



August 28, 2025

Public Service Commission  
3 Empire State Plaza  
Albany, NY 12223-1350

Attention: Hon. Michelle Phillips, Secretary

cc: Jeffrey Hogan  
Andrew Hale  
Debbie Evans

Ladies and Gentleman:

Attached is our petition entitled:

In the Matter of the Application of

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

for authorization, pursuant to the Public Service Law, for (a) approval to enter into multi-year committed credit agreements to provide committed funding to meet projected liquidity needs, in amounts not to exceed \$350 million in the aggregate and maturities not to exceed five years, and (b) approval to issue and sell long-term debt, commencing upon the expiration of the existing authorization to issue and sell long term debt securities, and from time to time through December 31, 2028, in an amount not to exceed \$500 million in the aggregate.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Lora Gescheidle", is written over a horizontal line.

Lora Gescheidle  
Chief Financial Officer & Treasurer

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STATE OF NEW YORK  
DEPARTMENT OF PUBLIC SERVICE  
STATE DIVISION

In the Matter of the Application of

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

for authorization, pursuant to the Public Service Law, for (a) approval to enter into multi-year committed credit agreements to provide committed funding to meet projected liquidity needs, in amounts not to exceed \$350 million in the aggregate and maturities not to exceed five years, and (b) approval to issue and sell long-term debt, from time to time from Order issuance date through December 31, 2028, in an amount not to exceed \$500 million in the aggregate.

PETITION

TO THE HONORABLE PUBLIC SERVICE COMMISSION  
OF THE STATE OF NEW YORK:

The petition of CENTRAL HUDSON GAS & ELECTRIC CORPORATION respectfully shows:

1. Central Hudson Gas & Electric Corporation (“Central Hudson” or the “Company”) is a regulated natural gas and electric utility company. Its address is 284 South Avenue, Poughkeepsie, New York 12601-4839. Central Hudson’s General Counsel is Joseph Koczko, Esq.
2. Central Hudson was duly incorporated on December 31, 1926 under the Transportation Corporations Law of the State of New York pursuant to a Certificate of Consolidation duly approved by order of the Commission, dated December 16, 1926, in Case 3727. A certified copy of said certificate is on file in said case.
3. From time to time thereafter, Central Hudson has amended and restated such Certificate of Consolidation (Restated Certificate of Incorporation). The Restated Certificate of Incorporation of Central Hudson, under Section 807 of the Business Corporation Law, was filed

in the office of the Secretary of State on August 14, 1989. A copy thereof was filed with the Commission on March 7, 1990. Thereafter, Central Hudson filed, on April 5, 1990, October 19, 1993, and June 27, 2013, in the office of the Secretary of State, amendments to said Restated Certificate of Incorporation. Copies thereof were filed with the Commission on June 1, 1990, October 26, 1993, July 12, 2013, and on other occasions.

4. Central Hudson is requesting authorization and approval in this petition to (i) enter into multi-year credit agreements to provide committed funding to meet projected liquidity needs, in amounts not to exceed \$350 million in the aggregate and maturities not to exceed 5 years; and (ii) issue and sell long-term debt securities, from time to time from Order issuance date through December 31, 2028, in an aggregate amount not to exceed \$500 million.

5. Central Hudson is currently operating under an Order establishing a three year Rate Plan issued and effective August 14, 2025 in Case 24-E- 0461 and 24-G-0462, for the period July 1, 2025 through June 30, 2028.

6. There is attached hereto, and made a part hereof, an affidavit of Lora Gescheidle Chief Financial Officer and Treasurer of Central Hudson, in support of this petition.

7. The book cost of the utility property of Central Hudson represents the original cost of such property as original cost is defined in 16 NYCRR 31.1 (f).

8. The book cost of the utility property of Central Hudson includes \$505,808 in the account Franchises and Consents.

9. The following exhibits are appended hereto and made a part hereof:

EXHIBIT A – Forecasted capital expenditure programs for the twelve-month periods ending December 31, 2025, 2026, 2027 and 2028

EXHIBIT B – Statement of forecasted cash requirements for the twelve-month periods ending December 31, 2025, 2026, 2027 and 2028.

EXHIBIT C – Statement of forecasted financing program for the twelve-month periods ending December 31, 2025, 2026, 2027 and 2028.

EXHIBIT D – Statement of forecasted capitalization and capitalization ratios at December 31, 2025, 2026, 2027 and 2028.

EXHIBIT E - The financial condition of Central Hudson, as defined in 16 NYCRR 18.

EXHIBIT F - Statement of Income for the year ended December 31, 2024.

EXHIBIT G - Statement of Income for the year ended December 31, 2023.

EXHIBIT H - A detailed statement of Central Hudson's short-term obligations outstanding as of December 31, 2022, December 31, 2023 and December 31, 2024

EXHIBIT I - The balance sheets of Central Hudson as of December 31, 2024, December 31, 2023, and December 31, 2022.

EXHIBIT J - A statement of the balance in the Utility Plant Accounts and by subaccounts

at December 31, 2024.

EXHIBIT K - A statement of the balance in the Utility Plant Accounts and by subaccounts at December 31, 2023.

EXHIBIT L - A statement of the balance in the Utility Plant Accounts and by subaccounts at December 31, 2022.

EXHIBIT M - A statement of Retirement Work in Progress for the twelve months ended December 31, 2022, December 31, 2023 and December 31, 2024.

EXHIBIT N - An analysis of retirements as of December 31, 2024, showing the book cost of each credit to the Utility Plant Accounts debits to the depreciation reserve or other accounts, and cost of removal and salvage.

EXHIBIT O - An analysis of retirements as of December 31, 2023, showing the book cost of each credit to the Utility Plant Accounts debits to depreciation reserve or other accounts, and cost of removal and salvage.

EXHIBIT P - An analysis of retirements as of December 31, 2022, showing the book cost of each credit to the Utility Plant Accounts debits to the depreciation reserve or other accounts, and cost of removal and salvage.

EXHIBIT Q - An analysis of the credits to depreciation reserve as of twelve months ended December 31, 2022, December 31, 2023, and December 31, 2024,

showing the nature and source of each, and the basis of contra charges to expense or other accounts.

EXHIBIT R - Funds available from other sources, at twelve months ended December 31, 2022, December 31, 2023, and December 31, 2024, to meet the gross cost of additions to Utility Plant Accounts, consisting of depreciation accruals, salvage, and customer advances for construction; this statement does not include contributions by customers and others in as much as additions to plant accounts have been reduced by such amounts.

EXHIBIT S - A statement showing the computation of reimbursement margin, adjusted for projected cash requirements through December 31, 2028.

EXHIBIT T – Statement showing the change in working capital requirements from December 31, 2022 to December 31, 2024.

EXHIBIT U – Affidavit of Central Hudson’s principal accounting officer as required by 16 NYCRR 37.6(j).

EXHIBIT V - Affidavit of the Central Hudson’s principal accounting officer, as required by 16 NYCRR 37.1(o).

EXHIBIT W - Statement of the estimated third-party costs and expenses of establishing and maintaining the proposed short-term financing program, before contractual fees and issuance costs. Central Hudson requests that the

Commission provide deferral treatment for the costs and expenses of the issuance of the securities requested herein.

EXHIBIT X - Statement of the estimated third-party costs and expenses of establishing and maintaining the proposed long-term debt financing program, before contractual fees and issuance costs. Central Hudson requests that the Commission provide deferral treatment for the costs and expenses of the issuance of the securities requested herein.

EXHIBIT Y - Certified copy of the resolution adopted by the Board of Directors of Central Hudson, authorizing the filing of this petition.

10. Through the authority granted in Case 23-M-0286, Central Hudson renewed its revolving credit agreement (“RCA”) in 2024 for a five-year term, maintaining the committed credit line at \$250 million with an accordion feature allowing for the optional expansion of the credit line by an additional \$100 million for the remaining term of the RCA.

11. The existing RCA ensured Central Hudson’s access to committed short-term debt of \$250 million. At this time, Central Hudson is requesting permission to negotiate a renewal or replacement of the existing RCA prior to its expiration to maintain continued access to committed short-term debt of up to \$350 million. In addition to the ongoing support of its construction program, this is based on Central Hudson’s determination of its projected liquidity needs during the three-year period ending December 31, 2028. To maintain its financial integrity, it is Central Hudson’s objective to maintain a level of liquidity that ensures access to cash on a day-to-day basis and accommodates known seasonality and unforeseen events,

including natural disasters, adverse borrowing environments, credit events (such as downgrades), and volatile energy markets.

12. Aside from maturing long-term debt and funding of capital expenditures between issuances of long-term debt, energy purchases are the largest risk of Central Hudson's credit exposure and are the single most impactful driver of its day-to-day liquidity needs. In the past 3 years electric and natural gas commodity purchases, which are passed through to customers varied between 28% and 40% of Central Hudson's total revenue. When Central Hudson experiences a rapid increase in energy prices and/or volumes, as has occurred several times in recent years, payments to suppliers/NYISO are financed with short-term debt until customer bill payments are received. Central Hudson has reliably used both committed and uncommitted short-term debt agreements to obtain competitive rates on these short-term borrowings. The borrowing decision typically hinges on relative rates and the term of the borrowing. For the foreseeable future, Central Hudson expects to primarily rely on committed credit as its primary means of accessing funds between issuances of long-term debt.

13. Central Hudson believes maintaining its access to a committed multiyear credit facility in an amount up to \$350 million is reasonable and practical in light of the projected levels of construction spending, working capital needs driven by financing requirements impacted by the lingering aftermath of COVID pandemic, volatility in commodity prices, and uncertainty in financial markets. Anticipated cash requirements are shown in Exhibit B, which includes forecasted annual capital expenditures that average \$340 million per year from 2026 to 2028 as shown in Exhibit A. This level of capital expenditures is an average annual increase of \$76 million over the annual average of actual capital expenditures of \$264 million from 2022 to 2024.

14. At the present time, Central Hudson maintains its RCA with five banks. JP Morgan Chase is the agent for the other banks. The participating banks and respective credit allocations are as follows:

Bank	Amount
JPMorgan Chase Bank, N.A.	\$55,000,000
Wells Fargo Bank, N.A.	55,000,000
KeyBank National Association	55,000,000
Bank of Nova Scotia, N.A.	55,000,000
US Bank	<u>30,000,000</u>
	<u>\$250,000,000</u>

15. Central Hudson was previously authorized in Case 23-M-0286, by order dated November 21, 2023 with a modification effective July 22, 2024, to issue up to \$380 million of long-term debt through December 31, 2026, of which \$33.7 million was directed for optional refinancing of its variable rate debt. Under this authorization, Central Hudson has issued \$234 million, including the refinancing of the variable rate debt, and the remaining long-term debt authorization from Case 23-M-0286 is \$146 million. Central Hudson expects to issue \$70 million in long-term debt during the second half of 2025, pursuant to the authorization in Case 23-M-0286, leaving less than \$80 million in authorization available. Central Hudson anticipates that all 2025 issuances under Case 23-M-0286 will be completed prior to the commencement of the authorization sought in this petition.

16. Prior to Central Hudson's acquisition by Fortis, Inc., the majority of debt securities were issued primarily through a Medium-Term Notes program. Central Hudson is no longer registered with the SEC under the Exchange Act of 1933. Central Hudson's outstanding

Medium-Term Notes were issued under an Indenture, dated April 1, 1992, between Central Hudson and U.S. Bank Trust National Association (formerly known as First Trust of New York, National Association).

17. Since the completion of the acquisition of Central Hudson by Fortis, Central Hudson has been issuing long-term debt as private placements of unsecured senior notes in accordance with the Commission's June 26, 2013, Order Authorizing Acquisition Subject to Conditions in Case 12-M-0192 ("Acquisition Order"). Central Hudson intends that the maturity of its privately placed notes will be up to 50 years.

18. Central Hudson therefore requests permission to issue up to \$500 million of long-term debt as private placements, exempt from registration under the 1933 Securities Act, as amended. Central Hudson further requests permission that such issuances in the private markets be made under terms and covenants that are customary and appropriate for such transactions. Central Hudson believes that the ability to undertake customary covenants in the private market will enhance its pricing position without burdening itself or the ratepayers with overly restrictive terms.

19. There are presently outstanding an aggregate of \$1.42 billion principal amount of unsecured Notes (thirty five tranches) issued by Central Hudson, of which \$220 million are Medium Term Notes under the Indenture, dated April 1, 1992, referred to in paragraph 16, above, a copy of which Indenture is on file with the Commission in Case 91-M-1201.

20. The net proceeds from the sales of the long-term debt securities, as proposed, will be used for general corporate purposes, including but not limited to : (i) the reimbursement of moneys actually expended from income or from any other moneys in the Treasury (not secured

or obtained from the issuance of stocks, bonds, notes or other evidence of indebtedness); (ii) the payment at maturity of \$50 million of private issuance of unsecured senior notes in 2026; (iii) the payment at maturity of \$50 million of private issuance of unsecured senior notes in 2027; (iv) the payment at maturity of \$76.7 million of private issuance of unsecured senior notes in 2028; (v) the funding of expenditures for construction, completion, extension and improvement of Central Hudson's plant and transmission and distribution systems, and for the improvement and maintenance of Central Hudson's service; and (vi) cash funding for pension and other post-employment benefit plans.

21. Central Hudson's financing requirements for the three-year period January 1, 2026 through December 31, 2028 is estimated to be (as referenced from Exhibit B and Exhibit C):

	<u>Funds Required</u> (\$ millions)
Construction expenditures for utility plant	\$1,017.6
Less: Funds from internal sources	<u>(864.8)</u>
Balance of construction requirements to be financed	\$152.8
Mandatory Refunding of long-term debt securities	176.7
Other cash requirements	<u>144.9</u>
Total cash requirements 2026-2028 (Exhibit B)	\$474.4
Less: equity financing and change in Cash and Short-Term Debt (Exhibit C)	<u>25.6</u>
Long-term debt financing requirements	<u>\$500.0</u>

22. Any reimbursement funds in excess of those necessary to support the issuance of the long-term and short-term debt, which are the subject of this proceeding, are reserved for future

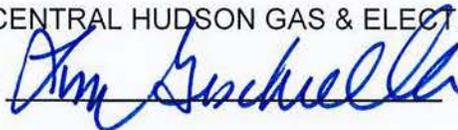
proceedings, and Central Hudson hereby reserves the right to claim such reimbursement in any such future proceeding.

