65,451	1,494,261	153,040
Bulk Distribution:											
13	Distribution Reg Stations	-	1,707,941	869,455	25,753	655,448	116,867	-	22,573	4,072	13,771
14	Bulk Mains & Mtr Stations - Demand	-	4,177,324	2,126,535	62,989	1,603,112	285,837	-	55,210	9,960	33,681
15	Bulk Mains & Mtr Stations - Customer	-	3,107,139	2,130,627	524,466	384,037	67,766	-	48	48	145
16	Specific Mains & Mtr Stations - Demand	-	72,065	21,135	962	33,024	4,616	-	1,971	-	10,357
17	Specific Mains & Mtr Stations - Customer	-	22,843	9,584	436	9,836	2,093	-	894	-	-
18	Bulk Services Demand	-	174,415	89,978	2,665	67,831	12,094	-	-	421	1,425
19	Bulk Services Customer	-	2,329,691	1,597,566	393,250	287,955	50,812	-	-	36	73
20	Specific Services - Demand	-	88,462	60,660	14,932	10,933	1,929	-	1	1	4
21	Specific Services - Customer	-	11,530	4,838	220	4,965	1,056	-	451	-	-
22	Total Bulk Distribution	-	11,691,410	6,910,379	1,025,673	3,057,141	543,071	-	81,150	14,539	59,457
23	Meters & Regulators	-	3,428,008	1,349,320	296,755	1,455,845	184,233	-	23,325	100,209	18,320
24	Industrial Reg Stations (wp/rupt/trnsprt)	-	51,783	11,796	537	19,902	11,977	-	2,946	-	4,625
25	Firm Customers Mtr / Reg Installations	-	994,040	681,654	167,793	122,866	21,680	-	-	15	31
26	Misc non-commodity revenues	-	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	-	458,251	242,102	36,152	151,733	28,264	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	-	190,113	114,176	28,681	40,156	7,086	-	-	-	15
29	Customer Account Services	-	1,707,011	972,459	192,984	436,620	82,171	-	10,015	3,285	9,477
30	Competitive Energy Services	-	539,410	352,208	82,612	87,791	16,746	-	-	-	53
31	Sales & Customer Service	-	569,119	324,268	62,852	151,646	28,925	-	-	-	1,427
32	Commodity Sales Revenues	-	1,609,200	867,637	73,554	467,521	91,396	80,985	14,333	1,913	11,861
33	Total PreTax Operating Expenses	-	26,326,200	13,575,794	2,019,423	7,320,583	1,259,666	80,985	197,220	1,614,223	258,306
34	Demand	-	11,308,063	4,917,560	159,131	3,699,711	665,460	-	145,208	1,508,716	212,279
35	Commodity	-	-	-	-	-	-	-	-	-	-
36	Customer	-	13,408,937	7,790,598	1,786,738	3,153,351	502,810	-	37,680	103,595	34,166
37	Revenue Taxes	-	1,609,200	867,637	73,554	467,521	91,396	80,985	14,333	1,913	11,861
38	Check	-	0	-	0	-	-	-	0	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Additions to Taxable Income											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	-	-	-	-	-	-	-	-	-
4	Total Production		-	-	-	-	-	-	-	-	-
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	107,656	53,864	1,595	40,606	7,240	-	2,015	252	2,084
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	148,674	74,386	2,203	56,077	9,999	-	2,782	348	2,878
8	Common Trans - Lines	DWPK	64	32	1	24	4	-	1	0	1
9	Specific Tmsprt IRS / Lines	STSUB	36,275	-	-	3,539	3,076	-	-	222	29,438
10	Specific Iroquois Lines	STLNS	1,106,668	-	-	-	-	-	-	1,106,668	-
11	General Reg Stations / Lines	DWPK	775,521	388,018	11,493	292,512	52,155	-	14,514	1,817	15,011
12	Total Transmission & Subtransmission		2,174,859	516,301	15,293	392,758	72,474	-	19,312	1,109,309	49,412
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	390,724	198,904	5,892	149,946	26,736	-	5,164	932	3,150
14	Bulk Mains & Mtr Stations - Demand	DMAINS	1,130,095	575,293	17,040	433,691	77,328	-	14,936	2,694	9,112
15	Bulk Mains & Mtr Stations - Customer	DMAINS	840,577	576,400	141,884	103,894	18,333	-	13	13	39
16	Specific Mains & Mtr Stations - Demand	DSPFC	14,826	4,348	198	6,794	950	-	406	-	2,131
17	Specific Mains & Mtr Stations - Customer	CORUPT	6,170	2,589	118	2,657	565	-	241	-	-
18	Bulk Services Demand	DSRVCS	79,780	41,157	1,219	31,027	5,532	-	-	193	652
19	Bulk Services Customer	CSECY	1,065,639	730,753	179,879	131,715	23,242	-	-	17	33
20	Specific Services - Demand	DSVCS	10,811	7,414	1,825	1,336	236	-	0	0	1
21	Specific Services - Customer	CORUPT	5,274	2,213	101	2,271	483	-	206	-	-
22	Total Bulk Distribution		3,543,897	2,139,072	348,156	863,332	153,405	-	20,967	3,849	15,118
23	Meters & Regulators	CMTRS	404,743	159,313	35,038	171,891	21,752	-	2,754	11,832	2,163
24	Industrial Reg Stations (wp/rupt/tmsprt)	CINSTP	28,232	6,431	293	10,851	6,530	-	1,606	-	2,522
25	Firm Customers Mtr / Reg Installations	CINSTX	250,689	171,908	42,316	30,986	5,468	-	-	4	8
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	12,224	6,458	964	4,048	754	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	7,194	4,321	1,085	1,520	268	-	-	-	1
29	Customer Account Services	CUSTAC	89,329	50,889	10,099	22,849	4,300	-	524	172	496
30	Competitive Energy Services	CUSVCS2	16,463	10,750	2,521	2,679	511	-	-	-	2
31	Sales & Customer Service	CUSVCS3	17,370	9,897	1,918	4,628	883	-	-	-	44
32	Commodity Sales Revenues	RSALLES	-	-	-	-	-	-	-	-	-
33	Total Additions to Taxable Income		6,545,000	3,075,339	457,683	1,505,540	266,345	-	45,163	1,125,165	69,764
34	Demand		3,801,096	1,343,418	41,467	1,015,553	183,255	-	39,818	1,113,128	64,457
35	Commodity		-	-	-	-	-	-	-	-	-
36	Customer		2,743,904	1,731,922	416,216	489,988	83,090	-	5,345	12,037	5,307
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		0	0	0	(0)	-	-	0	(0)	(0)

