

BEFORE THE  
STATE OF NEW YORK  
PUBLIC SERVICE COMMISSION

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In the Matter of  
Central Hudson Gas & Electric Corporation

Cases 14-E-0318 & 14-G-0319

November 2014

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Prepared Exhibit (DSE-3)

Debbie S. Evans  
Public Utility Auditor III  
Office of Accounting, Audits and  
Finance  
State of New York  
Department of Public Service  
Three Empire State Plaza  
Albany, New York 12223-1350

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No: DPS-2, IR-341  
From: DPS  
Date of Request: August 19, 2014  
Witness:  
Subject:

**Question:**

Please provide in an excel spreadsheet a breakdown of Actual-Permanent Employees in the same format as shown on company exhibit SCP-1 for calendar years 2007 through 2013 and as of March 31, 2014.

**Response:**

Exhibit SCP-1 was created for the purpose of this rate case to present the permanent actual employee level at the end of the historic year ended March 31, 2014.. The excel version of this exhibit was provided to Staff in the work papers of the Revenue Requirements Panel. Please refer to the excel file captioned "Labor-Projection & Employee Count" and the tab labeled "March 2014 # of Employees."

Attached and marked as IR-341 Attachment 1 and identified as "CHGE Response to DPS-341 Attachment" is an excel spreadsheet with the actual permanent full time and part time employees for calendar years 2007 through 2013 in a format similar to that presented in Exhibit SCP-1.

Response by: Thomas C. Brocks & Sharon A. McGinnis  
Title: Vice President – Human Resources, Health & Safety and  
Director Human Resources  
Date of Response: August 29, 2014

**CHGE Response to DPS 344 Attachment**  
**Central Hudson Gas & Electric Corporation**  
**Actual - Permanent Employees**  
**Year End 2007**

	<u>2007</u>
ADMINISTRATION	3
ELECTRIC SYSTEM DESIGN	6
ELECTRIC SYSTEM PROTECTION	5
ELECTRIC PLANNING	8
GAS & MECHANICAL ENGINEERING	10
GAS OPERATING ENGINEERS	4
DISTRIBUTION ENGINEERING	<u>11</u>
ENGINEERING SERVICES	44
SPECIAL SERVICES	5
ENVIRONMENTAL AFFAIRS	2
DRAFTING	8
RESEARCH & DEVELOPMENT	0
GENERAL	8
FOREMEN	4
EQUIPMENT TEST FORCES - COMMON	5
CONSTRUCTION MAINTENANCE FORCES	4
RIGGERS	5
ELECTRICIANS	25
EQUIPMENT TEST FORCES - RELAY	7
PRODUCTION OPERATIONS	6
OPERATION SERVICES	<u>64</u>
<b>ENGINEERING</b>	<b>126</b>
ENERGY EFFICIENCY	2
CORPORATE COMMUNICATIONS	6
MARKETING	1
PUBLIC AFFAIRS & ENERGY EFFICIENCY	9
CUSTOMER QUALITY & SERVICES	8
METER SHOP	20
CUSTOMER ACCOUNT SERVICES ADMIN	27
CUSTOMER SERVICE REPRESENTATIVES	64
METER READING	33
COLLECTIONS	9
CONSUMER OUTREACH	3
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	9
NEWBURGH COMMERCIAL FORCES	10
FISHKILL COMMERCIAL FORCES	7
POUGHKEEPSIE COMMERCIAL FORCES	<u>9</u>
CUSTOMER ACCOUNT SERVICES	175
CATSKILL LINE FORCES	0

## IR-341 Attachment 1

2007

CATSKILL GAS FORCES	2
CATSKILL ESTIMATORS	1
CATSKILL ADMINISTRATIVE	2
KINGSTON LINE FORCES	14
KINGSTON GAS FORCES	6
KINGSTON ESTIMATORS	1
KINGSTON ADMINISTRATIVE	5
ELLENVILLE	8
UPPER HUDSON DIVISION	39
NEWBURGH LINE FORCES	16
NEWBURGH GAS FORCES	14
NEWBURGH ESTIMATORS	5
NEWBURGH ADMINISTRATIVE	6
ELTINGS CORNERS	9
FISHKILL LINE FORCES	14
FISHKILL GAS FORCES	12
FISHKILL ESTIMATORS	4
FISHKILL ADMINISTRATIVE	5
LOWER HUDSON DIVISION	85
POUGHKEEPSIE LINE FORCES	16
POUGHKEEPSIE GAS FORCES	8
POUGHKEEPSIE ESTIMATORS	3
POUGHKEEPSIE ADMINISTRATIVE	5
STANFORDVILLE	7
MID HUDSON DIVISION	39
SYSTEM RELIABILITY	6
SYSTEM DISTRIBUTION MAINTENANCE	51
PROJECT CONSTRUCTION	43
SYSTEM CONSTRUCTION & RELIABILITY	<u>100</u>
<b>CUSTOMER SERVICES</b>	<b>475</b>
ENERGY CONTROL	19
SYSTEM DISPATCH CENTER	4
<b>ENERGY CONTROL DIVISION</b>	<b>23</b>
HUMAN RESOURCES ADMINISTRATIVE	10
CREDIT UNION	5
PAYROLL	3
CORPORATE SERVICES ADMINISTRATIVE	2
PURCHASING	5
CAFETERIA	4
BUILDING MAINTENANCE	5
JANITOR SERVICES	7
BUILDING SERVICES	16
TRANSPORTATION	27
STORES	8
TRANSPORTATION & STORES	35

## IR-341 Attachment 1

2007

INFORMATION SYSTEMS	<u>34</u>
<b>CORPORATE SERVICES &amp; ADMINISTRATIVE</b>	<b>110</b>
ADMINISTRATION	3
COST & RATE	2
FINANCIAL PLANNING	2
COST & RATE/FINANCIAL PLANNING	7
FUELS RESOURCES	7
POWER SUPPLY	3
<b>REGULATORY AFFAIRS, FUELS &amp; POWER SUP</b>	<b>17</b>
SHAREHOLDER RELATIONS & RECORDS	5
<b>CORPORATE SECRETARY</b>	<b>5</b>
<b>EXECUTIVE &amp; ADMINISTRATIVE</b>	<b>16</b>
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	10
PLANT ACCOUNTING	9
CUSTOMER ACCOUNTING	8
CASH PROCESSING	5
TAXES	<u>2</u>
ACCOUNTING	<u>39</u>
RISK MANAGEMENT	1
CASH MANAGEMENT	3
INTERNAL AUDITING	4
ENERGY RISK MANAGEMENT	1
BUSINESS DEVELOPMENT	7
CLAIMS	4
<b>TREASURY &amp; ACCOUNTING</b>	<b>59</b>
<b>TOTAL PERMANENT EMPLOYEES</b>	<b>831</b>

## IR-341 Attachment 1

**CHGE Response to DPS-341 Attachment**

Central Hudson Gas &amp; Electric Corporation

Actual - Permanent Employees

Year End 2008

	<u>2008</u>
ADMINISTRATION	4
ENGINEERING SERVICES:	
ELECTRIC SYSTEM DESIGN	6
ELECTRIC SYSTEM PROTECTION	5
ELECTRIC PLANNING	8
GAS & MECHANICAL ENGINEERING	10
GAS OPERATING ENGINEERS	6
DISTRIBUTION ENGINEERING	<u>12</u>
ENGINEERING SERVICES	<u>47</u>
SPECIAL SERVICES	5
ENVIRONMENTAL AFFAIRS	3
DRAFTING	9
RESEARCH & DEVELOPMENT	0
OPERATION SERVICES:	
GENERAL	8
FOREMEN	5
EQUIPMENT TEST FORCES - COMMON	5
CONSTRUCTION MAINTENANCE FORCES	3
RIGGERS	4
ELECTRICIANS	22
EQUIPMENT TEST FORCES - RELAY	6
MISCELLANEOUS TEST FORCES	0
PRODUCTION OPERATIONS	5
OPERATION SERVICES	<u>58</u>
<b>ENGINEERING</b>	<b><u>126</u></b>
CUSTOMER ACCOUNT SERVICES:	
CUSTOMER ACCOUNT SERVICES ADMIN	27
CUSTOMER SERVICE REPRESENTATIVES	64
METER READING	33
COLLECTIONS	9
CONSUMER OUTREACH	<u>4</u>
CUSTOMER ACCOUNT SERVICES	<u>137</u>
COMMERCIAL FORCES:	
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	8
NEWBURGH COMMERCIAL FORCES	10
FISHKILL COMMERCIAL FORCES	6
POUGHKEEPSIE COMMERCIAL FORCES	<u>9</u>
COMMERCIAL FORCES	<u>37</u>
CUSTOMER QUALITY & SERVICES	7
SYSTEM CONSTRUCTION & RELIABILITY:	
SYSTEM RELIABILITY	6
SYSTEM DISTRIBUTION MAINTENANCE	52
PROJECT CONSTRUCTION	49
SYSTEM CONSTRUCTION & RELIABILITY	<u>107</u>

2008

ELECTRIC LINE FORCES:	
NEWBURGH LINE FORCES	14
FISHKILL LINE FORCES	12
KINGSTON LINE FORCES	12
CATSKILL LINE FORCES	0
POUGHKEEPSIE LINE FORCES	11
ELLENVILLE	14
ELTINGS CORNERS	9
STANFORDVILLE	7
ELECTRIC LINE FORCES	<u>79</u>
ELECTRIC T&D OPERATIONS & QUALITY	<u>193</u>
METER SHOP	20
GAS FORCES:	
NEWBURGH GAS FORCES	16
FISHKILL GAS FORCES	10
KINGSTON GAS FORCES	8
CATSKILL GAS FORCES	2
POUGHKEEPSIE GAS FORCES	<u>8</u>
GAS FORCES	<u>44</u>
ESTIMATORS:	
NEWBURGH ESTIMATORS	3
FISHKILL ESTIMATORS	4
KINGSTON ESTIMATORS	2
CATSKILL ESTIMATORS	2
POUGHKEEPSIE ESTIMATORS	<u>2</u>
ESTIMATORS	<u>13</u>
ADMINISTRATIVE:	
NEWBURGH ADMINISTRATIVE	5
FISHKILL ADMINISTRATIVE	4
KINGSTON ADMINISTRATIVE	3
CATSKILL ADMINISTRATIVE	2
POUGHKEEPSIE ADMINISTRATIVE	<u>4</u>
ADMINISTRATIVE	<u>18</u>
GAS OPERATIONS, NEW BUSINESS & ADMIN	<u>95</u>
<b>CUSTOMER SERVICES</b>	<b><u>462</u></b>
MARKETING	0
CORPORATE COMMUNICATIONS	<u>6</u>
CORPORATE COMMUNICATIONS & MRKTING	<u>6</u>
ENERGY EFFICIENCY	2
<b>PUBLIC AFFAIRS &amp; ENERGY EFFICIENCY</b>	<b><u>8</u></b>
SYSTEM OPERATIONS	17
SYSTEM DISPATCH CENTER	4
<b>SYSTEM OPERATIONS</b>	<b><u>21</u></b>
HUMAN RESOURCE DIVISION:	
HUMAN RESOURCES ADMINISTRATIVE	10
CREDIT UNION	5
PAYROLL	<u>3</u>

	<u>2008</u>
HUMAN RESOURCE DIVISION	<u>18</u>
CORPORATE SERVICES & SECURITY:	
ADMINISTRATIVE	2
PURCHASING	5
STORES	<u>8</u>
CORPORATE SERVICES & SECURITY DIVISION	<u>15</u>
TRANSPORTATION	<u>26</u>
BUILDING SERVICES:	
CAFETERIA	4
BUILDING MAINTENANCE	6
JANITOR SERVICES	7
BUILDING SERVICES	<u>17</u>
CORPORATE SUPPORT:	
OFFICE SUPPORT SERVICES	4
SHAREHOLDER RELATIONS & RECORDS	3
CORPORATE SUPPORT	<u>7</u>
INFORMATION SYSTEMS	<u>34</u>
<b>CORPORATE SERVICES &amp; ADMINISTRATIVE</b>	<b><u>117</u></b>
COST & RATE/FINANCIAL PLANNING:	
ADMINISTRATION	4
COST & RATE	3
FINANCIAL PLANNING	2
COST & RATE/FINANCIAL PLANNING	9
FUELS RESOURCES	7
POWER SUPPLY	3
<b>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY</b>	<b><u>19</u></b>
<b>EXECUTIVE &amp; ADMINISTRATIVE</b>	<b><u>15</u></b>
ACCOUNTING:	
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	10
PLANT ACCOUNTING	8
CUSTOMER ACCOUNTING	8
CASH PROCESSING	5
TAXES	<u>2</u>
ACCOUNTING	<u>38</u>
RISK MANAGEMENT	1
CASH MANAGEMENT	4
INTERNAL AUDITING	4
ENERGY RISK MANAGEMENT	1
BUSINESS DEVELOPMENT	5
CLAIMS	4
<b>TREASURY &amp; ACCOUNTING</b>	<b><u>57</u></b>
<b>TOTAL PERMANENT EMPLOYEES</b>	<b>825</b>



**CHGE Response to DPS-341 Attachment**

Central Hudson Gas &amp; Electric Corporation

IR-341 Attachment P  
Actual - Permanent Employees

Year End 2009

	<u>2009</u>
ADMINISTRATION	4
ENGINEERING SERVICES:	
ELECTRIC SYSTEM DESIGN	6
ELECTRIC SYSTEM PROTECTION	5
ELECTRIC PLANNING	8
GAS & MECHANICAL ENGINEERING	10
GAS OPERATING ENGINEERS	6
DISTRIBUTION ENGINEERING	<u>13</u>
ENGINEERING SERVICES	<u>48</u>
SPECIAL SERVICES	5
ENVIRONMENTAL AFFAIRS	3
DRAFTING	9
RESEARCH & DEVELOPMENT	0
BUILDING MAINTENANCE	5
JANITOR SERVICES	8
BUILDING SERVICES	<u>13</u>
OPERATION SERVICES:	
GENERAL	7
FOREMEN	6
EQUIPMENT TEST FORCES - COMMON	4
CONSTRUCTION MAINTENANCE FORCES	4
RIGGERS	4
ELECTRICIANS	24
EQUIPMENT TEST FORCES - RELAY	5
MISCELLANEOUS TEST FORCES	0
PRODUCTION OPERATIONS	6
OPERATION SERVICES	<u>60</u>
<b>ENGINEERING</b>	<b><u>142</u></b>
CUSTOMER ACCOUNT SERVICES:	
CUSTOMER ACCOUNT SERVICES ADMIN	27
CUSTOMER SERVICE REPRESENTATIVES	71
METER READING	33
COLLECTIONS	18
CONSUMER OUTREACH	<u>4</u>
CUSTOMER ACCOUNT SERVICES	<u>153</u>
COMMERCIAL FORCES:	
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	8
NEWBURGH COMMERCIAL FORCES	9
FISHKILL COMMERCIAL FORCES	6
POUGHKEEPSIE COMMERCIAL FORCES	<u>9</u>
COMMERCIAL FORCES	<u>36</u>
CUSTOMER QUALITY & SERVICES	9
SYSTEM CONSTRUCTION & RELIABILITY:	
SYSTEM RELIABILITY	6

	<u>2009</u>
SYSTEM DISTRIBUTION MAINTENANCE	38
PROJECT CONSTRUCTION	33
SPLICERS	25
SYSTEM CONSTRUCTION & RELIABILITY	<u>102</u>
ELECTRIC LINE FORCES:	
NEWBURGH LINE FORCES	13
FISHKILL LINE FORCES	10
KINGSTON LINE FORCES	10
CATSKILL LINE FORCES	12
POUGHKEEPSIE LINE FORCES	12
ELLENVILLE	7
ELTINGS CORNERS	9
STANFORDVILLE	8
ELECTRIC LINE FORCES	<u>81</u>
ELECTRIC T&D OPERATIONS & QUALITY	<u>192</u>
METER SHOP	20
GAS FORCES:	
NEWBURGH GAS FORCES	16
FISHKILL GAS FORCES	8
KINGSTON GAS FORCES	8
CATSKILL GAS FORCES	2
POUGHKEEPSIE GAS FORCES	<u>8</u>
GAS FORCES	<u>42</u>
ESTIMATORS:	
NEWBURGH ESTIMATORS	4
FISHKILL ESTIMATORS	2
KINGSTON ESTIMATORS	4
CATSKILL ESTIMATORS	2
POUGHKEEPSIE ESTIMATORS	<u>4</u>
ESTIMATORS	<u>16</u>
ADMINISTRATIVE:	
NEWBURGH ADMINISTRATIVE	4
FISHKILL ADMINISTRATIVE	5
KINGSTON ADMINISTRATIVE	4
CATSKILL ADMINISTRATIVE	2
POUGHKEEPSIE ADMINISTRATIVE	<u>5</u>
ADMINISTRATIVE	<u>20</u>
GAS OPERATIONS, NEW BUSINESS & ADMIN	<u>98</u>
<b>CUSTOMER SERVICES</b>	<b><u>479</u></b>
MARKETING	0
CORPORATE COMMUNICATIONS	<u>6</u>
CORPORATE COMMUNICATIONS & MRKTING	<u>6</u>
ENERGY EFFICIENCY	6
<b>PUBLIC AFFAIRS &amp; ENERGY EFFICIENCY</b>	<b><u>12</u></b>
SYSTEM OPERATIONS	19

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	<u>2009</u>
SYSTEM DISPATCH CENTER	4
<b>SYSTEM OPERATIONS</b>	<b><u>23</u></b>
HUMAN RESOURCE DIVISION:	
HUMAN RESOURCES ADMINISTRATIVE	11
CREDIT UNION	4
PAYROLL	<u>3</u>
HUMAN RESOURCE DIVISION	<u>18</u>
CORPORATE SERVICES & SECURITY:	
ADMINISTRATIVE	2
PURCHASING	6
STORES	<u>7</u>
CORPORATE SERVICES & SECURITY DIVISION	<u>15</u>
TRANSPORTATION	<u>27</u>
CAFETERIA	3
CORPORATE SUPPORT:	
OFFICE SUPPORT SERVICES	3
SHAREHOLDER RELATIONS & RECORDS	3
CORPORATE SUPPORT	<u>6</u>
INFORMATION SYSTEMS	<u>33</u>
EMS / SCADA	<u>3</u>
<b>CORPORATE SERVICES &amp; ADMINISTRATIVE</b>	<b><u>105</u></b>
COST & RATE/FINANCIAL PLANNING:	
ADMINISTRATION	4
COST & RATE	4
FINANCIAL PLANNING	2
COST & RATE/FINANCIAL PLANNING	10
FUELS RESOURCES	6
POWER SUPPLY	3
<b>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY</b>	<b><u>19</u></b>
<b>EXECUTIVE &amp; ADMINISTRATIVE</b>	<b><u>18</u></b>
ACCOUNTING:	
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	11
PLANT ACCOUNTING	9
CUSTOMER ACCOUNTING	8
CASH PROCESSING	5
TAXES	<u>3</u>
ACCOUNTING	<u>41</u>
RISK MANAGEMENT	1
CASH MANAGEMENT	7
INTERNAL AUDITING	4
ENERGY RISK MANAGEMENT	1
BUSINESS DEVELOPMENT	4
CLAIMS	4
<b>TREASURY &amp; ACCOUNTING</b>	<b><u>62</u></b>
<b>TOTAL PERMANENT EMPLOYEES</b>	<b>860</b>

**CHGE Response to DPS-341 Attachment**

Central Hudson Gas & Electric Corporation  
 IR-34 Attachment  
 Actual - Permanent Employees  
 Year End 2010

	<u>2010</u>
ADMINISTRATION	4
ENGINEERING SERVICES:	
ELECTRIC SYSTEM DESIGN	6
ELECTRIC SYSTEM PROTECTION	5
ELECTRIC PLANNING	7
RELIABILITY COMPLIANCE	2
GAS & MECHANICAL ENGINEERING	9
GAS OPERATING ENGINEERS	6
DISTRIBUTION ENGINEERING	<u>12</u>
ENGINEERING SERVICES	<u>47</u>
SPECIAL SERVICES	5
ENVIRONMENTAL AFFAIRS	3
DRAFTING	9
BUILDING MAINTENANCE	5
JANITOR SERVICES	8
BUILDING SERVICES	<u>13</u>
OPERATION SERVICES:	
GENERAL	6
FOREMEN	6
EQUIPMENT TEST FORCES - COMMON	4
CONSTRUCTION MAINTENANCE FORCES	4
RIGGERS	3
ELECTRICIANS	22
EQUIPMENT TEST FORCES - RELAY	5
PRODUCTION OPERATIONS	6
OPERATION SERVICES	<u>56</u>
SYSTEM OPERATIONS	12
EMS / SCADA	<u>3</u>
<b>ENGINEERING</b>	<b><u>152</u></b>
CUSTOMER ACCOUNT SERVICES:	
CUSTOMER ACCOUNT SERVICES ADMIN	29
CUSTOMER SERVICE REPRESENTATIVES	73
METER READING	34
COLLECTIONS	18
CONSUMER OUTREACH	<u>5</u>
CUSTOMER ACCOUNT SERVICES	<u>159</u>
COMMERCIAL FORCES:	
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	8
NEWBURGH COMMERCIAL FORCES	9
FISHKILL COMMERCIAL FORCES	6
POUGHKEEPSIE COMMERCIAL FORCES	<u>8</u>
COMMERCIAL FORCES	<u>35</u>