23. As of December 31, 2024, the only outstanding series of preferred stock is a single share of Junior Preferred Stock issued by agreement with the Commission as part of the Acquisition Order.

24. THEREFORE, Central Hudson requests that the Honorable Commission, as soon as possible, (A) adopt and issue such appropriate Order or Orders as may be necessary to authorize Central Hudson Gas & Electric Corporation (a) to enter into one or more multi-year credit agreements to provide committed funding to meet projected liquidity needs, between the Order Issuance date and December 31, 2028 in amounts not to exceed \$350 million in the aggregate and maturities not to exceed 5 years; and (b) to issue and sell up to \$500 million of long-term debt securities from time to time between January 1, 2026 or Order issuance date, whichever is later, and December 31, 2028; and (B) that the Commission grant to Central Hudson such authority and further relief as may be just and proper.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

By



Lora Gescheidle, CFO & Treasurer

Poughkeepsie, New York

Aug 28, 2025

STATE OF NEW YORK )

) ss.:

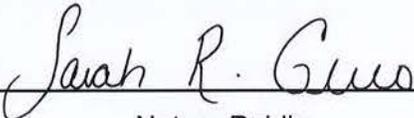
COUNTY OF DUTCHESS )

LORA GESCHIEDLE, being duly sworn, deposes and says that she is the Chief Financial Officer and Treasurer of Central Hudson Gas & Electric Corporation, the corporation on whose behalf she executed the foregoing petition; that she is authorized to sign the foregoing petition and to make this affidavit; that she has read the foregoing petition and knows the contents thereof; and that all of the facts and matters set forth therein are true and correct to the best of her knowledge, information, and belief.



Lora Gescheidle, CFO & Treasurer

Subscribed and sworn before  
me, a Notary Public, this 28th day  
of August, 2025

  
\_\_\_\_\_  
Notary Public

Sarah R. Greco  
Notary Public, State of New York  
Reg. No. 01GR0020297  
Qualified in Ulster County  
Commission Expires January 24, 2030

A

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**

**CAPITAL PROGRAM - TOTAL**

**( \$000 )**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Total 2026-2028</u>
Electric	\$ 167,600	\$ 165,300	\$ 163,800	\$ 198,000	\$ 527,100
FERC Transmission	\$ 300	\$ 300	\$ 800	\$ 16,600	\$ 17,700
Gas	\$ 82,300	\$ 87,400	\$ 79,300	\$ 80,400	\$ 247,100
Common	<u>\$ 82,300</u>	<u>\$ 88,400</u>	<u>\$ 77,900</u>	<u>\$ 86,800</u>	<u>\$ 253,100</u>
Construction Expenditures and Removals	<u>\$ 332,500</u>	<u>\$ 341,400</u>	<u>\$ 321,800</u>	<u>\$ 381,800</u>	<u>\$ 1,045,000</u>
Less AFUDC Borrowed Funds	\$ 5,400	\$ 7,800	\$ 9,200	\$ 10,400	\$ 27,400
Construction Expenditures and Removals without AFUDC	<u>\$ 327,100</u>	<u>\$ 333,600</u>	<u>\$ 312,600</u>	<u>\$ 371,400</u>	<u>\$ 1,017,600</u>

**B**

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**  
**2025 - 2028 FORECAST OF CASH REQUIREMENTS**  
**( \$000 )**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Total 2026-2028</u>
<b>Construction Expenditures and Removals*</b>	\$ 327,100	\$ 333,600	\$ 312,600	\$ 371,400	\$ 1,017,600
<b>Internal Funds Available</b>					
Depreciation Accruals					
Charged to Depreciation Expense	114,700	124,500	134,700	145,000	404,200
Charged to Other Income Accounts	-	-	-	-	-
Total	<u>114,700</u>	<u>124,500</u>	<u>134,700</u>	<u>145,000</u>	<u>404,200</u>
Deferred Income Taxes - Net	41,300	43,200	42,400	46,800	132,400
Retained Earnings	94,500	95,100	97,000	91,500	283,600
Rate Adjustment Mechanism (RAM)	7,600	9,300	18,300	17,000	44,600
	-	-	-	-	-
Total Internal Funds	<u>\$ 258,100</u>	<u>\$ 272,100</u>	<u>\$ 292,400</u>	<u>\$ 300,300</u>	<u>\$ 864,800</u>
<b>Balance of Construction Requirements to be Financed</b>	\$ 69,000	\$ 61,500	\$ 20,200	\$ 71,100	\$ 152,800
<b>Mandatory Refunding of Long-term Debt</b>	\$ 20,000	\$ 50,000	\$ 50,000	\$ 76,700	\$ 176,700
<b>Other Cash Requirements</b>	\$ 59,700	\$ 44,900	\$ 58,000	\$ 42,000	\$ 144,900
<b>Total Cash Requirements</b>	<u>\$ 148,700</u>	<u>\$ 156,400</u>	<u>\$ 128,200</u>	<u>\$ 189,800</u>	<u>\$ 474,400</u>

\* Note: These values exclude AFUDC.

C

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**  
**2025-2028 FINANCING PROGRAM**  
**(\$000)**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Total</u> <u>2026-2028</u>
<b>Cash Requirements</b>	\$ 148,700	\$ 156,400	\$ 128,200	\$ 189,800	\$ 474,400
<b><u>Financing</u></b>					
Equity Infusion	26,500	-	-	-	-
Net Change in Cash on hand	(3,500)	-	-	-	-
Net Change in STD	<u>(21,300)</u>	<u>1,400</u>	<u>(41,800)</u>	<u>14,800</u>	<u>(25,600)</u>
Total LTD Issuance	<u>\$ 140,000</u>	<u>\$ 155,000</u>	<u>\$ 170,000</u>	<u>\$ 175,000</u>	<u>\$ 500,000</u>
<b><u>Short-Term Debt Financing</u></b>					
Outstanding at Beginning of Year	\$ 70,000	\$ 48,700	\$ 50,100	\$ 8,300	\$ 48,700
Increase (Decrease) During Year	<u>(21,300)</u>	<u>1,400</u>	<u>(41,800)</u>	<u>14,800</u>	<u>(25,600)</u>
Outstanding at End of Year	\$ 48,700	\$ 50,100	\$ 8,300	\$ 23,100	\$ 23,100

D

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**  
**2025-2028 CAPITALIZATION AND CAPITALIZATION RATIOS**  
**(\$000)**

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b><u>Capitalization</u></b>				
Unsecured Long-term Debt	\$ 1,483,500	\$ 1,588,500	\$ 1,708,500	\$ 1,806,800
Total Long-Term Debt	1,483,500	1,588,500	1,708,500	1,806,800
Preferred Stock	-	-	-	-
Customer Deposits	5,400	5,400	5,400	5,400
Common Stock	84,300	84,300	84,300	84,300
Paid-in Capital	403,700	403,700	403,700	403,700
Retained Earnings	910,100	1,005,200	1,102,200	1,193,700
Total Common Equity	<u>1,398,100</u>	<u>1,493,200</u>	<u>1,590,200</u>	<u>1,681,700</u>
Total Capitalization Excluding Short-Term Debt Including Customer Deposits	\$ 2,887,000	\$ 3,087,100	\$ 3,304,100	\$ 3,493,900
Short-Term Debt	<u>48,700</u>	<u>50,100</u>	<u>8,300</u>	<u>23,100</u>
Total Capitalization Including Short-Term Debt Excluding Customer Deposits	<u>\$ 2,930,300</u>	<u>\$ 3,131,800</u>	<u>\$ 3,307,000</u>	<u>\$ 3,511,600</u>
<b><u>Capitalization Ratios Including STD Excluding Customer Deposits</u></b>				
Long-Term Debt	50.6%	50.7%	51.7%	51.5%
Short-Term Debt	1.7%	1.6%	0.3%	0.7%
Preferred Stock	0.0%	0.0%	0.0%	0.0%
Common Equity	<u>47.7%</u>	<u>47.7%</u>	<u>48.1%</u>	<u>47.9%</u>
Total Capitalization	100.0%	100.0%	100.0%	100.0%
<b><u>Capitalization Ratios Excluding STD and Including Customer Deposits</u></b>				
Long-Term Debt	51.4%	51.5%	51.7%	51.7%
Preferred Stock	0.0%	0.0%	0.0%	0.0%
Customer Deposits	0.2%	0.2%	0.2%	0.2%
Common Equity	<u>48.4%</u>	<u>48.4%</u>	<u>48.1%</u>	<u>48.1%</u>
Total Capitalization	100.0%	100.0%	100.0%	100.0%

E

CENTRAL HUDSON GAS & ELECTRIC CORPORATION  
Statement of Financial Condition as of December 31, 2024

- (a) The amount and classes of stock authorized by the Certificate of Consolidation, as amended, were:
- |  |                   |
|--|-------------------|
| Common Stock, \$5 par value                            | 30,000,000 shares |
| Limited Voting Junior Preferred Stock, \$100 par value | 1 share           |

- (b) Capital stock authorized by the Commission:

<u>Common Stock</u>	<u>Shares</u> <u>Authorized</u>	<u>Shares</u> <u>Outstanding</u>
96-E-0909 December 15, 1999	30,000,000	16,862,087
Totals	<u>\$150,000,000</u>	<u>\$84,311,000</u>

- (c) The capital stock issued and outstanding and the amounts paid in therefor were as follows:

<u>Common Stock</u> <sup>(1)</sup>	
16,862,087 shares outstanding - \$5 par value	\$ 84,310,435
Paid in capital	209,370,014 <sup>(2)</sup>
Paid in capital additional	113,241,508
Premium realized	<u>63,840,146</u>
Total paid in on Common Stock	<u>\$ 470,762,103</u>
Limited Voting Junior Preferred Stock, \$100 par value	100 <sup>(3)</sup>
No capital stock subscribed.	

<sup>(1)</sup> As authorized in Case 96-E-0909 as part of the Company's Restructuring, outstanding common stock shares were exchanged on a share-for-share basis for shares of CH Energy Group, Inc., the holding company. On December 15, 1999, CH Energy Group, Inc. became the sole owner of the Company's stock.

<sup>(2)</sup> On September 25, 1987, the Board of Directors approved under Section 516 of the New York Business Corporation Law, the transfer of \$50,000,000 from stated capital to capital surplus (Paid-in-Capital) as at September 30, 1987. On April 5, 1988, shareholders amended the Certificate of Incorporation to change 30 million authorized shares of common stock without par value to par value of \$5 per share, PSC approved the change on February 9, 1989 and resulted in a transfer from Account 201 Common Stock issued to Paid-in-Capital of \$167,973,476. On December 4, 1996, under Case 96-M-0408, the PSC granted authorization to acquire, through December 31, 1999, not more than 2.5 million shares of its issued and outstanding common stock. The Company repurchased 692,900 shares as of December 31, 1998 for (\$8,603,462). See chart below for total Change in Par/Stated Value of Common Stock \$209,370,014.

Paid in capital transfer September 30, 1987	\$ 50,000,000
Change in par value of common stock to paid in capital February 9, 1989	167,973,476
Reacquisition of 692,900 shares December 31, 1998	<u>(8,603,462)</u>
Total paid in capital	<u>\$ 209,370,014</u>

<sup>(3)</sup> On January 25, 2013 the PSC issued its Order Authorizing Acquisition Subject to Conditions in Case 12-M-0192. The Order authorized Central Hudson to issue one share of a new class of Limited Voting Junior Preferred Stock ("Golden" share), \$100 par value per share ("Junior Preferred Stock"), with no dividend rights. The share has a voting right solely with respect to whether Central Hudson may file a voluntary bankruptcy petition, a petition of receivership or institute any other liquidation or similar proceeding.

- (d) Statement of the terms of preference of each class of preferred stock outstanding:

- (e) There have been no transfers from surplus or other accounts to nonpar stock.

- (f) Medium Term Notes:

In Case 01-M-0323, the Commission approved the issuance of up to \$100 million of unsecured medium – term notes (Series D) prior to June 30, 2004.

In Case 03-M-1510, the Commission approved the issuance of up to \$85 million of medium – term notes (Series E) by no later than December 31, 2006.

In Case 06-M-0785, the Commission approved the issuance of up to \$120 million of medium-term notes (Series F) through December 31, 2009.

In 09-M-0308, the Commission approved the issuance of up to \$250 million of medium-term notes (Series G) through December 31, 2012.

*5.84% 2005 Series E Due December 5, 2035	24,000,000
*5.76% 2006 Series E Due November 17, 2031	27,000,000
*5.804% 2007 Series F Due March 23, 2037	33,000,000
*5.80% 2009 Series F Due November 1, 2039	24,000,000
*5.716% 2010 Series G Due April 1, 2041	30,000,000
*4.707% 2011 Series G Due April 1, 2042	10,000,000
*4.776% 2012 Series G Due April 1, 2042	48,000,000
*4.065% 2012 Series G Due October 1, 2042	24,000,000

Private Placement Notes:

In 12-M-0172, the Commission approved the issuance of up to \$250 million long term debt through December 31, 2015.

In 15-M-0251, the Commission approved the issuance of up to \$350 million long term debt through December 31, 2018.

In 18-M-0271, the Commission approved the issuance of up to \$425 million long term debt through December 31, 2021.

In 21-M-0365, the Commission approved the issuance of up to \$475 million long term debt through December 31, 2024.

In 23-M-0286, the Commission approved the issuance of up to \$380 million long term debt through December 31, 2026.