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Deductions to Taxable Income											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMODO	113,000	45,423	2,067	46,618	9,920	-	4,236	250	4,485
4	Total Production		113,000	45,423	2,067	46,618	9,920	-	4,236	250	4,485
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	164,907	82,509	2,444	62,200	11,090	-	3,086	386	3,192
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	253,920	127,045	3,763	95,774	17,077	-	4,752	595	4,915
8	Common Trans - Lines	DWPK	101	50	1	38	7	-	2	0	2
9	Specific Trnsprt IRS / Lines	STSUB	58,315	-	-	5,690	4,945	-	-	357	47,323
10	Specific Iroquois Lines	STLNS	1,433,723	-	-	-	-	-	-	1,433,723	-
11	General Reg Stations / Lines	DWPK	1,214,578	607,693	18,000	458,116	81,683	-	22,731	2,846	23,510
12	Total Transmission & Subtransmission		3,125,545	817,296	24,209	621,817	114,801	-	30,571	1,437,908	78,942
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	611,264	311,174	9,217	234,582	41,826	-	8,079	1,457	4,929
14	Bulk Mains & Mtr Stations - Demand	DMAINS	2,084,895	1,061,350	31,437	800,110	142,661	-	27,555	4,971	16,810
15	Bulk Mains & Mtr Stations - Customer	CMAINS	1,550,767	1,063,392	261,760	191,672	33,822	-	24	24	72
16	Specific Mains & Mtr Stations - Demand	DSPFC	26,945	7,902	360	12,347	1,726	-	737	-	3,873
17	Specific Mains & Mtr Stations - Customer	CORUPT	11,382	4,776	217	4,901	1,043	-	445	-	-
18	Bulk Services Demand	DSRVCS	146,237	75,441	2,235	56,872	10,140	-	-	353	1,195
19	Bulk Services Customer	CSECY	1,953,312	1,339,467	329,717	241,434	42,603	-	-	30	61
20	Specific Services - Demand	DSVCES	18,567	12,732	3,134	2,295	405	-	0	0	1
21	Specific Services - Customer	CORUPT	9,667	4,056	185	4,163	886	-	378	-	-
22	Total Bulk Distribution		6,413,037	3,880,291	638,262	1,548,376	275,112	-	37,220	6,836	26,940
23	Meters & Regulators	CMTRS	692,706	272,661	59,966	294,186	37,228	-	4,713	20,250	3,702
24	Industrial Reg Stations (wp/rupl/trnsprt)	CINSTP	52,993	12,071	549	20,367	12,257	-	3,015	-	4,733
25	Firm Customers Mtr / Reg Installations	CINSTX	458,972	314,736	77,474	56,730	10,010	-	-	7	14
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	18,979	10,027	1,497	6,284	1,171	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	10,551	6,337	1,592	2,229	393	-	-	-	1
29	Customer Account Services	CUSTAC	133,394	75,992	15,081	34,120	6,421	-	783	257	741
30	Competitive Energy Services	CUSVCS2	23,271	15,195	3,564	3,787	722	-	-	-	2
31	Sales & Customer Service	CUSVCS3	24,552	13,989	2,712	6,542	1,248	-	-	-	62
32	Commodity Sales Revenues	RSALCS	-	-	-	-	-	-	-	-	-
33	Total Deductions to Taxable Income		11,067,000	5,464,018	826,973	2,641,057	469,285	-	80,538	1,465,507	119,622
34	Demand		6,013,452	2,285,896	70,591	1,728,024	311,560	-	66,943	1,444,690	105,749
35	Commodity		113,000	45,423	2,067	46,618	9,920	-	4,236	250	4,485
36	Customer		4,940,548	3,132,699	754,314	866,415	147,805	-	9,359	20,568	9,388
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		0	(0)	-	0	0	-	(0)	0	0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Federal Income Tax - Current Year											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	(39,639)	(15,934)	(725)	(16,353)	(3,480)	-	(1,486)	(88)	(1,573)
4	Total Production		(39,639)	(15,934)	(725)	(16,353)	(3,480)	-	(1,486)	(88)	(1,573)
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	(430,266)	(215,276)	(6,377)	(162,288)	(28,936)	-	(8,052)	(1,008)	(8,328)
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	(281,053)	(140,620)	(4,165)	(106,008)	(18,901)	-	(5,260)	(659)	(5,440)
8	Common Trans - Lines	DWPK	(60)	(30)	(1)	(23)	(4)	-	(1)	(0)	(1)
9	Specific Trnsprt IRS / Lines	STSUB	(44,647)	-	-	(4,356)	(3,786)	-	-	(273)	(36,231)
10	Specific Iroquois Lines	STLNS	(66,947)	-	-	-	-	-	-	(66,947)	-
11	General Reg Stations / Lines	DWPK	(727,064)	(363,774)	(10,775)	(274,235)	(48,896)	-	(13,607)	(1,704)	(14,073)
12	Total Transmission & Subtransmission		(1,550,036)	(719,700)	(21,318)	(546,909)	(100,524)	-	(26,920)	(70,591)	(64,074)
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	(676,719)	(344,495)	(10,204)	(259,701)	(46,305)	-	(8,944)	(1,613)	(5,456)
14	Bulk Mains & Mtr Stations - Demand	DMAINS	(1,801,497)	(917,082)	(27,164)	(691,352)	(123,269)	-	(23,810)	(4,295)	(14,525)
15	Bulk Mains & Mtr Stations - Customer	CMAINS	(1,339,973)	(918,846)	(226,179)	(165,618)	(29,225)	-	(21)	(21)	(63)
16	Specific Mains & Mtr Stations - Demand	DSPFC	(29,545)	(8,665)	(394)	(13,539)	(1,892)	-	(808)	-	(4,246)
17	Specific Mains & Mtr Stations - Customer	CORUPT	(9,848)	(4,132)	(188)	(4,241)	(902)	-	(385)	-	-
18	Bulk Services Demand	DSRVCS	(84,582)	(43,635)	(1,292)	(32,894)	(5,865)	-	-	(204)	(691)
19	Bulk Services Customer	CSECY	(1,129,778)	(774,736)	(190,705)	(139,643)	(24,641)	-	-	(18)	(35)
20	Specific Services - Demand	DSVCS	(33,761)	(23,151)	(5,699)	(4,173)	(736)	-	(1)	(1)	(2)
21	Specific Services - Customer	CORUPT	(5,591)	(2,346)	(107)	(2,408)	(512)	-	(219)	-	-
22	Total Bulk Distribution		(5,111,295)	(3,037,086)	(461,933)	(1,313,569)	(233,348)	-	(34,188)	(6,152)	(25,018)
23	Meters & Regulators	CMTRS	(1,303,862)	(513,222)	(112,873)	(553,739)	(70,074)	-	(8,872)	(38,115)	(6,968)
24	Industrial Reg Stations (wp/rupt/tmsprt)	CINSTP	(26,882)	(6,123)	(279)	(10,332)	(6,218)	-	(1,529)	-	(2,401)
25	Firm Customers Mtr / Reg installations	CINSTX	(422,023)	(289,399)	(71,237)	(52,163)	(9,205)	-	-	(7)	(13)
26	Misc non-commodity revenues	RMISC	361,811	(160,633)	(13,618)	(86,556)	(16,921)	639,539	-	-	-
27	Uncollectibles on T&D Delivery	COBDBT	(51,652)	(27,288)	(4,075)	(17,102)	(3,186)	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNLS	(67,870)	(40,761)	(10,239)	(14,335)	(2,530)	-	-	-	(5)
29	Customer Account Services	CUSTAC	(614,298)	(349,957)	(69,449)	(157,126)	(29,571)	-	(3,604)	(1,182)	(3,411)
30	Competitive Energy Services	CUSVCS2	(184,252)	(120,308)	(28,219)	(29,988)	(5,720)	-	-	-	(18)
31	Sales & Customer Service	CUSVCS3	(202,165)	(115,188)	(22,327)	(53,869)	(10,275)	-	-	-	(507)
32	Commodity Sales Revenues	RSALS	12,345,994	7,012,334	594,472	3,778,558	738,670	-	113,184	15,107	93,669
33	Total FIT - Current Year		3,133,830	1,616,735	(221,818)	926,517	247,620	639,539	36,585	(101,029)	(10,320)
34	Demand		(4,176,141)	(2,056,726)	(66,072)	(1,548,569)	(278,592)	-	(60,483)	(76,705)	(88,995)
35	Commodity		(39,639)	(15,934)	(725)	(16,353)	(3,480)	-	(1,486)	(88)	(1,573)
36	Customer		(4,996,384)	(3,322,938)	(749,493)	(1,287,119)	(208,979)	639,539	(14,630)	(39,343)	(13,421)
37	Revenue		12,345,994	7,012,334	594,472	3,778,558	738,670	-	113,184	15,107	93,669
38	Check		-	-	-	-	-	-	-	-	-