## IR-341 Attachment 1

2010

CUSTOMER QUALITY & SERVICES	9
SYSTEM CONSTRUCTION & RELIABILITY:	
SYSTEM RELIABILITY	6
SYSTEM DISTRIBUTION MAINTENANCE	10
PROJECT CONSTRUCTION	24
SPLICERS	12
SYSTEM CONSTRUCTION & RELIABILITY	<u>52</u>
ELECTRIC LINE FORCES:	
NEWBURGH LINE FORCES	21
FISHKILL LINE FORCES	19
KINGSTON LINE FORCES	24
CATSKILL LINE FORCES	19
POUGHKEEPSIE LINE FORCES	21
ELLENVILLE	7
ELTINGS CORNERS	10
STANFORDVILLE	8
ELECTRIC LINE FORCES	<u>129</u>
ELECTRIC T&D OPERATIONS & QUALITY	<u>190</u>
METER SHOP	20
GAS FORCES:	
NEWBURGH GAS FORCES	16
FISHKILL GAS FORCES	10
KINGSTON GAS FORCES	8
CATSKILL GAS FORCES	2
POUGHKEEPSIE GAS FORCES	<u>10</u>
GAS FORCES	<u>46</u>
ESTIMATORS:	
NEWBURGH ESTIMATORS	4
FISHKILL ESTIMATORS	2
KINGSTON ESTIMATORS	2
CATSKILL ESTIMATORS	2
POUGHKEEPSIE ESTIMATORS	<u>4</u>
ESTIMATORS	<u>14</u>
ADMINISTRATIVE:	
NEWBURGH ADMINISTRATIVE	4
FISHKILL ADMINISTRATIVE	5
KINGSTON ADMINISTRATIVE	3
CATSKILL ADMINISTRATIVE	1
POUGHKEEPSIE ADMINISTRATIVE	<u>4</u>
ADMINISTRATIVE	<u>17</u>
GAS OPERATIONS, NEW BUSINESS & ADMIN	<u>97</u>
ENERGY EFFICIENCY	5
SYSTEM OPERATIONS	7
SYSTEM DISPATCH CENTER	4
SYSTEM OPERATIONS	<u>11</u>
<b>CUSTOMER SERVICES</b>	<b><u>497</u></b>

HUMAN RESOURCE DIVISION:

## IR-341 Attachment 1

2010

HUMAN RESOURCES ADMINISTRATIVE	12
CREDIT UNION	4
PAYROLL	4
SECURITY	2
CAFETERIA	3
HUMAN RESOURCE DIVISION	<u>25</u>
CORPORATE SERVICES:	
PURCHASING	6
STORES	7
TRANSPORTATION	26
CORPORATE SERVICES	<u>39</u>
INFORMATION SYSTEMS	34
<b>CORPORATE SERVICES &amp; ADMINISTRATIVE</b>	<b><u>98</u></b>
COST & RATE/REGULATORY PLANNING:	
ADMINISTRATION	3
COST & RATE	3
REGULATORY PLANNING	1
COST & RATE/REGULATORY PLANNING	<u>7</u>
FUELS RESOURCES	0
POWER SUPPLY	10
<b>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY</b>	<b><u>17</u></b>
CORPORATE COMMUNICATIONS	<u>6</u>
OFFICE SUPPORT SERVICES	2
SHAREHOLDER RELATIONS & RECORDS	3
<b>CORPORATE COMMUNICATIONS &amp; SHAREHOLDER SERVICES</b>	<b><u>11</u></b>
EXECUTIVE & ADMINISTRATIVE	17
GOVERNMENTAL AFFAIRS & ECONOMIC DEVELOPMENT	0
<b>EXECUTIVE &amp; ADMINISTRATIVE</b>	<b><u>17</u></b>
LEGAL	1
CLAIMS	4
<b>LEGAL SERVICES</b>	<b><u>5</u></b>
ACCOUNTING:	
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	12
PLANT ACCOUNTING	8
CUSTOMER ACCOUNTING	8
CASH PROCESSING	4
TAXES	3
ACCOUNTING	<u>40</u>
RISK MANAGEMENT	1
CASH MANAGEMENT	9

	<u>2010</u>
IR-341 Attachment 1	
INTERNAL AUDITING	4
ENERGY RISK MANAGEMENT	1
BUSINESS DEVELOPMENT	4
<b>TREASURY &amp; ACCOUNTING</b>	<b><u>59</u></b>
<b>TOTAL PERMANENT EMPLOYEES</b>	<b>856</b>

## IR-341 Attachment 1

**CHGE Response to DPS-341 Attachment**  
 Central Hudson Gas & Electric Corporation  
 Actual - Permanent Employees  
 Year End 2011

	<u>2011</u>
ADMINISTRATION	5
<b>ENGINEERING SERVICES:</b>	
ELECTRIC SYSTEM DESIGN	11
ELECTRIC SYSTEM PROTECTION	5
ELECTRIC PLANNING	8
RELIABILITY COMPLIANCE	2
GAS & MECHANICAL ENGINEERING	9
GAS OPERATING ENGINEERS	5
DISTRIBUTION ENGINEERING	<u>7</u>
SPECIAL SERVICES	5
DRAFTING	8
EMS / SCADA	<u>3</u>
BUILDING MAINTENANCE	4
JANITOR SERVICES	8
ENGINEERING SERVICES	<u>75</u>
<b>OPERATION SERVICES:</b>	
GENERAL	6
FOREMEN	6
CONSTRUCTION MAINTENANCE FORCES	4
RIGGERS	4
ELECTRICIANS	24
EQUIPMENT TEST FORCES - RELAY	11
PRODUCTION OPERATIONS	6
OPERATION SERVICES	<u>61</u>
<b>SYSTEM OPERATIONS:</b>	
SYSTEM OPERATIONS	12
 <b>ENGINEERING</b>	 <b><u>153</u></b>
 <b>CUSTOMER ACCOUNT SERVICES:</b>	
CUSTOMER ACCOUNT SERVICES ADMIN	29
CUSTOMER SERVICE REPRESENTATIVES	76
METER READING	23
COLLECTIONS	17
CONSUMER OUTREACH	<u>3</u>
CUSTOMER ACCOUNT SERVICES	<u>148</u>
<b>COMMERCIAL FORCES:</b>	
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	8



## IR-341 Attachment 1

NEWBURGH COMMERCIAL FORCES	9
FISHKILL COMMERCIAL FORCES	7
POUGHKEEPSIE COMMERCIAL FORCES	<u>8</u>
COMMERCIAL FORCES	<u>36</u>
CUSTOMER ACCOUNT SERVICES DIVISION	<u>184</u>
<b><i>ELECTRIC T&amp;D OPERATIONS &amp; QUALITY:</i></b>	
CUSTOMER QUALITY & SERVICES	8
SYSTEM DISPATCH CENTER	10
<b><i>SYSTEM CONSTRUCTION &amp; RELIABILITY:</i></b>	
SYSTEM RELIABILITY/LINE CLEARANCE	6
SYSTEM DISTRIBUTION MAINTENANCE	11
PROJECT CONSTRUCTION	29
SPLICERS	14
SYSTEM CONSTRUCTION	<u>60</u>
<b><i>ELECTRIC LINE FORCES:</i></b>	
NEWBURGH LINE FORCES	20
FISHKILL LINE FORCES	20
KINGSTON LINE FORCES	22
CATSKILL LINE FORCES	17
POUGHKEEPSIE LINE FORCES	19
ELLENVILLE	7
ELTINGS CORNERS	8
STANFORDVILLE	7
ELECTRIC LINE FORCES	<u>120</u>
ELECTRIC T&D OPERATIONS & QUALITY	<u>198</u>
<b><i>GAS OPERATIONS, NEW BUSINESS &amp; ADMIN:</i></b>	
METER SHOP	20
<b><i>GAS FORCES:</i></b>	
NEWBURGH GAS FORCES	15
FISHKILL GAS FORCES	8
KINGSTON GAS FORCES	8
CATSKILL GAS FORCES	3
POUGHKEEPSIE GAS FORCES	<u>10</u>
GAS FORCES	<u>44</u>
<b><i>ESTIMATORS:</i></b>	
NEWBURGH ESTIMATORS	3
FISHKILL ESTIMATORS	2
KINGSTON ESTIMATORS	2
CATSKILL ESTIMATORS	1
POUGHKEEPSIE ESTIMATORS	<u>5</u>
ESTIMATORS	<u>13</u>
<b><i>ADMINISTRATIVE:</i></b>	
NEWBURGH ADMINISTRATIVE	4
FISHKILL ADMINISTRATIVE	5
KINGSTON ADMINISTRATIVE	3
CATSKILL ADMINISTRATIVE	1

## IR-341 Attachment 1

POUGHKEEPSIE ADMINISTRATIVE	<u>4</u>
ADMINISTRATIVE	<u>17</u>
GAS OPERATIONS, NEW BUSINESS & ADMIN	<u>94</u>
<b>ENERGY EFFICIENCY &amp; MARKETING</b>	
ENERGY EFFICIENCY	4
<b>CUSTOMER SERVICES</b>	<b><u>480</u></b>
<b>HUMAN RESOURCES DIVISION:</b>	
HUMAN RESOURCES ADMINISTRATIVE	12
CREDIT UNION	4
PAYROLL	3
SECURITY	2
CAFETERIA	1
ENVIRONMENTAL AFFAIRS	3
OFFICE SUPPORT SERVICES	5
HUMAN RESOURCE DIVISION	<u>30</u>
<b>CORPORATE SERVICES:</b>	
BRIDGE TO EXCELLENCE	1
PURCHASING	5
STORES	7
TRANSPORTATION	25
CORPORATE SERVICES	<u>38</u>
<b>INFORMATION SYSTEMS:</b>	
INFORMATION SYSTEMS	33
<b>CORPORATE SERVICES &amp; ADMINISTRATIVE</b>	<b><u>101</u></b>
<b>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY:</b>	
ADMINISTRATION	2
COST & RATE	5
REGULATORY PLANNING	2
COST & RATE/REGULATORY PLANNING	<u>9</u>
POWER SUPPLY	9
<b>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY</b>	<b><u>18</u></b>
CORPORATE COMMUNICATIONS	<u>5</u>
SHAREHOLDER RELATIONS & RECORDS	3
INTERNAL AUDITING	4
<b>LEGAL AFFAIRS:</b>	
LEGAL	1
CLAIMS	4
LEGAL AFFAIRS	<u>5</u>

## IR-341 Attachment 1

<b>LEGAL, SHAREHOLDER, &amp; CORPORATE COMM.</b>	<b><u>17</u></b>
EXECUTIVE & ADMINISTRATIVE	16
<b>EXECUTIVE &amp; ADMINISTRATIVE</b>	<b><u>16</u></b>
<b>ACCOUNTING:</b>	
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	12
PLANT ACCOUNTING	9
CUSTOMER ACCOUNTING	8
CASH PROCESSING	5
TAXES	3
ACCOUNTING	<u>42</u>
RISK MANAGEMENT	2
CASH MANAGEMENT	9
BUSINESS DEVELOPMENT	0
<b>TREASURY &amp; ACCOUNTING</b>	<b><u>53</u></b>
<b>TOTAL PERMANENT EMPLOYEES</b>	<b>838</b>

## IR-341 Attachment 1

**CHGE Response to DPS-341 Attachment**  
 Central Hudson Gas & Electric Corporation  
 Actual - Permanent Employees  
 Year End 2012

	<u>2012</u>
ADMINISTRATION	5
<b>ENGINEERING SERVICES:</b>	
ELECTRIC SYSTEM DESIGN	13
ELECTRIC SYSTEM PROTECTION	6
ELECTRIC PLANNING	10
RELIABILITY COMPLIANCE	2
GAS & MECHANICAL ENGINEERING	9
GAS OPERATING ENGINEERS	8
DISTRIBUTION ENGINEERING	<u>9</u>
DRAFTING	9
EMS / SCADA	<u>3</u>
BUILDING MAINTENANCE	5
JANITOR SERVICES	8
ENGINEERING SERVICES	<u>82</u>
<b>OPERATION SERVICES:</b>	
GENERAL	7
FOREMEN	6
CONSTRUCTION MAINTENANCE FORCES	4
RIGGERS	3
ELECTRICIANS	25
EQUIPMENT TEST FORCES - RELAY	10
PRODUCTION OPERATIONS	5
METER SHOP	19
OPERATION SERVICES	<u>79</u>
<b>SYSTEM OPERATIONS:</b>	
SYSTEM OPERATIONS	13
<b>ENGINEERING</b>	<b><u>179</u></b>
<b>CUSTOMER ACCOUNT SERVICES:</b>	
CUSTOMER ACCOUNT SERVICES ADMIN	30
CUSTOMER SERVICE REPRESENTATIVES	78
METER READING	15
COLLECTIONS	17
CONSUMER OUTREACH	<u>5</u>
CUSTOMER ACCOUNT SERVICES	<u>145</u>
<b>COMMERCIAL FORCES:</b>	
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	8

## IR-341 Attachment 1

NEWBURGH COMMERCIAL FORCES	9
FISHKILL COMMERCIAL FORCES	7
POUGHKEEPSIE COMMERCIAL FORCES	<u>8</u>
COMMERCIAL FORCES	<u>36</u>
CUSTOMER ACCOUNT SERVICES DIVISION	<u>181</u>
<b><i>ELECTRIC T&amp;D OPERATIONS &amp; QUALITY:</i></b>	
CUSTOMER QUALITY & SERVICES	8
SYSTEM DISPATCH CENTER	10
<b><i>SYSTEM CONSTRUCTION &amp; RELIABILITY:</i></b>	
SYSTEM RELIABILITY/LINE CLEARANCE	6
SYSTEM DISTRIBUTION MAINTENANCE	11
PROJECT CONSTRUCTION	37
SPLICERS	14
SYSTEM CONSTRUCTION	<u>68</u>
<b><i>ELECTRIC LINE FORCES:</i></b>	
NEWBURGH LINE FORCES	20
FISHKILL LINE FORCES	23
KINGSTON LINE FORCES	24
CATSKILL LINE FORCES	19
POUGHKEEPSIE LINE FORCES	20
ELLENVILLE	6
ELTINGS CORNERS	8
STANFORDVILLE	6
ELECTRIC LINE FORCES	<u>126</u>
<b><i>ESTIMATORS:</i></b>	
NEWBURGH ESTIMATORS	0
FISHKILL ESTIMATORS	3
KINGSTON ESTIMATORS	4
CATSKILL ESTIMATORS	2
POUGHKEEPSIE ESTIMATORS	<u>6</u>
ESTIMATORS	<u>15</u>
ELECTRIC T&D OPERATIONS & QUALITY	<u>227</u>
<b><i>GAS OPERATIONS:</i></b>	
<b><i>GAS FORCES:</i></b>	
NEWBURGH GAS FORCES	17
FISHKILL GAS FORCES	9
KINGSTON GAS FORCES	8
CATSKILL GAS FORCES	2
POUGHKEEPSIE GAS FORCES	<u>10</u>
GAS FORCES:	<u>46</u>
<b><i>ENERGY EFFICIENCY, NEW BUS. &amp; GOVT AFFAIRS, SPECIAL SERVICES:</i></b>	
<b><i>NEW BUSINESS:</i></b>	
NEWBURGH ADMINISTRATIVE	5
FISHKILL ADMINISTRATIVE	6
KINGSTON ADMINISTRATIVE	4

## IR-341 Attachment 1

CATSKILL ADMINISTRATIVE	1
POUGHKEEPSIE ADMINISTRATIVE	<u>4</u>
NEW BUSINESS:	<u>20</u>
ENERGY EFFICIENCY	4
SPECIAL SERVICES	6
GOVERNMENT AFFAIRS & ECONOMIC DEVELOPMENT	1
ENERGY EFFICIENCY, GOVT AFFAIRS, SPECIAL SERVICES	11
<b><i>CUSTOMER SERVICES</i></b>	<b><u>485</u></b>
HUMAN RESOURCES ADMINISTRATIVE	11
CREDIT UNION	5
PAYROLL	3
SECURITY	2
CAFETERIA	1
ENVIRONMENTAL AFFAIRS	4
OFFICE SUPPORT SERVICES	3
<b><i>HUMAN RESOURCES., ENVIRON., HEALTH &amp; SAFETY</i></b>	<b><u>29</u></b>
PURCHASING	5
STORES	8
TRANSPORTATION	25
<b><i>SUPPLY CHAIN</i></b>	<b><u>38</u></b>
INFORMATION SYSTEMS	33
<b><i>INFORMATION SYSTEMS</i></b>	<b><u>33</u></b>
<b><i>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY:</i></b>	
ADMINISTRATION	4
COST & RATE	5
REGULATORY PLANNING	1
COST & RATE/REGULATORY PLANNING	<u>10</u>
ENERGY RESOURCES	8
<b><i>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY</i></b>	<b><u>18</u></b>
CORPORATE COMMUNICATIONS	<u>6</u>
SHAREHOLDER RELATIONS & RECORDS	3
INTERNAL AUDITING	4
<b><i>LEGAL AFFAIRS:</i></b>	

## IR-341 Attachment 1

LEGAL	1
CLAIMS	4
LEGAL AFFAIRS	<u>5</u>
<b>LEGAL, SHAREHOLDER, &amp; CORPORATE COMM.</b>	<b><u>18</u></b>
EXECUTIVE & ADMINISTRATIVE	16
<b>EXECUTIVE &amp; ADMINISTRATIVE</b>	<b>16</b>
<b>ACCOUNTING:</b>	
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	10
PLANT ACCOUNTING	8
CUSTOMER ACCOUNTING	8
CASH PROCESSING	4
TAXES	3
ACCOUNTING	<u>38</u>
RISK MANAGEMENT	2
BRIDGE TO EXCELLENCE	1
CASH MANAGEMENT	12
<b>TREASURY &amp; ACCOUNTING</b>	<b><u>53</u></b>
<b>TOTAL PERMANENT EMPLOYEES</b>	<b>869</b>

## IR-341 Attachment 1

**CHGE Response to DPS-341 Attachment**  
 Central Hudson Gas & Electric Corporation  
 Actual - Permanent Employees  
 Year End 2013

	2013
ADMINISTRATION	4
<b>ENGINEERING SERVICES:</b>	
PROJECT MANAGEMENT	2
ELECTRIC SYSTEM DESIGN	12
ELECTRIC SYSTEM PROTECTION	7
ELECTRIC PLANNING	8
RELIABILITY COMPLIANCE	3
GAS & MECHANICAL ENGINEERING	10
GAS OPERATING ENGINEERS	8
DISTRIBUTION ENGINEERING	<u>9</u>
DRAFTING	12
EMS / SCADA	<u>4</u>
ENGINEERING SERVICES	75
<b>OPERATION SERVICES:</b>	
GENERAL	8
FOREMEN	6
CONSTRUCTION MAINTENANCE FORCES	5
RIGGERS	4
ELECTRICIANS	25
EQUIPMENT TEST FORCES - RELAY	12
PRODUCTION OPERATIONS	5
METER SHOP	21
OPERATION SERVICES	86
<b>SYSTEM OPERATIONS:</b>	
SYSTEM OPERATIONS	12
 <b>ENGINEERING</b>	 <b><u>177</u></b>
 <b>CUSTOMER ACCOUNT SERVICES:</b>	
CUSTOMER ACCOUNT SERVICES ADMIN	29
CUSTOMER SERVICE REPRESENTATIVES	81
METER READING	16
COLLECTIONS	14
CONSUMER OUTREACH	<u>4</u>
BRIDGE TO EXCELLENCE	1
CUSTOMER ACCOUNT SERVICES	<u>145</u>
<b>COMMERCIAL FORCES:</b>	
CATSKILL COMMERCIAL FORCES	4
KINGSTON COMMERCIAL FORCES	7



## IR-341 Attachment 1

NEWBURGH COMMERCIAL FORCES	10
FISHKILL COMMERCIAL FORCES	6
POUGHKEEPSIE COMMERCIAL FORCES	9
COMMERCIAL FORCES	<u>36</u>
CUSTOMER ACCOUNT SERVICES DIVISION	<u>181</u>
<b><i>ELECTRIC T&amp;D OPERATIONS &amp; QUALITY:</i></b>	
CUSTOMER QUALITY & SERVICES	7
SYSTEM DISPATCH CENTER	10
<b><i>SYSTEM CONSTRUCTION &amp; RELIABILITY:</i></b>	
SYSTEM RELIABILITY/LINE CLEARANCE	6
SPLICERS	13
PROJECT CONSTRUCTION	60
SYSTEM CONSTRUCTION	<u>79</u>
<b><i>ELECTRIC LINE FORCES:</i></b>	
NEWBURGH LINE FORCES	21
FISHKILL LINE FORCES	16
KINGSTON LINE FORCES	21
CATSKILL LINE FORCES	12
POUGHKEEPSIE LINE FORCES	23
ELLENVILLE	8
ELTINGS CORNERS	9
STANFORDVILLE	8
ELECTRIC LINE FORCES	<u>118</u>
<b><i>ESTIMATORS:</i></b>	
ESTIMATORS	24
ESTIMATORS	<u>24</u>
ELECTRIC T&D OPERATIONS & QUALITY	<u>238</u>
<b><i>GAS OPERATIONS:</i></b>	
<b><i>GAS FORCES:</i></b>	
NEWBURGH GAS FORCES	15
FISHKILL GAS FORCES	9
KINGSTON GAS FORCES	13
CATSKILL GAS FORCES	10
POUGHKEEPSIE GAS FORCES	<u>10</u>
GAS FORCES:	<u>57</u>
<b><i>ENERGY EFFICIENCY, NEW BUS. &amp; GOVT AFFAIRS, SPECIAL SERVICES:</i></b>	
NEW BUSINESS	10
ENERGY EFFICIENCY	5
SPECIAL SERVICES	5
GOVERNMENT AFFAIRS & ECONOMIC DEVELOPMENT	2
NEW BUS., ENERGY EFFICIENCY, GOVT AFFAIRS, SPECIAL SERVICES	22
<b><i>CUSTOMER SERVICES</i></b>	<b><u>498</u></b>

## IR-341 Attachment 1

HUMAN RESOURCES ADMINISTRATIVE	11
CREDIT UNION	5
PAYROLL	3
SECURITY	2
<b><i>HUMAN RESOURCES, HEALTH &amp; SAFETY</i></b>	<b><u>21</u></b>
<b><i>SUPPLY CHAIN:</i></b>	
PURCHASING	7
STORES	5
TRANSPORTATION	25
SUPPLY CHAIN	37
BUILDING MAINTENANCE	10
JANITOR SERVICES	8
CAFETERIA	1
OFFICE SUPPORT SERVICES	3
ENVIRONMENTAL AFFAIRS	4
<b><i>ENTERPRISE SUPPORT SERVICES</i></b>	<b><u>63</u></b>
INFORMATION SYSTEMS	35
<b><i>INFORMATION SYSTEMS</i></b>	<b><u>35</u></b>
<b><i>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY:</i></b>	
ADMINISTRATION	4
COST & RATE	4
REGULATORY PLANNING	2
COST & RATE/REGULATORY PLANNING	<u>10</u>
ENERGY RESOURCES	8
<b><i>REGULATORY AFFAIRS, FUELS &amp; POWER SUPPLY</i></b>	<b><u>18</u></b>
CORPORATE COMMUNICATIONS	<u>6</u>
SHAREHOLDER RELATIONS & RECORDS	3
INTERNAL AUDITING	3
<b><i>LEGAL AFFAIRS:</i></b>	
LEGAL	1
CLAIMS	4
LEGAL AFFAIRS	<u>5</u>
<b><i>LEGAL, SHAREHOLDER, &amp; CORPORATE COMM.</i></b>	<b><u>17</u></b>
EXECUTIVE & ADMINISTRATIVE	14

## IR-341 Attachment 1

<b><i>EXECUTIVE &amp; ADMINISTRATIVE</i></b>	<b><u>14</u></b>
<b><i>ACCOUNTING:</i></b>	
ACCOUNTS PAYABLE & FINANCIAL RECORDS	5
GENERAL ACCOUNTING ADMINISTRATIVE	10
PLANT ACCOUNTING	9
CUSTOMER ACCOUNTING	8
CASH PROCESSING	4
TAXES	3
ACCOUNTING	<u>39</u>
RISK MANAGEMENT	2
CASH MANAGEMENT	13
<b><i>TREASURY &amp; ACCOUNTING</i></b>	<b><u>54</u></b>
<b><i>TOTAL PERMANENT EMPLOYEES</i></b>	<b>897</b>

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-2, IR-347  
Requested by: DPS  
Date of Request: August 19, 2014  
Witness:  
Subject: Revenue Tax

**Question:**

Please provide revised exhibits RRP-2 and RRP-3, in excel format, with revenue taxes included in the calculation.