5.64% 2010 Series B Private Placement Due September 21, 2040	24,000,000
4.09% 2013 Series D Private Placement Due December 2, 2028	16,700,000
2.98% 2015 Series F Private Placement Due March 31, 2025	20,000,000
2.56% 2016 Series H Private Placement Due October 28, 2026	10,000,000
3.63% 2016 Series I Private Placement Due October 28, 2046	20,000,000
4.05% 2017 Series J Private Placement Due August 31, 2047	30,000,000
4.20% 2017 Series K Private Placement Due August 31, 2057	30,000,000
4.27% 2018 Series L Private Placement Due June 15, 2048	25,000,000
3.99% 2018 Series M Private Placement Due October 28, 2026	40,000,000
4.21% 2018 Series N Private Placement Due October 28, 2033	40,000,000
3.89% 2019 Series O Private Placement Due October 28, 2049	50,000,000
3.99% 2019 Series P Private Placement Due October 28, 2059	50,000,000
3.42% 2020 Series Q Private Placement Due May 14, 2050	30,000,000
3.62% 2020 Series R Private Placement Due July 14, 2060	30,000,000
2.03% 2020 Series S Private Placement Due September 28, 2030	40,000,000
2.03% 2020 Series T Private Placement Due November 17, 2030	30,000,000
3.29% 2021 Series U Private Placement Due March 16, 2051	75,000,000
3.22% 2021 Series V Private Placement Due October 30, 2051	55,000,000
2.37% 2022 Series W Private Placement Due January 27, 2027	50,000,000
2.59% 2022 Series X Private Placement Due January 27, 2029	60,000,000
5.07% 2022 Series Y Private Placement Due September 28, 2032	100,000,000
5.42% 2022 Series Z Private Placement Due September 28, 2052	10,000,000
5.68% 2023 Series AA Private Placement Due March 28, 2033	40,000,000
5.78% 2023 Series BB Private Placement Due March 28, 2035	15,000,000
5.88% 2023 Series CC Private Placement Due March 28, 2038	35,000,000
6.17% 2023 Series DD Private Placement Due November 7, 2028	60,000,000
5.59% 2024 Series EE Private Placement Due April 9, 2031	25,000,000
5.69% 2024 Series FF Private Placement Due April 9, 2034	35,000,000
4.88% 2024 Series GG Private Placement Due October 16, 2029	25,000,000
5.30% 2024 Series HH Private Placement Due October 16, 2034	44,000,000
5.40% 2024 Series II Private Placement Due October 16, 2036	<u>35,000,000</u>

Total Debt O/S \$1,369,700,000

\* Issued under the Company's Medium-Term Note Program or other forms of long-term indebtedness.

- (g) There are no mortgaged properties.
- (h) Bond Issues – See note (f) above for all bonds issued and outstanding as of December 31, 2024.
- (i) There have been no advances from affiliates’ interests and there was no indebtedness to any affiliated interest in 2024.
- (j) Other indebtedness as of December 31, 2024:

Notes Payable	\$ 70,000,000
Accounts Payable	78,287,300
Accounts Payable to Associated Companies	1,344,554
Customer Deposits	5,366,491
Taxes Accrued	1,439,073
Interest Accrued	14,481,408
Misc. Current and Accrued Liabilities	44,211,257
Obligations under Capital Leases	448,438
Derivative Instruments	23,440
<b>Total Current and Accrued Liabilities</b>	<b>\$ 215,601,961</b>

Amounts above are based on the reporting format for Current and Accrued Liabilities within the PSC Annual Report, page 112. These amounts do not include non-current liabilities or deferred credits.

- (k) Interest accrued during the twelve months ended December 31, 2024:

A) Interest on Promissory Notes of Central Hudson Gas & Electric Corporation:

Variable Rate Pollution Control Notes Series B due 2034	\$ 1,949,995
Variable Rate Series E due 2024	303,430
5.84% 2005 Series E Due 2035	1,401,600
5.76% 2006 Series E Due 2031	1,556,280
5.804% 2007 Series F Due 2037	1,915,320
5.80% 2009 Series F Due 2039	1,392,000
5.716% 2010 Series G Due 2041	1,714,800
4.707% 2011 Series G Due 2042	470,700
4.776% 2012 Series G Due 2042	2,292,480
4.065% 2012 Series G Due 2042	975,600
5.64% 2010 Series B Due 2040	1,353,600
4.09% 2013 Series D due 2028	683,030
2.98% 2015 Series F Due 2025	596,000
2.56% 2016 Series H Due 2026	256,000
3.63% 2016 Series I Due 2046	726,000
4.05% 2017 Series J Due 2047	1,215,000
4.20% 2017 Series K Due 2057	1,260,000
4.27% 2018 Series L Due 2048	1,067,500
3.99% 2018 Series M Due 2026	1,596,000
4.21% 2018 Series N Due 2033	1,684,000
3.89% 2019 Series O Due 2049	1,945,000
3.99% 2019 Series P Due 2059	1,995,000
3.42% 2020 Series Q Due 2050	1,026,000
3.62% 2020 Series R Due 2060	1,086,000
2.03% 2020 Series S Due 2030	812,000
2.03% 2020 Series T Due 2030	609,000
3.29% 2021 Series U Due 2051	2,467,500
3.22% 2021 Series V Due 2051	1,771,000
2.37% 2022 Series W Due 2027	1,185,000
2.59% 2022 Series X Due 2029	1,554,000
5.07% 2022 Series Y Due 2032	5,070,000

5.42% 2022 Series Z Due 2052	542,000
5.68% 2023 Series AA Due 2033	2,272,000
5.78% 2023 Series BB Due 2035	867,000
5.88% 2023 Series CC Due 2038	2,058,000
6.17% 2023 Series DD Due 2028	3,702,000
5.59% 2024 Series EE Due 2031	1,017,071
5.69% 2024 Series FF Due 2034	1,449,371
4.88% 2024 Series GG Due 2029	257,552
5.30% 2024 Series HH Due 2029	492,314
5.40% 2024 Series II Due 2036	399,004
	<u>\$56,986,147</u>

## B) Other Interest Expense:

Debt Expense & Debt Discount	\$ 628,841
Short – Term Debt	2,394,635
Carrying Charges on OPEB Reserves	87,253
Carrying Charges on SBC/RPS/CEF Programs	(57,027)
Carrying Charges on EV Fast Charge Incentive	257,724
Carrying Charges on Rate Moderator	2,295,850
Carrying Charges on Low Income Programs	251,841
Deferral of Interest Cost	(2,536,500)
Other Interest	902,551
Total Other Interest Expense	<u>\$ 4,225,168</u>

- (l) Central Hudson did not pay any dividends to its parent CH Energy Group in 2024, 2023 and 2022.
- (m) As of December 31, 2024 there were no contingent assets. As of December 31, 2024 there were no material commitments or material contingent liabilities not covered by reserves on the Company's books or by insurance in force except for commitments in connection with the current construction program, and the possible consequences of the items referred to in the following paragraphs. Other commitments for future purchases are for quantities not in excess of anticipated requirements.

## 1. Electricity Purchase Commitments

Central Hudson meets its capacity and electricity obligations through contracts with capacity and energy providers, purchases from the NYISO energy and capacity markets and its own generating capacity.

## 2. Energy Credit Purchase Obligations

PSC Order 15-E-0302 outlines Load Serving Entity environmental obligation requirements for renewable energy credits and zero-emissions credits. Currently, Tier 3 zero-emissions credits are applicable to Central Hudson and are "pay-as-you-go" based on Central Hudson's monthly full-service customer load volume as defined by NYISO. Tier 1 renewable energy credits are procured through self-supply, including Quarterly renewable energy credit Sales, Alternative Compliance Payments, or Value Stack offset, and are reconciled annually. Effective January 1, 2025, Tier 1 renewable energy credits will be transitioning to the same "pay-as-you-go" approach of Tier 3 zero-emissions credits. At December 31, 2024, the forward Tier 1 obligations for Central Hudson full-service customers are estimated to be approximately \$4.5 million through December 31, 2025. Central Hudson's estimated accrued Tier 3 zero-emissions credits obligation through March 31, 2025, is approximately \$2.8 million. These estimated costs are recoverable from full-service customers through the electric cost adjustment mechanism and, therefore, do not impact earnings.

On June 27, 2024 Central Hudson entered into an agreement to sell 20,000 New York Value Stack Tier 1 renewable energy credits Vintage Year 2023 to another NYS Load Serving Entity at Central Hudson's applicable tariff rate, which totaled approximately \$0.6 million. Proceeds from the sale of renewable energy credits to other utilities are recorded as a regulatory liability for future refund to customers.

## 3. Natural Gas Commitments

Central Hudson meets its natural gas capacity and supply obligations through firm natural gas supply contracts with energy providers for the purchase of natural gas including peak demand supply. Gas supply contracts are generally short term in nature. Central Hudson also enters into contracts associated with natural gas interstate pipeline capacity, and supply contracts for storage of natural gas.

#### 4. Environmental Matters

- SIR Program

Central Hudson has been notified by the NYSDEC that it believes Central Hudson or its predecessors, at one time, owned and/or operated manufactured gas plants ("MGP") to serve their customers' heating and lighting needs, at seven sites in Central Hudson's franchise territory. The NYSDEC has further requested that Central Hudson investigate and, if necessary, remediate these sites. In addition, Central Hudson is also performing environmental SIR at two non-MGP sites within its service territory, Little Britain Road, and Eltings Comers.

Central Hudson accrues for remediation costs based on the amounts that can be reasonably estimated at a point in time. At December 31, 2024, Central Hudson has accrued **\$73.3** million with respect to all SIR activities, including operation, maintenance, and monitoring costs, of which \$3.1 million is anticipated to be spent in the next twelve months.

SIR can be divided into various stages of completion based on the milestones of activities completed and reports reviewed. The types of costs accrued during the various stages include:

1. *Investigation* - Begins with preliminary investigations and is completed upon filing and approval by NYSDEC of a Remedial Investigation ("RI") Report. Central Hudson accrues for estimated investigation costs.
2. *Remedial Alternatives Analysis ("RAA")* - Engineering analysis of alternatives for remediation based on the RI is compiled into a RAA Report. Management accrues for an estimate of remediation costs developed and quantified in the RAA based on NYSDEC approved methods, as well as an estimate of post-remediation operation, maintenance, and monitoring costs. These amounts represent a significant portion of the total costs to remediate and are subject to change. Prior to the completion of the RAA, management cannot reasonably estimate what cost will be incurred for remediation or post-remediation activities.
3. *Remedial Design ("RD")* - Upon approval of the RAA and final decision of remediation approach based on alternatives presented, a RD and work plan is developed and filed with the NYSDEC for approval.
4. *Remediation* - Completion of the work plan as defined in the approved RD, final reports are filed with the NYSDEC for approval.
5. *Post-Remediation Monitoring* - Entails the operation, maintenance, and monitoring costs as directed by the NYSDEC based on the approved final report of remediation. The activities are typically defined in a Site Management Plan, which is approved by the NYSDEC. The extent of activities during this phase may increase or decrease based on the results of ongoing monitoring being performed and future potential usage of the property.
6. *No Action Required* - No further investigation or remedial action is currently required. No further costs are expected, and no amounts are accrued related to this site.

Stage	Sites	Total Accrued Cost at December 31, 2024	Estimated spend in the next twelve months
Investigation	Little Britain Road	2.1	0.1
Remedial alternatives analysis	North Water Street	67.2	2.8
Post-remediation monitoring	Newburgh Areas A, B & C, Laurel Street, Catskill, Kingston, and Eltings Corners	4.03	0.21
Total		<u>73.39</u>	<u>3.17</u>

There were no significant updates during the year ended December 31, 2024 or changes in the nature and amounts of Central Hudson's contingencies related to environmental matters except as noted below.

#### Investigation - Little Britain Road

- Central Hudson has been conducting a remedial site investigation of the extent of any subsurface groundwater contamination at its Newburgh Customer Service Office in accordance with an agreement with NYSDEC. Central Hudson is continuing to perform groundwater monitoring at the site and has agreed to develop and submit a field reconnaissance work plan.

#### Remedial Alternatives Analysis - North Water Street

- Central Hudson has been investigating with NYSDEC remedial alternatives for the North Water Street site; however, no remedial alternative has yet been selected.
- The total accrual for remediation as of December 31, 2024 for this site of \$67.2 million reflects management's estimate of the low end of a predictive cost estimate range of potential alternatives and for continued work of the engineer of record on the development of design and analysis of the Focused RAA and other associated fees. The potential alternatives for remediation being analyzed have costs estimated as high as \$95 million. The accrual will be updated as the alternative remedial approaches are considered and a remediation plan is agreed upon by all required parties.
- The estimated spending as of December 31, 2024 for the next 12 months of approximately \$2.8 million is primarily based on anticipated efforts to complete analysis regarding alternative remedial approaches with the NYSDEC.

Future remediation activities, including operation, maintenance, and monitoring costs and related costs may vary significantly from the assumptions used in Central Hudson's current cost estimates. These costs could have a material adverse effect (the extent of which cannot be reasonably determined) on the financial condition, results of operations, and cash flows of CH Energy Group and Central Hudson if Central Hudson were unable to recover all or a substantial portion of these costs via collection in rates from customers and/or through insurance.

Central Hudson expects to recover its remediation costs from its customers. The current components of this recovery include:

- As part of the 2024 Rate Order, Central Hudson maintained previously granted deferral authority and future recovery for the differences between actual environmental SIR costs, including both MGP and non-MGP and the associated rate allowances, with carrying charges to be accrued on the deferred balances at the authorized pre-tax rate of return.
- The 2024 Rate Order includes cash recovery of approximately \$1.0 million during the rate plan period ending June 30, 2025, of which \$0.5 million has been recovered as of December 31, 2024. The 2021 Rate Order included cash recovery of approximately \$24.2 million during the three-year rate plan period ending June 30, 2024, all of which has been recovered.

Central Hudson has put its insurers on notice and intends to seek reimbursement from its insurers for its costs. Certain insurers have denied coverage. Insurance recoveries for years ended December 31, 2024 and 2023 were immaterial. We do not expect insurance recoveries to offset a meaningful portion of total costs.

#### 5. Other Contractual Obligations

Capital Expenditures: Central Hudson is a regulated utility, and as such is obligated to provide service to customers within its service territory. Central Hudson's capital expenditures are largely driven by the need to ensure continued and enhanced performance, reliability and safety of the electric and natural gas systems for the long-term benefit of customers.