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Deferred Income Taxes											
Production:											
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMODO	42,000	16,883	768	17,327	3,687	-	1,575	93	1,667
4	Total Production		42,000	16,883	768	17,327	3,687	-	1,575	93	1,667
Transmission & Subtransmission:											
5	Supply Trans - Reg Stations	DWPK	19,445	9,729	288	7,334	1,308	-	364	46	376
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	27,193	13,605	403	10,257	1,829	-	509	64	526
8	Common Trans - Lines	DWPK	12	6	0	5	1	-	0	0	0
9	Specific Trnsprt IRS / Lines	STSUB	6,760	-	-	660	573	-	-	41	5,486
10	Specific Iroquois Lines	STLNS	225,780	-	-	-	-	-	-	225,780	-
11	General Reg Stations / Lines	DWPK	145,715	72,906	2,159	54,961	9,800	-	2,727	341	2,820
12	Total Transmission & Subtransmission		424,905	96,246	2,851	73,216	13,510	-	3,600	226,272	9,209
Bulk Distribution:											
13	Distribution Reg Stations	DMAINS	73,801	37,569	1,113	28,322	5,050	-	975	176	595
14	Bulk Mains & Mtr Stations - Demand	DMAINS	204,779	104,246	3,088	78,587	14,012	-	2,707	488	1,651
15	Bulk Mains & Mtr Stations - Customer	CMAINS	152,317	104,447	25,710	18,826	3,322	-	2	2	7
16	Specific Mains & Mtr Stations - Demand	DSPFC	2,679	786	36	1,228	172	-	73	-	385
17	Specific Mains & Mtr Stations - Customer	CORUPT	1,118	469	21	481	102	-	44	-	-
18	Bulk Services Demand	DSRVCS	14,551	7,507	222	5,659	1,009	-	-	35	119
19	Bulk Services Customer	CSECY	194,359	133,280	32,808	24,023	4,239	-	-	3	6
20	Specific Services - Demand	DSVCS	1,932	1,325	326	239	42	-	0	0	0
21	Specific Services - Customer	CORUPT	962	404	18	414	88	-	38	-	-
22	Total Bulk Distribution		646,497	390,032	63,342	157,779	28,036	-	3,839	705	2,763
23	Meters & Regulators	CMTRS	72,249	28,438	6,254	30,684	3,883	-	492	2,112	386
24	Industrial Reg Stations (wp/rupt/trnsprt)	CINSTP	5,141	1,171	53	1,976	1,189	-	292	-	459
25	Firm Customers Mtr / Reg Installations	CINSTX	45,393	31,128	7,662	5,611	990	-	-	1	1
26	Misc non-commodity revenues	RMISC	-	-	-	-	-	-	-	-	-
27	Uncollectibles on T&D Delivery	COBTD	2,162	1,142	171	716	133	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	1,237	743	187	261	46	-	-	-	0
29	Customer Account Services	CUSTAC	15,872	9,042	1,794	4,060	764	-	93	31	88
30	Competitive Energy Services	CUSVCS2	2,698	1,762	413	439	84	-	-	-	0
31	Sales & Customer Service	CUSVCS3	2,846	1,622	314	758	145	-	-	-	7
32	Commodity Sales Revenues	RSALLES	-	-	-	-	-	-	-	-	-
33	Total Deferred Income Taxes		1,261,000	578,209	83,811	292,827	52,468	-	9,891	229,213	14,582
34	Demand		722,646	247,679	7,636	187,250	33,795	-	7,355	226,972	11,959
35	Commodity		42,000	16,883	768	17,327	3,687	-	1,575	93	1,667
36	Customer		496,354	313,647	75,407	88,249	14,986	-	961	2,149	955
37	Revenue		-	-	-	-	-	-	-	-	-
38	Check		-	0	(0)	(0)	0	-	(0)	0	0

Central Hudson Gas and Electric Corporation

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Calculation of Federal Income Tax											
ok	Operating Revenues		39,797,000	20,544,885	1,755,130	11,081,742	2,165,342	1,900,000	336,259	1,735,360	278,282
	Expenses:										
	Operation & Maintenance	from above	13,483,000	7,132,795	1,112,565	4,128,005	686,353	-	101,360	201,873	120,049
	Depreciation & Amortization	from above	5,757,000	2,676,223	395,253	1,302,489	231,456	-	39,640	1,049,876	62,062
	Other Taxes	from above	7,086,200	3,766,777	511,605	1,890,088	341,856	80,985	56,219	362,474	76,195
	PreTax Expenses		26,326,200	13,575,794	2,019,423	7,320,583	1,259,666	80,985	197,220	1,614,223	258,306
	the following Improves on the Coopers & Lybrand model for FIT										
	PreTax Operating Income	revs less ex	13,470,800	6,969,091	(264,293)	3,761,159	905,676	1,819,015	139,039	121,137	19,976
	Additions to Income	from above	6,545,000	3,075,339	457,683	1,505,540	266,345	-	45,163	1,125,165	69,764
	Deductions to Income	from above	11,067,000	5,464,018	826,973	2,641,057	469,285	-	80,538	1,465,507	119,622
	Adjusted Taxable Income	sub tot	8,948,800	4,580,412	(633,582)	2,625,642	702,736	1,819,015	103,664	(219,206)	(29,881)
	Dividend Credit on Preferred Stock	RSALES	112,000	63,614	5,393	34,278	6,701	-	1,027	137	850
	Re-Adjusted Taxable Income		8,836,800	4,516,798	(638,975)	2,591,364	696,035	1,819,015	102,637	(219,343)	(30,731)
	Calculated Income Tax	35%	3,092,880	1,580,879	(223,641)	906,977	243,612	636,655	35,923	(76,770)	(10,756)
	Additional Accrual	resultant splits	40,950	35,856	1,823	19,539	4,007	2,884	662	(24,258)	436
	FIT Current Year	from above	3,133,830	1,616,735	(221,818)	926,517	247,620	639,539	36,585	(101,029)	(10,320)
	Net Deferred Income Taxes	from above	1,261,000	578,209	83,811	292,827	52,468	-	9,891	229,213	14,582
	Total Federal Income Tax		4,394,830	2,194,945	(138,007)	1,219,344	300,087	639,539	46,476	128,185	4,262

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmnt	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Rate of Return Statement											
Rate Base:											
1	Gross Plant in Service		\$ 190,346,000	\$ 101,089,767	\$ 15,235,791	\$ 48,063,267	\$ 8,561,804	\$ -	\$ 1,451,993	\$ 13,645,734	\$ 2,297,644
2	less: Accum. Provisions for Depr. & Amort.		\$ 69,798,000	\$ 34,473,240	\$ 4,636,514	\$ 17,650,548	\$ 3,166,668	\$ -	\$ 594,280	\$ 8,214,269	\$ 1,062,482
3	Net Plant in Service		\$ 120,548,000	\$ 66,616,527	\$ 10,599,277	\$ 30,412,719	\$ 5,395,137	\$ -	\$ 857,713	\$ 5,431,465	\$ 1,235,162
4	plus: Construction Work in Progress		\$ 8,434,000	\$ 4,476,741	\$ 672,613	\$ 2,096,110	\$ 375,856	\$ -	\$ 64,204	\$ 644,949	\$ 103,528
5	plus: Working Capital		\$ 5,181,000	\$ 2,747,625	\$ 421,556	\$ 1,393,142	\$ 242,078	\$ -	\$ 38,996	\$ 280,350	\$ 57,253
6	less: Accumulated Deferred Income Taxes		\$ 17,760,000	\$ 8,606,760	\$ 1,102,752	\$ 4,542,637	\$ 816,243	\$ -	\$ 158,383	\$ 2,239,945	\$ 293,281
7	plus: Deferred Charges		\$ 4,290,000	\$ 2,241,345	\$ 291,831	\$ 1,158,230	\$ 209,061	\$ -	\$ 40,732	\$ 271,147	\$ 77,653
8	less: Other Rate Base Deductions		\$ 998,000	\$ 557,949	\$ 89,987	\$ 252,347	\$ 44,701	\$ -	\$ 6,973	\$ 36,284	\$ 9,760
9	Total Rate Base		\$ 119,695,000	\$ 66,917,530	\$ 10,792,538	\$ 30,265,216	\$ 5,361,189	\$ -	\$ 836,289	\$ 4,351,683	\$ 1,170,555
Revenues:											
10	Gas Delivery Service Revenues		\$ 36,678,582	\$ 20,832,868	\$ 1,766,111	\$ 11,225,677	\$ 2,194,507	\$ -	\$ 336,259	\$ 44,880	\$ 278,280
11	Other Revenues		\$ 3,118,418	\$ (287,983)	\$ (10,981)	\$ (143,935)	\$ (29,165)	\$ 1,900,000	\$ -	\$ 1,690,480	\$ 2
12	Total Operating Revenues		\$ 39,797,000	\$ 20,544,885	\$ 1,755,130	\$ 11,081,742	\$ 2,165,342	\$ 1,900,000	\$ 336,259	\$ 1,735,360	\$ 278,282
Expenses:											
13	Operation and Maintenance		\$ 13,483,000	\$ 7,132,795	\$ 1,112,565	\$ 4,128,005	\$ 686,353	\$ -	\$ 101,360	\$ 201,873	\$ 120,049
14	Depreciation and Amortization		\$ 5,757,000	\$ 2,676,223	\$ 395,253	\$ 1,302,489	\$ 231,456	\$ -	\$ 39,640	\$ 1,049,876	\$ 62,062
15	Taxes Other than Income		\$ 7,086,200	\$ 3,766,777	\$ 511,605	\$ 1,890,088	\$ 341,856	\$ 80,985	\$ 56,219	\$ 362,474	\$ 76,195
16	Federal Income Tax		\$ 4,394,830	\$ 2,194,945	\$ (138,007)	\$ 1,219,344	\$ 300,087	\$ 639,539	\$ 46,476	\$ 128,185	\$ 4,262
17	Total Operating Expenses		\$ 30,721,030	\$ 15,770,739	\$ 1,881,416	\$ 8,539,927	\$ 1,559,753	\$ 720,524	\$ 243,696	\$ 1,742,408	\$ 262,568
18	Net Operating Income		\$ 9,075,970	\$ 4,774,147	\$ (126,286)	\$ 2,541,815	\$ 605,589	\$ 1,179,476	\$ 92,563	\$ (7,048)	\$ 15,715
19	Rate of Return		7.58%	7.13%	-1.17%	8.40%	11.30%		11.07%	-0.16%	1.34%
20	Index		100	94	(15)	111	149		146	(2)	18