**Response:**

Please refer to the attached document, in excel format, captioned "IR-347 Attachment 1" which provides exhibits RRP-2 and RRP-3 with revenue taxes.

In addition, please refer to the attached documents captioned "IR-347 Attachment 2" that provides the gross-up factor with revenue taxes and "IR-347 Attachment 3" that provides electric and gas revenue taxes for the historic year ended March 31, 2014, bridge period and the rate year.

Attachments 2 and 3 were included in the work papers of the Revenue Requirements Panel previously provided to Staff.

**Document(s) Attached:**

IR-347 Attachment 1  
IR-347 Attachment 2  
IR-347 Attachment 3

Response by: Revenue Requirements Panel (David P. Brideau;  
Christopher D. Thomas & Jodi L. Harris)  
Title(s): Senior Director of Regulatory Planning; Senior  
Regulatory Planning Analyst; and Regulatory Planning  
Analyst;  
Date of Response: September 2, 2014

Central Hudson Gas & Electric Corporation  
Electric Operations Income Statement  
and Rate of Return for Periods Indicated  
(\$000)

	Rate Year 1 - Twelve Months Ending June 30, 2016						
	Before Proposed Rate Moderation & Rate Change	Rate Increase Before Moderators	Rate Year Before Rate Moderators	Effect of Rate Moderators	With Moderation & Before Proposed Rate Change	Impact of Proposed Rate Change	Rate Year at Proposed Rates
<b>Operating Revenues</b>							
Own Territory Delivery Revenues	\$276,511	\$41,259	\$317,770	\$0	\$276,511	\$41,259	\$317,770
RDM Revenues	0		0	0	0		0
ECAM Revenues	0		0	0	0		0
18a Temporary Surcharge	0		0	0	0		0
Energy Efficiency Portfolio Standard - (EEPS)	0		0	0	0		0
SBC & RPS Surcharge Revenues	0		0	0	0		0
Subtotal - Delivery Rates	276,511	41,259	317,770	0	276,511	41,259	317,770
Resale Revenues	0		0	0	0		0
Deferred Revenue	0						
Other Operating Revenues	8,825	482	9,307	0	8,825	482	9,307
Total Operating Revenues	285,336	41,741	327,077	0	285,336	41,741	327,077
<b>Operating Expenses</b>							
Fuel	0		0	0	0		0
Purchased Power	0		0	0	0		0
System Benefits and Renewable Portfolio Charge	0		0	0	0		0
Energy Efficiency Portfolio Standard - (EEPS)	0		0	0	0		0
18a Temporary Assessment	0		0	0	0		0
CBA - Economic Development	0		0	0	0		0
CBA - Competitive Metering Initiative	0		0	0	0		0
Production Maintenance	245		245	0	245		245
Right of Way Maintenance - Transmission	2,578		2,578	0	2,578		2,578
Right of Way Maintenance - Distribution	14,324		14,324	0	14,324		14,324
Labor	59,663		59,663	0	59,663		59,663
Executive Incentive Compensation	0		0	0	0		0
Research and Development	2,373		2,373	0	2,373		2,373
Expenses Projected Based on Inflation	13,805		13,805	0	13,805		13,805
Miscellaneous General Expenses	2,539		2,539	0	2,539		2,539
Transportation - Depreciation	2,185		2,185	0	2,185		2,185
Fringe Benefits	6,786		6,786	0	6,786		6,786
Other Post Employee Benefits	0		0	0	0		0
Pension Plan	12,546		12,546	0	12,546		12,546
Rents	1,987		1,987	0	1,987		1,987
Uncollectible Accounts	1,777	261	2,038	0	1,777	261	2,038
Regulatory General Commission Expenses	1,589		1,589	0	1,589		1,589
Information Technology Expense	3,437		3,437	0	3,437		3,437
Other Operating Insurance	674		674	0	674		674
Telephone	1,719		1,719	0	1,719		1,719
Legal Services	1,347		1,347	0	1,347		1,347
Special Services	1,326		1,326	0	1,326		1,326
Rate Case Expenses (3 Year Amortization)	355		355	0	355		355
Injuries and Damages	3,031		3,031	0	3,031		3,031
Major Storm Reserve	0		0	0	0		0
Non Major Storm Restoration	8,106		8,106	0	8,106		8,106
Environmental	169		169	0	169		169
Enhanced Powerful Opportunities Program	2,032		2,032	0	2,032		2,032
Low Income Bill Discount Program	863		863	0	863		863
Expenses Allocated to Affiliates	(21)		(21)	0	(21)		(21)
Stray Voltage Testing	857		857	0	857		857
Environmental SIR Costs	5,252		5,252	0	5,252		5,252
Bill Print	401		401	0	401		401
Management & Other Operational Audits	170		170	0	170		170
Economic Development	0		0	0	0		0
Security of Infrastructure & Office Buildings	1,391		1,391	0	1,391		1,391
Productivity @ 1%	(834)		(834)	0	(834)		(834)
Total Operating Expenses	152,672	261	152,933	0	152,672	261	152,933
<b>Other Deductions</b>							
Variable Rate Debt Interest Overcollection	0		0	0	0		0
Amort of Preferred Redemption Premium	0		0	0	0		0
Property Taxes	44,460		44,460	0	44,460		44,460
Revenue Taxes	4,960	1,147	6,107	0	4,960	1,147	6,107
Payroll Taxes	4,393		4,393	0	4,393		4,393
Other Taxes	1,815		1,815	0	1,815		1,815
Accretion	0		0	0	0		0
Depreciation	36,523		36,523	0	36,523		36,523
Total Other Deductions	92,151	1,147	93,298	0	92,151	1,147	93,298
Regulatory Debits (CBA Fund)	0		0	0	0		0
Federal Income Taxes	7,077	13,156	20,233	0	7,077	13,156	20,233
State Income Taxes	(156)	2,743	2,587	0	(156)	2,743	2,587
Total Income Taxes	6,921	15,899	22,820	0	6,921	15,899	22,820
Total Operating Revenue Deductions	251,744	17,307	269,051	0	251,744	17,307	269,051
Operating Income	33,592	24,433	58,025	0	33,592	24,433	58,025
Rate Base	850,813	0	850,813	0	850,813	0	850,813
Rate of Return	3.95%		6.82%		3.95%		6.82%

Central Hudson Gas & Electric Corporation  
Gas Operations Income Statement  
and Rate of Return for Periods Indicated  
(\$000)

	Rate Year 1 - Twelve Months Ending June 30, 2016						
	Before Proposed Rate Moderation & Rate Change	Rate Increase Before Moderators	Rate Year Before Rate Moderators	Effect of Rate Moderators	With Moderation & Before Proposed Rate Change	Impact of Proposed Rate Change	Rate Year at Proposed Rates
<b>Operating Revenues</b>							
Own Territory Delivery Revenues	\$81,203	\$6,089	\$87,292	\$0	\$81,203	\$6,089	\$87,292
RDM Revenue	0						
Energy Efficiency Portfolio Standard - (EEPS)	0	0	0	0	0	0	0
SBC Surcharge Revenues	0	0	0	0	0	0	0
18a Temporary Surcharge	0	0	0	0	0	0	0
GSC Revenues	0	0	0	0	0	0	0
Subtotal - Own Territory Revenues	81,203	6,089	87,292	0	81,203	6,089	87,292
Resale Revenues	0						
Interruptible & Sales to Generators	2,400		2,400	0	2,400		2,400
Deferred Revenue	0						
Other Operating Revenues	1,283	80	1,363	0	1,283	80	1,363
Total Operating Revenues	84,886	6,169	91,055	0	84,886	6,169	91,055
<b>Operating Expenses</b>							
Purchased Natural Gas	0		0	0	0		0
Liquified Petroleum Gas	0		0	0	0		0
System Benefits Charge	0		0	0	0		0
18a Temporary Assessment	0		0	0	0		0
Energy Efficiency Portfolio Standard - (EEPS)	0		0	0	0		0
CBA - Economic Development	0		0	0	0		0
Labor	15,844		15,844	0	15,844		15,844
Executive Incentive Compensation	0		0	0	0		0
Research and Development	397		397	0	397		397
Expenses Projected Based on Inflation	6,093		6,093	0	6,093		6,093
Miscellaneous General Expenses	561		561	0	561		561
Transportation - Depreciation	606		606	0	606		606
Fringe Benefits	1,748		1,748	0	1,748		1,748
Other Post-Employee Benefits (OPEB)	0		0	0	0		0
Pension Plan	3,130		3,130	0	3,130		3,130
Environmental	39		39	0	39		39
Rents	272		272	0	272		272
Uncollectible Accounts	664	48	712	0	664	48	712
Regulatory Commission Expenses	355		355	0	355		355
Information Technology Expense	607		607	0	607		607
Other Operating Insurance	83		83	0	83		83
Telephone	293		293	0	293		293
Legal Services	179		179	0	179		179
Special Services	230		230	0	230		230
Rate Case Expenses (3 Year Amortization)	63		63	0	63		63
Injuries and Damages	612		612	0	612		612
Enhanced Powerful Opportunities Program	359		359	0	359		359
Low Income Bill Discount Program	986		986	0	986		986
Expenses Allocated to Affiliates	(4)		(4)	0	(4)		(4)
Environmental SIR Costs	926		926	0	926		926
Bill Print	71		71	0	71		71
Excess Cost of Removal	1,116		1,116	0	1,116		1,116
Gas Leak Repairs - Distribution Main	1,306		1,306	0	1,306		1,306
Management & Other Operational Audits	30		30	0	30		30
Economic Development	0		0	0	0		0
Security of Infrastructure & Office Buildings	241		241	0	241		241
Productivity @ 1%	(219)		(219)	0	(219)		(219)
Recovery of Net Regulatory Assets	0		0	0	0		0
Total Operating Expenses	36,588	48	36,636	0	36,588	48	36,636
<b>Other Deductions</b>							
Variable Rate Debt Interest Overcollection	0		0	0	0		0
Amort of Preferred Redemption Premium-Reg Debit (CBA)	0		0	0	0		0
Property Taxes	14,102		14,102	0	14,102		14,102
Revenue Taxes	1,526	192	1,718	0	1,526	192	1,718
Payroll Taxes	1,145		1,145	0	1,145		1,145
Other Taxes	370		370	0	370		370
Accretion	0		0	0	0		0
Depreciation	10,809		10,809	0	10,809		10,809
Total Other Deductions	27,952	192	28,144	0	27,952	192	28,144
Regulatory Debits (CBA Fund)	0		0	0	0		0
Federal Income Taxes	5,439	1,934	7,373	0	5,439	1,934	7,373
State Income Taxes	580	403	983	0	580	403	983
Total Income Taxes	6,018	2,337	8,356	0	6,018	2,337	8,356
Total Operating Revenue Deductions	70,558	2,577	73,135	0	70,558	2,577	73,135
Operating Income	14,328	3,592	17,920	0	14,328	3,592	17,920
Rate Base	262,750	0	262,750	0	262,750	0	262,750
Rate of Return	5.45%		6.82%		5.45%		6.82%

**Central Hudson Gas & Electric Corporation**  
**Case 14-E-0318**  
**Electric Operations**  
**Gross-Up Factors**  
**Twelve Months Ending June 30, 2016**

IR-347 Attachment 2

**WITHOUT REVENUE TAXES:**

Revenue Tax Component:

Revenue Taxes:

Revenue Taxes 0  
 Base Revenues plus Revenue Taxes 0

Revenue Tax Rate

0.0000

MTA Tax on SIT:

New York State Tax Rate

0

MTA Rate

x 0

% of Revenues Subject to MTA Tax

x 0.00

0.0000

0.0000

Gross-Up Factor

For Deductible Items:

Revenue Taxes 0.0000

Finance Charges -0.0117

Uncollectibles 0.0063

-0.0053

Rev Tax, Finance Charges & Bad Debt

1.0000

-0.0053

Gross-Up Factor

1.0053

For Nondeductible Items and Base Rate Increase:

1.0 Minus FIT & SIT Rate

1.0053

60.580%

Gross-Up Factor

0.6090

**WITH REVENUE TAXES:**

Revenue Tax Component:

Revenue Taxes:

Revenue Taxes 4,823,840  
 Base Revenues plus Revenue Taxes 276,510,680

Revenue Tax Rate

0.0174

MTA Tax on SIT:

New York State Tax Rate

0.068

MTA Tax Rate Applied

x 0.256

% of Revenues Subject to MTA Tax

x 0.60

0.0104

0.0278

Gross-Up Factor

For Deductible Items:

Revenue Taxes 0.0278

Finance Charges -0.0117

Uncollectibles 0.0063

0.0225

Rev Tax, Finance Charges & Bad Debt

1.0000

0.0225

Gross-Up Factor

0.9775

For Nondeductible Items and Base Rate Increase:

1.0 Minus FIT & SIT Rate

0.9775

60.580%

Gross-Up Factor

0.5922

**Central Hudson Gas & Electric Corporation**  
**Case 14-G-0319**  
**Gas Operations**  
**Gross-Up Factors**  
**Twelve Months Ending June 30, 2016**

**WITHOUT REVENUE TAXES:**

Revenue Tax Component:

Revenue Taxes:  
 Revenue Taxes 0  
 Base Revenues plus Revenue Taxes 0

Revenue Tax Rate	<u>0.0000</u>		
MTA Tax on SIT:			
New York State Tax Rate	0		<u>0.0000</u>
MTA Rate	x 0		
% of Revenues Subject to MTA Tax	x 0.00		
	<u>0.0000</u>		

Gross-Up Factor

		<u>For Deductible Items:</u>	
Revenue Taxes	0.0000		
Finance Charges	-0.0132		
Uncollectibles	<u>0.0078</u>	Rev Tax, Finance Charges & Bad Debt	<u>1.0000</u> <u>-0.0054</u>
	-0.0054	Gross-Up Factor	<u>1.0054</u>
		<u>For Nondeductible Items and Base Rate Increase:</u>	
		1.0 Minus FIT & SIT Rate	<u>1.0054</u> <u>60.580%</u>
		Gross-Up Factor	<u>0.6091</u>

**WITH REVENUE TAXES:**

Revenue Tax Component:

Revenue Taxes:  
 Revenue Taxes 1,502,200  
 Base Revenues plus Revenue Taxes 83,242,320

Revenue Tax Rate	<u>0.0180</u>		
MTA Tax on SIT:			
New York State Tax Rate	0.068		<u>0.0316</u>
MTA Tax Rate Applied	x 0.256		
% of Revenues Subject to MTA Tax	x 0.78		
	<u>0.0136</u>		

Gross-Up Factor

		<u>For Deductible Items:</u>	
Revenue Taxes	0.0316		
Finance Charges	-0.0132		
Uncollectibles	<u>0.0078</u>	Rev Tax, Finance Charges & Bad Debt	<u>1.0000</u> <u>0.0262</u>
	0.0262	Gross-Up Factor	<u>0.9738</u>
		<u>For Nondeductible Items and Base Rate Increase:</u>	
		1.0 Minus FIT & SIT Rate	<u>0.9738</u> <u>60.580%</u>
		Gross-Up Factor	<u>0.5899</u>



IR-347 Attachment 2

**Central Hudson Gas & Electric Corporation**  
**Cases 14-E-0318 & 14-G-0319**  
**Finance Charge Gross-Up Factors**  
**Twelve Months Ending June 30, 2016**

**Electric Operations**  
**Finance Charges**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
450.10 Residential	\$ 183,890	\$ 207,040	\$ 226,330	\$ 232,100	\$ 210,410	\$ 193,420	\$ 200,570	\$ 229,190	\$ 270,660	\$ 211,660	\$ 219,070	\$ 202,820	\$ 2,587,160
450.20 Commercial	\$ 36,510	\$ 43,180	\$ 48,240	\$ 50,510	\$ 39,950	\$ 37,220	\$ 40,740	\$ 45,640	\$ 67,010	\$ 38,360	\$ 38,230	\$ 33,830	\$ 519,420
450.30 Industrial	\$ 5,500	\$ 2,400	\$ 3,300	\$ 4,120	\$ 4,230	\$ 1,510	\$ 4,760	\$ 2,720	\$ 7,080	\$ 2,820	\$ 3,660	\$ 1,900	\$ 44,000
Total	\$ 225,900	\$ 252,620	\$ 277,870	\$ 286,730	\$ 254,590	\$ 232,150	\$ 246,070	\$ 277,550	\$ 344,750	\$ 252,840	\$ 260,960	\$ 238,550	\$ 3,150,580

Base Rev Incl Rev tax \$ 269,838,330

Residential	\$ 184,674,890	1.40%
Commercial	\$ 74,237,780	0.70%
Industrial	\$ 10,925,660	0.40%
		<b>1.17%</b>

**Gas Operations**  
**Finance Charges**

487.1 Residential	\$ 66,060	\$ 60,650	\$ 55,650	\$ 50,430	\$ 51,610	\$ 52,820	\$ 59,010	\$ 67,820	\$ 81,090	\$ 75,400	\$ 82,810	\$ 74,840	\$ 778,190
487.2 Commercial	\$ 12,620	\$ 13,690	\$ 11,380	\$ 11,430	\$ 11,710	\$ 12,010	\$ 24,180	\$ 34,520	\$ 29,020	\$ 32,100	\$ 31,600	\$ 25,370	\$ 249,630
487.3 Industrial	\$ 180	\$ 190	\$ 170	\$ 160	\$ 170	\$ 170	\$ 330	\$ 470	\$ 390	\$ 430	\$ 430	\$ 340	\$ 3,430
Total	\$ 78,860	\$ 74,530	\$ 67,200	\$ 62,020	\$ 63,490	\$ 65,000	\$ 83,520	\$ 102,810	\$ 110,500	\$ 107,930	\$ 114,840	\$ 100,550	\$ 1,031,250

Base Rev Incl. Rev. tax \$ 78,026,380

Residential	\$ 51,909,490	1.50%
Commercial	\$ 24,967,790	1.00%
Industrial	\$ 1,149,100	0.30%
		<b>1.32%</b>

IR-347 Attachment 2

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION****Cases 14-E-0318 & 14-G-0319****UNCOLLECTIBLE ACCOUNTS FACTOR****BASED ON TWELVE MONTHS ENDED MARCH 31, 2014**

	<u>ELECTRIC</u>	<u>GAS</u>	<u>CORPORATE</u>
NET UNCOLLECTIBLE WRITE-OFF PER "SYSTEM BAD DEBT RECORD"	<u>3,544,182</u>	<u>1,058,653</u>	<u>4,602,835</u>
Revenues Subject to Bad Debt (Uncollectibles)	<u>559,797,390</u>	<u>135,231,601</u>	<u>695,028,991</u>
% NET WRITE-OFFS TO REVENUES SUBJECT TO BAD DEBT	<u>0.63%</u>	<u>0.78%</u>	<u>0.66%</u>

Allocation of Net Write-off based on Staff Accounting Panel recommended method in Cases 09-E-0588 and 09-G-0589. Staff Accounting Panel testimony @ 90, lines 9 through 15, "Uncollectible accounts should be updated to reflect the ratio of net write-offs to own territory revenues for the most recent twelve months of activity and allocated between the electric and gas operations based on the most recent actual net write-offs for the electric and gas operations, respectively." Allocation based on Year End 2013 indicates Electric @ 77% and Gas @ 23%.