#### 6. Other Matters

##### *Asbestos Litigation*

As of December 31, 2024, of the 3,389 asbestos cases brought against Central Hudson, 1,165 remain pending. Of the cases no longer pending against Central Hudson, 2,060 have been dismissed or discontinued without payment and 164 cases have been settled. Central Hudson is unable to assess the validity of the remaining asbestos lawsuits; however, based on

information known to Central Hudson at this time, including Central Hudson's experience in settling asbestos cases and in obtaining dismissals of asbestos cases, Central Hudson believes that the costs, which may be incurred in connection with the remaining lawsuits, will not have a material adverse effect on the financial position, results of operations, or cash flows of either CH Energy Group or Central Hudson.

#### *Other Litigation*

On November 2, 2023, an explosion and fire occurred at a residence located in Wappingers Falls, New York, while a contractor was performing work on Central Hudson's natural gas infrastructure adjacent to the residence. On October 16, 2024, the PSC issued an Order to Show Cause under Case 24-G-0483 directing Central Hudson to show cause as to why the PSC should not commence a civil penalty enforcement proceeding related to 15 alleged violations and commenced an inquiry into certain procedures of Central Hudson to determine if any modifications are warranted. The investigation remains open, and the Order to Show Cause specifies that it does not constitute final factual findings or legal conclusions. On November 15, 2024, Central Hudson submitted its response to the Order to Show Cause, stating that it is in compliance or substantial compliance with each of the rules referenced in the Order to Show Cause. There has been no update on the Order to Show Cause matter since Central Hudson filed its response. In connection with this incident, a number of lawsuits have been commenced against Central Hudson, the contractor, and others on behalf of certain parties who seek monetary damages for bodily injuries and/or property damage alleged to result from the incident. At this time, Central Hudson cannot predict the outcome of this matter and whether or to what extent, any fines or penalties will be imposed.

Central Hudson is also involved in various other legal and administrative proceedings incidental to their businesses, which are in various stages. While these matters collectively could involve substantial amounts, based on the facts currently known, management is not able to estimate the potential loss, but believes their ultimate resolution will not have a material adverse effect on Central Hudson's financial positions, results of operations, or cash flows. Central Hudson expense legal costs as incurred.

- (n) The petitioner has no unearned surplus.
  - (o) Amortization of deferred debits and deferred credits or other balance sheet accounts consists of the systematic extinguishment of the assets and liabilities concurrent with the recovery of such amounts in rates or allocation of the costs over the useful life of the underlying asset or liability.
1. Unamortized Debt Discount and Expense relating to outstanding and redeemed first mortgage bonds and other long-term debt is being amortized over the shorter life of the related or replacement debt.

<u>Outstanding Issues</u>	<u>Year of Maturity</u>	<u>Unamortized Balance at December 31, 2024</u>
5.84% 2005 Series E Promissory Notes	2035	108,665
5.76% 2006 Series E Promissory Notes	2031	118,609
5.804% 2007 Series F Promissory Notes	2037	169,029
5.80% 2009 Series F Promissory Notes	2039	160,984
5.64% 2010 Series B Promissory Notes	2040	78,557
5.716% 2010 Series G Promissory Notes	2041	167,634
4.707% 2011 Series G Promissory Notes	2042	74,660
4.776% 2012 Series G Promissory Notes	2042	365,299
4.065% 2012 Series G Promissory Notes	2042	221,337
4.09% 2013 Series D Promissory Notes	2028	40,875
2.98% 2015 Series F Promissory Notes	2025	3,862
2.56% 2016 Series H Promissory Notes	2026	16,038
3.63% 2016 Series I Promissory Notes	2046	102,747
4.05% 2017 Series J Promissory Notes	2047	144,831
4.20% 2017 Series K Promissory Notes	2057	156,604
4.27% 2018 Series L Promissory Notes	2048	149,656
3.99% 2018 Series M Promissory Notes	2026	54,590
4.21% 2018 Series N Promissory Notes	2033	145,698
3.89% 2019 Series O Promissory Notes	2049	231,185
3.99% 2019 Series P Promissory Notes	2059	243,282
3.42% 2020 Series Q Promissory Notes	2050	148,576
3.62% 2020 Series R Promissory Notes	2060	156,140
2.03% 2020 Series S Promissory Notes	2030	125,187

2.03% 2020 Series T Promissory Notes	2030	103,794
3.29% 2021 Series U Promissory Notes	2051	364,105
3.22% 2021 Series V Promissory Notes	2051	274,121
2.37% 2022 Series W Promissory Notes	2027	107,299
2.59% 2022 Series X Promissory Notes	2029	181,810
5.07% 2022 Series Y Promissory Notes	2032	399,426
5.42% 2022 Series Z Promissory Notes	2052	61,840
5.68% 2023 Series AA Promissory Notes	2033	170,569
5.78% 2023 Series BB Promissory Notes	2035	69,764
5.88% 2023 Series CC Promissory Notes	2028	176,534
6.17% 2023 Series DD Promissory Notes	2028	273,472
5.59% 2024 Series EE Promissory Notes	2031	129,014
5.69% 2024 Series FF Promissory Notes	2034	186,362
4.88% 2024 Series GG Promissory Notes	2029	132,625
5.30% 2024 Series HH Promissory Notes	2024	237,489
5.40% 2024 Series II Promissory Notes	2036	<u>189,450</u>
		\$6,241,719

<u>Redeemed Bonds</u>	<u>Amortization Period</u>	<u>Unamortized Balance at December 31, 2024</u>
8.375% Series	03/01/99 – 12/01/28	102,684
6.50% Series	03/01/99 – 12/01/28	150,214
3.00% Series	03/01/99 – 12/01/28	76,621
5.45% Series	12/02/98 – 08/01/27	76,962
Variable Rate Series B NYSERDA	10/9/24 - 07/01/34	169,874
Variable Rate Pollution Control Notes	08/03/99 - 06/01/27	36,519
Variable Rate Series C NYSERDA	08/03/99 – 08/01/28	174,773
Variable Rate Series D NYSERDA	08/03/99 – 08/01/28	<u>174,128</u>
		<u>\$ 961,775</u>
Total Outstanding and Redeemed Unamortized Balance		<u>\$ 7,203,494</u>

2. Prepaid expenses are deferred and amortized for the applicable term of the service provided or assessment period.

	<b>Unamortized Balance at December 31, 2024</b>
Prepaid Taxes and Other Assessments	\$ 22,641,135
Prepaid Virtual Gas Storage	5,381,561
Insurance Premium and Brokerage Services	3,523,567
Maintenance, Support and Other Service Agreements	7,270,480
Cloud Computing	<u>157,228</u>
	<u>\$ 38,973,971</u>

3. Regulatory Assets or Liabilities being amortized as described below:

	Balance at December 31, 2024	Deferred Taxes
ELECTRIC ENERGY COSTS: Effective November 1, 1973, PSC granted authorization to defer current month purchased power and fuel costs incurred and collected in subsequent months.	12,135,099	(3,171,500)

DEFERRED GAS COSTS: Effective September 1, 1975, PSC granted authorization to defer monthly any difference between the amount of gas costs incurred and amounts collected via Gas Supply Charge Adjustment Clause. Net deferral remaining at December 31 of each year is amortized over a subsequent twelve-month period.	585,762	(153,100)
METROPOLITAN TRANSPORTATION BUSINESS TAX SURCHARGE (MTA Tax): Effective June 14, 1993 in Case 93-M-0411 the PSC authorized accruals and deferrals of estimated MTA taxes related to the Utility Services tax. The MTA surcharge is accrued at 28.6% of apportioned NYS Income Tax.	2,768,173	(723,500)
ELECTRIC AND GAS REVENUE DECOUPLING MECHANISMS (RDM): The 2024 Rate Orders continues authorization of a monthly RDM deferral for delivery services above or below prescribed targets with carrying charges at the Other Customer Capital rate set by the PCS and updated annually on January 1. Electric over / under collections is deferred for six-month periods ending December and June and are refunded or surcharged from customers beginning February 1 or August 1. Gas over / under collections for the 12-month period ending June are refunded to or surcharged from customers beginning August 1.		-
Electric RDM Balance (including carrying charges)	(634,674)	165,900
Gas RDM Balance (including carrying charges)	7,639,320	(1,996,500)
RATE CASE EXPENSE DEFERRAL: Deferral of expenses incurred for the 2024 Rate Order filing that are amortized over a 3-year period using the common allocation of 80% electric and 20% gas.		
Electric Balance (23-E-0418)	1,464,689	(382,800)
Gas Balance (23-G-419)	372,321	(97,300)
TARGETED DEMAND MANAGEMENT: In Compliance with the 2024 Rate Order, the company is deferring costs associated with the Non-wire Alternative and Dynamic Load to be amortized over a 5-year period/collected over 12 month period.	5,131,078	(1,341,000)
MANAGEMENT AUDIT COST: Deferral of Management Audit cost incurred and per the 2024 Rate Order amortized over a 3-year period using the common allocation of 80% electric and 20% gas.		-
Electric Balance (23-E-0418)	668,323	(174,700)
Gas Balance (23-G-0419)	170,267	(44,500)
MAJOR STORM DEFERRAL: In Compliance with the 2024 Rate Order, the company is deferring costs associated with major storm events and amortized via the rate allowance over the term of the Rate Plan.	63,947,727	(16,712,700)
NET LOST REVENUE - MFC OVERCOLLECTION: Effective July 1, 2015 and continued in the 2024 Rate Order, billed gas MFC revenue is reconciled to the monthly MFC revenue targets, with any over/under collections deferred for refund to/collection beginning on September 1, over a 12 month time period.	1,016,581	(265,700)
REGULATORY ADJUSTMENT MECHANISM: Continued in the 2024 Rate Order this mechanism allows the Company timely collection/refunds of several electric and Gas deferred balances to customers on an annual basis.		-
Electric Balance (20-E-0428 & 23-E-0418)		

	5,928,956	(1,549,500)
Gas Balance (20-G-0429 & 23-G-0419)		
	2,001,471	(523,100)
EARNINGS ADJUSTMENT MECHANISM: Mechanism continued in the 2024 Rate Order to collect electric and gas incentive earned on an annual basis.		-
Electric Balance (20-E-0428 & 20-E-0428)		
	284,749	(74,400)
Gas Balance (20-G-0429 & 20-G-0429)		
	408,041	(106,600)
PENSION CARRYING CHARGES Mechanism continued in the 2024 Rate Order to collect electric and gas pension carrying charges.		-
Electric Balance (23-E-0418)		33,800
	(129,399)	
Gas Balance (23-G-0419)		23,900
	(91,546)	
OPEB CARRYING CHARGES: Mechanism continued in the 2024 Rate Order to collect electric and gas OPEB carrying charges.		-
Electric Balance (23-E-0418)		19,900
	(76,141)	
Gas Balance (23-G-0419)		
	21,997	(5,700)

TAX RATE CHANGE PROTECTED: On 1/1/2018 Federal deferred tax balances were restated to 21% statutory rate due to the Tax Cuts and Jobs Act (TCJA), New York State deferred tax balances were also restated on 1/1/2018 to the statutory rate of 6.5%, to reflect a rate change effective 1/1/2016. The difference in the current deferred tax balances and the previous deferred tax balances for plant related items were grossed- up and moved to a Regulatory Liability ("Tax Rate Change – Protected"254.89) and are amortized over the remaining book lives of the assets. The 2024 Rate Order authorized recovery of previously deferred balances beginning in July 2024 and continuing over 10 years.	
DEPRECIATION UNDER-RESERVE: The 2024 Rate Order authorized amortization of depreciation reserve under-reserve beginning in July 2024 and continuing over 20 years. Deferred Tax Items being amortized as described below :	17,956,875
ACCUMULATED DEFERRED INCOME TAXES – LONG-TERM DEBT: Consistent with PSC's October 22, 1974 adoption of changes to its Uniform System of Accounts, income taxes related to mortgage taxes paid for the issuance of mortgage bonds and call premiums paid for the early redemption of long-term debt are amortized over the life of the related debt.	(46,400)
ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED DEPRECIATION: Deferral and amortization of taxes related to normalization of accelerated depreciation benefits resulting from IRS regulation changes.	(265,569,600)
ACCUMULATED DEFERRED INCOME TAXES - REPAIR ALLOWANCES: Deferral and amortization of deferred taxes related to repair allowance tax Deductions for T&D property. Current rate of amortization of 2.15% per year is in accordance with PSC Statement of Policy dated September 26, 1972.	(3,321,700)
ACCUMULATED DEFERRED INCOME TAXES - CONTRIBUTIONS IN AID OF CONSTRUCTION - IRS regulations require that contributions in aid of construction received after December 31, 1986 be included in taxable income. Amortization over the average plant life, assumed to be 30 years, was established in electric rate case 29433 and gas rate case 29603. Deferred tax accounting is consistent with the PSC's Statement of Policy issued July 7, 1987.	11,533,600
ACCUMULATED DEFERRED INCOME TAXES - AVOIDED COST INTEREST CAPITALIZED – IRS regulations require the capitalization of interest expense attributable to certain production property. Deferral and amortization of related amounts is consistent with the PSC's Statement of Policy issued July 7, 1987. The amortization of deferred tax balances is over the average book life of the plant which is assumed to be 30 years.	7,978,500
ACCUMULATED DEFERRED INCOME TAXES - COST OF REMOVAL – Deferral and amortization of deferred income taxes related to deductibility, under ADR System regulations, for the cost of removing an asset in the year the cost was paid or incurred. Per the PSC's Statement Policy on "Rate Treatment of ITC and Tax Benefits of Asset Depreciation Range System" dated Sept. 26, 1972, income tax benefits are deferred and amortized evenly over a 5-year period.	9,546,000
ACCUMULATED DEFERRED INCOME TAXES – NET OPERATING LOSS CARRYFORWARDS - Deferral and amortization of deferred taxes resulting from net operating losses that are being carried forward to future periods.	96,130,400
ACCUMULATED DEFERRED INCOME TAXES – REPAIR DEDUCTION - Deferral and amortization of deferred taxes resulting from taking current tax deductions for expenditures that were previously capitalized for tax purposes.	(202,585,000)
RESEARCH AND DEVELOPMENT CREDIT CARRYFORWARDS R&D credits that cannot be utilized in the year they are generated because of a net operating loss can be carried forward for 20 years (IRC Sec. 39(a)(1))	1,805,000
TAX RATE CHANGE PROTECTED As a result of the Tax Cuts and Jobs Act (TCJA), on 1/1/2018 Federal deferred tax balances were restated to 21%, the current Federal statutory rate. New York State deferred tax balances were also restated on 1/1/2018 to the statutory rate of 6.5%, to balances and the previous deferred tax balances for plant related items were grossed- up and moved to a Regulatory Liability ("Tax Rate Change – Protected"254.89) along with associated deferred taxes, to continue to be amortized over the remaining book lives of the assets.	37,169,000

5. No other deferred debits, deferred credits or other balance sheet accounts are being amortized.
- (p) Detailed income statement for the twelve months ending December 31, 2024 and detailed balance sheet as of December 31, 2024 are attached as Exhibit F and Exhibit I.