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
	Levelized Revenue Requirement @	Target ROR =	7.5826%								
	patterned after Coopers & Lybrand Ecost model										
	Production:										
1	Demand - Capacity	DWPK	-	-	-	-	-	-	-	-	-
2	Demand - Generation	DAVGKW	-	-	-	-	-	-	-	-	-
3	Commodity	COMMOD	3,791	1,524	69	1,564	333	-	142	8	150
4	Total Production		3,791	1,524	69	1,564	333	-	142	8	150
	Transmission & Subtransmission:										
5	Supply Trans - Reg Stations	DWPK	1,388,849	694,886	20,583	523,848	93,403	-	25,992	3,255	26,883
6	Supply Trans - Lines	DWPK	-	-	-	-	-	-	-	-	-
7	Common Trans - Reg Stations	DWPK	1,058,369	529,536	15,685	399,197	71,177	-	19,807	2,480	20,486
8	Common Trans - Lines	DWPK	241	121	4	91	16	-	5	1	5
9	Specific Trnsprt IRS / Lines	STSUB	173,650	-	-	16,943	14,725	-	-	1,063	140,919
10	Specific Iroquois Lines	STLNS	520,849	-	-	-	-	-	-	520,849	-
11	General Reg Stations / Lines	DWPK	2,914,014	1,457,976	43,186	1,099,111	195,973	-	54,536	6,828	56,404
12	Total Transmission & Subtransmission		6,055,973	2,682,519	79,457	2,039,189	375,295	-	100,340	534,476	244,697
	Bulk Distribution:										
13	Distribution Reg Stations	DMAINS	2,436,245	1,240,210	36,735	934,946	166,702	-	32,199	5,809	19,643
14	Bulk Mains & Mtr Stations - Demand	DMAINS	7,554,145	3,845,561	113,906	2,899,018	516,899	-	99,841	18,011	60,908
15	Bulk Mains & Mtr Stations - Customer	DMAINS	5,618,854	3,852,961	948,428	694,481	122,546	-	88	88	263
16	Specific Mains & Mtr Stations - Demand	DSPFC	115,613	33,907	1,543	52,979	7,405	-	3,162	-	16,616
17	Specific Mains & Mtr Stations - Customer	CORUPT	41,279	17,319	788	17,775	3,782	-	1,615	-	-
18	Bulk Services Demand	DSRVCS	412,030	212,560	6,296	160,240	28,571	-	-	996	3,367
19	Bulk Services Customer	CSECY	5,503,550	3,774,013	928,994	680,251	120,035	-	-	86	171
20	Specific Services - Demand	DSVCS	117,870	80,826	19,896	14,568	2,571	-	2	2	6
21	Specific Services - Customer	CORUPT	27,238	11,428	520	11,729	2,496	-	1,066	-	-
22	Total Bulk Distribution		21,826,824	13,068,785	2,057,108	5,465,987	971,008	-	137,973	24,990	100,974
23	Meters & Regulators	CMTRS	4,523,873	1,780,671	391,622	1,921,249	243,129	-	30,781	132,244	24,177
24	Industrial Reg Stations (wp/rupt/trnsprt)	CINSTP	137,024	31,213	1,421	52,663	31,694	-	7,796	-	12,238
25	Firm Customers Mtr / Reg Installations	CINSTX	1,732,243	1,187,871	292,401	214,109	37,781	-	-	27	54
26	Misc non-commodity revenues	RMISC	(1,074,900)	477,224	40,457	257,149	50,270	(1,900,000)	-	-	-
27	Uncollectibles on T&D Delivery	CODBT	168,663	89,108	13,306	55,847	10,403	-	-	-	-
28	Bill Printing, Mailing & Receipt Services	CNBSL	208,842	125,424	31,506	44,112	7,784	-	-	-	17
29	Customer Account Services	CUSTAC	1,917,852	1,092,571	216,820	490,549	92,320	-	11,252	3,691	10,648
30	Competitive Energy Services	CUSVCS2	562,182	367,078	86,100	91,497	17,453	-	-	-	55
28	Sales & Customer Service	CUSVCS3	616,214	351,102	68,053	164,195	31,319	-	-	-	1,545
29	Commodity Sales Revenues	RSALRS	-	-	-	-	-	-	-	-	-
30	Total Levelized Revenue Requirement		\$36,678,582	\$21,255,089	\$3,278,320	\$10,798,110	\$1,868,787	(\$1,900,000)	\$288,284	\$695,437	\$394,554
31	Demand		\$16,691,875	\$8,095,584	\$257,834	\$6,100,941	\$1,097,443	\$0	\$235,544	\$559,293	\$345,237
32	Commodity		\$3,791	\$1,524	\$69	\$1,564	\$333	\$0	\$142	\$8	\$150
33	Customer		\$19,982,915	\$13,157,981	\$3,020,416	\$4,695,606	\$771,011	(\$1,900,000)	\$52,598	\$136,136	\$49,167
34	Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Check		\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmntl	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
Allocation Factors											
Blue nos unchanged from original Aug-00 filing; black nos. revised for SA											
1	Industrial Reg Stations (wp/rupt/trnsprt)	CINSTP	\$897,432	\$204,425	\$9,304	\$344,914	\$207,578		\$51,058		\$80,153
2	Firm Customers Mtr / Reg Installations	CINSTX	64,193	44,020	10,836	7,934	1,400	-		1	2
3	Customers x Ruptibles	CMAINS	64,195	44,020	10,836	7,934	1,400		1	1	3
4	Weighted Customer Meters	CMTRS	\$5,408,642	\$2,128,931	\$468,214	\$2,297,003	\$290,679		\$36,801	\$158,108	\$28,905
5	estimated no of bills / year	CNBL5	450,778	270,722	68,005	95,213	16,801	-			36
6	Uncollectibles via custs/revenues	COBTD	\$383,167	\$202,434	\$30,229	\$126,871	\$23,633	\$0			\$0
7	Total Commodity Delivery Service Mcf	COMMOD	11,540,209	4,638,904	211,120	4,760,937	1,013,095	-	432,653	25,500	458,000
8	Interruptible commod to Firm	CORUPT	11,056,709	4,638,904	211,120	4,760,937	1,013,095		432,653		
9	Customers x Ruptibles & WP	CSECY	64,193	44,020	10,836	7,934	1,400	-		1	2
10	Weighted Customer Accounts	CUSTAC	1,096,453	624,633	123,958	280,451	52,780	-	6,433	2,110	6,087
11	Customer Assistance	CUSVCS	\$658,635	\$377,665	\$85,655	\$162,561	\$30,397	\$0	\$610	\$1,267	\$480
12	Contestable parts of Customer Services	CUSVCS2	\$320,518	\$209,282	\$49,088	\$52,165	\$9,951	\$0	\$0	\$0	\$31
13	Uncontestable parts of Customer Services	CUSVCS3	\$338,117	\$192,650	\$37,341	\$90,094	\$17,185	\$0	\$0	\$0	\$848
14	Average hourly usage, Mcf	DAVGKW	1,317	530	24	543	116	-	49	3	52
15	Firm Winter Peak (sans SC11)	DFWPK	114,457	58,385	1,730	44,014	7,848	-	2,184	296	-
16	Wntr Pk w WP adjstmnt 1	DMAINS	124,149	63,200	1,872	47,644	8,495	-	1,641	296	1,001
17	'specific' allocator	DSPFC	\$341,843	\$100,255	\$4,563	\$156,649	\$21,895	\$0	\$9,350	\$0	\$49,130
18	Wntr Pk w WP adjstmnt 1	DSRVCS	122,508	63,200	1,872	47,644	8,495	-		296	1,001
19	demand share of specific services	DSVCS	64,195	44,020	10,836	7,934	1,400	-	1	1	3
20	-5 degree winter pk demand	DWPK	126,316	63,200	1,872	47,644	8,495	-	2,364	296	2,445
21	Other Revenue	RMISC	\$1,074,900	(\$477,224)	(\$40,457)	(\$257,149)	(\$50,270)	\$1,900,000	\$0	\$0	\$0
22	Gas Delivery Service Revenue	RSALES	\$36,678,582	\$20,832,868	\$1,766,111	\$11,225,677	\$2,194,507	\$0	\$336,259	\$44,880	\$278,280
23	Total revenues	RTOT	\$37,753,482	\$20,355,644	\$1,725,654	\$10,968,528	\$2,144,237	\$1,900,000	\$336,259	\$44,880	\$278,280
24	for Iroq Facilities	STLNS	\$1,690,480							\$1,690,480	
25	Specific Transport / IRS lines	STSUB	\$979,698	\$0	\$0	\$95,589	\$83,075	\$0	\$0	\$6,000	\$795,034