IR-347 Attachment 2

11/17/14

Allocation of Revenue for MTA  
2013 Revenue Tax Returns

Source: Sales & Revenue Report, Revenue Account within County

Electric Department	Taxable @		A/C 456.21	Total Taxable	MTA	Non-MTA
	A/C 440.10	59.33%				
County	(2,958)	(1,755)	(192)	(1,947)		(1,947)
Albany	6,168,983	3,660,058	574,528	4,234,586		4,234,586
Columbia	1,692,132	1,003,942	105,315	1,109,257		1,109,257
Dutchess	119,048,557	70,631,509	13,144,659	83,776,168	83,776,168	0
Greene	26,439,770	15,686,716	2,486,143	18,172,859		18,172,859
Orange	49,770,280	29,528,707	5,380,339	34,909,046	34,909,046	0
Putnam	6,216,011	3,687,959	506,084	4,194,043	4,194,043	0
Sullivan	1,276,637	757,429	106,974	864,403		864,403
Ulster	86,411,775	51,268,106	7,956,552	59,224,658		59,224,658
<b>Total</b>	<b>297,021,187</b>	<b>176,222,670</b>	<b>30,260,402</b>	<b>206,483,072</b>	<b>122,879,257</b>	<b>83,603,815</b>
<b>Electric MTA Percent</b>					<b>59.5106%</b>	

From Accum Totals	297,021,187	30,260,402
Reconcile Electric to Accum Totals	0	0

Gas Department	Taxable @		A/C 489.13 & .14	Total Taxable	MTA	Non-MTA
	A/C 480.10 & .70	72.27%				
County	(561)	(405)	(99)	(504)		(504)
Albany	0	0	0	0		0
Columbia	0	0	0	0		0
Dutchess	26,263,925	18,980,939	4,258,336	23,239,275	23,239,275	0
Greene	1,220,577	882,111	178,674	1,060,785		1,060,785
Orange	22,079,333	15,956,734	3,564,213	19,520,947	19,520,947	0
Putnam	776,669	561,299	67,528	628,827	628,827	0
Sullivan	0	0	0	0		0
Ulster	12,667,896	9,155,088	1,841,460	10,996,548		10,996,548
<b>Total</b>	<b>63,007,839</b>	<b>45,535,765</b>	<b>9,910,112</b>	<b>55,445,877</b>	<b>43,389,048</b>	<b>12,056,829</b>
<b>Gas MTA Percent</b>					<b>78.2548%</b>	

Gas & Electric Departments	261,928,949	166,268,306
<b>Combined MTA Percent</b>		<b>63.4784%</b>

From Accum Totals	63,007,839	9,910,112
Reconcile Gas to Accum Totals	0	0

IR-347 Attachment 3

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**  
**CASES 14-E-0318 & 14-G-0319**  
**SUMMARY OF REVENUE TAXES BY MONTH - HISTORIC YEAR ENDED MARCH 31, 2014**

<u>PSC</u> <u>Account</u>	<u>Decription</u>	2013 <u>April</u>	2013 <u>May</u>	2013 <u>June</u>	2013 <u>July</u>	2013 <u>August</u>	2013 <u>September</u>	2013 <u>October</u>	2013 <u>November</u>	2013 <u>December</u>	2014 <u>January</u>	2014 <u>February</u>	2014 <u>March</u>	12 Months March 2014 <u>Total</u>
<b><u>ELECTRIC:</u></b>														
408.33	Utility Services - NY State	341,880	301,670	296,284	361,965	383,089	356,052	312,719	295,396	324,240	384,616	380,425	415,455	4,153,791
408.45	Utility Services - Cities	41,854	35,225	32,441	43,300	46,760	50,338	38,900	37,263	33,080	50,170	52,342	71,730	533,403
408.46	Utility Services - Villages	25,250	13,131	20,321	14,849	29,247	15,271	23,089	12,839	22,306	16,775	33,196	25,278	251,552
408.94	MTA	<u>96,252</u>	<u>83,051</u>	<u>88,157</u>	<u>104,400</u>	<u>122,399</u>	<u>115,650</u>	<u>82,169</u>	<u>82,636</u>	<u>93,793</u>	<u>107,918</u>	<u>0</u>	<u>0</u>	<u>976,425</u>
	<b>Total</b>	<b>505,236</b>	<b>433,077</b>	<b>437,203</b>	<b>524,514</b>	<b>581,495</b>	<b>537,311</b>	<b>456,877</b>	<b>428,134</b>	<b>473,419</b>	<b>559,479</b>	<b>465,963</b>	<b>512,463</b>	<b>5,915,171</b>
<b><u>GAS:</u></b>														
408.34	Utility Services - NY State	129,528	84,385	67,368	50,656	51,225	40,576	53,646	66,013	110,953	137,403	164,168	158,428	1,114,349
408.47	Utility Services - Cities	33,935	24,924	14,644	12,313	8,795	10,084	10,412	18,039	28,080	49,348	56,562	74,113	341,249
408.48	Utility Services - Villages	14,407	2,474	7,014	1,132	4,378	900	4,647	2,152	12,447	5,810	22,840	9,254	87,455
408.94	MTA	<u>15,106</u>	<u>9,625</u>	<u>7,319</u>	<u>5,242</u>	<u>5,622</u>	<u>4,762</u>	<u>5,666</u>	<u>7,607</u>	<u>13,471</u>	<u>18,878</u>	<u>34,786</u>	<u>33,635</u>	<u>161,719</u>
	<b>Total</b>	<b>192,976</b>	<b>121,408</b>	<b>96,345</b>	<b>69,343</b>	<b>70,020</b>	<b>56,322</b>	<b>74,371</b>	<b>93,811</b>	<b>164,951</b>	<b>211,439</b>	<b>278,356</b>	<b>275,430</b>	<b>1,704,772</b>

**Central Hudson Gas & Electric Corporation  
Revenue Tax by Service Classification  
For the Twelve Months Ending December 31, 2014 (PROJECTED)**

		January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>ELECTRIC:</b>														
Service Class No. 1	Heating	\$ 69,690	\$ 73,800	\$ 72,760	\$ 55,530	\$ 47,130	\$ 37,730	\$ 39,910	\$ 40,050	\$ 40,960	\$ 37,030	\$ 42,060	\$ 52,980	\$ 609,630
	Nonheating	\$ 345,060	\$ 349,390	\$ 327,360	\$ 316,480	\$ 300,990	\$ 310,970	\$ 345,270	\$ 376,960	\$ 361,420	\$ 323,920	\$ 304,830	\$ 322,900	\$ 3,985,550
	EEPS Lost MWh	\$ (16,030)	\$ (16,660)	\$ (15,220)	\$ (13,930)	\$ (12,463)	\$ (12,450)	\$ (14,720)	\$ (16,730)	\$ (15,810)	\$ (13,210)	\$ (12,323)	\$ (14,120)	\$ (173,666)
	PV Net Meter Lost MWh	\$ (460)	\$ (430)	\$ (490)	\$ (890)	\$ (970)	\$ (980)	\$ (1,060)	\$ (1,100)	\$ (1,350)	\$ (1,450)	\$ (1,450)	\$ (1,550)	\$ (12,180)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 398,260	\$ 406,100	\$ 384,410	\$ 357,190	\$ 334,687	\$ 335,270	\$ 369,400	\$ 399,180	\$ 385,220	\$ 346,290	\$ 333,117	\$ 360,210	\$ 4,409,334
Service Class No. 2	Nondemand	\$ 4,660	\$ 4,930	\$ 4,560	\$ 4,810	\$ 4,380	\$ 4,780	\$ 4,460	\$ 4,840	\$ 4,440	\$ 4,760	\$ 4,350	\$ 4,860	\$ 55,830
	Primary	\$ 1,490	\$ 1,490	\$ 1,560	\$ 1,600	\$ 1,690	\$ 1,750	\$ 1,830	\$ 1,700	\$ 1,700	\$ 1,520	\$ 1,580	\$ 1,520	\$ 19,540
	Secondary	\$ 17,940	\$ 17,580	\$ 18,470	\$ 18,090	\$ 18,780	\$ 20,000	\$ 21,310	\$ 20,280	\$ 20,180	\$ 19,590	\$ 17,940	\$ 18,200	\$ 228,360
	EEPS Lost MWh	\$ (1,100)	\$ (1,100)	\$ (1,150)	\$ (1,130)	\$ (1,170)	\$ (1,260)	\$ (1,380)	\$ (1,290)	\$ (1,270)	\$ (1,230)	\$ (1,110)	\$ (1,140)	\$ (14,330)
	PV Net Meter Lost MWh	\$ (570)	\$ (530)	\$ (600)	\$ (150)	\$ (160)	\$ (160)	\$ (170)	\$ (180)	\$ (220)	\$ (240)	\$ (240)	\$ (250)	\$ (3,470)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 22,420	\$ 22,370	\$ 22,840	\$ 23,220	\$ 23,520	\$ 25,110	\$ 26,050	\$ 25,280	\$ 24,830	\$ 24,580	\$ 22,460	\$ 23,250	\$ 285,930
Service Class No. 3	EEPS Lost MWh	\$ 2,020	\$ 1,840	\$ 1,860	\$ 2,010	\$ 2,200	\$ 2,230	\$ 2,280	\$ 2,210	\$ 2,170	\$ 2,070	\$ 1,960	\$ 2,240	\$ 25,090
		\$ (120)	\$ (120)	\$ (120)	\$ (120)	\$ (140)	\$ (140)	\$ (150)	\$ (140)	\$ (130)	\$ (120)	\$ (120)	\$ (150)	\$ (1,570)
		\$ 1,900	\$ 1,720	\$ 1,740	\$ 1,890	\$ 2,060	\$ 2,090	\$ 2,130	\$ 2,070	\$ 2,040	\$ 1,950	\$ 1,840	\$ 2,090	\$ 23,520
Service Classification No. 5		\$ 2,980	\$ 2,930	\$ 2,920	\$ 2,910	\$ 2,890	\$ 2,870	\$ 2,880	\$ 2,910	\$ 2,930	\$ 2,970	\$ 3,000	\$ 3,030	\$ 35,220
Service Class No. 6	Heating	\$ 1,460	\$ 1,860	\$ 1,590	\$ 1,390	\$ 1,000	\$ 950	\$ 790	\$ 1,060	\$ 680	\$ 950	\$ 790	\$ 1,390	\$ 13,910
	Nonheating	\$ 1,850	\$ 1,700	\$ 1,860	\$ 1,520	\$ 1,440	\$ 1,390	\$ 1,830	\$ 1,790	\$ 1,830	\$ 1,390	\$ 1,300	\$ 1,390	\$ 19,290
		\$ 3,310	\$ 3,560	\$ 3,450	\$ 2,910	\$ 2,440	\$ 2,340	\$ 2,620	\$ 2,850	\$ 2,510	\$ 2,340	\$ 2,090	\$ 2,780	\$ 33,200
Service Classification No. 8		\$ 1,610	\$ 1,610	\$ 1,610	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 5,010
Service Classification No. 9		\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 720
Service Class No. 13	Transmission Substation	\$ 1,440	\$ 1,380	\$ 1,530	\$ 1,570	\$ 1,660	\$ 1,690	\$ 1,760	\$ 1,670	\$ 1,760	\$ 1,640	\$ 1,550	\$ 1,550	\$ 19,200
		\$ 580	\$ 510	\$ 640	\$ 670	\$ 690	\$ 730	\$ 780	\$ 750	\$ 720	\$ 600	\$ 540	\$ 530	\$ 7,740
		\$ 2,020	\$ 1,890	\$ 2,170	\$ 2,240	\$ 2,350	\$ 2,420	\$ 2,540	\$ 2,420	\$ 2,480	\$ 2,240	\$ 2,090	\$ 2,080	\$ 26,940
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Own Territory Delivery Revenue - Revenue Taxes		\$ 432,560	\$ 440,240	\$ 419,200	\$ 390,440	\$ 368,027	\$ 370,180	\$ 405,700	\$ 434,790	\$ 420,090	\$ 380,450	\$ 364,677	\$ 393,520	\$ 4,819,874
Other Operating Revenue - Revenue Taxes		\$ 14,236	\$ 15,008	\$ 13,803	\$ 11,228	\$ 12,084	\$ 13,943	\$ 11,108	\$ 11,728	\$ 12,599	\$ 12,014	\$ 10,965	\$ 9,004	\$ 147,720
Total Revenue Taxes		\$ 446,796	\$ 455,248	\$ 433,003	\$ 401,668	\$ 380,111	\$ 384,123	\$ 416,808	\$ 446,518	\$ 432,689	\$ 392,464	\$ 375,642	\$ 402,524	\$ 4,967,594
<b>GAS:</b>														
Service Class Nos. 1 & 12	Heat				\$ 166,490	\$ 105,120	\$ 79,400	\$ 57,080	\$ 58,930	\$ 52,330	\$ 63,990	\$ 79,640	\$ 131,600	\$ 794,580
	Nonheat				\$ 8,810	\$ 6,580	\$ 7,060	\$ 5,180	\$ 6,160	\$ 5,010	\$ 6,220	\$ 5,800	\$ 8,050	\$ 58,870
		\$ 155,171	\$ 202,189	\$ 175,886	\$ 175,300	\$ 111,700	\$ 86,460	\$ 62,260	\$ 65,090	\$ 57,340	\$ 70,210	\$ 85,440	\$ 139,650	\$ 1,386,696
Service Classification Nos. 1 & 12 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Class Nos. 2, 6 & 13	Heat				\$ 14,070	\$ 8,260	\$ 5,570	\$ 4,800	\$ 4,640	\$ 4,720	\$ 5,700	\$ 8,760	\$ 14,090	\$ 70,610
	Nonheat				\$ 1,620	\$ 1,130	\$ 1,070	\$ 920	\$ 980	\$ 940	\$ 1,110	\$ 1,180	\$ 1,620	\$ 10,570
		\$ 18,763	\$ 21,330	\$ 19,984	\$ 15,690	\$ 9,390	\$ 6,640	\$ 5,720	\$ 5,620	\$ 5,660	\$ 6,810	\$ 9,940	\$ 15,710	\$ 141,256
Service Classification Nos. 2, 6 & 13 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Classification No. 8		\$ 208	\$ 116	\$ 490	\$ 240	\$ 110	\$ 60	\$ 70	\$ 300	\$ 310	\$ 350	\$ 400	\$ 460	\$ 3,114
Service Classification No. 9		\$ 940	\$ 1,014	\$ 1,062	\$ 850	\$ 540	\$ 480	\$ 460	\$ 560	\$ 540	\$ 730	\$ 1,080	\$ 1,280	\$ 9,536
Service Classification No. 11		\$ 1,066	\$ 1,125	\$ 1,125	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,756
Service Classification No. 14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Transport		\$ 176,147	\$ 225,774	\$ 198,547	\$ 193,240	\$ 122,900	\$ 94,800	\$ 69,670	\$ 72,730	\$ 65,010	\$ 79,260	\$ 98,020	\$ 158,260	\$ 1,554,358
EEPS Adjustment SC Nos. 1 & 12		\$ -	\$ -	\$ -	\$ (1,840)	\$ (1,180)	\$ (850)	\$ (470)	\$ (450)	\$ (380)	\$ (590)	\$ (1,000)	\$ (2,120)	\$ (8,880)
EEPS Adjustment SC Nos. 2, 6 & 13		\$ -	\$ -	\$ -	\$ (40)	\$ (30)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (30)	\$ (60)	\$ (210)
Gas Expansion SC Nos. 1 & 12		\$ -	\$ -	\$ -	\$ 310	\$ 270	\$ 260	\$ 260	\$ 360	\$ 470	\$ 710	\$ 1,200	\$ 2,280	\$ 6,120
Gas Expansion SC Nos. 2, 6 & 13		\$ -	\$ -	\$ -	\$ 40	\$ 30	\$ 30	\$ 30	\$ 40	\$ 40	\$ 90	\$ 230	\$ 470	\$ 1,000
Total Sales & Transport		\$ 176,147	\$ 225,774	\$ 198,547	\$ 191,710	\$ 121,990	\$ 94,230	\$ 69,480	\$ 72,670	\$ 65,130	\$ 79,460	\$ 98,420	\$ 158,830	\$ 1,552,388
Additional Service Classification No. 2		\$ -	\$ -	\$ -	\$ -	\$ 32	\$ 32	\$ 32	\$ 32	\$ 45	\$ 42	\$ 76	\$ 76	\$ 367
Additional Service Classification No. 11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales & Transport - Revenue Tax		\$ 176,147	\$ 225,774	\$ 198,547	\$ 191,710	\$ 122,022	\$ 94,262	\$ 69,512	\$ 72,702	\$ 65,175	\$ 79,502	\$ 98,496	\$ 158,906	\$ 1,552,755
Other Operating Revenue - Revenue Taxes		\$ 1,540	\$ 1,650	\$ 1,920	\$ 2,800	\$ 1,790	\$ 1,390	\$ 1,040	\$ 1,070	\$ 960	\$ 1,170	\$ 1,410	\$ 2,280	\$ 19,020
Total Revenue Taxes		\$ 177,687	\$ 227,424	\$ 200,467	\$ 194,510	\$ 123,812	\$ 95,652	\$ 70,552	\$ 73,772	\$ 66,135	\$ 80,672	\$ 99,906	\$ 161,186	\$ 1,571,775

**Central Hudson Gas & Electric Corporation**  
**Revenue Tax by Service Classification**  
**For the Twelve Months Ending December 31, 2015 (PROJECTED)**