F







59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(2,743,835)	(1,261,534)									
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		12,327,817	11,061,710									
61	Interest Charges												
62	Interest on Long-Term Debt (427)		56,986,147	50,229,168									
63	Amort. of Debt Disc. and Expense (428)		628,841	555,689									
64	Amortization of Loss on Reaquired Debt (428.1)		229,792	227,326									
65	(Less) Amort. of Premium on Debt-Credit (429)												
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)												
67	Interest on Debt to Assoc. Companies (430)												
68	Other Interest Expense (431)		3,596,327	1,666,247									
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,279,192	3,752,463									
70	Net Interest Charges (Total of lines 62 thru 69)		57,161,915	48,925,967									
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		90,547,374	75,747,650									
72	Extraordinary Items												
73	Extraordinary Income (434)												
74	(Less) Extraordinary Deductions (435)												
75	Net Extraordinary Items (Total of line 73 less line 74)												
76	Income Taxes-Federal and Other (409.3)	262											
77	Extraordinary Items After Taxes (line 75 less line 76)												
78	Net Income (Total of line 71 and 77)		90,547,374	75,747,650									

G







59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(1,261,534)	(174,034)									
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		11,061,710	3,634,575									
61	Interest Charges												
62	Interest on Long-Term Debt (427)		50,229,168	39,583,192									
63	Amort. of Debt Disc. and Expense (428)		555,689	456,375									
64	Amortization of Loss on Reaquired Debt (428.1)		227,326	261,968									
65	(Less) Amort. of Premium on Debt-Credit (429)												
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)												
67	Interest on Debt to Assoc. Companies (430)												
68	Other Interest Expense (431)		1,666,247	2,923,793									
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,752,463	2,878,099									
70	Net Interest Charges (Total of lines 62 thru 69)		48,925,967	40,347,229									
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		75,747,650	78,076,042									
72	Extraordinary Items												
73	Extraordinary Income (434)												
74	(Less) Extraordinary Deductions (435)												
75	Net Extraordinary Items (Total of line 73 less line 74)												
76	Income Taxes-Federal and Other (409.3)	262											
77	Extraordinary Items After Taxes (line 75 less line 76)												
78	Net Income (Total of line 71 and 77)		75,747,650	78,076,042									

Н

Exhibit H Sheet 1

Central Hudson Gas & Electric Corporation  
Short-Term Debt Outstanding As of December 31, 2022

<u>Date Issued</u>	<u>Date Due</u>	Interest		<u>Sale Value</u>	<u>Maturity Value</u>
		<u>Rate</u>	<u>Amount</u>		
12/28/22	01/30/23	5.2975%	\$194,242	\$40,000,000	\$40,194,242
12/07/22	01/09/23	5.1921%	\$237,973	\$50,000,000	\$50,237,973
12/30/22	01/09/23	4.6000%	\$12,778	\$10,000,000	\$10,012,778
12/30/22	01/09/23	5.1000%	\$7,083	\$5,000,000	\$5,007,083
			<u>\$452,076</u>	<u>\$105,000,000</u>	<u>\$105,452,076</u>

Central Hudson Gas & Electric Corporation  
Short-Term Debt Outstanding As of December 31, 2023

<u>Date Issued</u>	<u>Date Due</u>	Interest		<u>Sale Value</u>	<u>Maturity Value</u>
		<u>Rate</u>	<u>Amount</u>		
12/29/23	01/10/24	6.3400%	\$12,680	\$6,000,000	\$6,012,680
12/29/23	01/29/24	6.3310%	\$81,775	\$15,000,000	\$15,081,775
			<u>\$94,455</u>	<u>\$21,000,000</u>	<u>\$21,094,455</u>

Central Hudson Gas & Electric Corporation  
Short-Term Debt Outstanding As of December 31, 2024

<u>Date Issued</u>	<u>Date Due</u>	Interest		<u>Sale Value</u>	<u>Maturity Value</u>
		<u>Rate</u>	<u>Amount</u>		
12/31/24	01/06/25	5.4700%	\$4,558	\$5,000,000	\$5,004,558
12/26/24	01/06/25	5.3387%	\$32,626	\$20,000,000	\$20,032,626
12/13/24	01/13/25	5.5435%	\$71,604	\$15,000,000	\$15,071,604
12/05/24	01/06/25	5.6254%	\$150,010	\$30,000,000	\$30,150,010
			<u>\$258,798</u>	<u>\$70,000,000</u>	<u>\$70,258,798</u>

I

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**

I. COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS				
LINE NO.	(a) ACCOUNT TITLE	Balance As of December 31, 2024	Balance As of December 31, 2023	Balance As of December 31, 2022
1	UTILITY PLANT			
2	UTILITY PLANT (101-107,114,117,118.1,118.2,120).....	3,608,499,153	3,397,689,214	3,155,262,157
3	LESS: ACCUMULATED PROVISION FOR DEPR.,AMORT.,			
4	AND DEPLETION (108-113,115,119.1,119.2,120.5).....	801,265,640	811,999,537	748,195,751
5	TOTAL NET UTILITY PLANT.....	2,807,233,513	2,585,689,677	2,407,066,406
6	OTHER PROPERTY AND INVESTMENTS			
7	NONUTILITY PROPERTY (121).....	524,237	524,237	524,237
8	LESS: ACCUM PROVISION FOR DEPR AND AMORT (122).....	0	0	0
9	INVESTMENT IN ASSOCIATED COMPANIES (123).....	0	0	0
11	OTHER INVESTMENTS (124).....	30,698,960	29,942,338	39,385,818
12	OTHER SPECIAL FUNDS (125-128)	285,325,560	172,967,254	31,479,464
13	TOTAL OTHER PROPERTY AND INVESTMENTS.....	316,548,757	203,433,829	71,389,519
14	CURRENT AND ACCRUED ASSETS			
15	CASH (131).....	9,744,019	1,507,136	1,582,535
16	SPECIAL DEPOSITS (132-134).....	1,131,353	1,120,353	1,994,308
19	WORKING FUNDS (135).....	15,016	15,016	15,016
20	TEMPORARY CASH INVESTMENTS (136).....	0	0	0
21	ACCOUNTS RECEIVABLE (142,143).....	289,189,268	249,257,475	239,201,310
22	LESS: ACCUM PROV FOR UNCOLL ACCTS - CR (144).....	11,900,000	11,200,000	11,200,000
23	ACCOUNTS RECEIVABLE FROM ASSOC COMPANIES (146).....	107,168	178,334	182,517
24	MATERIALS AND SUPPLIES (150).....	40,934,955	36,174,928	31,246,306
25	ALLOWANCES (158.1 and 158.2)	417,654	0	0
26	STORE EXPENSE UNDISTRIBUTED (163).....	(31,462)	11,569	(7,813)
27	GAS STORED UNDERGROUND - CURRENT (164.1).....	0	0	0
28	PREPAYMENTS (165).....	39,122,765	37,742,887	43,898,711
29	INTEREST AND DIVIDENDS RECEIVABLE (171).....	0	0	0
30	RENTS RECEIVABLE (172).....	462,422	1,095,736	56,479
31	ACCRUED UTILITY REVENUES (173).....	36,053,600	27,974,468	28,065,638
32	MISC CURRENT AND ACCRUED ASSETS (174).....	50,749	75,749	75,749
33	DERIVATIVE INSTRUMENTS (175)	6,607,077	161,415	0
34	TOTAL CURRENT AND ACCRUED ASSETS.....	411,904,584	344,115,066	335,110,756
35	DEFERRED DEBITS			
36	UNAMORTIZED DEBT EXPENSE (181).....	6,241,720	6,124,244	5,809,524
37	OTHER REGULATORY ASSETS (182.3)	305,755,433	196,913,365	242,151,637
38	PRELIM SURVEY AND INVESTIGATION CHARGES (183).....	0	0	0
39	CLEARING ACCOUNTS (184).....	1,228,884	1,000,447	1,202,410
40	MISCELLANEOUS DEFERRED DEBITS (186).....	1,545,881	853,239	766,456
41	INVESTMENT IN RESEARCH AND DEVELOPMENT (188).....	334,957	1,460,995	653,296
42	UNAMORTIZED LOSS ON REACQUIRED . DEBT (189) .....	961,775	1,018,307	1,245,633
43	ACCUMULATED DEFERRED INCOME TAXES (190).....	199,397,132	193,382,763	162,527,862
44	TOTAL DEFERRED DEBITS.....	515,465,782	400,753,360	414,356,818
45	TOTAL ASSETS AND OTHER DEBITS.....	\$4,051,152,636	\$3,533,991,932	\$3,227,923,499

## CENTRAL HUDSON GAS &amp; ELECTRIC CORPORATION

I. COMPARATIVE BALANCE SHEET  
LIABILITIES AND OTHER CREDITS

LINE NO.	ACCOUNT TITLE (a)	Balance As of December 31, 2024	Balance As of December 31, 2023	Balance As of December 31, 2022
1	PROPRIETARY CAPITAL			
2	COMMON STOCK ISSUED (201).....	\$84,310,435	\$84,310,435	\$84,310,435
3	PREFERRED STOCK ISSUED (204).....	100	100	100
6	PREMIUM ON CAPITAL STOCK (207).....	63,840,146	63,840,146	63,840,146
7	OTHER PAID-IN CAPITAL (208-211).....	322,611,522	322,611,522	259,916,622
8	CAPITAL STOCK EXPENSE (214).....	(4,632,842)	(4,632,842)	(4,632,842)
9	APPROPRIATED RETAINED EARNINGS (215).....	816,408,860	725,861,486	650,113,836
10	UNAPPROPRIATED RETAINED EARNINGS (216).....	0	0	0
11	UNAPPROP UNDISTRIB SUBSIDIARY EARNINGS (216.1).....	0	0	0
12	REACQUIRED CAPITAL STOCK (217).....	0	0	0
13	ACCUMULATED OTHER COMPREHENSIVE INCOME(219)	197,793	165,027	166,405
14	TOTAL PROPRIETARY CAPITAL.....	1,282,736,014	1,192,155,874	1,053,714,702
15	LONG-TERM DEBT			
16	BONDS (221).....	0	0	0
17	OTHER LONG-TERM DEBT (224).....	0	0	0
18	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)	1,369,700,000	1,269,400,000	1,119,400,000
19	TOTAL LONG-TERM DEBT.....	1,369,700,000	1,269,400,000	1,119,400,000
20	CURRENT AND ACCRUED LIABILITIES			
21	NOTES PAYABLE (231).....	70,000,000	21,000,000	102,462,100
22	ACCOUNTS PAYABLE (232).....	78,287,300	72,520,616	85,786,804
22	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234).....	1,344,554	1,430,374	1,365,134
23	CUSTOMER DEPOSITS (235).....	5,366,491	6,685,664	6,846,374
24	TAXES ACCRUED (236).....	1,439,073	2,386,908	2,091,237
25	INTEREST ACCRUED (237).....	14,481,408	12,960,871	10,666,285
26	DIVIDENDS DECLARED (238).....	0	0	0
27	TAX COLLECTIONS PAYABLE (241).....	0	(558,182)	634,988
28	MISC CURRENT AND ACCRUED LIABILITIES (242).....	44,211,257	24,035,946	21,679,105
29	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)	448,438	444,117	469,767
30	DERIVATIVE INSTRUMENTS (244).....	23,440	12,498,968	13,719,334
31	TOTAL CURRENT AND ACCRUED LIABILITIES.....	215,601,961	153,405,282	245,721,128
32	DEFERRED CREDITS			
33	CUSTOMER ADVANCES FOR CONSTRUCTION (252).....	4,106,925	5,353,354	3,962,819
34	OTHER DEFERRED CREDITS (253).....	117,760,362	108,971,690	109,203,851
35	OTHER REGULATORY LIABILITIES (254).....	468,488,528	271,378,612	281,982,220
36	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255).....	0	0	0
36	ACCUM DEFERRED INC TAXES-OTHER (281 - 283).....	554,578,672	521,629,102	477,129,051
37	TOTAL DEFERRED CREDITS.....	1,144,934,487	907,332,758	872,277,941
38	OPERATING RESERVES			
39	OBLIGATIONS UNDER CAPITAL LEASES-N/C (227)	2,123,727	2,314,915	2,759,032
40	PROPERTY INSURANCE RESERVE (228.1).....	0	0	0
41	INJURIES AND DAMAGES RESERVE (228.2).....	2,990,335	3,494,969	2,892,019
42	PENSIONS AND BENEFITS RESERVE (228.3).....	0	0	(71,948,064)
43	MISCELLANEOUS OPERATING RESERVES (228.4).....	26,906,625	0	0
44	ASSET RETIREMENT OBLIGATIONS (230).....	6,159,487	5,888,134	3,106,741
45	TOTAL OPERATING RESERVES.....	38,180,174	11,698,018	(63,190,272)
46	TOTAL LIABILITIES AND OTHER CREDITS.....	\$4,051,152,636	\$3,533,991,932	\$3,227,923,499
		\$0	\$0	\$0