EM: the table below MUST be sorted in ascending order of allocator (column 1) to work properly; if must add new allocator, insert in alpha order

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential		Commercial / Industrial		Interruptible	West Point	Intrdprtmnt	Firm Transport
				Heating	Non-heat	Heating	Non-heat				
	ALKTRS	1	2	3	4	5	6	7	8	9	10
1	Industrial Reg Stations (w/rupt/trmsprt)	CINSTP	1.00000	0.22779	0.01037	0.38433	0.23130	-	0.05689	-	0.08931
2	Firm Customers Mtr / Reg Installations	CINSTX	1.00000	0.68574	0.16880	0.12360	0.02181	-	-	0.00002	0.00003
3	Customers x Ruptibles	CMAINS	1.00000	0.68572	0.16879	0.12360	0.02181	-	0.00002	0.00002	0.00005
4	Weighted Customer Meters	CMTRS	1.00000	0.39362	0.08657	0.42469	0.05374	-	0.00680	0.02923	0.00534
5	estimated no of bills / year	CNBSL	1.00000	0.60057	0.15086	0.21122	0.03727	-	-	-	0.00008
6	Uncollectibles via custs/revenues	CODBT	1.00000	0.52832	0.07889	0.33111	0.06168	-	-	-	-
7	Total Commodity Delivery Service Mcf	COMMOD	1.00000	0.40198	0.01829	0.41255	0.08779	-	0.03749	0.00221	0.03969
8	Interruptible commod to Firm	CORUPT	1.00000	0.41956	0.01909	0.43059	0.09163	-	0.03913	-	-
9	Customers x Ruptibles & WP	CSECY	1.00000	0.68574	0.16880	0.12360	0.02181	-	-	0.00002	0.00003
10	Weighted Customer Accounts	CUSTAC	1.00000	0.56969	0.11305	0.25578	0.04814	-	0.00587	0.00192	0.00555
11	Customer Assistance	CUSVCS	1.00000	0.57341	0.13005	0.24682	0.04615	-	0.00093	0.00192	0.00073
12	Contestable parts of Customer Services	CUSVCS2	1.00000	0.65295	0.15315	0.16275	0.03105	-	-	-	0.00010
13	Uncontestable parts of Customer Services	CUSVCS3	1.00000	0.56977	0.11044	0.26646	0.05082	-	-	-	0.00251
14	Average hourly usage, Mcf	DAVGKW	1.00000	0.40198	0.01829	0.41255	0.08779	-	0.03749	0.00221	0.03969
15	Firm Winter Peak (sans SC11)	DFWPK	1.00000	0.51010	0.01511	0.38455	0.06857	-	0.01908	0.00259	-
16	Wntr Pk w WP adjstrmnt 1	DMAINS	1.00000	0.50907	0.01508	0.38377	0.06843	-	0.01322	0.00238	0.00806
17	'specific' allocator	DSPFC	1.00000	0.29328	0.01335	0.45825	0.06405	-	0.02735	-	0.14372
18	Wntr Pk w WP adjstrmnt 1	DSRVCS	1.00000	0.51588	0.01528	0.38891	0.06934	-	-	0.00242	0.00817
19	demand share of specific services	DSVCS	1.00000	0.68572	0.16880	0.12359	0.02181	-	0.00002	0.00002	0.00005
20	-5 degree winter pk demand	DWPK	1.00000	0.50033	0.01482	0.37718	0.06725	-	0.01871	0.00234	0.01936
21	Other Revenue	RMISC	1.00000	(0.44397)	(0.03764)	(0.23923)	(0.04677)	1.76761	-	-	-
22	Gas Delivery Service Revenue	RSALES	1.00000	0.56798	0.04815	0.30606	0.05983	-	0.00917	0.00122	0.00759
23	Total revenues	RTOT	1.00000	0.53917	0.04571	0.29053	0.05680	0.05033	0.00891	0.00119	0.00737
24	for Iroq Facilities	STLNS	1.00000	-	-	-	-	-	-	1.00000	-
25	Specific Transport / IRS lines	STSUB	1.00000	-	-	0.09757	0.08480	-	-	0.00612	0.81151

Part 2: Allocation of Functionalized Costs
& Revenue Requirements by Class
Gas Department Embedded Cost of Service

Model populated w \$ from Case 00-G-1274 Settlement Agreement Joint Proposal

line	Description	Allocator	Total System	Residential Heating	Residential Non-heat	Commercial / Industrial Heating	Commercial / Industrial Non-heat	Interruptible	West Point	Intrdprtmntl	Firm Transport
Delivery Service Revenue Requirements by Service Class @ System Average 7.58% ROR on Rate Base											
Transmission and Distribution System											
1	Demand-related functions		\$ 16,691,875	\$ 8,095,584	\$ 257,834	\$ 6,100,941	\$ 1,097,443	\$ -	\$ 235,544	\$ 559,293	\$ 345,237
2	Commodity-related functions		\$ 3,791	\$ 1,524	\$ 69	\$ 1,564	\$ 333	\$ -	\$ 142	\$ 8	\$ 150
3	Customer-related functions		\$ 19,043,228	\$ 12,576,372	\$ 2,889,504	\$ 4,504,150	\$ 735,372	\$ (1,900,000)	\$ 52,598	\$ 136,136	\$ 49,095
4	sub-total		\$ 35,738,894	\$ 20,673,480	\$ 3,147,408	\$ 10,606,655	\$ 1,833,147	\$ (1,900,000)	\$ 288,284	\$ 695,437	\$ 394,482
Unbundled Functions											
5	Uncollectibles function		\$ 168,663	\$ 89,108	\$ 13,306	\$ 55,847	\$ 10,403	\$ -	\$ -	\$ -	\$ -
6	Bill Printing, Mailing & Receipt function		\$ 208,842	\$ 125,424	\$ 31,506	\$ 44,112	\$ 7,784	\$ -	\$ -	\$ -	\$ 17
7	Energy Services function		\$ 562,182	\$ 367,078	\$ 86,100	\$ 91,497	\$ 17,453	\$ -	\$ -	\$ -	\$ 55
8	sub-total		\$ 939,688	\$ 581,609	\$ 130,912	\$ 191,455	\$ 35,640	\$ -	\$ -	\$ -	\$ 72
9	Total Delivery Service Revenue Requirement		\$ 36,678,582	\$ 21,255,089	\$ 3,278,320	\$ 10,798,110	\$ 1,868,787	\$ (1,900,000)	\$ 288,284	\$ 695,437	\$ 394,554