		January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>ELECTRIC:</b>														
Service Class No. 1	Heating	\$ 68,370	\$ 71,790	\$ 70,640	\$ 55,220	\$ 46,990	\$ 37,800	\$ 39,920	\$ 40,070	\$ 41,020	\$ 37,140	\$ 42,310	\$ 53,440	\$ 604,710
	Nonheating	\$ 347,030	\$ 345,690	\$ 331,640	\$ 317,280	\$ 302,940	\$ 313,030	\$ 347,590	\$ 379,260	\$ 364,460	\$ 326,250	\$ 307,900	\$ 325,730	\$ 4,008,800
	EEPS Lost MWh	\$ (18,900)	\$ (19,210)	\$ (17,970)	\$ (15,950)	\$ (14,330)	\$ (14,360)	\$ (16,960)	\$ (19,280)	\$ (18,240)	\$ (15,270)	\$ (14,310)	\$ (16,370)	\$ (201,150)
	PV Net Meter Lost MWh	\$ (1,550)	\$ (1,440)	\$ (1,650)	\$ (1,650)	\$ (1,760)	\$ (1,760)	\$ (1,880)	\$ (1,940)	\$ (1,940)	\$ (2,070)	\$ (2,060)	\$ (2,200)	\$ (21,900)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 394,950	\$ 396,830	\$ 382,660	\$ 354,900	\$ 333,840	\$ 334,710	\$ 368,670	\$ 398,110	\$ 385,300	\$ 346,050	\$ 333,840	\$ 360,600	\$ 4,390,460
Service Class No. 2	Nondemand	\$ 4,630	\$ 4,910	\$ 4,550	\$ 4,800	\$ 4,380	\$ 4,780	\$ 4,460	\$ 4,840	\$ 4,440	\$ 4,760	\$ 4,350	\$ 4,860	\$ 55,760
	Primary	\$ 1,480	\$ 1,510	\$ 1,580	\$ 1,610	\$ 1,690	\$ 1,770	\$ 1,850	\$ 1,850	\$ 1,720	\$ 1,710	\$ 1,530	\$ 1,590	\$ 19,690
	Secondary	\$ 18,680	\$ 18,120	\$ 18,220	\$ 18,150	\$ 18,880	\$ 20,220	\$ 21,530	\$ 20,520	\$ 20,400	\$ 19,850	\$ 18,190	\$ 18,480	\$ 231,240
	EEPS Lost MWh	\$ (1,370)	\$ (1,330)	\$ (1,340)	\$ (1,350)	\$ (1,400)	\$ (1,520)	\$ (1,620)	\$ (1,550)	\$ (1,530)	\$ (1,480)	\$ (1,330)	\$ (1,360)	\$ (17,180)
	PV Net Meter Lost MWh	\$ (270)	\$ (260)	\$ (290)	\$ (290)	\$ (310)	\$ (310)	\$ (330)	\$ (340)	\$ (340)	\$ (370)	\$ (370)	\$ (390)	\$ (3,870)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 23,150	\$ 22,950	\$ 22,720	\$ 22,920	\$ 23,240	\$ 24,940	\$ 25,890	\$ 25,120	\$ 24,690	\$ 24,470	\$ 22,370	\$ 23,180	\$ 285,640
Service Class No. 3		\$ 2,020	\$ 1,880	\$ 1,920	\$ 2,010	\$ 2,210	\$ 2,230	\$ 2,280	\$ 2,230	\$ 2,180	\$ 2,080	\$ 1,980	\$ 2,280	\$ 25,300
	EEPS Lost MWh	\$ (160)	\$ (140)	\$ (150)	\$ (150)	\$ (160)	\$ (170)	\$ (170)	\$ (170)	\$ (160)	\$ (160)	\$ (150)	\$ (170)	\$ (1,910)
		\$ 1,860	\$ 1,740	\$ 1,770	\$ 1,860	\$ 2,050	\$ 2,060	\$ 2,110	\$ 2,060	\$ 2,020	\$ 1,920	\$ 1,830	\$ 2,110	\$ 23,390
Service Classification No. 5		\$ 2,980	\$ 2,930	\$ 2,920	\$ 2,890	\$ 2,870	\$ 2,840	\$ 2,860	\$ 2,880	\$ 2,910	\$ 2,950	\$ 2,970	\$ 3,000	\$ 35,000
Service Class No. 6	Heating	\$ 1,540	\$ 1,930	\$ 1,650	\$ 1,390	\$ 1,000	\$ 950	\$ 790	\$ 1,060	\$ 680	\$ 950	\$ 790	\$ 1,390	\$ 14,120
	Nonheating	\$ 1,830	\$ 1,650	\$ 1,700	\$ 1,520	\$ 1,440	\$ 1,390	\$ 1,830	\$ 1,790	\$ 1,830	\$ 1,390	\$ 1,300	\$ 1,390	\$ 19,060
		\$ 3,370	\$ 3,580	\$ 3,350	\$ 2,910	\$ 2,440	\$ 2,340	\$ 2,620	\$ 2,850	\$ 2,510	\$ 2,340	\$ 2,090	\$ 2,780	\$ 33,180
Service Classification No. 8		\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 19,320
Service Classification No. 9		\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 720
Service Class No. 13	Transmission Substation	\$ 1,400	\$ 1,350	\$ 1,530	\$ 1,550	\$ 1,640	\$ 1,660	\$ 1,740	\$ 1,650	\$ 1,740	\$ 1,600	\$ 1,500	\$ 1,470	\$ 18,830
		\$ 580	\$ 590	\$ 530	\$ 620	\$ 670	\$ 700	\$ 720	\$ 690	\$ 650	\$ 550	\$ 500	\$ 500	\$ 7,300
		\$ 1,980	\$ 1,940	\$ 2,060	\$ 2,170	\$ 2,310	\$ 2,360	\$ 2,460	\$ 2,340	\$ 2,390	\$ 2,150	\$ 2,000	\$ 1,970	\$ 26,130
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Own Territory Delivery Revenue - Revenue Taxes		\$ 429,960	\$ 431,640	\$ 417,150	\$ 389,320	\$ 368,420	\$ 370,920	\$ 406,280	\$ 435,030	\$ 421,490	\$ 381,550	\$ 366,770	\$ 395,310	\$ 4,813,840
Other Operating Revenue - Revenue Taxes		\$ 11,010	\$ 11,301	\$ 12,805	\$ 11,496	\$ 11,839	\$ 11,207	\$ 10,865	\$ 11,483	\$ 12,336	\$ 11,741	\$ 10,715	\$ 8,775	\$ 135,573
Total Revenue Taxes		\$ 440,970	\$ 442,941	\$ 429,955	\$ 400,816	\$ 380,259	\$ 382,127	\$ 417,145	\$ 446,513	\$ 433,826	\$ 393,291	\$ 377,485	\$ 404,085	\$ 4,949,413
<b>GAS:</b>														
Service Class Nos. 1 & 12	Heat	\$ 145,120	\$ 176,810	\$ 146,780	\$ 142,680	\$ 97,740	\$ 79,800	\$ 57,480	\$ 59,410	\$ 52,760	\$ 64,220	\$ 79,640	\$ 131,550	\$ 1,233,990
	Nonheat	\$ 7,620	\$ 9,550	\$ 7,690	\$ 8,170	\$ 6,220	\$ 6,840	\$ 5,030	\$ 5,910	\$ 4,850	\$ 6,070	\$ 5,640	\$ 7,760	\$ 81,350
		\$ 152,740	\$ 186,360	\$ 154,470	\$ 150,850	\$ 103,960	\$ 86,640	\$ 62,510	\$ 65,320	\$ 57,610	\$ 70,290	\$ 85,280	\$ 139,310	\$ 1,315,340
Service Classification Nos. 1 & 12 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Class Nos. 2, 6 & 13	Heat	\$ 17,650	\$ 18,140	\$ 15,400	\$ 12,080	\$ 8,070	\$ 5,640	\$ 4,870	\$ 4,700	\$ 4,800	\$ 5,800	\$ 8,930	\$ 14,340	\$ 120,420
	Nonheat	\$ 1,360	\$ 1,840	\$ 1,550	\$ 1,480	\$ 1,110	\$ 1,070	\$ 910	\$ 980	\$ 950	\$ 1,110	\$ 1,180	\$ 1,630	\$ 15,170
		\$ 19,010	\$ 19,980	\$ 16,950	\$ 13,560	\$ 9,180	\$ 6,710	\$ 5,780	\$ 5,680	\$ 5,750	\$ 6,910	\$ 10,110	\$ 15,970	\$ 135,590
Service Classification Nos. 2, 6 & 13 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Classification No. 8		\$ 190	\$ 190	\$ 360	\$ 240	\$ 110	\$ 60	\$ 70	\$ 300	\$ 310	\$ 350	\$ 400	\$ 460	\$ 3,040
Service Classification No. 9		\$ 1,170	\$ 1,210	\$ 1,320	\$ 850	\$ 540	\$ 480	\$ 460	\$ 560	\$ 540	\$ 730	\$ 1,080	\$ 1,280	\$ 10,220
Service Classification No. 11		\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,920
Service Classification No. 14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Transport		\$ 174,270	\$ 208,900	\$ 174,260	\$ 166,660	\$ 114,950	\$ 95,050	\$ 69,980	\$ 73,020	\$ 65,370	\$ 79,440	\$ 98,030	\$ 158,180	\$ 1,478,110
EEPS Adjustment SC Nos. 1 & 12		\$ (2,640)	\$ (3,600)	\$ (3,010)	\$ (2,460)	\$ (1,560)	\$ (1,130)	\$ (630)	\$ (590)	\$ (510)	\$ (780)	\$ (1,340)	\$ (2,820)	\$ (21,070)
EEPS Adjustment SC Nos. 2, 6 & 13		\$ (70)	\$ (70)	\$ (70)	\$ (40)	\$ (30)	\$ (20)	\$ (10)	\$ (10)	\$ (10)	\$ (20)	\$ (40)	\$ (60)	\$ (450)
Gas Expansion SC Nos. 1 & 12		\$ 2,670	\$ 3,270	\$ 2,940	\$ 2,840	\$ 2,030	\$ 1,610	\$ 1,290	\$ 1,360	\$ 1,420	\$ 1,780	\$ 2,610	\$ 4,540	\$ 28,360
Gas Expansion SC Nos. 2, 6 & 13		\$ 620	\$ 660	\$ 580	\$ 460	\$ 290	\$ 180	\$ 170	\$ 160	\$ 180	\$ 250	\$ 510	\$ 950	\$ 5,010
Total Sales & Transport		\$ 174,850	\$ 209,160	\$ 174,700	\$ 167,460	\$ 115,680	\$ 95,690	\$ 70,800	\$ 73,940	\$ 66,450	\$ 80,670	\$ 99,770	\$ 160,790	\$ 1,489,960
Additional Service Classification No. 2		\$ 76	\$ 76	\$ 78	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 42	\$ 76	\$ 76	\$ 694
Additional Service Classification No. 11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 660
Total Sales & Transport - Revenue Tax		\$ 174,926	\$ 209,236	\$ 174,778	\$ 167,505	\$ 115,725	\$ 95,735	\$ 70,955	\$ 74,095	\$ 66,605	\$ 80,822	\$ 99,956	\$ 160,976	\$ 1,491,314
Other Operating Revenue - Revenue Taxes		\$ 1,660	\$ 1,950	\$ 2,260	\$ 2,130	\$ 2,310	\$ 2,080	\$ 1,810	\$ 1,680	\$ 1,530	\$ 1,390	\$ 1,420	\$ 1,450	\$ 21,670
Total Revenue Taxes		\$ 176,586	\$ 211,186	\$ 177,038	\$ 169,635	\$ 118,035	\$ 97,815	\$ 72,765	\$ 75,775	\$ 68,135	\$ 82,212	\$ 101,376	\$ 162,426	\$ 1,512,984

**Central Hudson Gas & Electric Corporation  
Revenue Tax by Service Classification  
For the Twelve Months Ending June 30, 2016 (PROJECTED)**

		July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>ELECTRIC:</b>														
Service Class No. 1	Heating	\$ 39,920	\$ 40,070	\$ 41,020	\$ 37,140	\$ 42,310	\$ 53,440	\$ 69,170	\$ 72,670	\$ 71,500	\$ 55,900	\$ 47,510	\$ 38,070	\$ 608,720
	Nonheating	\$ 347,590	\$ 379,260	\$ 364,460	\$ 326,250	\$ 307,900	\$ 325,730	\$ 350,890	\$ 350,410	\$ 335,480	\$ 321,130	\$ 307,060	\$ 316,020	\$ 4,032,180
	EEPS Lost MWh	\$ (16,960)	\$ (19,280)	\$ (18,240)	\$ (15,270)	\$ (14,310)	\$ (16,370)	\$ (21,110)	\$ (21,490)	\$ (20,100)	\$ (17,840)	\$ (16,060)	\$ (16,010)	\$ (213,040)
	PV Net Meter Lost MWh	\$ (1,880)	\$ (1,940)	\$ (1,940)	\$ (2,070)	\$ (2,060)	\$ (2,200)	\$ (2,180)	\$ (2,100)	\$ (2,310)	\$ (2,300)	\$ (2,450)	\$ (2,440)	\$ (25,870)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 368,670</u>	<u>\$ 398,110</u>	<u>\$ 385,300</u>	<u>\$ 346,050</u>	<u>\$ 333,840</u>	<u>\$ 360,600</u>	<u>\$ 396,770</u>	<u>\$ 399,490</u>	<u>\$ 384,570</u>	<u>\$ 356,890</u>	<u>\$ 336,060</u>	<u>\$ 335,640</u>	<u>\$ 4,401,990</u>
Service Class No. 2	Nondemand	\$ 4,460	\$ 4,840	\$ 4,440	\$ 4,760	\$ 4,350	\$ 4,860	\$ 4,630	\$ 4,910	\$ 4,550	\$ 4,800	\$ 4,380	\$ 4,780	\$ 55,760
	Primary	\$ 1,850	\$ 1,650	\$ 1,720	\$ 1,710	\$ 1,530	\$ 1,590	\$ 1,490	\$ 1,530	\$ 1,590	\$ 1,620	\$ 1,690	\$ 1,770	\$ 19,740
	Secondary	\$ 21,530	\$ 20,520	\$ 20,400	\$ 19,850	\$ 18,190	\$ 18,480	\$ 18,970	\$ 18,340	\$ 18,380	\$ 18,310	\$ 19,060	\$ 20,360	\$ 232,390
	EEPS Lost MWh	\$ (1,620)	\$ (1,550)	\$ (1,530)	\$ (1,480)	\$ (1,330)	\$ (1,360)	\$ (1,600)	\$ (1,570)	\$ (1,560)	\$ (1,560)	\$ (1,630)	\$ (1,770)	\$ (18,560)
	PV Net Meter Lost MWh	\$ (330)	\$ (340)	\$ (340)	\$ (370)	\$ (370)	\$ (390)	\$ (420)	\$ (400)	\$ (440)	\$ (440)	\$ (470)	\$ (470)	\$ (4,780)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 25,890</u>	<u>\$ 25,120</u>	<u>\$ 24,690</u>	<u>\$ 24,470</u>	<u>\$ 22,370</u>	<u>\$ 23,180</u>	<u>\$ 23,070</u>	<u>\$ 22,810</u>	<u>\$ 22,520</u>	<u>\$ 22,730</u>	<u>\$ 23,030</u>	<u>\$ 24,670</u>	<u>\$ 284,550</u>
Service Class No. 3	EEPS Lost MWh	\$ 2,280	\$ 2,230	\$ 2,180	\$ 2,080	\$ 1,980	\$ 2,280	\$ 2,060	\$ 1,900	\$ 1,940	\$ 2,020	\$ 2,210	\$ 2,240	\$ 25,400
		\$ (170)	\$ (170)	\$ (160)	\$ (160)	\$ (150)	\$ (170)	\$ (180)	\$ (170)	\$ (170)	\$ (170)	\$ (200)	\$ (200)	\$ (2,070)
		<u>\$ 2,110</u>	<u>\$ 2,060</u>	<u>\$ 2,020</u>	<u>\$ 1,920</u>	<u>\$ 1,830</u>	<u>\$ 2,110</u>	<u>\$ 1,880</u>	<u>\$ 1,730</u>	<u>\$ 1,770</u>	<u>\$ 1,850</u>	<u>\$ 2,010</u>	<u>\$ 2,040</u>	<u>\$ 23,330</u>
Service Classification No. 5		<u>\$ 2,860</u>	<u>\$ 2,880</u>	<u>\$ 2,910</u>	<u>\$ 2,950</u>	<u>\$ 2,970</u>	<u>\$ 3,000</u>	<u>\$ 2,960</u>	<u>\$ 2,910</u>	<u>\$ 2,900</u>	<u>\$ 2,870</u>	<u>\$ 2,840</u>	<u>\$ 2,820</u>	<u>\$ 34,870</u>
Service Class No. 6	Heating	\$ 790	\$ 1,060	\$ 680	\$ 950	\$ 790	\$ 1,390	\$ 1,540	\$ 1,930	\$ 1,650	\$ 1,390	\$ 1,000	\$ 950	\$ 14,120
	Nonheating	\$ 1,830	\$ 1,790	\$ 1,830	\$ 1,390	\$ 1,300	\$ 1,390	\$ 1,830	\$ 1,650	\$ 1,700	\$ 1,520	\$ 1,440	\$ 1,390	\$ 19,060
		<u>\$ 2,620</u>	<u>\$ 2,850</u>	<u>\$ 2,510</u>	<u>\$ 2,340</u>	<u>\$ 2,090</u>	<u>\$ 2,780</u>	<u>\$ 3,370</u>	<u>\$ 3,580</u>	<u>\$ 3,350</u>	<u>\$ 2,910</u>	<u>\$ 2,440</u>	<u>\$ 2,340</u>	<u>\$ 33,180</u>
Service Classification No. 8		<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 1,610</u>	<u>\$ 19,320</u>
Service Classification No. 9		<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 720</u>
Service Class No. 13	Transmission Substation	\$ 1,740	\$ 1,650	\$ 1,740	\$ 1,600	\$ 1,500	\$ 1,470	\$ 1,360	\$ 1,330	\$ 1,420	\$ 1,570	\$ 1,660	\$ 1,690	\$ 18,730
		\$ 720	\$ 690	\$ 650	\$ 550	\$ 500	\$ 500	\$ 550	\$ 520	\$ 540	\$ 600	\$ 650	\$ 680	\$ 7,150
		<u>\$ 2,460</u>	<u>\$ 2,340</u>	<u>\$ 2,390</u>	<u>\$ 2,150</u>	<u>\$ 2,000</u>	<u>\$ 1,970</u>	<u>\$ 1,910</u>	<u>\$ 1,850</u>	<u>\$ 1,960</u>	<u>\$ 2,170</u>	<u>\$ 2,310</u>	<u>\$ 2,370</u>	<u>\$ 25,880</u>
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Own Territory Delivery Revenue - Revenue Taxes		<u>\$ 406,280</u>	<u>\$ 435,030</u>	<u>\$ 421,490</u>	<u>\$ 381,550</u>	<u>\$ 366,770</u>	<u>\$ 395,310</u>	<u>\$ 431,630</u>	<u>\$ 434,040</u>	<u>\$ 418,740</u>	<u>\$ 391,090</u>	<u>\$ 370,360</u>	<u>\$ 371,550</u>	<u>\$ 4,823,840</u>
Other Operating Revenue - Revenue Taxes		<u>\$ 10,865</u>	<u>\$ 11,483</u>	<u>\$ 12,336</u>	<u>\$ 11,741</u>	<u>\$ 10,715</u>	<u>\$ 8,775</u>	<u>\$ 11,020</u>	<u>\$ 11,314</u>	<u>\$ 12,817</u>	<u>\$ 11,508</u>	<u>\$ 11,852</u>	<u>\$ 11,220</u>	<u>\$ 135,646</u>
Total Revenue Taxes		<u>\$ 417,145</u>	<u>\$ 446,513</u>	<u>\$ 433,826</u>	<u>\$ 393,291</u>	<u>\$ 377,485</u>	<u>\$ 404,085</u>	<u>\$ 442,650</u>	<u>\$ 445,354</u>	<u>\$ 431,557</u>	<u>\$ 402,598</u>	<u>\$ 382,212</u>	<u>\$ 382,770</u>	<u>\$ 4,959,486</u>
<b>GAS:</b>														
Service Class Nos. 1 & 12	Heat	\$ 57,480	\$ 59,410	\$ 52,760	\$ 64,220	\$ 79,640	\$ 131,550	\$ 144,990	\$ 176,810	\$ 147,080	\$ 142,760	\$ 97,650	\$ 79,830	\$ 1,234,180
	Nonheat	\$ 5,030	\$ 5,910	\$ 4,850	\$ 6,070	\$ 5,640	\$ 7,760	\$ 7,280	\$ 9,100	\$ 7,350	\$ 7,940	\$ 6,030	\$ 6,620	\$ 79,580
		<u>\$ 62,510</u>	<u>\$ 65,320</u>	<u>\$ 57,610</u>	<u>\$ 70,290</u>	<u>\$ 85,280</u>	<u>\$ 139,310</u>	<u>\$ 152,270</u>	<u>\$ 185,910</u>	<u>\$ 154,430</u>	<u>\$ 150,700</u>	<u>\$ 103,680</u>	<u>\$ 86,450</u>	<u>\$ 1,313,760</u>
Service Classification Nos. 1 & 12 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Class Nos. 2, 6 & 13	Heat	\$ 4,870	\$ 4,700	\$ 4,800	\$ 5,800	\$ 8,930	\$ 14,340	\$ 17,970	\$ 18,510	\$ 15,730	\$ 12,380	\$ 8,240	\$ 5,750	\$ 122,020
	Nonheat	\$ 910	\$ 980	\$ 950	\$ 1,110	\$ 1,180	\$ 1,630	\$ 1,360	\$ 1,850	\$ 1,560	\$ 1,490	\$ 1,110	\$ 1,070	\$ 15,200
		<u>\$ 5,780</u>	<u>\$ 5,680</u>	<u>\$ 5,750</u>	<u>\$ 6,910</u>	<u>\$ 10,110</u>	<u>\$ 15,970</u>	<u>\$ 19,330</u>	<u>\$ 20,360</u>	<u>\$ 17,290</u>	<u>\$ 13,870</u>	<u>\$ 9,350</u>	<u>\$ 6,820</u>	<u>\$ 137,220</u>
Service Classification Nos. 2, 6 & 13 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Classification No. 8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Classification No. 9		\$ 70	\$ 300	\$ 310	\$ 350	\$ 400	\$ 460	\$ 190	\$ 190	\$ 360	\$ 240	\$ 110	\$ 60	\$ 3,040
Service Classification No. 11		\$ 460	\$ 560	\$ 540	\$ 730	\$ 1,080	\$ 1,280	\$ 1,170	\$ 1,210	\$ 1,320	\$ 850	\$ 540	\$ 480	\$ 10,220
Service Classification No. 14		\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,920
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sales & Transport		\$ 69,980	\$ 73,020	\$ 65,370	\$ 79,440	\$ 98,030	\$ 158,180	\$ 174,120	\$ 208,830	\$ 174,560	\$ 166,820	\$ 114,840	\$ 94,970	\$ 1,478,160
EEPS Adjustment SC Nos. 1 & 12		\$ (630)	\$ (590)	\$ (510)	\$ (780)	\$ (1,340)	\$ (2,820)	\$ (3,510)	\$ (4,720)	\$ (3,930)	\$ (3,190)	\$ (2,020)	\$ (1,450)	\$ (25,490)
EEPS Adjustment SC Nos. 2, 6 & 13		\$ (10)	\$ (10)	\$ (10)	\$ (20)	\$ (40)	\$ (60)	\$ (90)	\$ (90)	\$ (70)	\$ (60)	\$ (30)	\$ (30)	\$ (520)
Gas Expansion SC Nos. 1 & 12		\$ 1,290	\$ 1,360	\$ 1,420	\$ 1,780	\$ 2,610	\$ 4,540	\$ 5,280	\$ 6,400	\$ 5,630	\$ 5,380	\$ 3,790	\$ 2,960	\$ 42,440
Gas Expansion SC Nos. 2, 6 & 13		\$ 170	\$ 160	\$ 180	\$ 250	\$ 510	\$ 950	\$ 1,230	\$ 1,290	\$ 1,120	\$ 870	\$ 540	\$ 340	\$ 7,610
Total Sales & Transport		<u>\$ 70,800</u>	<u>\$ 73,940</u>	<u>\$ 66,450</u>	<u>\$ 80,670</u>	<u>\$ 99,770</u>	<u>\$ 160,790</u>	<u>\$ 177,030</u>	<u>\$ 211,710</u>	<u>\$ 177,310</u>	<u>\$ 169,820</u>	<u>\$ 117,120</u>	<u>\$ 96,790</u>	<u>\$ 1,502,200</u>
Additional Service Classification No. 2		\$ 45	\$ 45	\$ 45	\$ 42	\$ 76	\$ 76	\$ 76	\$ 76	\$ 78	\$ 45	\$ 45	\$ 45	\$ 694
Additional Service Classification No. 11		\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 1,320
Total Sales & Transport - Revenue Tax		<u>\$ 70,955</u>	<u>\$ 74,095</u>	<u>\$ 66,605</u>	<u>\$ 80,822</u>	<u>\$ 99,956</u>	<u>\$ 160,976</u>	<u>\$ 177,216</u>	<u>\$ 211,896</u>	<u>\$ 177,498</u>	<u>\$ 169,975</u>	<u>\$ 117,275</u>	<u>\$ 96,945</u>	<u>\$ 1,504,214</u>
Other Operating Revenue - Revenue Taxes		<u>\$ 1,810</u>	<u>\$ 1,680</u>	<u>\$ 1,530</u>	<u>\$ 1,390</u>	<u>\$ 1,420</u>	<u>\$ 1,450</u>	<u>\$ 1,690</u>	<u>\$ 1,960</u>	<u>\$ 2,280</u>	<u>\$ 2,150</u>	<u>\$ 2,340</u>	<u>\$ 2,100</u>	<u>\$ 21,800</u>
Total Revenue Taxes		<u>\$ 72,765</u>	<u>\$ 75,775</u>	<u>\$ 68,135</u>	<u>\$ 82,212</u>	<u>\$ 101,376</u>	<u>\$ 162,426</u>	<u>\$ 178,906</u>	<u>\$ 213,856</u>	<u>\$ 179,778</u>	<u>\$ 172,125</u>	<u>\$ 119,615</u>	<u>\$ 99,045</u>	<u>\$ 1,526,014</u>