J

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

- 1 Report below the original cost of gas plant in service according to the prescribed accounts.
- 2 In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified--Gas.
- 3 Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4 Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5 Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- 6 Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- 7 For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8 For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						\$0
3	(302) Franchises and Consents	442,339	0	0	0	0	442,339
4	(303) Miscellaneous Intangible Plant						0
5	TOTAL Intangible Plant	442,339	0	0	0	0	442,339
6	2. PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	(325.1) Producing Lands						0
9	(325.2) Producing Leaseholds						0
10	(325.3) Gas Rights						0
11	(325.4) Rights-of-Way						0
12	(325.5) Other Land and Land Rights						0
13	(326) Gas Well Structures						0
14	(327) Field Compressor Station Structures						0
15	(328) Field Meas. and Reg. Station Structures						0
16	(329) Other Structures						0
17	(330) Producing Gas Wells - Well Construction						0
18	(331) Producing Gas Wells - Well Equipment						0
19	(332) Field Lines						0
20	(333) Field Compressor Station Equipment						0
21	(334) Field Meas. and Reg. Station Equipment						0
22	(335) Drilling and Cleaning Equipment						0
23	(336) Purification Equipment						0
24	(337) Other Equipment						0
25	(338) Unsuccessful Explor. & Develop. Costs Asset Retirement Costs for Natural Gas						0
26	(339) Production and Gathering Plant						0
27	TOTAL Production and Gathering Plant	0	0	0	0	0	0
28	Products Extraction Plant						
29	(340) Land and Land Rights						0
30	(341) Structures and Improvements						0
31	(342) Extraction and Refining Equipment						0
32	(343) Pipe Lines						0
33	(344) Extracted Products Storage Equipment						0
34	(345) Compressor Equipment						0
35	(346) Gas Meas. and Reg. Equipment						0
36	(347) Other Equipment						0
37	(348) Asset Retirement Costs for Products Extraction Plant						0
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	0	0	0	0
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0		0		0
40	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$0	\$0		\$0		\$0

<b>GAS PLANT IN SERVICE (Continued)</b>							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
42	3. NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground Storage Plant						
44	(350.1) Land						0
45	(350.2) Rights-of-Way						0
46	(351) Structures and Improvements						0
47	(352) Wells						0
48	(352.1) Storage Leaseholds and Rights						0
49	(352.2) Reservoirs						0
50	(352.3) Non-recoverable Natural Gas						0
51	(353) Lines						0
52	(354) Compressor Station Equipment						0
53	(355) Measuring and Reg. Equipment						0
54	(356) Purification Equipment						0
55	(357) Other Equipment						0
56	(358) Asset Retirement Costs for Underground Storage Plant						0
57	TOTAL Underground Storage Plant	0	0	0	0	0	0
58	Other Storage Plant						
59	(360) Land and Land Rights						0
60	(361) Structures and Improvements						0
61	(362) Gas Holders						0
62	(363) Purification Equipment						0
63	(363.1) Liquefaction Equipment						0
64	(363.2) Vaporizing Equipment						0
65	(363.3) Compressor Equipment						0
66	(363.4) Measuring and Reg. Equipment						0
67	(363.5) Other Equipment						0
68	(363.6) Asset Retirement Costs for Other Storage Plant						0
69	TOTAL Other Storage Plant	0	0	0	0	0	0
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71	(364.1) Land and Land Rights						0
72	(364.2) Structures and Improvements						0
73	(364.3) LNG Processing Terminal Equipment						0
74	(364.4) LNG Transportation Equipment						0
75	(364.5) Measuring and Regulating Equipment						0
76	(364.6) Compressor Station Equipment						0
77	(364.7) Communications Equipment						0
78	(364.8) Other Equipment						0
79	(364.9) Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant						0
80	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
81	TOTAL Nat. Gas Storage and Proc. Plant	0	0	0	0	0	0
82	4. TRANSMISSION PLANT						
83	(365.1) Land and Land Rights	2,273,038.00					2,273,038.00
84	(365.2) Rights-of-Way	585,134.00					585,134.00
85	(366) Structures and Improvements	1,079,738.00	(1,556.00)				1,078,182.00
86	(367) Mains	44,990,509.00	3,029,808.00	781.00			48,019,536.00
87	(368) Compressor Station Equipment	-					-
88	(369) Measuring and Reg. Station Equipment	22,321,957.00	1,003,570.00	106,583.00			23,218,944.00
89	(370) Communication Equipment	-					-
90	(371) Other Equipment	-					-
91	(372) Asset Retirement Costs for Transmission Plant	-					-
92	TOTAL Transmission Plant	\$71,250,376	\$4,031,822	\$107,364	\$0	\$0	\$75,174,834

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
95	5. DISTRIBUTION PLANT						
96	(374) Land and Land Rights	531,830.00	11,800.00				543,630.00
97	(375) Structures and Improvements	2,148,487.00	58,557.00				2,207,044.00
98	(376) Mains	430,707,502.00	35,980,179.00	1,347,464.00		14,400.00	465,354,617.00
99	(377) Compressor Station Equipment	-					-
100	(378) Meas. and Reg. Sta. Equip. - General	17,761,771.00	2,960,684.00	329,049.00			20,393,405.00
101	(379) Meas. and Reg. Sta. Equip. - City Gate	-					-
102	(380) Services	276,003,670.00	18,083,485.00	1,642,381.00			292,444,774.00
103	(381) Meters	21,559,572.00	1,183,630.00	501,475.00			22,241,727.00
104	(382) Meter Installations	23,226,282.00	1,225,163.00	1,151,079.00			23,300,366.00
105	(383) House Regulators	-					-
106	(384) House Reg. Installations	-					-
107	(385) Industrial Meas. and Reg. Sta. Equipment	2,016,731.00	2,140.00	17,607.00			2,001,264.00
108	(386) Other Prop. on Customers' Premises	-					-
109	(387) Other Equipment	-					-
110	(388) Asset Retirement Costs for Distribution Plant	-					-
111	TOTAL Distribution Plant	773,955,845	59,505,638	4,989,055	0	14,400	828,486,827
112	6. GENERAL PLANT						
113	(389) Land and Land Rights						0
114	(390) Structures and Improvements						0
115	(391) Office Furniture and Equipment						0
116	(392) Transportation Equipment						0
117	(393) Stores Equipment						0
118	(394) Tools, Shop and Garage Equipment						0
119	(395) Laboratory Equipment						0
120	(396) Power Operated Equipment						0
121	(397) Communication Equipment						0
122	(398) Miscellaneous Equipment						0
123	Subtotal	0	0	0			0
124	(399) Other Tangible Property*						0
125	(399.1) Asset Retirement Costs for General Plant						0
126	TOTAL General Plant	0	0	0	0	0	0
127	TOTAL (Accounts 101 and 106)	845,648,560	63,537,460	5,096,419	0	14,400	904,104,000
128	Gas Plant Purchased**						0
129	(Less) Gas Plant Sold**						0
130	Experimental Gas Plant Unclassified						0
131	TOTAL Gas Plant in Service	\$845,648,560	\$63,537,460	\$5,096,419	\$0	\$14,400	\$904,104,000

**ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 14, column (c) and that reported for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
3. The provisions of account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	TOTAL (c+d+e) (b)	GAS PLANT IN SERVICE (ACCOUNT 108) (c)	GAS PLANT HELD FOR FUTURE USE (d)	GAS PLANT LEASED TO OTHERS (e)
1	Balance beginning of year	\$164,577,336	\$164,577,336		
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense	18,385,483	18,385,483		
4	(403.1) Depreciation expense for Asset Retirement Costs	0			
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation expenses - clearing	0			
7	Other clearing accounts	0			
8	Other accounts (specify):				
9					
10					
11					
12					
13	Total depreciation provisions for year	18,385,483	18,385,483	0	0
14	Net charges for plant retired:				
15	Book cost of plant retired	5,096,419	5,096,419		
16	Cost of Removal	1,988,144	1,988,144		
17	Salvage (credit)	(70)	(70)		
18	Net charges for plant retired	7,084,493	7,084,493	0	0
19	Other debit or credit items (describe):				
20	Book Cost of Asset Retirement Costs	0			
21	Transfers between departments	0			
22	Net Increase in Retirement Work In Progress	1,601,855	1,601,855		
23					
24					
25	Balance end of year	\$177,480,181	\$177,480,181	\$0	\$0

**B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS**

25	Production - Manufactured Gas	\$0			
26	Production and Gathering - Natural Gas	0			
27	Products Extraction - Natural Gas	0			
28	Underground Gas Storage	0			
29	Other Gas Storage	0			
30	Base Load LNG Terminating and Procurement	0			
31	Transmission	36,638,139	36,638,139		
32	Distribution	138,748,264	138,748,264		
33	General	0			
34	Total	\$175,386,403	\$175,386,403	\$0	\$0

Name of Respondent: CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2024	Year/Period of Report End of: 2024/ Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents	45,519					45,519
4	(303) Miscellaneous Intangible Plant	2,416,109					2,416,109
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,461,628					(a)2,461,628
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	417,164					417,164
28	(331) Structures and Improvements	3,853,371	1,262,808	5,048		2,612	5,113,743

29	(332) Reservoirs, Dams, and Waterways	22,789,380	181,456			22,970,836
30	(333) Water Wheels, Turbines, and Generators	21,425,998	884,180	661,233		21,648,945
31	(334) Accessory Electric Equipment	1,873,456	2,387	2,486		1,873,357
32	(335) Misc. Power Plant Equipment	221,211	(1,625)			219,586
33	(336) Roads, Railroads, and Bridges					
34	(337) Asset Retirement Costs for Hydraulic Production					
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	50,580,580	2,329,206	668,767	2,612	52,243,631
36	D. Other Production Plant					
37	(340) Land and Land Rights	11,192			(11,192)	
38	(341) Structures and Improvements	445,829		223,657	(6,840)	215,332
39	(342) Fuel Holders, Products, and Accessories	862,669		489,528		373,141
40	(343) Prime Movers	1,673,243	6,040	995,591		683,692
41	(344) Generators	872,355		449,262		423,093
42	(345) Accessory Electric Equipment	507,866		182,527	(23,192)	302,147
43	(346) Misc. Power Plant Equipment	42,756		21,436		21,320
44	(347) Asset Retirement Costs for Other Production					
44.1	(348) Energy Storage Equipment - Production					
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	4,415,910	6,040	2,362,001	(41,224)	2,018,725
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	54,996,490	2,335,246	3,030,768	(38,612)	54,262,356
47	3. Transmission Plant					
48	(350) Land and Land Rights	31,492,514	536,358			32,028,872
48.1	(351) Energy Storage Equipment - Transmission					
49	(352) Structures and Improvements	18,163,739	270,406	37,835	4,228	18,400,538
50	(353) Station Equipment	168,613,331	17,739,354	1,032,128	88,010	185,408,567
51	(354) Towers and Fixtures	3,070,512	637,787	43,037		3,665,262
52	(355) Poles and Fixtures	186,413,491	29,129,490	2,201,772		213,341,209
53	(356) Overhead Conductors and Devices	92,086,768	10,282,580	1,973,556		100,395,792
54	(357) Underground Conduit	20,965				20,965
55	(358) Underground Conductors and Devices	9,075,854	1,772			9,077,626
56	(359) Roads and Trails					
57	(359.1) Asset Retirement Costs for Transmission Plant	5,256,750		73,917		5,182,833
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	514,193,923	58,597,747	5,362,245	92,238	567,521,663
59	4. Distribution Plant					
60	(360) Land and Land Rights	3,429,583			11,192	3,440,775
61	(361) Structures and Improvements	21,003,352	1,595	9,763		20,995,184
62	(362) Station Equipment	193,719,809	4,969,951	2,542,207	(64,818)	196,082,735
63	(363) Energy Storage Equipment – Distribution					
64	(364) Poles, Towers, and Fixtures	376,368,141	31,602,330	3,471,880		404,498,591
65	(365) Overhead Conductors and Devices	288,125,993	23,323,012	1,591,799		309,857,206
66	(366) Underground Conduit	50,149,827	4,542,522	45,023		54,647,326
67	(367) Underground Conductors and Devices	82,242,372	4,003,276	58,515		86,187,133
68	(368) Line Transformers	157,326,621	26,027,276	2,021,567		181,332,330
69	(369) Services	56,306,987	1,144,622	142,308		57,309,301
70	(370) Meters	53,420,780	3,782,492	1,156,895		56,046,377
71	(371) Installations on Customer Premises	8,604,639	1,123,177	178,621		9,549,195

72	(372) Leased Property on Customer Premises	278,776				278,776
73	(373) Street Lighting and Signal Systems	17,266,415	1,006,144	196,483		18,076,076
74	(374) Asset Retirement Costs for Distribution Plant					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,308,243,294	101,526,397	11,415,061	(53,626)	1,398,301,004
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT					
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
79	(382) Computer Hardware					
80	(383) Computer Software					
81	(384) Communication Equipment					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper					
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)					
85	6. General Plant					
86	(389) Land and Land Rights	12,127				12,127
87	(390) Structures and Improvements	4,396,032	118,068	40,607		4,473,493
88	(391) Office Furniture and Equipment					
89	(392) Transportation Equipment					
90	(393) Stores Equipment					
91	(394) Tools, Shop and Garage Equipment					
92	(395) Laboratory Equipment					
93	(396) Power Operated Equipment					
94	(397) Communication Equipment					
95	(398) Miscellaneous Equipment					
96	SUBTOTAL (Enter Total of lines 86 thru 95)	4,408,159	118,068	40,607		4,485,620
97	(399) Other Tangible Property					
98	(399.1) Asset Retirement Costs for General Plant					
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	4,408,159	118,068	40,607		4,485,620
100	TOTAL (Accounts 101 and 106)	1,884,303,494	162,577,458	19,848,681		2,027,032,271
101	(102) Electric Plant Purchased (See Instr. 8)					
102	(Less) (102) Electric Plant Sold (See Instr. 8)					
103	(103) Experimental Plant Unclassified					
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,884,303,494	162,577,458	19,848,681		2,027,032,271

Name of Respondent: CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2024	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

**(a) Concept: IntangiblePlant**

Period Ending	Intangible Electric Plant in Service
December 31, 2023	2,461,628
January 31, 2024	2,461,628
February 28, 2024	2,461,628
March 31, 2024	2,461,628
April 30, 2024	2,461,628
May 31, 2024	2,461,628
6/30/2024	2,461,628
July 31, 2024	2,461,628
August 31, 2024	2,461,628
September 30, 2024	2,461,628
October 31, 2024	2,461,628
November 30, 2024	2,461,628
December 31, 2024	2,461,628
13-month Average	2,461,628