CHAS ECOS

00-M-0504

WAK PPRS

ATTACHMENT A

Central Hudson Gas & Electric Corporation
Case Nos. 00-E-1273 & 00-G-1274
Joint Proposal - Electric Revenue Requirements

	Settlement Period \$(000)		
	RY1	RY2	RY3
Operating Revenues:			
Own Territory Base Revenues	153,000	154,407	155,633
Revenue (Surplus) / Deficiency	(3,072)	(0)	3,072
Total Revenue Requirement	149,928	154,407	158,706
NMP2 CTC	21,302	21,309	21,316
Other Operating Revenues	6,093	5,938	5,831
Total Operating Revenues	177,323	181,654	185,853
Operating Expenses:			
Non Fossil Production Maintenance	187	191	195
Right of Way Maintenance	4,838	4,944	5,123
NMP2 Operations	16,309	16,316	16,323
Direct Labor	37,996	39,332	39,674
Research and Development	1,667	1,692	1,747
Expenses Projected Based on Inflation	8,899	9,087	9,268
Miscellaneous General Expenses	1,895	1,922	1,949
Transportation Depreciation	1,434	1,519	1,605
Fringe Benefits	4,666	4,825	4,869
Other Post Employee Benefits (OPEB)	1,429	1,429	1,429
Pension Plan	(10,210)	(10,210)	(10,210)
Major Rents	1,974	1,986	1,998
Uncollectible Accounts	784	791	798
Regulatory Commission Expenses	1,278	1,305	1,333
Data Processing Costs	2,719	2,631	2,674
Other Operating Insurance	543	554	567
Telephone	1,377	1,406	1,434
Legal Services	1,434	1,464	1,493
Special Services	951	971	991
Injuries and Damages	1,465	1,496	1,526
Storms Expense	2,900	2,961	3,023
Environmental	244	249	254
Low Income Program	306	530	995
Expenses Allocated to Affiliates	(506)	(506)	(506)
Total Operating Expenses	84,579	86,885	88,552
Other Deductions:			
NMP2 Decommissioning	999	999	999
Taxes Other Than Income Taxes:			
Property	16,450	17,112	17,797
Revenue	6,805	6,812	6,842
Payroll	2,911	2,989	3,054
Other	2,125	2,088	2,052
NMP2	3,061	3,061	3,061
Depreciation	19,035	19,888	20,696
Total Other Deductions	51,386	52,949	54,501
Federal Income Tax	12,728	12,770	12,911
Total Operating Revenue Deductions	148,693	152,604	155,964
Operating Income	28,630	29,050	29,889
Rate Base	380,215	386,309	399,582
Rate of Return	7.53%	7.52%	7.48%
Return on Common Equity	10.30%	10.30%	10.30%

Central Hudson Gas & Electric Corporation
Case Nos. 00-E-1273 & 00-G-1274
Joint Proposal - Gas Revenue Requirements

	Settlement Period \$(000)		
	RY1	RY2	RY3
Operating Revenues:			
Own Territory Base Revenues	36,597	37,007	37,378
Revenue (Surplus) / Deficiency	(885)	(0)	885
Total Revenue Requirement	35,712	37,007	38,263
Interruptible & Sales to Generators	1,900	1,900	1,900
Other Operating Revenues	2,077	2,002	1,921
Total Operating Revenues	39,689	40,909	42,084
Operating Expenses:			
Labor	9,007	9,285	9,632
Research and Development	331	303	303
Expenses Projected Based on Inflation	2,302	2,350	2,399
Miscellaneous General Expenses	287	291	294
Transportation - Depreciation	307	325	344
Fringes	986	1,009	1,029
Other Post Employee Benefits (OPEB)	307	307	307
Pension Plan	(2,273)	(2,273)	(2,273)
Environmental	43	44	44
Major Rents	123	125	127
Uncollectible Accounts	210	220	227
Regulatory Commission Expenses	258	263	269
Data Processing Costs	423	481	526
Other Operating Insurance	90	92	94
Telephone	201	206	210
Legal Services	377	385	392
Special Services	171	175	178
Injuries and Damages	374	382	390
Low Income Program	48	82	153
Expenses Allocated to Affiliates	(89)	(89)	(89)
Total Operating Expenses	13,483	13,963	14,556
Other Deductions:			
Taxes Other Than Income Taxes:			
Property	4,559	4,737	4,923
Revenue	1,598	1,661	1,719
Payroll	641	659	672
Other	277	280	283
Depreciation	5,757	6,013	6,227
Total Other Deductions	12,832	13,350	13,824
Federal Income Tax	4,361	4,457	4,511
Total Operating Revenue Deductions	30,676	31,770	32,891
Operating Income	9,013	9,139	9,193
Rate Base	119,695	121,525	122,904
Rate of Return	7.53%	7.52%	7.48%
Return on Common Equity	10.30%	10.30%	10.30%

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electric

area	PSC acct	report #	func no	func no desc	1997\$	1998\$	1999\$	2000\$	2001\$	mean	area desc	
500	90300	4572	91010	COLLECTION WORK NOT CUT OFFS	246463	193323	171909	216192	212390	\$208,055	Customer Account Services	
500	90300	4572	91080	COLLECTING AGENCY FEES	135910	129963	142944	132248	163833	\$140,980	Customer Account Services	
500	90300	4572	91090	COLLECT DELINQUENT ACCOUNTS & DEPOSITS	575153	615814	631435	651749	661914	\$627,213	Customer Account Services	
500	90300	4572	91150	CLERICAL WORK COLLECTING	239308	279025	250615	186273	255414	\$242,127	Customer Account Services	
701	90400	2523	91250	UNCOLLECTIBLE ACCOUNTS	2620654	1029700	1283289	1833000	1959670	\$1,745,263	ignored cuz this historically deals w both T&D & energy,	
											use \$734k from joint proposal	
										sum others	\$1,218,375	
											\$734,000	
											\$1,952,375	unbundled O&M for uncollectibles should approximate this amount

to estimate amount of O&M to attribute to Uncollectibles

area	PSC acct	report #	func no	func no desc	1997\$	1998\$	1999\$	2000\$	2001\$	mean	area desc	
500	90300	4672	91010	COLLECTION WORK NOT CUT OFFS	35121	27063	23599	31012	30689	\$29,497	Customer Account Services	
500	90300	4672	91080	COLLECTING AGENCY FEES	17790	18084	21383	19981	26998	\$20,847	Customer Account Services	
500	90300	4672	91090	COLLECT DELINQUENT ACCOUNTS & DEPOSITS	74485	88391	82644	86886	98530	\$86,187	Customer Account Services	
500	90300	4672	91150	CLERICAL WORK COLLECTING	35670	41576	37434	28154	40344	\$36,636	Customer Account Services	
701	90400	2617	91250	UNCOLLECTIBLE ACCOUNTS	872751	659080	675000	725000	653223	\$717,011	ignored cuz this historically deals w both T&D & commod	
											use \$210k from joint proposal	
										sum others	\$173,167	
											\$210,000	
											\$383,167	unbundled O&M for uncollectibles should approximate this amount