**Central Hudson Gas & Electric Corporation**  
**Revenue Tax by Service Classification**  
**For the Twelve Months Ending June 30, 2017 (PROJECTED)**

		July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>ELECTRIC:</b>														
Service Class No. 1	Heating	\$ 40,230	\$ 40,390	\$ 41,340	\$ 37,440	\$ 42,710	\$ 54,030	\$ 70,010	\$ 73,560	\$ 72,270	\$ 56,460	\$ 47,930	\$ 38,370	\$ 614,740
	Nonheating	\$ 351,490	\$ 383,350	\$ 368,800	\$ 329,640	\$ 311,510	\$ 329,090	\$ 354,940	\$ 355,120	\$ 339,290	\$ 324,810	\$ 310,810	\$ 319,310	\$ 4,078,160
	EEPS Lost MWh	\$ (18,920)	\$ (21,470)	\$ (20,360)	\$ (17,010)	\$ (15,970)	\$ (18,270)	\$ (23,340)	\$ (23,790)	\$ (22,190)	\$ (19,720)	\$ (17,760)	\$ (17,680)	\$ (236,480)
	PV Net Meter Lost MWh	\$ (2,590)	\$ (2,660)	\$ (2,810)	\$ (2,810)	\$ (2,790)	\$ (2,970)	\$ (2,930)	\$ (2,710)	\$ (3,060)	\$ (3,060)	\$ (3,240)	\$ (3,210)	\$ (34,700)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 370,210</u>	<u>\$ 399,610</u>	<u>\$ 387,130</u>	<u>\$ 347,260</u>	<u>\$ 335,460</u>	<u>\$ 361,880</u>	<u>\$ 398,680</u>	<u>\$ 402,180</u>	<u>\$ 386,290</u>	<u>\$ 358,490</u>	<u>\$ 337,740</u>	<u>\$ 336,790</u>	<u>\$ 4,421,720</u>
Service Class No. 2	Nondemand	\$ 4,460	\$ 4,840	\$ 4,440	\$ 4,770	\$ 4,350	\$ 4,860	\$ 4,630	\$ 4,910	\$ 4,550	\$ 4,800	\$ 4,380	\$ 4,770	\$ 55,760
	Primary	\$ 1,840	\$ 1,650	\$ 1,720	\$ 1,720	\$ 1,540	\$ 1,600	\$ 1,500	\$ 1,530	\$ 1,600	\$ 1,610	\$ 1,700	\$ 1,770	\$ 19,780
	Secondary	\$ 21,680	\$ 20,650	\$ 20,550	\$ 20,000	\$ 18,320	\$ 18,620	\$ 19,100	\$ 18,450	\$ 18,470	\$ 18,390	\$ 19,130	\$ 20,420	\$ 233,780
	EEPS Lost MWh	\$ (1,900)	\$ (1,790)	\$ (1,770)	\$ (1,720)	\$ (1,540)	\$ (1,590)	\$ (1,850)	\$ (1,780)	\$ (1,770)	\$ (1,780)	\$ (1,840)	\$ (2,020)	\$ (21,350)
	PV Net Meter Lost MWh	\$ (500)	\$ (510)	\$ (510)	\$ (540)	\$ (540)	\$ (570)	\$ (610)	\$ (560)	\$ (640)	\$ (640)	\$ (670)	\$ (670)	\$ (6,960)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 25,580</u>	<u>\$ 24,840</u>	<u>\$ 24,430</u>	<u>\$ 24,230</u>	<u>\$ 22,130</u>	<u>\$ 22,920</u>	<u>\$ 22,770</u>	<u>\$ 22,550</u>	<u>\$ 22,210</u>	<u>\$ 22,380</u>	<u>\$ 22,700</u>	<u>\$ 24,270</u>	<u>\$ 281,010</u>
Service Class No. 3	EEPS Lost MWh	\$ 2,280	\$ 2,230	\$ 2,180	\$ 2,090	\$ 1,990	\$ 2,290	\$ 2,060	\$ 1,900	\$ 1,930	\$ 2,020	\$ 2,220	\$ 2,250	\$ 25,440
		\$ (200)	\$ (200)	\$ (190)	\$ (180)	\$ (170)	\$ (200)	\$ (200)	\$ (180)	\$ (180)	\$ (210)	\$ (220)	\$ (220)	\$ (2,350)
		<u>\$ 2,080</u>	<u>\$ 2,030</u>	<u>\$ 1,990</u>	<u>\$ 1,910</u>	<u>\$ 1,820</u>	<u>\$ 2,090</u>	<u>\$ 1,860</u>	<u>\$ 1,720</u>	<u>\$ 1,750</u>	<u>\$ 1,810</u>	<u>\$ 2,000</u>	<u>\$ 2,030</u>	<u>\$ 23,090</u>
Service Classification No. 5		\$ 2,830	\$ 2,860	\$ 2,880	\$ 2,920	\$ 2,940	\$ 2,980	\$ 2,940	\$ 2,880	\$ 2,870	\$ 2,840	\$ 2,820	\$ 2,800	\$ 34,560
Service Class No. 6	Heating	\$ 790	\$ 1,060	\$ 680	\$ 950	\$ 790	\$ 1,390	\$ 1,540	\$ 1,930	\$ 1,650	\$ 1,390	\$ 1,000	\$ 950	\$ 14,120
	Nonheating	\$ 1,830	\$ 1,790	\$ 1,830	\$ 1,390	\$ 1,300	\$ 1,390	\$ 1,830	\$ 1,650	\$ 1,700	\$ 1,520	\$ 1,440	\$ 1,390	\$ 19,060
		<u>\$ 2,620</u>	<u>\$ 2,850</u>	<u>\$ 2,510</u>	<u>\$ 2,340</u>	<u>\$ 2,090</u>	<u>\$ 2,780</u>	<u>\$ 3,370</u>	<u>\$ 3,580</u>	<u>\$ 3,350</u>	<u>\$ 2,910</u>	<u>\$ 2,440</u>	<u>\$ 2,340</u>	<u>\$ 33,180</u>
Service Classification No. 8		\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 19,320
Service Classification No. 9		\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 50	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 710
Service Class No. 13	Transmission Substation	\$ 1,760	\$ 1,680	\$ 1,770	\$ 1,610	\$ 1,530	\$ 1,480	\$ 1,350	\$ 1,330	\$ 1,420	\$ 1,570	\$ 1,670	\$ 1,680	\$ 18,850
		\$ 690	\$ 660	\$ 620	\$ 530	\$ 480	\$ 480	\$ 540	\$ 510	\$ 530	\$ 590	\$ 630	\$ 670	\$ 6,930
		<u>\$ 2,450</u>	<u>\$ 2,340</u>	<u>\$ 2,390</u>	<u>\$ 2,140</u>	<u>\$ 2,010</u>	<u>\$ 1,960</u>	<u>\$ 1,890</u>	<u>\$ 1,840</u>	<u>\$ 1,950</u>	<u>\$ 2,160</u>	<u>\$ 2,300</u>	<u>\$ 2,350</u>	<u>\$ 25,780</u>
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Own Territory Delivery Revenue - Revenue Taxes		<u>\$ 407,440</u>	<u>\$ 436,200</u>	<u>\$ 423,000</u>	<u>\$ 382,470</u>	<u>\$ 368,120</u>	<u>\$ 396,280</u>	<u>\$ 433,170</u>	<u>\$ 436,420</u>	<u>\$ 420,090</u>	<u>\$ 392,260</u>	<u>\$ 371,670</u>	<u>\$ 372,250</u>	<u>\$ 4,839,370</u>
Other Operating Revenue - Revenue Taxes		\$ 10,875	\$ 11,493	\$ 12,348	\$ 11,752	\$ 10,728	\$ 8,785	\$ 11,020	\$ 11,314	\$ 12,810	\$ 11,510	\$ 11,855	\$ 11,223	\$ 135,713
Total Revenue Taxes		<u>\$ 418,315</u>	<u>\$ 447,693</u>	<u>\$ 435,348</u>	<u>\$ 394,222</u>	<u>\$ 378,848</u>	<u>\$ 405,065</u>	<u>\$ 444,190</u>	<u>\$ 447,734</u>	<u>\$ 432,900</u>	<u>\$ 403,770</u>	<u>\$ 383,525</u>	<u>\$ 383,473</u>	<u>\$ 4,975,083</u>
<b>GAS:</b>														
Service Class Nos. 1 & 12	Heat	\$ 57,790	\$ 59,670	\$ 53,030	\$ 64,260	\$ 79,440	\$ 130,970	\$ 144,560	\$ 176,080	\$ 146,510	\$ 142,020	\$ 97,360	\$ 79,720	\$ 1,231,410
	Nonheat	\$ 4,880	\$ 5,650	\$ 4,700	\$ 5,900	\$ 5,470	\$ 7,490	\$ 6,960	\$ 8,690	\$ 7,030	\$ 7,680	\$ 5,820	\$ 6,390	\$ 76,660
		<u>\$ 62,670</u>	<u>\$ 65,320</u>	<u>\$ 57,730</u>	<u>\$ 70,160</u>	<u>\$ 84,910</u>	<u>\$ 138,460</u>	<u>\$ 151,520</u>	<u>\$ 184,770</u>	<u>\$ 153,540</u>	<u>\$ 149,700</u>	<u>\$ 103,180</u>	<u>\$ 86,110</u>	<u>\$ 1,308,070</u>
Service Classification Nos. 1 & 12 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Class Nos. 2, 6 & 13	Heat	\$ 4,930	\$ 4,760	\$ 4,860	\$ 5,860	\$ 9,010	\$ 14,480	\$ 18,170	\$ 18,710	\$ 15,890	\$ 12,490	\$ 8,320	\$ 5,800	\$ 123,280
	Nonheat	\$ 910	\$ 970	\$ 950	\$ 1,110	\$ 1,180	\$ 1,620	\$ 1,360	\$ 1,850	\$ 1,560	\$ 1,490	\$ 1,100	\$ 1,070	\$ 15,170
		<u>\$ 5,840</u>	<u>\$ 5,730</u>	<u>\$ 5,810</u>	<u>\$ 6,970</u>	<u>\$ 10,190</u>	<u>\$ 16,100</u>	<u>\$ 19,530</u>	<u>\$ 20,560</u>	<u>\$ 17,450</u>	<u>\$ 13,980</u>	<u>\$ 9,420</u>	<u>\$ 6,870</u>	<u>\$ 138,450</u>
Service Classification Nos. 2, 6 & 13 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Classification No. 8		\$ 70	\$ 300	\$ 310	\$ 350	\$ 400	\$ 460	\$ 190	\$ 190	\$ 360	\$ 240	\$ 110	\$ 60	\$ 3,040
Service Classification No. 9		\$ 460	\$ 560	\$ 540	\$ 730	\$ 1,080	\$ 1,280	\$ 1,170	\$ 1,210	\$ 1,320	\$ 850	\$ 540	\$ 480	\$ 10,220
Service Classification No. 11		\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,920
Service Classification No. 14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Transport		\$ 70,200	\$ 73,070	\$ 65,550	\$ 79,370	\$ 97,740	\$ 157,460	\$ 173,570	\$ 207,890	\$ 173,830	\$ 165,930	\$ 114,410	\$ 94,680	\$ 1,473,700
EEPS Adjustment SC Nos. 1 & 12		\$ (810)	\$ (760)	\$ (650)	\$ (990)	\$ (1,690)	\$ (3,530)	\$ (4,360)	\$ (5,860)	\$ (4,850)	\$ (3,920)	\$ (2,480)	\$ (1,790)	\$ (31,690)
EEPS Adjustment SC Nos. 2, 6 & 13		\$ (10)	\$ (10)	\$ (20)	\$ (30)	\$ (40)	\$ (70)	\$ (100)	\$ (100)	\$ (80)	\$ (60)	\$ (40)	\$ (30)	\$ (590)
Gas Expansion SC Nos. 1 & 12		\$ 2,320	\$ 2,360	\$ 2,360	\$ 2,860	\$ 4,030	\$ 6,810	\$ 7,880	\$ 9,550	\$ 8,340	\$ 7,920	\$ 5,560	\$ 4,320	\$ 64,310
Gas Expansion SC Nos. 2, 6 & 13		\$ 300	\$ 280	\$ 310	\$ 410	\$ 800	\$ 1,420	\$ 1,840	\$ 1,910	\$ 1,660	\$ 1,280	\$ 810	\$ 500	\$ 11,520
Total Sales & Transport		<u>\$ 72,000</u>	<u>\$ 74,940</u>	<u>\$ 67,550</u>	<u>\$ 81,620</u>	<u>\$ 100,840</u>	<u>\$ 162,090</u>	<u>\$ 178,830</u>	<u>\$ 213,390</u>	<u>\$ 178,900</u>	<u>\$ 171,150</u>	<u>\$ 118,260</u>	<u>\$ 97,680</u>	<u>\$ 1,517,250</u>
Additional Service Classification No. 2		\$ 45	\$ 45	\$ 45	\$ 42	\$ 76	\$ 76	\$ 76	\$ 76	\$ 78	\$ 45	\$ 45	\$ 45	\$ 694
Additional Service Classification No. 11		\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 1,320
Total Sales & Transport - Revenue Tax		<u>\$ 72,155</u>	<u>\$ 75,095</u>	<u>\$ 67,705</u>	<u>\$ 81,772</u>	<u>\$ 101,026</u>	<u>\$ 162,276</u>	<u>\$ 179,016</u>	<u>\$ 213,576</u>	<u>\$ 179,088</u>	<u>\$ 171,305</u>	<u>\$ 118,415</u>	<u>\$ 97,835</u>	<u>\$ 1,519,264</u>
Other Operating Revenue - Revenue Taxes		\$ 1,830	\$ 1,690	\$ 1,550	\$ 1,420	\$ 1,430	\$ 1,470	\$ 1,700	\$ 1,990	\$ 2,310	\$ 2,180	\$ 2,360	\$ 2,120	\$ 22,050
Total Revenue Taxes		<u>\$ 73,985</u>	<u>\$ 76,785</u>	<u>\$ 69,255</u>	<u>\$ 83,192</u>	<u>\$ 102,456</u>	<u>\$ 163,746</u>	<u>\$ 180,716</u>	<u>\$ 215,566</u>	<u>\$ 181,398</u>	<u>\$ 173,485</u>	<u>\$ 120,775</u>	<u>\$ 99,955</u>	<u>\$ 1,541,314</u>



**Central Hudson Gas & Electric Corporation  
Revenue Tax by Service Classification  
For the Twelve Months Ending June 30, 2018 (PROJECTED)**

		July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>ELECTRIC:</b>														
Service Class No. 1	Heating	\$ 40,520	\$ 40,690	\$ 41,630	\$ 37,710	\$ 43,050	\$ 54,480	\$ 70,800	\$ 74,160	\$ 72,840	\$ 56,890	\$ 48,260	\$ 38,650	\$ 619,480
	Nonheating	\$ 355,290	\$ 387,240	\$ 372,800	\$ 332,880	\$ 314,930	\$ 332,350	\$ 358,480	\$ 359,090	\$ 342,710	\$ 328,150	\$ 314,240	\$ 322,510	\$ 4,120,670
	EEPS Lost MWh	\$ (20,880)	\$ (23,660)	\$ (22,450)	\$ (18,770)	\$ (17,630)	\$ (20,150)	\$ (25,530)	\$ (26,060)	\$ (24,300)	\$ (21,580)	\$ (19,450)	\$ (19,360)	\$ (259,820)
	PV Net Meter Lost MWh	\$ (3,400)	\$ (3,490)	\$ (3,460)	\$ (3,660)	\$ (3,620)	\$ (3,830)	\$ (3,770)	\$ (3,480)	\$ (3,300)	\$ (3,900)	\$ (4,120)	\$ (4,070)	\$ (44,740)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 371,530	\$ 400,780	\$ 388,520	\$ 348,160	\$ 336,730	\$ 362,850	\$ 399,780	\$ 403,710	\$ 387,310	\$ 359,560	\$ 338,930	\$ 337,730	\$ 4,435,590
Service Class No. 2	Nondemand	\$ 4,450	\$ 4,840	\$ 4,440	\$ 4,770	\$ 4,340	\$ 4,860	\$ 4,630	\$ 4,910	\$ 4,550	\$ 4,790	\$ 4,380	\$ 4,770	\$ 55,730
	Primary	\$ 1,850	\$ 1,660	\$ 1,720	\$ 1,720	\$ 1,540	\$ 1,600	\$ 1,500	\$ 1,530	\$ 1,600	\$ 1,620	\$ 1,700	\$ 1,750	\$ 19,790
	Secondary	\$ 21,720	\$ 20,670	\$ 20,580	\$ 20,030	\$ 18,350	\$ 18,660	\$ 19,120	\$ 18,450	\$ 18,460	\$ 18,410	\$ 19,130	\$ 20,410	\$ 233,990
	EEPS Lost MWh	\$ (2,140)	\$ (2,030)	\$ (2,020)	\$ (1,950)	\$ (1,760)	\$ (1,790)	\$ (2,070)	\$ (2,020)	\$ (1,990)	\$ (2,000)	\$ (2,090)	\$ (2,260)	\$ (24,120)
	PV Net Meter Lost MWh	\$ (710)	\$ (730)	\$ (720)	\$ (760)	\$ (750)	\$ (800)	\$ (870)	\$ (780)	\$ (890)	\$ (880)	\$ (930)	\$ (920)	\$ (9,720)
	Unbilled	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 25,170	\$ 24,410	\$ 24,000	\$ 23,810	\$ 21,720	\$ 22,530	\$ 22,330	\$ 22,090	\$ 21,730	\$ 21,940	\$ 22,190	\$ 23,750	\$ 275,670
Service Class No. 3	EEPS Lost MWh	\$ 2,280	\$ 2,220	\$ 2,180	\$ 2,080	\$ 1,990	\$ 2,290	\$ 2,060	\$ 1,890	\$ 1,930	\$ 2,020	\$ 2,210	\$ 2,230	\$ 25,380
		\$ (230)	\$ (220)	\$ (220)	\$ (210)	\$ (200)	\$ (230)	\$ (230)	\$ (210)	\$ (210)	\$ (220)	\$ (250)	\$ (250)	\$ (2,680)
		\$ 2,050	\$ 2,000	\$ 1,960	\$ 1,870	\$ 1,790	\$ 2,060	\$ 1,830	\$ 1,680	\$ 1,720	\$ 1,800	\$ 1,960	\$ 1,980	\$ 22,700
Service Classification No. 5		\$ 2,810	\$ 2,830	\$ 2,860	\$ 2,900	\$ 2,920	\$ 2,950	\$ 2,920	\$ 2,860	\$ 2,850	\$ 2,820	\$ 2,800	\$ 2,770	\$ 34,290
Service Class No. 6	Heating	\$ 790	\$ 1,060	\$ 680	\$ 950	\$ 790	\$ 1,390	\$ 1,540	\$ 1,930	\$ 1,650	\$ 1,390	\$ 1,000	\$ 950	\$ 14,120
	Nonheating	\$ 1,830	\$ 1,790	\$ 1,830	\$ 1,390	\$ 1,300	\$ 1,390	\$ 1,830	\$ 1,650	\$ 1,700	\$ 1,520	\$ 1,440	\$ 1,390	\$ 19,060
		\$ 2,620	\$ 2,850	\$ 2,510	\$ 2,340	\$ 2,090	\$ 2,780	\$ 3,370	\$ 3,580	\$ 3,350	\$ 2,910	\$ 2,440	\$ 2,340	\$ 33,180
Service Classification No. 8		\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,610	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 19,260
Service Classification No. 9		\$ 60	\$ 60	\$ 60	\$ 60	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 640
Service Class No. 13	Transmission Substation	\$ 1,770	\$ 1,680	\$ 1,770	\$ 1,630	\$ 1,530	\$ 1,440	\$ 1,360	\$ 1,320	\$ 1,430	\$ 1,580	\$ 1,670	\$ 1,700	\$ 18,880
		\$ 680	\$ 660	\$ 620	\$ 530	\$ 480	\$ 470	\$ 540	\$ 510	\$ 530	\$ 590	\$ 630	\$ 670	\$ 6,910
		\$ 2,450	\$ 2,340	\$ 2,390	\$ 2,160	\$ 2,010	\$ 1,910	\$ 1,900	\$ 1,830	\$ 1,960	\$ 2,170	\$ 2,300	\$ 2,370	\$ 25,790
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Own Territory Delivery Revenue - Revenue Taxes		\$ 408,300	\$ 436,880	\$ 423,910	\$ 382,910	\$ 368,920	\$ 396,740	\$ 433,780	\$ 437,400	\$ 420,570	\$ 392,850	\$ 372,270	\$ 372,590	\$ 4,847,120
Other Operating Revenue - Revenue Taxes		\$ 10,875	\$ 11,493	\$ 12,347	\$ 11,751	\$ 10,729	\$ 8,786	\$ 11,008	\$ 11,302	\$ 12,787	\$ 11,502	\$ 11,845	\$ 11,217	\$ 135,642
Total Revenue Taxes		\$ 419,175	\$ 448,373	\$ 436,257	\$ 394,661	\$ 379,649	\$ 405,526	\$ 444,788	\$ 448,702	\$ 433,357	\$ 404,352	\$ 384,115	\$ 383,807	\$ 4,982,762
<b>GAS:</b>														
Service Class Nos. 1 & 12	Heat	\$ 57,980	\$ 60,060	\$ 53,310	\$ 64,290	\$ 79,250	\$ 130,600	\$ 144,140	\$ 175,460	\$ 145,990	\$ 141,590	\$ 97,160	\$ 79,620	\$ 1,229,450
	Nonheat	\$ 4,710	\$ 5,450	\$ 4,550	\$ 5,720	\$ 5,280	\$ 7,210	\$ 6,680	\$ 8,320	\$ 6,740	\$ 7,410	\$ 5,620	\$ 6,160	\$ 73,850
		\$ 62,690	\$ 65,510	\$ 57,860	\$ 70,010	\$ 84,530	\$ 137,810	\$ 150,820	\$ 183,780	\$ 152,730	\$ 149,000	\$ 102,780	\$ 85,780	\$ 1,303,300
Service Classification Nos. 1 & 12 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Class Nos. 2, 6 & 13	Heat	\$ 4,970	\$ 4,780	\$ 4,890	\$ 5,900	\$ 9,060	\$ 14,580	\$ 18,280	\$ 18,830	\$ 15,970	\$ 12,570	\$ 8,390	\$ 5,840	\$ 124,060
	Nonheat	\$ 910	\$ 970	\$ 950	\$ 1,110	\$ 1,170	\$ 1,620	\$ 1,350	\$ 1,840	\$ 1,560	\$ 1,480	\$ 1,100	\$ 1,060	\$ 15,120
		\$ 5,880	\$ 5,750	\$ 5,840	\$ 7,010	\$ 10,230	\$ 16,200	\$ 19,630	\$ 20,670	\$ 17,530	\$ 14,050	\$ 9,490	\$ 6,900	\$ 139,180
Service Classification Nos. 2, 6 & 13 Unbilled		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Classification No. 8		\$ 70	\$ 300	\$ 310	\$ 350	\$ 400	\$ 460	\$ 190	\$ 190	\$ 360	\$ 240	\$ 110	\$ 60	\$ 3,040
Service Classification No. 9		\$ 460	\$ 560	\$ 540	\$ 730	\$ 1,080	\$ 1,280	\$ 1,170	\$ 1,210	\$ 1,320	\$ 850	\$ 540	\$ 480	\$ 10,220
Service Classification No. 11		\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,920
Service Classification No. 14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales & Transport		\$ 70,260	\$ 73,280	\$ 65,710	\$ 79,260	\$ 97,400	\$ 156,910	\$ 172,970	\$ 207,010	\$ 173,100	\$ 165,300	\$ 114,080	\$ 94,380	\$ 1,469,660
EEPS Adjustment SC Nos. 1 & 12		\$ (990)	\$ (920)	\$ (790)	\$ (1,200)	\$ (2,030)	\$ (4,230)	\$ (5,220)	\$ (6,970)	\$ (5,780)	\$ (4,650)	\$ (2,940)	\$ (2,120)	\$ (37,840)
EEPS Adjustment SC Nos. 2, 6 & 13		\$ (20)	\$ (20)	\$ (20)	\$ (30)	\$ (40)	\$ (70)	\$ (100)	\$ (100)	\$ (90)	\$ (60)	\$ (40)	\$ (30)	\$ (620)
Gas Expansion SC Nos. 1 & 12		\$ 3,350	\$ 3,370	\$ 3,320	\$ 3,940	\$ 5,450	\$ 9,090	\$ 10,460	\$ 12,700	\$ 11,030	\$ 10,450	\$ 7,320	\$ 5,680	\$ 86,160
Gas Expansion SC Nos. 2, 6 & 13		\$ 440	\$ 410	\$ 450	\$ 580	\$ 1,080	\$ 1,890	\$ 2,450	\$ 2,540	\$ 2,200	\$ 1,690	\$ 1,060	\$ 670	\$ 15,460
Total Sales & Transport		\$ 73,040	\$ 76,120	\$ 68,670	\$ 82,550	\$ 101,860	\$ 163,590	\$ 180,560	\$ 215,180	\$ 180,460	\$ 172,730	\$ 119,480	\$ 98,580	\$ 1,532,820
Additional Service Classification No. 2		\$ 45	\$ 45	\$ 45	\$ 42	\$ 76	\$ 76	\$ 76	\$ 76	\$ 78	\$ 45	\$ 45	\$ 45	\$ 694
Additional Service Classification No. 11		\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 1,320
Total Sales & Transport - Revenue Tax		\$ 73,195	\$ 76,275	\$ 68,825	\$ 82,702	\$ 102,046	\$ 163,776	\$ 180,746	\$ 215,366	\$ 180,648	\$ 172,885	\$ 119,635	\$ 98,735	\$ 1,534,834
Other Operating Revenue - Revenue Taxes		\$ 1,850	\$ 1,700	\$ 1,560	\$ 1,430	\$ 1,440	\$ 1,480	\$ 1,720	\$ 2,010	\$ 2,320	\$ 2,200	\$ 2,390	\$ 2,140	\$ 22,240
Total Revenue Taxes		\$ 75,045	\$ 77,975	\$ 70,385	\$ 84,132	\$ 103,486	\$ 165,256	\$ 182,466	\$ 217,376	\$ 182,968	\$ 175,085	\$ 122,025	\$ 100,875	\$ 1,557,074