**(b) Concept: ProductionPlant**

Period Ending	Production Electric Plant in Service
December 31, 2023	54,996,490
January 31, 2024	55,080,620
February 28, 2024	55,118,797
March 31, 2024	55,230,957
April 30, 2024	55,706,765
May 31, 2024	55,878,870
June 30, 2024	55,881,212
July 31, 2024	53,744,850
August 31, 2024	53,490,324
September 30, 2024	53,492,338
October 31, 2024	53,542,900
November 30, 2024	53,930,663
December 31, 2024	54,262,356
13-month Average	54,642,857

**(c) Concept: TransmissionPlant**

Period Ending	Transmission Electric Plant in Service
December 31, 2023	477,444,659
January 31, 2024	477,803,241
February 28, 2024	478,496,164
March 31, 2024	478,352,834
April 30, 2024	478,050,229
May 31, 2024	494,766,864
June 30, 2024	502,029,978
July 31, 2024	502,955,150
August 31, 2024	502,380,017
September 30, 2024	524,791,247
October 31, 2024	524,701,321
November 30, 2024	526,897,938
December 31, 2024	530,309,957
13-month Average	499,921,508

**(d) Concept: DistributionPlant**

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 4/30/2025	Year of Report 12/31/2024	
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)</b>					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
<b>Section A. Balances and Changes During Year</b>					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$439,022,355	\$439,022,355		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	47,638,403	47,638,403		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Exp. of Elec. Plt. Leas. to Others	0			
6	Transportation Expenses-Clearing	0			
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	166,835	166,835		
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	47,805,238	47,805,238	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(19,774,762)	(19,774,762)		
13	Cost of Removal	(14,422,642)	(14,422,642)		
14	Salvage (Credit)	500,603	500,603		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(33,696,801)	(33,696,801)	0	0
16	Other Dr. or Cr. Items (Describe):	2,111,328	2,111,328		
17		0			
18	Book Cost or Asset Retirement Costs Retired	0	0		
19	Balance End of Year (Enter Total of lines 1, 10,9, 14, 15, 16 and 18)	\$455,242,120	\$455,242,120	\$0	\$0
<b>Section B. Balances at End of Year According to Functional Classifications</b>					
20	Steam Production	\$0			
21	Nuclear Production	0			
22	Hydraulic Production - Conventional	19,157,185	19,157,185		
23	Hydraulic Production - Pumped Storage	0	0		
24	Other Production	(396,478)	(396,478)		
25	Transmission	118,195,014	118,195,014		
26	Distribution	317,178,021	317,178,021		
27	Regional Transmission and Market Operations	0	0		
28	General	1,108,378	1,108,378		
29	TOTAL (Enter Total of lines 20 thru 28)	\$455,242,120	\$455,242,120	\$0	\$0

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

**FOOTNOTES**

Page 219 Line 16 Column ( c ) Footnote 1

Description of Other Debit or Credit Items:	12/31/2024
Net Increase in Retirement Work In Progress	2,124,103
ARO Accumulated Depreciation	(12,775)
	-
Total Other Debits or Credits	<u>2,111,328</u>

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2025	Year of Report 12/31/2024
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Adjustments <sup>1</sup>	Additions	Retirements	Transfers	Ending Balance
<b>Intangible Plant</b>							
301	Organization	89,000.00	-	-	-	-	89,000.00
302	Franchises & Consents	17,950.00	-	25,660,346.69	-	-	25,678,296.69
303	Miscellaneous Intangible Plant	182,832,384.98	-	-	(63,565,052.92)	-	119,267,332.06
	<b>Total Intangible Plant</b>	<b>182,939,335</b>	<b>-</b>	<b>25,660,347</b>	<b>(63,565,053)</b>	<b>-</b>	<b>145,034,629</b>
<b>Other</b>							
	Other (Specify)						
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Plant</b>							
389	Land & Land Rights	4,909,417.33	-	59,961,767.99	-	-	64,871,185.32
390	Structures & Improvements	112,521,022.58	-	14,876,474.55	(511,911.31)	-	126,885,585.82
391	Office Furniture & Equipment	29,009,934.98	-	9,095,185.55	(1,320,379.36)	-	36,784,741.17
392	Transportation Equipment	32,841,640.49	-	86,761.23	(4,973,316.98)	-	27,955,084.74
393	Stores Equipment	1,398,698.00	-	2,393,427.46	(22,463.00)	-	3,769,662.46
394	Tools, Shop & Garage Equipmt.	20,693,652.73	-	-	(476,601.00)	-	20,217,051.73
395	Laboratory Equip	1,461,814.60	-	7,164,632.80	(91,312.00)	-	8,535,135.40
396	Power Operated Equipment	55,123,629.32	-	3,882,094.51	(5,584,430.81)	-	53,421,293.02
397	Communication Equipment	40,270,488.46	-	106,032.63	(114,421.00)	-	40,262,100.09
398	Misc. Equipment	460,743.74	-	-	(9,239.00)	-	451,504.74
399	Asset Retirement Obligation	102,926.00	-	-	-	-	102,926.00
	<b>Total General Plant</b>	<b>298,793,968.23</b>	<b>-</b>	<b>97,566,376.72</b>	<b>(13,104,074.46)</b>	<b>-</b>	<b>383,256,270.49</b>
	<b>Total Common Utility Plant</b>	<b>481,733,303.21</b>	<b>-</b>	<b>123,226,723.41</b>	<b>(76,669,127.38)</b>	<b>-</b>	<b>528,290,899.24</b>

<sup>1</sup> Adjustments represent categories reallocation due to formula error

**Departmental Allocation of Common Items**

Construction work in progress Common Utility Plant at December 31 2024 amounted to \$29,247,861.43 related to the following projects:

PCC - OT SW	3,442,254.24
CYBER SAILPOINT IDAM TO CLOUD - IMP	1,126,556.78
TESTING COE - PHASE 1	1,196,184.76
SAP ENHANCEMENTS 2024 2H	2,329,968.50
PCC - COMMUNICATIONS AND NETWORKING	1,974,685.74
DMR SYSTEM	1,594,390.28
MINOR PROJECTS (LESS THAN \$1,000,000 EACH)	17,583,821.13
	<b>29,247,861.43</b>

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report is: (1) [ x ] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2025	Year of Report 12/31/2024
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**COMMON UTILITY PLANT AND EXPENSES (CONTINUED)**

**RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT**

Balance January 1, 2023		207,588,712.94
Depreciation and Amortization Provisions for year charged to:		
Depreciation - Electric	11,031,947.79	
Depreciation - Gas	2,757,986.95	
Amortization - Electric	15,171,172.13	
Amortization - Gas	3,792,793.03	
Transportation - Clearing Account	6,811,651.96	
<b>Total Depreciation and Amortization Provisions</b>	<b>39,565,552</b>	
Net Charges for Plant Retired:		
Book Cost of Plant Retired	76,669,127.38	
Cost of Removal	391,232.63	
Salvage (Credit)	(1,828,039.30)	
<b>Net Charges for Plant Retired</b>	<b>75,232,321</b>	
Other Debit or Credit Items:		
Net decrease in Retirement Work in Progress		
Transfer of Provision	(1,055,058.89)	
ARO Accumulated Depreciation	-	
Accrued Software write off JV12-129 & 130	-	
Actual Software Write off JV01-129 & 131	-	
	<b>(1,055,059)</b>	
<b>Balance December 31, 2023</b>		<b>\$170,866,885</b>

**Common Utility Expenses and Departmental Allocation**

Account Title	Total Expenses For Year	Allocated to Utility Departments	
		Electric	Gas
Depreciation & Amortization Operation & Maintenance Exp.	13,772,243	11,017,794	2,754,449
901 Supervision	-	-	-
902 Meter Reading Expenses	5,855,621	4,684,484	1,171,137
903 Customer Rec & Collection Exp.	25,341,707	20,273,364	5,068,343
904 Uncollectible Accounts CECL	-	-	-
905 Misc. Customer Accounting Exp.	1,408,947	1,127,143	281,804
<b>Total Customer Accounting Exp.</b>	<b>32,606,275</b>	<b>26,084,991</b>	<b>6,521,284</b>
908 Customer Assistance Expenses	5,331,404	4,265,123	1,066,281
909 Informational Advertising Exp.	77,913	62,331	15,582
910 Misc. Customer Service Expenses	1,848,036	1,478,408	369,628
912 Demonstrating and Selling Expenses	-	-	-
916 Misc. Sales Promotion Expense	-	-	-
<b>Total Sales &amp; Services Expenses</b>	<b>7,257,353</b>	<b>5,805,862</b>	<b>1,451,491</b>
920 Admin. & General Sales	35,666,139	28,532,839	7,133,300
921 Office Supplies & Expenses	7,165,079	5,732,069	1,433,010
923 Outside Services Employed	4,508,029	3,606,423	901,606
924 Property Insurance	2,707	2,166	541
925 Injuries & Damages	792,820	634,254	158,566
926 Employees Pensions & Benefits	1,804,145	1,443,320	360,825
928 Regulatory Commission Expenses	-	-	-
930.2 Miscellaneous General Expenses	8,638,141	6,910,508	1,727,633
931 Rents	650,222	520,178	130,044
932/93 Maintenance of General Plant	1,601,496	1,281,191	320,305
<b>Total Administrative &amp; General</b>	<b>60,828,778</b>	<b>48,662,948</b>	<b>12,165,830</b>
<b>Total Operation &amp; Maintenance</b>	<b>100,692,406</b>	<b>80,553,801</b>	<b>20,138,605</b>
<b>Total Common Utility Expenses</b>	<b>126,616,962</b>	<b>101,293,446</b>	<b>25,323,516</b>

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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

- 1 Report below the original cost of gas plant in service according to the prescribed accounts.
- 2 In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified--Gas.
- 3 Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4 Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5 Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- 6 Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- 7 For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8 For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						\$0
3	(302) Franchises and Consents	442,339	0	0	0	0	442,339
4	(303) Miscellaneous Intangible Plant						0
5	TOTAL Intangible Plant	442,339	0	0	0	0	442,339
6	2. PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	(325.1) Producing Lands						0
9	(325.2) Producing Leaseholds						0
10	(325.3) Gas Rights						0
11	(325.4) Rights-of-Way						0
12	(325.5) Other Land and Land Rights						0
13	(326) Gas Well Structures						0
14	(327) Field Compressor Station Structures						0
15	(328) Field Meas. and Reg. Station Structures						0
16	(329) Other Structures						0
17	(330) Producing Gas Wells - Well Construction						0
18	(331) Producing Gas Wells - Well Equipment						0
19	(332) Field Lines						0
20	(333) Field Compressor Station Equipment						0
21	(334) Field Meas. and Reg. Station Equipment						0
22	(335) Drilling and Cleaning Equipment						0
23	(336) Purification Equipment						0
24	(337) Other Equipment						0
25	(338) Unsuccessful Explor. & Develop. Costs Asset Retirement Costs for Natural Gas						0
26	(339) Production and Gathering Plant						0
27	TOTAL Production and Gathering Plant	0	0	0	0	0	0
28	Products Extraction Plant						
29	(340) Land and Land Rights						0
30	(341) Structures and Improvements						0
31	(342) Extraction and Refining Equipment						0
32	(343) Pipe Lines						0
33	(344) Extracted Products Storage Equipment						0
34	(345) Compressor Equipment						0
35	(346) Gas Meas. and Reg. Equipment						0
36	(347) Other Equipment						0
37	(348) Asset Retirement Costs for Products Extraction Plant						0
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	0	0	0	0
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0		0		0
40	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$0	\$0		\$0		\$0

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
42	3. NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground Storage Plant						
44	(350.1) Land						0
45	(350.2) Rights-of-Way						0
46	(351) Structures and Improvements						0
47	(352) Wells						0
48	(352.1) Storage Leaseholds and Rights						0
49	(352.2) Reservoirs						0
50	(352.3) Non-recoverable Natural Gas						0
51	(353) Lines						0
52	(354) Compressor Station Equipment						0
53	(355) Measuring and Reg. Equipment						0
54	(356) Purification Equipment						0
55	(357) Other Equipment						0
56	(358) Asset Retirement Costs for Underground Storage Plant						0
57	TOTAL Underground Storage Plant	0	0	0	0	0	0
58	Other Storage Plant						
59	(360) Land and Land Rights						0
60	(361) Structures and Improvements						0
61	(362) Gas Holders						0
62	(363) Purification Equipment						0
63	(363.1) Liquefaction Equipment						0
64	(363.2) Vaporizing Equipment						0
65	(363.3) Compressor Equipment						0
66	(363.4) Measuring and Reg. Equipment						0
67	(363.5) Other Equipment						0
68	(363.6) Asset Retirement Costs for Other Storage Plant						0
69	TOTAL Other Storage Plant	0	0	0	0	0	0
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71	(364.1) Land and Land Rights						0
72	(364.2) Structures and Improvements						0
73	(364.3) LNG Processing Terminal Equipment						0
74	(364.4) LNG Transportation Equipment						0
75	(364.5) Measuring and Regulating Equipment						0
76	(364.6) Compressor Station Equipment						0
77	(364.7) Communications Equipment						0
78	(364.8) Other Equipment						0
79	(364.9) Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant						0
80	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
81	TOTAL Nat. Gas Storage and Proc. Plant	0	0	0	0	0	0
82	4. TRANSMISSION PLANT						
83	(365.1) Land and Land Rights	2,273,038					2,273,038
84	(365.2) Rights-of-Way	585,134					585,134
85	(366) Structures and Improvements	1,057,288	49,999	27,549	-	-	1,079,738
86	(367) Mains	42,342,983	2,662,735	15,209	1,296,019	-1,296,019	44,990,509
87	(368) Compressor Station Equipment	-					-
88	(369) Measuring and Reg. Station Equipment	18,420,064	4,013,802	111,909			22,321,957
89	(370) Communication Equipment						0
90	(371) Other Equipment						0
91	(372) Asset Retirement Costs for Transmission Plant						0
92	TOTAL Transmission Plant	\$64,678,507	\$6,726,536	\$154,667	\$1,296,019	(\$1,296,019)	\$71,250,376