Central Hudson Gas Electric Corporation

Table 5. To estimate amount to be functionalized to Bill Printing, Mailing & Processing (BPRS) for Unbundling Track embedded Cost of Service Study.
 the following tabulates charges by year to PSC accounts 901, 903, 905 & 920 for BPRS services
 note that bill printing & mailing by third party began Dec-1999 & continues through Nov-04

Electric (extracted from elec900 sheet)				1997\$	1998\$	1999\$	2000\$	2001\$	mean	
area	PSC acct	report #	func no func no desc							
500	90300	5960	91160 CUSTOMER CASHIER WORK	\$0	\$0	\$0	\$169,648	\$179,651	\$69,860	Customer Account Services
621	90300	5960	91160 CUSTOMER CASHIER WORK	\$2,581	\$16,185	\$0	\$0	\$0	\$3,753	Accounts Payable & Financial Reco
622	90300	5960	91160 CUSTOMER CASHIER WORK	\$298	\$0	\$0	\$0	\$0	\$60	Accounts Payable & Financial Reco
680	90300	5960	91160 CUSTOMER CASHIER WORK	\$151,607	\$129,093	\$5,219	\$0	\$0	\$57,184	Cash Management
						\$156,471				
500	90300	5962	91260 CUSTOMER CASHIER WORK- EXPENSES	\$0	\$0	\$0	\$12,896	\$10,227	\$4,625	Customer Account Services
680	90300	5962	91260 CUSTOMER CASHIER WORK- EXPENSES	\$15,100	\$14,910	\$16,984	\$0	\$0	\$9,399	Cash Management
638	90300	4584	91270 CUSTOMER POSTAGE	\$635,757	\$634,898	\$684,080	\$657,911		\$653,162	Office Support Services Section
638	92000	5829	94330 GENERAL OFFICE SALARIES	\$38,975	\$39,330	\$57,402	\$43,286		\$44,748	Office Support Services Section
638	92000	5826	94410 CUSTOMER BILLING SUPPLIES	\$89,009	\$64,304	\$58,983	\$219,515		\$107,953	Office Support Services Section
outsourced printing & mailing to Accudocs; all Accudocs chgs now booked to single func no 91100										
Total Electric expenses to print, mail & process receipts				\$933,327	\$898,720	\$979,139	\$1,103,256	\$189,878	\$950,742	emb'd COS should have at least this amount of total O&M expenses attributed to BPRS function
1st class salary elec 94330 area 638 tot				\$38,000	\$259,832	\$262,199	\$382,680	\$288,575	\$199,218	
Gas (extracted from gas900 sheet)										
500	90300	5974	91160 CUSTOMER CASHIER WORK	\$0	\$0	\$0	\$25,359	\$28,023	\$10,676	Customer Account Services
621	90300	5974	91160 CUSTOMER CASHIER WORK	\$384	\$2,428	(\$5)	\$0	\$0	\$561	Accounts Payable & Financial Reco
622	90300	5721	91160 CUSTOMER CASHIER WORK	\$44	\$0	\$0	\$0	\$0	\$9	Accounts Payable & Financial Reco
680	90300	5974	91160 CUSTOMER CASHIER WORK	\$22,654	\$19,284	\$791	\$0	\$0	\$8,546	Cash Management
						\$24,544				
500	90300	5976	91260 CUSTOMER CASHIER WORK- EXPENSES	\$0	\$0	\$0	\$1,925	\$1,584	\$702	Customer Account Services
680	90300	5976	91260 CUSTOMER CASHIER WORK- EXPENSES	\$2,254	\$2,226	\$2,537	\$0	\$0	\$1,403	Cash Management
638	90300	4584	91270 CUSTOMER POSTAGE	\$95,002	\$94,871	\$102,220	\$98,310		\$97,601	Office Support Services Section
638	92000	5829	94330 GENERAL OFFICE SALARIES	\$5,235	\$5,690	\$8,348	\$5,542		\$6,204	Office Support Services Section
638	92000	5826	94410 CUSTOMER BILLING SUPPLIES	\$13,304	\$9,608	\$8,807	\$32,803		\$16,131	Office Support Services Section
outsourced printing & mailing to Accudocs; all Accudocs chgs now booked to single func no 91100										
Total Gas expenses to print, mail & process receipts				\$138,877	\$134,107	\$147,242	\$163,939	\$29,607	\$141,833	emb'd COS should have at least this amount of total O&M expenses attributed to BPRS function
gas 94330 area 638 tot				\$34,898	\$37,936	\$55,656	\$36,945	\$30,476		
share of 905 is allocated by default in COS wrksh as are shares of common & A&G										
Electric & Gas Total				\$1,072,204	\$1,032,827	\$1,126,381	\$1,267,195	\$219,485	\$1,092,575	

What Commercial Reps did in 2001
 from John Collins
 number of dispatch orders worked 12 mos of 2001

by district	nwbg	pok	cats	king	fish	
1 AREA LIGHT OUT	3	1	4	1	x	0.0262%
2 STREET LIGHT OUT	1	1	5	5	x	0.0350%
3 HI/LOW VOLT	78	105	33	102	72	1.1374%
4 TRIMMING/TREE COND	327	337	204	455	269	4.6428%
5 USE ON LKD MTR	57	36	14	50	18	0.5104%
6 MAJOR SERVICE WORK	11	1	3	69	2	0.2508%
7 GAS PRESS	32	25	4	13	30	0.3033%
8 RESTORE GAS	686	389	46	318	306	5.0831%
9 HIGH BILL	143	131	72	128	89	1.6360%
10 FRAYED WIRE	12	4	7	7	4	0.0992%
11 CO CONDITION	81	39	11	27	43	0.5862%
12 MISC LINE WORK	28	26	27	29	15	0.3845%
13 RED LIGHT ON TRANS	1	x	1	2	x	0.0117%
14 N Y TEL WIRE	2	x	x	x	x	0.0058%
15 RADIO/TV INTERFER	8	13	9	10	18	0.1633%
16 COM REP MTR RDS	2,126	1,689	874	1,557	1,061	21.3094%
17 MISC. SERV WORK	1,795	1,887	886	2,230	985	22.6976%
18 GAS/URD MARKOUT	x	x	x	1	x	0.0029%
19 ERT METER CHANGE	476	229	131	510	147	4.3540%
20 MULTI METER PIPE	1	1	x	3	x	0.0146%
21 RELOCATE METER	3	2	x	4	1	0.0292%
22 UNLOCK LNP	967	900	355	758	121	9.0376%
23 FIRE	10	15	7	3	9	0.1283%
24 MTR READER MTR RDG	78	63	44	38	33	0.7407%
25 ON-PEAK TOU TIME CHG	7	8	2	9	4	0.0875%
26 LOCK LNP	99	29	57	18	17	0.6416%
27 SERVICE VALVE REPAIR	x	x	2	x	1	0.0087%
28 INSTALL GENERLINK	74	87	18	54	50	0.8253%
29 REMOVE GENERLINK	5	3	2	3	1	0.0408%
30 CANCEL GENERLINK	x	1	1	2	1	0.0146%
31 OBTAIN RIGHT OF WAY	x	1	1	15	x	0.0488%
32 CUSTOMER CLAIM	x	x	1	x	x	0.0029%
33 ZERO USE/MTR NOT REG	176	235	237	297	151	3.1963%
34 UG REPAIR	x	x	x	x	1	0.0029%
35 RED TAG RECHECK	77	37	1	48	53	0.6241%
36 RELIABILITY RPR	x	1	1	x	44	0.1341%
37 CKT STUDY RPR	37	x	x	x	x	0.1079%
38 SVCO (service orders)	1,846	1,727	443	1,053	841	17.2353%
39 SERV OUT - NO GAS	19	21	x	13	7	0.1750%
40 NO HEAT - GAS	50	37	8	35	30	0.4666%
41 URD DIG-IN	x	2	x	2	2	0.0175%
42 GROUP ST LT REPL	x	x	x	x	x	0.0000%
43 SHARED METERS	91	108	25	52	26	0.8807%
44 BROKEN GLASS - METER	26	22	13	28	10	0.2887%
45 READ DEMAND METER	84	144	105	57	65	1.3269%
46 DETACH/ATTACH MTRPAN	3	x	1	1	x	0.0146%
47 CAST IRON MONITORING	x	x	x	x	x	0.0000%
48 BPA REPAIRS	x	x	x	x	x	0.0000%
49 THEFT OF SERVICE	70	11	44	89	1	0.6270%
50 MISC GAS CREW WORK	7	3	5	3	1	0.0554%
51 TAP-ON FOLLOW-UP	1	x	x	1	x	0.0058%