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-2, IR-348  
Requested by: DPS  
Date of Request: August 19, 2014  
Witness:  
Subject: Storm Restoration – Major Storm Expense

**Question:**

Regarding the Panel's Storm Restoration Expense testimony (at pp. 32-36), the company has requested the creation of a major storm reserve, but has not included an expense allowance in its revenue request.

- a. Provide the company's proposed expense allowance for a major storm reserve, including supporting calculations, assumptions, and revised exhibit RRP-2.

**Response:**

Initially, it should be noted that the Company purposely did not include a proposed rate allowance for a major storm reserve so that the initial focus could be on how the reserve would operate and what costs would qualify as chargeable to the reserve.

In order to provide a response to this question, the Company first reviewed storm activity over the 4-year period ended March 31, 2014 serving as the pool of storms analyzed to determine those that the Company believes would have met its proposed definition of a major storm. The Company's definition is explained in the Revenue Requirements Panel testimony on page 33, line 13 through page 35, line 2.

The Company would recommend a major storm reserve allowance for the rate year ended June 30, 2016 of \$1 million based on the criteria outlined in our testimony and the experience over the 4-year period ended March 31, 2014. Please refer to IR-348 Attachment 1 for the supporting calculation. Please note that the detail supporting the estimated incremental expense of each of the storms listed on Attachment 1 can be found in the "Storm Restoration" workpapers of the Revenue Requirements Panel that were provided by the Company as part of the response to DPS-1, IR-001. Additionally, the storm restoration work papers contain the list of all storms for the four year period ended March 31, 2014 that met the PSC definition of a major storm (16 NYCRR § 97.1(c)). IR-348 Attachment 2 includes revised exhibit RRP-2, schedule B.

**Document(s) Attached:**

IR-348 Attachment 1  
IR-348 Attachment 2

Response by: Revenue Requirements Panel (David P. Brideau;  
Christopher D. Thomas & Jodi L. Harris)  
Title(s): Senior Director of Regulatory Planning; Senior  
Regulatory Planning Analyst; Regulatory Planning  
Analyst  
Date of Response: September 2, 2014

CENTRAL HUDSON GAS & ELECTRIC CORPORATION  
CASES 14-E-0318 & 14-G-0319  
STORM RESTORATION EXPENSE  
DEVELOPMENT OF MAJOR STORM RESERVE

	Incremental Amount (2)	Actual Twelve Months Ended <u>March 31, 2014</u>	<u>Projections</u>		Projected Twelve Months Ended <u>June 30, 2016</u>	Projected Twelve Months Ended <u>June 30, 2017</u>	Projected Twelve Months Ended <u>June 30, 2018</u>
			<u>2014</u>	<u>2015</u>			
<u>Major Storms (1)</u>							
September 2012 Storm	805,699						
July 2012 Storm	798,138						
Tropical Storm Lee (Aug/Sept 2011)	703,573						
March 2011 Ice Storm	1,827,617						
Four Year Average	1,033,757						
Expense Collected through Major Storm Reseve	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>

(1) Incremental expense for the listed storms exceeded the \$500,000 threshold being proposed to define a major storm event.

(2) Incremental amounts only include Accounts Payable, Weekly Payroll and Monthly Payroll. These amounts are consistent with those that were removed from the projection of the non-major storm restoration expense, since it was assumed that these storms would have been chargeable to the storm reserve, had it been available at the time of the occurrence of each of these storms.

Central Hudson Gas & Electric Corporation  
Electric Operations Income Statement  
and Rate of Return for Periods Indicated  
(\$000)

	Rate Year 1 - Twelve Months Ending June 30, 2016		
	Before Proposed Rate Moderation & Rate Change	Impact of Proposed Rate Change	Rate Year at Proposed Rates
<b>Operating Revenues</b>			
Own Territory Delivery Revenues	\$271,687	\$41,129	\$312,816
RDM Revenues	0		0
ECAM Revenues	0		0
18a Temporary Surcharge	0		0
Energy Efficiency Portfolio Standard - (EEPS)	0		0
SBC & RPS Surcharge Revenues	0		0
Subtotal - Delivery Rates	271,687	41,129	312,816
Resale Revenues	0		0
Deferred Revenue	0		0
Other Operating Revenues	8,689	480	9,169
Total Operating Revenues	280,376	41,609	321,985
<b>Operating Expenses</b>			
Fuel	0		0
Purchased Power	0		0
System Benefits and Renewable Portfolio Charge	0		0
Energy Efficiency Portfolio Standard - (EEPS)	0		0
18a Temporary Assessment	0		0
CBA - Economic Development	0		0
CBA - Competitive Metering Initiative	0		0
Production Maintenance	245		245
Right of Way Maintenance - Transmission	2,578		2,578
Right of Way Maintenance - Distribution	14,324		14,324
Labor	59,663		59,663
Executive Incentive Compensation	0		0
Research and Development	2,373		2,373
Expenses Projected Based on Inflation	13,805		13,805
Miscellaneous General Expenses	2,539		2,539
Transportation - Depreciation	2,185		2,185
Fringe Benefits	6,786		6,786
Other Post Employee Benefits	0		0
Pension Plan	12,546		12,546
Rents	1,987		1,987
Uncollectible Accounts	1,777	260	2,037
Regulatory General Commission Expenses	1,589		1,589
Information Technology Expense	3,437		3,437
Other Operating Insurance	674		674
Telephone	1,719		1,719
Legal Services	1,347		1,347
Special Services	1,326		1,326
Rate Case Expenses (3 Year Amortization)	355		355
Injuries and Damages	3,031		3,031
Major Storm Reserve	1,000		1,000
Non Major Storm Restoration	8,106		8,106
Environmental	169		169
Enhanced Powerful Opportunities Program	2,032		2,032
Low Income Bill Discount Program	863		863
Expenses Allocated to Affiliates	(21)		(21)
Stray Voltage Testing	857		857
Environmental SIR Costs	5,252		5,252
Bill Print	401		401
Management & Other Operational Audits	170		170
Economic Development	0		0
Security of Infrastructure & Office Buildings	1,391		1,391
Productivity @ 1%	(834)		(834)
Total Operating Expenses	153,672	260	153,932
<b>Other Deductions</b>			
Variable Rate Debt Interest Overcollection	0		0
Amort of Preferred Redemption Premium	0		0
Property Taxes	44,460		44,460
Revenue Taxes	0	0	0
Payroll Taxes	4,393		4,393
Other Taxes	1,815		1,815
Accretion	0		0
Depreciation	36,523		36,523
Total Other Deductions	87,191	0	87,191
Regulatory Debits (CBA Fund)	0		0
Federal Income Taxes	6,749	13,488	20,237
State Income Taxes	(224)	2,812	2,588
Total Income Taxes	6,525	16,300	22,825
Total Operating Revenue Deductions	247,388	16,560	263,948
Operating Income	32,988	25,049	58,037
Rate Base	850,956	0	850,956
Rate of Return	3.88%		6.82%

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-4, IR-431  
Requested by: DPS  
Date of Request: September 12, 2014  
Witness:  
Subject: Major Storm Reserve

**Question:**

Pages 34-35 of the testimony discuss expenses associated with securing contractors and/or mutual aid in anticipation of a major storm that does not ultimately materialize, and the Company's proposal that this expense be chargeable to the new major storm reserve.

- a. Please explain if the Company's proposal is that this cost must be greater than \$500,000 to be chargeable to the major storm reserve.
- b. Please explain how many times in the past four years this type of cost occurred for a storm that did not materialize, and provide the amounts if greater than \$500,000.

**Response:**

- a. No. As indicated at page 34, line 13 through page 35, line 2, of the Revenue Requirements Panel testimony, the need to secure contractors and/or mutual aid in advance of a major storm contributes to emergency preparedness, which was the focus of many of the recommendations of the Moreland Commission.

When a storm event of the magnitude that the Company anticipates would be chargeable to the major storm reserve is predicted to impact the service territory, Central Hudson proposes that it be authorized to charge to the major storm reserve costs associated with the mobilization of contractors/mutual aid crews even if the storm does not materialize.

Resources become scarce within our mutual assistance group when a major storm is predicted to impact the Northeast and typically the only available resources are a significant distance away. For these resources to be available to assist during the first days of the restoration effort, the Company must request that the contractors/mutual aid crews begin mobilization to provide the assistance that we anticipate will be required based on the latest weather predictions.

The Company's proposed treatment is consistent with the provisions contained in the most recent Consolidated Edison Company of New York, Inc. ("ConEd") 2014 Rate Plan (Case 13-E-0030). The Company was

informally advised by Debbie Evans at PSC Staff to refer to the provisions contained in the Con Ed major storm reserve while working to establish its proposal for a major storm reserve.

- b. During the past four years, Central Hudson has not incurred any significant expenses associated with securing contractors and/or mutual aid in anticipation of a major storm that did not ultimately materialize.

Response by: Revenue Requirements Panel (David P. Brideau;  
Christopher D. Thomas & Jodi L. Harris)  
Title(s): Senior Director of Regulatory Planning; Senior  
Regulatory Planning Analyst; and Regulatory Planning  
Analyst  
Date of Response: September 22, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-4, IR-496  
Requested by: DPS  
Date of Request: September 12, 2014  
Witness:  
Subject: Management Audit

**Question:**

On page 26 of the May 2011 Order Directing the Submission of an Implementation Plan in Case 09-M-0764, it states:

*“There is no conflict between the expected use of the Cost/Benefit Analyses in the implementation phase or the rate case with Central Hudson’s request that it be permitted to develop its own estimates. Not only do we encourage and expect Central Hudson to do so, but under the PSL §66(19), the Commission is required to review a utility’s compliance with the directions and recommendations made previously by the Commission as a result of the most recently completed management audit, in its next major rate filing. We would expect that Central Hudson, in addition to being given the opportunity to comment on the Management Audit Report as it has done, would perform its own estimates as it has requested, and will also include an assessment of the net benefits of the management audit in its next major rate filing.”*

Provide all of the cost benefit analyses performed by the Company for all 20 recommendations as a result of the management audit. If the Company did not perform a cost benefit analyses for any recommendation, explain why the analysis was not completed.

**Response:**

In order to perform a cost/benefit analysis it is necessary to have a baseline from which costs and benefits can be measured. It is also necessary to have direct measurable costs and benefits associated with each recommendation to which a cost/benefit analysis must be applied. After substantial discussions with Staff it was agreed that the estimated costs and benefits offered by the Auditor were not calculated from a reliable baseline, or any baseline, and lacked any factual basis. The Auditor’s speculative cost and benefit estimates were, therefore, disregarded.



Central Hudson concluded that there was no recommendation that had a baseline from which direct measurable costs and benefits could be derived. Recommendations 10 and 20 had measurable costs but no direct measurable benefits. No other recommendations had direct measurable benefits or costs. No incremental staffing costs are directly attributable to any recommendation, but are instead attributable to general business needs. The evaluation and implementation of many of the Recommendations required a re-focus of existing labor resources / employees and as such did not result in any incremental costs. therefore, there is no need to attempt to measure any benefits , since any benefit, qualitative or otherwise, would exceed the cost.

Response by: Maida J. Lewis  
Title(s): Senior Director–Regulatory Affairs  
Date of Response: October 22, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-3, IR-501  
Requested by: DPS  
Date of Request: August 28, 2014  
Witness:  
Subject: Management Audit

**Question:**

Provide the costs (actuals and estimated) for the following management and operations audits performed by an independent consulting firm on behalf of the Department of Public Service:

- a. What was the actual cost paid by the Company related to the Management Audit (Case 09-M-0764) performed by NorthStar Consulting Group in 2009-2010?
- b. What has the Company paid to date for the Reported Data Operations Audit (Case 13-M-0314) currently being performed by Overland Consulting? What is the total amount the Company expects to pay for the Reported Data Operations Audit?
- c. What is the total amount the Company estimates to paid for the Staffing Operations Audit (Case 13-M-0449) that began last month by Liberty Consulting?

**Response:**

- a) The actual cost paid by Central Hudson to NorthStar Consulting related to the Management Audit in Case 09-M-0764 was \$717,899.
- b) As of September 24, 2014 Central Hudson has paid Overland Consulting (OCI) \$29,698 related to costs associated with the Reported Data Operation Audit in Case 13-M-0314. The maximum amount we expect to pay for the Reported Data Operations Audit is Central Hudson's pro-rata share (3% of the total amount due in accordance with the 18-a assessment for the fiscal year 2013) of the \$1,569,905 not to exceed Consultant compensation amount set forth in the "Agreement Among the NYS Utilities and Overland Consulting and New York State Public Service Commission", or \$47,097.15.
- c) Based on a June 27, 2014 letter from Kathleen Burgess, PSC Secretary notifying utilities of the selection of The Liberty Consulting Group to perform the operations audit related to staffing in Case 13-M-0449 the maximum cost that will be allocated to Central Hudson is \$64,564.

Response by: Maida J. Lewis  
Title(s): Senior Director –Regulatory Affairs  
Date of Response: September 26, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-4, IR-509  
Requested by: DPS  
Date of Request: September 12, 2014  
Witness:  
Subject: Major Storm Reserve

**Question:**

Please provide the overall duration and total cost of storms meeting the Part 97 major storm definition by year for the calendar years 2004 through 2009. If the cost for individual storms is not available, please provide, at a minimum, the total cost of all major storms per year, the total number of major storms that occurred in the year, and the number of storms during the year that may have exceeded \$500,000. Monthly data would be preferable.

**Response:**

Please refer to the attached, IR-509 Attachment 1, CHGE Response to DPS 509 Attachment, for the storms that met the definition of a major storm as prescribed by 16 NYCRR § 97.1[c] for 2004 through 2009. Please also refer to the Company's response to MI-2, IR-017, which reiterates many of the points noted below.

It is important to note that Central Hudson evaluates storm events per district. Therefore, a storm in one district could meet the definition of a major storm as prescribed by 16 NYCRR § 97.1[c], while another district may not be impacted. The list of storms shown on the attachment is a comprehensive list based on information exported from our internal system of all storms that met the PSC definition of a major storm, regardless of whether it occurred in one district, multiple districts, or system wide. It is also important to note that the dates shown for each storm reflect the extent of the time for which at least one district of the service territory was impacted. This is not to say that all districts impacted were effected for the entire duration of the period listed.

In regards to storm costs, Central Hudson does not track restoration costs at the level requested in the question, with the exception of storm events that the Company anticipates will reach a level that would meet the 3-part test of qualifying for deferral treatment. For those storm events, incremental costs are tracked and recorded in a work order to be included with the petition requesting deferred accounting treatment. For all other storm events, the Company does not distinguish between those that meet the definition of 16 NYCRR § 97.1[c] and those that do not.

In reviewing the storms included in the four year historical base (April 1, 2010 –

March 31, 2014), the Company made the assumption that if a storm event impacted 10% or more of customers in the total service territory, incremental expense would have exceeded the proposed \$500,000 threshold for being chargeable to the major storm reserve. As noted in the Company's workpapers, there was one exception to this assumption, which was the March 2011 Ice Storm. For this storm, the Company separately tracked incremental storm restoration expense, as it was anticipated that the incremental cost related to the storm could meet the requirements of the 3-part test and qualify for deferral accounting treatment. However, the incremental expense incurred did not reach such a level. That said and referring to the attachment, the Company would estimate that the storms in the table below would have met the criteria proposed to be chargeable to the major storm reserve. The Company does not have an estimate of the incremental costs related to each storm event.

Year	Storm Days
2009	10/7 – 10/8
2008	6/10 – 6/17**
2008	10/28 – 10/30
2008	12/11 – 12/17
2006	1/3 – 1/5
2006	2/17 – 2/18

\*\* There were two storm events that occurred in the period from 6/10 – 6/17. For some districts, the customer outage information for the two storms was not distinguished by the internal system. Therefore, the two storm events are grouped together as one.