items 1 thru 51 based only on data from a few mos; data below from whole yr
 rem: some limitations on CIS as to # serv orders can handle per acct; see John Collins

worked service orders (items that potentially impact account suffix)						
set	33	1	2	2	1	0.2102%
unlock	1,013	781	302	688	414	17.1265%
set/unlock	184	53	18	48	17	1.7137%
readover	3,054	2,674	1,298	2,621	1,802	62.2388%
lock	945	719	474	859	408	18.3391%
remove	18	6	4	15	1	0.2263%
lock/remove	x	9	3	13	2	0.1455%

tot 18,556 (item 38 for whole yr)

rem: about 2/3 of Comm Reps incidents deal w elec meters; ergo, est 66% avoidable but
 gas meters not currently (Mar-02) competitive; ergo, contestable gas costs est @ 20%

Func no	Gas Department Expenses to be shared by CUSVC2/3 func no desc	0.2				1				0.8		1		Central Hudson Gas and Electric		Residential		Commercial / Industrial		Firm						
		8 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		5 Wt avgs		
		available	not	available	not	available	not	available	not	available	not	available	not	available	not	available	not	available	not	available	not	available	not	available	not	

Central Hudson Gas and Electric

		Inventoriable Gas										Total	%				
		CUV/CES	RES	POST	CHT	CHM	exp	WIP	Intrp	act1	Interp						
84250	FIELD CONTACTS BILL COMPLAINTS	std rmt	\$933	204	17	110	22										
84250	ASSET CONTRACTORS ON INSTALLE	std rmt	\$1,053			811	172										
84300	CLERICAL WORK-GAS DISTRIB. RECORDS	rmt	\$26,778	15,353	1,303	8,281	1,819										205
84310	CLERICAL WORK SERVICE CALLS	rmt	\$1,355	779	61	420	82										108
85480	GAS STREETMANS TRAINING PROGRAMS	rmt	\$0	0	0	1	0										0
85480	CUSTOMER FUEL ACQUISITIONS	rmt	\$0	-	-	-	-										0
85800	INCENTIVE PROGRAMS	RCI rse	\$0	-	-	-	-										0
85800	TRADE ALLY PROGRAMS	RCI rse	\$0	-	-	-	-										0
85910	PROPANE CUSTOMER COMMISSION	std rmt	\$0	-	-	-	-										0
90000	SUPERV ENO ROUTINE	rmt	\$838	309	28	166	33										4
90050	LINE SUPERVISION ROUTINE	rmt	\$124	71	8	38	8										1
90050	CMVC COMPLAINTY ACTIVITIES	rmt	\$1,610	627	73	467	91										12
90380	INDUSTRY MEETINGS LABOR	rmt	\$1,314	754	64	406	78										10
90370	INDUSTRY MEETINGS EXPENSE	rmt	\$285	221	18	119	23										3
90390	UNDERGROUND UTILITIES CALL CENTER COSTS	rmt	\$3,053	1,722	149	944	185										23
90720	COMMUNICATION - WIRELESS/CELL PHONES	rmt	\$24	14	1	7	1										0
90910	DELINQUENT CAR CARD CHARGEBACK	rmt	\$33	19	2	10	2										0
91030	CONSUMER INFORMATION EXPENSE	rmt	\$0	-	-	-	-										0
91030	CUST SERV STANDARDS REBATE PROGRAM	std rse	\$0	-	-	-	-										0
91030	CUSTOMER ASSISTANCE EXPENSE	rmt	\$12	7	1	4	1										0
91030	NEW BUSINESS ENG REQUESTS - LABOR	std rse	\$32	14	1	14	3										0
91170	MOBILE DATA TRANSFER TO SUPPORT FOS	rmt	\$4,432	2,648	218	1,372	269										34
91180	WIT - AUTOMATED VEHICLE LOCATION DEMO	rmt	\$24	54	5	29	6										1
92040	OUTREACH AND EDUCATIONAL MATERIALS	std cust	\$6,168	4,948	1,218												0
92040	CONSUMER OUTREACH	std cust	\$0	-	-	-	-										0
92080	COMPUTER SYSTEMS O & M	cust	\$0	0	0	0	0										0
92080	CUSTOMER ASSISTANCE EXPENSE	cust	\$170,890	122,541	30,164	22,087	3,857										8
92080	MISC CUST ACCOUNTING EXP	std cust	\$3,898	2,720	663	490	87										0
92090	HOME INSULATION - GAS	rmt	\$0	-	-	-	-										0
92100	PROGRAM SUPPORT EXPENSES	rmt	\$0	-	-	-	-										0
92170	CONSUMER INFORMATION EXPENSE	std cust	\$0	-	-	-	-										0
92190	DEBITS - LABOR AND EXPENSE	std cust	\$0	-	-	-	-										0
92610	POWERFUL OPPORTUNITIES PROGRAM-LABOR	std	\$65	28	1	28	8										3
92630	POWERFUL OPPORTUNITIES PROGRAM-EXPENSES	std cust	\$197	68	3	67	14										6
92710	DIRECT MAIL	std cust	\$0	-	-	-	-										0
92720	MARKET RESEARCH	std	\$0	-	-	-	-										0
92730	ENERGY SOLUTIONS	std rmt	\$33,295			27,881	5,415										0
92740	UTILIZATION SERVICES	std rmt	\$6,060			5,088	974										0
92910	NEW BUSINESS ENG REQUESTS - LABOR	rmt	\$417	238	20	129	26										3
93000	BILL INSERTS - SALES PROMOTION	std cust	\$0	-	-	-	-										0
93010	INFO ADV NEWSPAPER-SALES PROMOTION	std cust	\$0	-	-	-	-										0
93020	INFO ADV-ELECTRONIC MEDIA-SALES PROMO	std cust	\$0	-	-	-	-										0
93030	PRINT ADS, NEW PRODUCTS	std cust	\$0	-	-	-	-										0
93040	DIRECT MAIL NEW PRODUCTS (P)	std cust	\$0	-	-	-	-										0
93100	DIRECT MAIL NEW PRODUCTS (CD)	std cust	\$0	-	-	-	-										0
94100	BUILDING RENTS	rmt	\$0	-	-	-	-										0
94180	BILL INSERTS-CUSTOMER SERVICE	rmt	\$5,232	3,003	255	1,518	318										40
94190	INFO ADV-NEWSPAPER-CUSTOMER SERVICE	rmt	\$9,054	2,901	240	1,563	306										30
94200	INFO ADV-ELECTRONIC MEDIA-CUST SERVICE	rmt	\$11,838	8,552	581	3,892	722										52
95240	ECON. DEVEL. CONFER. DISPLAY	rmt	\$1,581	1,137	96	616	120										15
95250	ECON. DEVEL. ADVERTISING	rmt	\$4,585	2,837	254	1,421	278										30
95400	EMPLOYEE TRAINING COURSES	rmt	\$38,394	22,390	1,877	12,640	2,358										299
95530	EMPLOYEE SAFETY MEETINGS	rmt	\$0	0	0	0	0										0
95640	OTHER SAFETY ACTIVITIES	rmt	\$0	0	0	0	0										0
97840	SPEAKERS BUREAU - LABOR & EXPENSES	rmt	\$71	41	0	22	4										1
97870	VIDEOTAPE PROGRAMS-LABOR & EXPENSES	rmt	\$299	171	18	92	18										2
		CUV/CES	\$336,117	\$192,650	\$37,341	\$90,094	\$17,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
			58.99%	11.04%	26.65%	5.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%