Response by: Revenue Requirements Panel (David P. Brideau;  
Christopher D. Thomas & Jodi L. Harris)  
Title(s): Senior Director of Regulatory Planning; Senior  
Regulatory Planning Analyst; and Regulatory  
Planning Analyst  
Date of Response: September 22, 2014

## IR-509 Attachment 1

## CHGE RESPONSE TO IR-509 ATTACHMENT 1

CENTRAL HUDSON GAS & ELECTRIC CORPORATION  
CASE 14-E-0318 & 14-G-0319  
STORM HISTORY - BY CALNEDAR YEAR

Storm Year	# Cust. Served	Storm Days	# Cust. Interrupted	Customer Hours	Cust. Avg. Interruption Dur. (CAIDI - Hrs)	% Cust. Affected
2009	300,621	2/12 - 2/13	5,862	25,966	4.43	2%
		6/26 - 6/27	12,083	37,741	3.12	4%
		7/16 - 7/19	2,678	24,324	9.08	1%
		7/29 - 7/30	4,722	16,841	3.57	2%
		8/21 - 8/23	9,196	36,915	4.01	3%
		10/7 - 10/8	38,260	126,304	3.30	13%
		11/27 - 11/29	5,415	33,487	6.18	2%
2008	298,385	2/13	9,322	31,424	3.37	3%
		3/8 - 3/10	19,468	131,344	6.75	7%
		6/10 - 6/17	71,161	635,677	8.93	24%
		7/23 - 7/24	10,042	36,815	3.67	3%
		7/27 - 7/28	10,353	47,171	4.56	3%
		9/6 - 9/7	2,346	9,572	4.08	1%
		10/25 - 10/26	19,105	83,680	4.38	6%
		10/28 - 10/30	37,630	259,132	6.89	13%
		12/11 - 12/17	72,184	1,407,731	19.50	24%
2007	295,366	4/15 - 4/18	5,377	22,420	4.17	2%
		6/2 - 6/3	3,079	9,813	3.19	1%
		8/17 - 8/19	7,030	30,114	4.28	2%
		9/8 - 9/10	4,328	27,484	6.35	1%
		10/12	4,230	6,111	1.44	1%
2006	292,817	1/3 - 1/5	39,134	449,774	11.49	13%
		1/14 - 1/16	19,440	206,513	10.62	7%
		1/18 - 1/19	19,310	134,702	6.98	7%
		2/17 - 2/18	29,225	152,765	5.23	10%
		6/1 - 6/2	11,266	26,558	2.36	4%
		6/10	628	2,513	4.00	0%
		6/26 - 6/30	5,935	34,605	5.83	2%
		8/3 - 8/5	2,225	16,647	7.48	1%
		9/2 - 9/4	11,913	114,122	9.58	4%
		10/20 - 10/22	5,986	34,869	5.83	2%
		10/28 - 10/30	6,854	31,670	4.62	2%
		11/16 - 11/17	5,634	24,711	4.39	2%
		12/1 - 12/3	21,436	219,056	10.22	7%
2005	289,080	3/8 - 3/9	9,776	21,039	2.15	3%
		3/23 - 3/25	19,347	153,394	7.93	7%
		4/1 - 4/6	4,265	53,495	12.54	1%
		6/6 - 6/7	8,361	35,002	4.19	3%
		7/1 - 7/3	8,469	31,993	3.78	3%
		7/22 - 7/24	7,572	49,181	6.50	3%
		7/27 - 7/28	10,797	66,751	6.18	4%
		8/5 - 8/7	5,790	35,318	6.10	2%
		9/29 - 9/30	12,620	28,463	2.26	4%
				10/7 - 10/10	14,909	101,818
		10/14 - 10/17	11,769	32,065	2.72	4%
2004	286,080	11/5 - 11/6	15,565	76,921	4.94	5%

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-5, IR-588  
Requested by: DPS  
Date of Request: September 19, 2014  
Witness:  
Subject: Environmental SIR Costs

**Question:**

Please explain why deferrals for MGP SIR costs are not included in the regulatory asset/ regulatory liability offset (“Net Electric Deferred Balances Available for Moderation” – Exhibit \_\_ (RRP-7)).

**Response:**

The Company did not include the projected deferred environmental SIR balance on the list of regulatory assets and liabilities since the cash outlay and recovery of these costs will occur over a long period of time with recognition that there will be an ebb and flow of the deferred balance at any point in time. This decision is based on the concept that the pass-back of a deferred liability when it's certain that a build-up of a regulatory asset will be occurring in the future is at odds with sound ratemaking. Conversely, the same holds true for the recovery of a deferred asset when it's certain that a regulatory liability will occur in the future.

The exclusion of deferred balances from the offset list related to certain programs is not uncommon. The following programs, which are not intended to represent an inclusive list; are purposely excluded:

- Enhanced Powerful Opportunities;
- Low Income Bill Discount;
- Economic Development; and
- Management Audit

In hindsight, the carrying charges deferred on the difference between the rate allowance and actual environmental SIR costs should have been included on the offset list. The Revenue Requirements Panel proposal to update the final makeup of deferred balances included on the offset list provides a means to correct this oversight.

Response by: Revenue Requirements Panel (David P. Brideau;  
Christopher D. Thomas & Jodi L. Harris)  
Title(s): Senior Director of Regulatory Planning; Senior  
Regulatory Planning Analyst; & Regulatory Planning  
Analyst  
Date of Response: October 1, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: DPS-13, IR-807  
Requested by: DPS  
Date of Request: October 23, 2014  
Witness:  
Subject: Sag Mitigation Capital Projects Deferral

**Question:**

The Company's response to DPS-502 shows that the Sag mitigation work is now combined with another program. Given this information, is it the Company's position that the Sag Mitigation deferral, shown on Exhibit\_\_ (ATP-6) should be continued? Please explain.

**Response:**

The provision for deferral accounting for sag mitigation capital projects was effective through June 30, 2013 as part of the 2010 Rate Plan. The net plant targets established for the two-year rate freeze period in the Acquisition Order included sag mitigation capital projects in those targets, which eliminated the need for a separate deferral accounting provision. In hindsight, the inclusion of the sag mitigation capital projects as a continuing deferral provision was an inadvertent oversight by the Company and the deferral will not be continued.

Response by Accounting & Tax Panel (Lora J. Gescheidle, Matthew E. Slifstein & Nancy L. Komar)  
Title(s): Manager General Accounting; Director Financial Reporting & Research; and Supervisor Plant Accounting  
Date of Response: November 3, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No: MI-1, IR-013  
From: MI  
Date of Request: August 19, 2014  
Witness: N/A  
Subject: Common Cost Allocation Ratio

**Question:**

Provide a complete narrative description of how the common cost allocation ratio is calculated.

**Response:**

The common cost allocation ratio is the ratio used to allocate costs that are not directly assignable to either the electric or gas departments. There are four primary factors used in arriving at the common cost allocation ratio. The first three factors are quantitative and the fourth factor, which is non-quantitative, is management's judgment. The three statistical factors include: (1) the ratio of the direct plant investments in electric plant and gas plant; (2) the relative number of electric and gas customers; and (3) the ratio of labor costs charged directly to electric and to gas operations. The fourth factor, management's judgment, includes consideration of other factors, which include but are not limited to the following facts:

- The current common cost allocation being used by the Company is 85%/15% to electric and gas, respectively. This allocation has been approved for use by the Commission in four subsequent rate proceedings since July 1, 2001, when it was changed from 87%/13% to reflect a fundamental and significant change in the Company's operations and relative size of the electric and gas segments due to the divestiture of the Company's interest in fossil-fueled and nuclear generating plants;
- There have been no significant events or major structural changes in the Company's assets or operations after July 1, 2001;
- The updated statistical analysis is not significantly different than the historical analyses used;
- An analysis of our common costs shows that our common costs are made up of a number of cost categories that cannot be specifically assigned to an electric or gas department or function, including among other things, administrative and general salaries, office supplies expense, meter reading expense for combination (gas and electric) customers, customer



Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

records and collection expense, certain legal and special services. The nature of the common costs is predominantly related to the number of customers served by the Company and therefore common costs should be viewed as customer responsibilities, regardless of the level of plant or labor required to provide service; and

- The cost shifting consequences on electric versus gas rates and corresponding bill impacts are also considered.

Response by: Michael Mosher and Accounting & Tax Panel (Lora J. Gescheidle, Matthew E. Slifstein & Nancy L. Komar)  
Title(s): VP-Regulatory Affairs; Manager General Accounting; Director Financial Reporting & Research and Supervisor Plant Accounting  
Date of Response: August 29, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No.: MI-2, IR-017  
Requested by: MI  
Date of Request: September 9, 2014  
Witness:  
Subject: Major Storm

**Question:**

- a. Identify each “major storm” (*i.e.*, weather event that satisfies the definition set forth in 16 NYCRR § 97.1[c]) that has impacted the utility’s service territory during the current rate year.
- b. Identify each “major storm” that impacted the utility’s service territory in each of the prior five rate years.
- c. Specify the restoration costs associated with each storm identified in response to (a) and (b).

**Response:**

- a. Please refer to the attached document marked as MI-2 IR-017 Attachment 1 and captioned “CHGE Response to MI-017.” Please note that the current rate year is the twelve months ended June 30, 2015, for which only two months of actual data is available. As the attachment shows, there have been three storms in the current rate year that meet the definition of a “major storm” as prescribed by 16 NYCRR § 97.1[c]. Based on the assumptions described in the response to part c of this question, the Company estimates that none of these storms would have qualified as chargeable to the major storm reserve.

It is important to note that Central Hudson evaluates storm events per district. Therefore, a storm in one district could meet the definition of a major storm as prescribed by 16 NYCRR § 97.1[c], while another district may not be impacted. The list of storms shown on the attachment is a comprehensive list based on information exported from our internal system of all storms that met the PSC definition of a major storm, regardless of whether it occurred in one district, multiple districts, or system wide.

- b. Please refer to MI-2, IR-017 Attachment 1.
- c. Central Hudson does not track restoration costs at the level requested in the question, with the exception of storm events that the Company anticipates will reach a level that would meet the 3-part test of qualifying for deferral treatment. For those storm events, incremental costs are tracked and recorded in a work order to be included with the petition requesting deferred accounting treatment.

Referring to the attachment, with the exception of those storm events for which

the Company requested deferral accounting treatment and the March 2011 Ice Storm (March 6 – March 11, 2011) for which incremental expenses were tracked by the Company, restoration costs for all other storm events were not tracked.

In this rate filing, the time period making up the four-year average used as the historical base is from April 1, 2010 through March 31, 2014. As previously indicated, the Company reviewed the storms that occurred in the four-year period used to establish the historical base and extracted from our internal system those storms that met the PSC definition of a major storm.

Excluding the storms for which recovery was sought by the Company through a deferral petition during the four-year period, the Company determined that there were four storm events for which the Company estimates the incremental expenses attributable to the storm and would have been chargeable to the proposed Major Storm Reserve. This is premised on the assumption that if a storm impacted 10% or more of customers in the total service territory incremental expense would have exceeded the proposed \$500,000 threshold.

The table below lists the four storms and an estimate of incremental expenses.

Storm Days	Estimated Incremental Expense
9/18/12 – 9/20/12	\$ 805,699
7/26/12 – 7/29/12	\$ 798,138
Sept. 2011 – Tropical Storm Lee	\$ 703,573
3/6/11 – 3/11/11 – March Ice Storm	\$ 1,827,617

The estimated restoration expenses listed above are incremental to those included in base delivery rates, and the estimate for Tropical Storm Lee was developed by PSC Staff. Please refer to page 7 of the Commission's April 3, 2013 Order in case 11-E-0651.

**Document(s) Attached:**

MI-2, IR-017 Attachment 1, CHGE Response to MI-017 Attachment 1

Response by: Revenue Requirements Panel (David P. Brideau; Christopher D. Thomas & Jodi L. Harris)  
 Title(s): Senior Director of Regulatory Planning; Senior Regulatory Planning Analyst; and Regulatory Planning Analyst  
 Date of Response: September 19, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No: MI-2, IR-025  
From: MI  
Date of Request: September 9, 2014  
Witness:  
Subject: Common Cost Allocation Ratio

**Question:**

With reference to the utility's response to MI-1, IR-014, fully explain how the "Number of Customers" metric used to derive the common cost allocation ratio is weighted. Include in your response a quantitative example of how the weighting is effectuated.

**Response:**

The Number of Customers (Weighted) as utilized to establish a common allocation ratio as approved by the Commission in Cases 09-E-0588 & 09-G-0589 and in all prior rate cases since divestiture of the Company's fossil and nuclear fueled generating assets, and proposed in Cases 14-E-0318 and 14-G-0319 and referenced in the response to MI-1, IR-014, was calculated based on a 4 year average and includes an assumption that all gas customers are also electric customers. As such, the number of gas customers is split between electric and gas for the calculation of the weighting. See attached files marked as MI-2, IR-025 Attachment 1 and titled "CHGE Response to MI-2, IR-025 - 2013 Weighted Number of Customers" for support of the 4-year average proposed in Cases 14-E-0318 and 14-G-0319 and MI-2, IR-025 Attachment 2 titled "CHGE Response to MI-2, IR-025 - 2008 Weighted Number of Customers" for support of the 4-year average approved in Cases 09-E-0588 & 09-G-0589.

Response by: Accounting & Tax Panel (Lora J. Gescheidle, Matthew E. Slifstein & Nancy L. Komar)  
Title(s): Manager General Accounting; Director Financial Reporting & Research and Supervisor Plant Accounting  
Date of Response: September 19, 2014

**Central Hudson Gas & Electric Corporation**

**2008 4-Year Average Weighted Number of Customers**

	<u>2005</u>		<u>2006</u>		<u>2007</u>		<u>2008</u>		<b><u>4-Year Average</u></b>	
	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>	<b><u>Electric</u></b>	<b><u>Gas</u></b>
Number of Customers - Weighted	87.9	12.1	87.8	12.2	87.7	12.3	87.7	12.3	87.8	12.2

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2008

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	300,620	74,156	374,776
Less 1/2 Gas*	<u>37,078</u>	<u>37,078</u>	<u>74,156</u>
Total	<u><u>263,542</u></u>	<u><u>37,078</u></u>	<u><u>300,620</u></u>
%	87.7%	12.3%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues"  
"Summary of Gas Sales and Revenues"

-Total Own Territory less Interdepartmental

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2007

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	298,385	73,210	371,595
Less 1/2 Gas*	<u>36,605</u>	<u>36,605</u>	<u>73,210</u>
Total	<u><u>261,780</u></u>	<u><u>36,605</u></u>	<u><u>298,385</u></u>
%	87.7%	12.3%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues"  
"Summary of Gas Sales and Revenues"

-Total Own Territory less Interdepartmental

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2006

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	295,367	72,022	367,389
Less 1/2 Gas*	<u>36,011</u>	<u>36,011</u>	<u>72,022</u>
Total	<u><u>259,356</u></u>	<u><u>36,011</u></u>	<u><u>295,367</u></u>
%	87.8%	12.2%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues"  
"Summary of Gas Sales and Revenues"

-Total Own Territory less Interdepartmental



Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2005

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	292,819	70,713	363,532
Less 1/2 Gas*	<u>35,357</u>	<u>35,357</u>	<u>70,713</u>
Total	<u><u>257,463</u></u>	<u><u>35,357</u></u>	<u><u>292,819</u></u>
%	87.9%	12.1%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues"  
"Summary of Gas Sales and Revenues"

-Total Own Territory less Interdepartmental

**Central Hudson Gas & Electric Corporation**

**2013 4-Year Average Weighted Number of Customers**

	<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>4-Year Average</u>	
	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>	<u>Electric</u>	<u>Gas</u>
Number of Customers - Weighted	87.5	12.5	87.5	12.5	87.4	12.6	87.2	12.8	87.4	12.6

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2013

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	300,225	76,709	376,934
Less 1/2 Gas*	<u>38,355</u>	<u>38,355</u>	<u>76,709</u>
Total	<u><u>261,871</u></u>	<u><u>38,355</u></u>	<u><u>300,225</u></u>
%	87.2%	12.8%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues" (S-30)  
"Summary of Gas Sales and Revenues" (S-40)

-Total Own Territory less Interdepartmental

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2012

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	299,590	75,699	375,289
Less 1/2 Gas*	<u>37,850</u>	<u>37,850</u>	<u>75,699</u>
Total	<u><u>261,741</u></u>	<u><u>37,850</u></u>	<u><u>299,590</u></u>
%	87.4%	12.6%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues" (S-30)  
"Summary of Gas Sales and Revenues" (S-40)

-Total Own Territory less Interdepartmental

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2011

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	300,536	75,397	375,933
Less 1/2 Gas*	<u>37,699</u>	<u>37,699</u>	<u>75,397</u>
Total	<u><u>262,838</u></u>	<u><u>37,699</u></u>	<u><u>300,536</u></u>
%	87.5%	12.5%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues" (S-30)  
"Summary of Gas Sales and Revenues" (S-40)

-Total Own Territory less Interdepartmental

Central Hudson Gas & Electric Corporation  
Number of Customers (Weighted)  
2010

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>Weighted Number of Customers</b>	299,970	74,931	374,901
Less 1/2 Gas*	<u>37,466</u>	<u>37,466</u>	<u>74,931</u>
Total	<u><u>262,505</u></u>	<u><u>37,466</u></u>	<u><u>299,970</u></u>
%	87.5%	12.5%	100.0%

\* Assumes all Gas Customers are also Electric Customers  
Source: "Summary of Electric Sales and Revenues" (S-30)  
"Summary of Gas Sales and Revenues" (S-40)

-Total Own Territory less Interdepartmental

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No: MI-2, IR-026  
From: MI  
Date of Request: September 9, 2014  
Witness:  
Subject: Common Cost Allocation Ratio

**Question:**

What would be the electric revenue requirement impact of shifting 1% of common costs from electric customers to gas customers (e.g., allocating 84% of common costs to electric customers, and 76% of common costs to gas customers) on a dollar and a percentage basis?

**Response:**

The electric and gas revenue requirement impact of shifting 1% of common costs from electric to gas customers (e.g., allocating 84% of common costs to electric customers and 16% of common costs to gas customers) is calculated as follows:

<u>Twelve Months Ended 3/31/2014</u>	<u>Common Expense (\$000)</u>	<u>Allocation (\$000)</u>	
		<u>Electric</u>	<u>Gas</u>
Common Expense at 85% / 15%	\$ 52,239	\$ 44,403	\$ 7,836
Common Expense at 84% / 16%	\$ 52,239	<u>\$ 43,881</u>	<u>\$ 8,358</u>
Change in Expense		\$ (522)	\$ 522
Revenue Requirement Gross-Up Factor		<u>1.0053</u>	<u>1.0054</u>
Change in Revenue Requirement		<u>\$ (519)</u>	<u>\$ 519</u>
Rate Year Ended June 30, 2016 Delivery Revenue Projection (1)		<u>\$311,808</u>	<u>\$85,596</u>
Percentage Change in Delivery Revenues		<u>-0.17%</u>	<u>0.61%</u>

Note (1): Exhibit \_(RRP-2) Schedule B for Electric and Exhibit\_(RRP-3) Schedule B for Gas.

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Please note that the above analysis was limited to O&M expense for simplicity. A change in the common allocation would also impact revenue requirements related to common net plant and depreciation expense.

Response by: Accounting & Tax Panel (Lora J. Gescheidle, Matthew E.  
Slifstein & Nancy L. Komar)  
Title(s): Manager General Accounting; Director Financial Reporting &  
Research and Supervisor Plant Accounting  
Date of Response: September 19, 2014



Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No: MI-6, IR-070  
From: MI  
Date of Request: October 7, 2014  
Witness:  
Subject: Common Cost Allocation Ratio

**Question:**

The Panel's response to MI-1, IR-013 indicates that the common cost allocation ratio is determined by the evaluation of three quantitative factors, as well as the exercise of management judgment.

- a. In exercising its judgment as to the common cost allocation that should be used in the Rate Year, did management evaluate any quantitative factors other than the three factors identified in the above referenced response?
- b. If the answer to (a) is the affirmative, then (i) identify each additional quantitative factor that management considered when evaluating the common cost allocation ratio, (ii) provide the data relevant to each such factor for each of the last five years for which such data is available, and (iii) provide the data relevant to each such factor for the current rate year.

**Response:**

No other quantitative factors were used in the determination of the common cost allocation ratio for the Rate Year.

Response by: Accounting & Tax Panel (Lora J. Gescheidle, Matthew E. Slifstein & Nancy L. Komar)  
Title(s): Manager General Accounting; Director Financial Reporting & Research; and Supervisor Plant Accounting  
Date of Response: October 17, 2014

Central Hudson Gas & Electric Corporation  
Case Nos. 14-E-0318 & 14-G-0319  
Response to Interrogatory / Document Request

Request No: MI-6, IR-072  
From: MI  
Date of Request: October 7, 2014  
Witness:  
Subject: Common Cost Allocation Ratio

**Question:**

When considering what common cost allocation ratio should be adopted for the Rate Year ending June 30, 2106, did management review or prepare any analyses, reports, or other documents relative to its exercise of judgment on this issue? If yes, provide copies of all such analyses, reports or other documents.

**Response:**

Please refer to the Panel's response to MI-2, IR-013 and MI-2, IR-014 and the attached documents marked as MI-6, IR-072 Attachment 1 captioned CHG&E Response to MI-6, IR-072 2008 Quantitative Analysis for Common Allocation Ratio and MI-6, IR-072 Attachment 2 captioned CHG&E Response to MI-6, IR-072 2013 Quantitative Analysis for Common Allocation Ratio. No other analyses or reports were used relative to management exercising its judgment regarding this issue.

**Document(s) Attached:**

MI-6, IR-072 Attachment 1  
MI-6, IR-072 Attachment 2

Response by: Accounting & Tax Panel (Lora J. Gescheidle, Matthew E. Slifstein & Nancy L. Komar)  
Title(s): Manager General Accounting; Director Financial Reporting & Research; and Supervisor Plant Accounting  
Date of Response: October 17, 2014

**Central Hudson Gas & Electric Corporation****2008 Quantitative Analysis for Common Allocation Factor**

	2005		2006		2007		2008		4-Year Average	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Average Gross Utility Plant Excluding Common	76.5	23.5	76.4	23.6	76.3	23.7	76.5	23.5	76.4	23.6
2 Number of Customers - Weighted	87.9	12.1	87.8	12.2	87.7	12.3	87.7	12.3	87.8	12.2
3 Labor Expense Excluding Common	79.0	21.0	79.3	20.7	78.2	21.8	80.1	19.9	79.2	20.8

**Central Hudson Gas & Electric Corporation****2013 Quantitative Analysis for Common Allocation Factor**

	2010		2011		2012		2013		4-Year Average	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Average Gross Utility Plant Excluding Common	76.5	23.5	76.7	23.3	76.8	23.2	76.4	23.6	76.6	23.4
2 Number of Customers - Weighted	87.5	12.5	87.5	12.5	87.4	12.6	87.2	12.8	87.4	12.6
3 Labor Expense Excluding Common	80.6	19.4	74.1	25.9	79.6	20.4	71.0	29.0	76.3	23.7