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
95	5. DISTRIBUTION PLANT						
96	(374) Land and Land Rights	\$531,830					531,830
97	(375) Structures and Improvements	2,090,168	62,687	4,368			2,148,487
98	(376) Mains	398,577,710	32,873,037	743,245			430,707,502
99	(377) Compressor Station Equipment	-					-
100	(378) Meas. and Reg. Sta. Equip. - General	17,047,903	1,063,923	350,055	95,788	-95,788	17,761,771
101	(379) Meas. and Reg. Sta. Equip. - City Gate	-					-
102	(380) Services	260,729,110	15,687,707	413,147			276,003,670
103	(381) Meters	20,658,766	1,282,615	381,809			21,559,572
104	(382) Meter Installations	22,255,101	1,808,129	836,948			23,226,282
105	(383) House Regulators	-					-
106	(384) House Reg. Installations	-					-
107	(385) Industrial Meas. and Reg. Sta. Equipment	1,967,059	55,425	5,753			2,016,731
108	(386) Other Prop. on Customers' Premises						0
109	(387) Other Equipment						0
110	(388) Asset Retirement Costs for Distribution Plant						0
111	TOTAL Distribution Plant	723,857,647	52,833,523	2,735,325	95,788	(95,788)	773,955,845
112	6. GENERAL PLANT						
113	(389) Land and Land Rights						0
114	(390) Structures and Improvements						0
115	(391) Office Furniture and Equipment						0
116	(392) Transportation Equipment						0
117	(393) Stores Equipment						0
118	(394) Tools, Shop and Garage Equipment						0
119	(395) Laboratory Equipment						0
120	(396) Power Operated Equipment						0
121	(397) Communication Equipment						0
122	(398) Miscellaneous Equipment						0
123	Subtotal	0	0	0			0
124	(399) Other Tangible Property*						0
125	(399.1) Asset Retirement Costs for General Plant						0
126	TOTAL General Plant	0	0	0	0	0	0
127	TOTAL (Accounts 101 and 106)	788,978,493	59,560,059	2,889,992	1,391,807	(1,391,807)	845,648,560
128	Gas Plant Purchased**						0
129	(Less) Gas Plant Sold**						0
130	Experimental Gas Plant Unclassified						0
131	TOTAL Gas Plant in Service	\$788,978,493	\$59,560,059	\$2,889,992	\$1,391,807	(\$1,391,807)	\$845,648,560

**ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 14, column (c) and that reported for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
3. The provisions of account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	TOTAL (c+d+e) (b)	GAS PLANT IN SERVICE (ACCOUNT 108) (c)	GAS PLANT HELD FOR FUTURE USE (d)	GAS PLANT LEASED TO OTHERS (e)
1	Balance beginning of year	\$153,232,414	\$153,232,414		
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense	15,237,645	15,237,645		
4	(403.1) Depreciation expense for Asset Retirement Costs	0			
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation expenses - clearing	0			
7	Other clearing accounts	0			
8	Other accounts (specify):				
9					
10					
11					
12					
13	Total depreciation provisions for year	15,237,645	15,237,645	0	0
14	Net charges for plant retired:				
15	Book cost of plant retired	2,889,993	2,889,993		
16	Cost of Removal	1,632,798	1,632,798		
17	Salvage (credit)	(128,814)	(128,814)		
18	Net charges for plant retired	4,393,977	4,393,977	0	0
19	Other debit or credit items (describe):				
20	Book Cost of Asset Retirement Costs	0			
21	Transfers between departments	0			
22	Net Increase in Retirement Work In Progress	501,254	501,254		
23					
24					
25	Balance end of year	\$164,577,335	\$164,577,335	\$0	\$0
<b>B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
25	Production - Manufactured Gas	\$0			
26	Production and Gathering - Natural Gas	0			
27	Products Extraction - Natural Gas	0			
28	Underground Gas Storage	0			
29	Other Gas Storage	0			
30	Base Load LNG Terminating and Procurement	0			
31	Transmission	35,452,962	35,452,962		
32	Distribution	129,124,373	129,124,373		
33	General	0			
34	Total	\$164,577,335	\$164,577,335	\$0	\$0

Name of Respondent: CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/12/2024	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents	45,519					45,519
4	(303) Miscellaneous Intangible Plant	2,416,109					2,416,109
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,461,628					2,461,628
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	417,164					417,164
28	(331) Structures and Improvements	3,613,106	240,559	294			3,853,371

29	(332) Reservoirs, Dams, and Waterways	22,789,380				22,789,380
30	(333) Water Wheels, Turbines, and Generators	10,805,814	10,620,184			21,425,998
31	(334) Accessory Electric Equipment	1,739,260	134,196			1,873,456
32	(335) Misc. Power Plant Equipment	221,211				221,211
33	(336) Roads, Railroads, and Bridges					
34	(337) Asset Retirement Costs for Hydraulic Production					
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	39,585,935	10,994,939	294		50,580,580
36	D. Other Production Plant					
37	(340) Land and Land Rights	11,192				11,192
38	(341) Structures and Improvements	445,829				445,829
39	(342) Fuel Holders, Products, and Accessories	862,669				862,669
40	(343) Prime Movers	1,438,692	234,551			1,673,243
41	(344) Generators	872,355				872,355
42	(345) Accessory Electric Equipment	507,866				507,866
43	(346) Misc. Power Plant Equipment	42,756				42,756
44	(347) Asset Retirement Costs for Other Production					
44.1	(348) Energy Storage Equipment - Production					
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	4,181,359	234,551			4,415,910
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	43,767,294	11,229,490	294		54,996,490
47	3. Transmission Plant					
48	(350) Land and Land Rights	29,814,884	1,679,028	1,398		31,492,514
48.1	(351) Energy Storage Equipment - Transmission					
49	(352) Structures and Improvements	16,089,212	2,074,527			18,163,739
50	(353) Station Equipment	150,297,075	18,839,084	522,828		168,613,331
51	(354) Towers and Fixtures	2,950,930	128,340	8,758		3,070,512
52	(355) Poles and Fixtures	175,575,555	11,425,216	587,280		186,413,491
53	(356) Overhead Conductors and Devices	85,976,079	6,538,393	427,704		92,086,768
54	(357) Underground Conduit	20,965				20,965
55	(358) Underground Conductors and Devices	9,075,208	646			9,075,854
56	(359) Roads and Trails					
57	(359.1) Asset Retirement Costs for Transmission Plant	2,655,334	2,671,851	70,435		5,256,750
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	472,455,242	43,357,085	1,618,403		514,193,923
59	4. Distribution Plant					
60	(360) Land and Land Rights	3,409,102	23,235	2,754		3,429,583
61	(361) Structures and Improvements	21,012,691	10,830	20,169		21,003,352
62	(362) Station Equipment	188,722,522	5,571,232	573,945		193,719,809
63	(363) Energy Storage Equipment - Distribution					
64	(364) Poles, Towers, and Fixtures	351,244,684	27,698,623	2,575,166		376,368,141
65	(365) Overhead Conductors and Devices	271,001,137	18,618,888	1,494,032		288,125,993
66	(366) Underground Conduit	47,288,261	2,909,473	47,908		50,149,827
67	(367) Underground Conductors and Devices	77,575,341	4,799,075	132,044		82,242,372
68	(368) Line Transformers	151,271,694	7,377,042	1,322,115		157,326,621
69	(369) Services	55,428,108	925,737	46,858		56,306,987
70	(370) Meters	52,124,827	2,163,805	867,853		53,420,780
71	(371) Installations on Customer Premises	8,407,983	324,346	127,690		8,604,639

72	(372) Leased Property on Customer Premises	278,776				278,776
73	(373) Street Lighting and Signal Systems	17,044,044	316,358	93,987		17,266,415
74	(374) Asset Retirement Costs for Distribution Plant					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,244,809,170	70,738,645	7,304,522		1,308,243,294
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT					
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
79	(382) Computer Hardware					
80	(383) Computer Software					
81	(384) Communication Equipment					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper					
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)					
85	6. General Plant					
86	(389) Land and Land Rights	12,127				12,127
87	(390) Structures and Improvements	4,377,278	22,755	4,001		4,396,032
88	(391) Office Furniture and Equipment					
89	(392) Transportation Equipment					
90	(393) Stores Equipment					
91	(394) Tools, Shop and Garage Equipment					
92	(395) Laboratory Equipment					
93	(396) Power Operated Equipment					
94	(397) Communication Equipment					
95	(398) Miscellaneous Equipment					
96	SUBTOTAL (Enter Total of lines 86 thru 95)	4,389,405	22,755	4,001		4,408,159
97	(399) Other Tangible Property					
98	(399.1) Asset Retirement Costs for General Plant					
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	4,389,405	22,755	4,001		4,408,159
100	TOTAL (Accounts 101 and 106)	1,767,882,739	125,347,975	8,927,220		1,884,303,494
101	(102) Electric Plant Purchased (See Instr. 8)					
102	(Less) (102) Electric Plant Sold (See Instr. 8)					
103	(103) Experimental Plant Unclassified					
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,767,882,739	125,347,975	8,927,220		1,884,303,494

Name of Respondent: CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/12/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

## (a) Concept: IntangiblePlant

Period Ending	Intangible Electric Plant in Service
December 31, 2022	2,461,628
January 31, 2023	2,461,628
February 28, 2023	2,461,628
March 31, 2023	2,461,628
April 30, 2023	2,461,628
May 31, 2023	2,461,628
June 30, 2023	2,461,628
July 31, 2023	2,461,628
August 31, 2023	2,461,628
September 30, 2023	2,461,628
October 31, 2023	2,461,628
November 30, 2023	2,461,628
December 31, 2023	2,461,628
13-month Average	2,461,628

## (b) Concept: ProductionPlant

Period Ending	Production Electric Plant in Service
December 31, 2022	43,767,294
January 31, 2023	43,768,291
February 28, 2023	43,768,291
March 31, 2023	43,856,291
April 30, 2023	43,860,291
May 31, 2023	43,864,291
June 30, 2023	43,865,291
July 31, 2023	44,078,291
August 31, 2023	48,292,291
September 30, 2023	48,654,291
October 31, 2023	48,679,291
November 30, 2023	48,600,291
December 31, 2023	54,996,490
13-month Average	46,157,768

## (c) Concept: TransmissionPlant

Period Ending	Transmission Electric Plant in Service
December 31, 2022	472,455,242
January 31, 2023	472,346,584
February 28, 2023	479,854,266
March 31, 2023	484,256,153
April 30, 2023	485,110,588
May 31, 2023	486,061,360
June 30, 2023	488,966,484
July 31, 2023	490,062,399
August 31, 2023	490,715,587
September 30, 2023	492,010,689
October 31, 2023	493,095,236
November 30, 2023	493,259,443
December 31, 2023	514,193,923
13-month Average	487,875,996

## (d) Concept: TransmissionPlant

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 4/30/2024	Year of Report 12/31/2023	
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)</b>					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
<b>Section A. Balances and Changes During Year</b>					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$415,126,140	\$415,126,140		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	42,145,746	42,145,746		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Exp. of Elec. Plt. Leas. to Others	0			
6	Transportation Expenses-Clearing	0			
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	131,582	131,582		
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	42,277,328	42,277,328	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(8,856,785)	(8,856,785)		
13	Cost of Removal	(9,297,951)	(9,297,951)		
14	Salvage (Credit)	1,215,528	1,215,528		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(16,939,209)	(16,939,209)	0	0
16	Other Dr. or Cr. Items (Describe):	(1,441,904)	(1,441,904)		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Total of lines 1, 10,9, 14, 15, 16 and 18)	\$439,022,355	\$439,022,355	\$0	\$0
<b>Section B. Balances at End of Year According to Functional Classifications</b>					
20	Steam Production	\$0			
21	Nuclear Production	0			
22	Hydraulic Production - Conventional	18,889,013	18,889,013		
23	Hydraulic Production - Pumped Storage	0			
24	Other Production	3,154,346	3,154,346		
25	Transmission	114,512,188	114,512,188		
26	Distribution	301,392,617	301,392,617		
27	Regional Transmission and Market Operations	0			
28	General	1,074,191	1,074,191		
29	TOTAL (Enter Total of lines 20 thru 28)	\$439,022,355	\$439,022,355	\$0	\$0

## ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

## FOOTNOTES

Page 219 Line 16 Column ( c ) Footnote 1

Description of Other Debit or Credit Items:	12/31/2023
Net Increase in Retirement Work In Progress	(1,399,123)
ARO Accumulated Depreciation	(42,781)
	-
Total Other Debits or Credits	<u>(1,441,904)</u>

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 12/31/2023
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Adjustments <sup>1</sup>	Additions	Retirements	Transfers	Ending Balance
<b>Intangible Plant</b>							
301	Organization	89,000.00	-	-	-	-	89,000.00
302	Franchises & Consents	17,950.00	-	-	-	-	17,950.00
303	Miscellaneous Intangible Plant	169,096,254.10	15,331,551.73	(1,595,420.85)	-	-	182,832,384.98
	<b>Total Intangible Plant</b>	<b>169,203,204.10</b>	<b>15,331,551.73</b>	<b>(1,595,420.85)</b>	-	-	<b>182,939,334.98</b>
<b>Other</b>							
	Other (Specify)						
	<b>Total Other</b>	-	-	-	-	-	-
<b>General Plant</b>							
389	Land & Land Rights	4,909,417.33	-	-	-	-	4,909,417.33
390	Structures & Improvements	109,663,217.40	3,444,241.00	(586,435.82)	-	-	112,521,022.58
391	Office Furniture & Equipment	25,253,017.74	5,884,632.24	(2,127,715.00)	-	-	29,009,934.98
392	Transportation Equipment	30,617,769.19	2,223,871.30	-	-	-	32,841,640.49
393	Stores Equipment	1,408,000.00	-	(9,302.00)	-	-	1,398,698.00
394	Tools, Shop & Garage Equipmt.	19,648,854.38	1,694,060.35	(649,262.00)	-	-	20,693,652.73
395	Laboratory Equip	1,574,989.60	-	(113,175.00)	-	-	1,461,814.60
396	Power Operated Equipment	51,902,106.21	3,221,523.11	-	-	-	55,123,629.32
397	Communication Equipment	39,086,718.06	1,468,625.40	(284,855.00)	-	-	40,270,488.46
398	Misc. Equipment	330,922.24	132,264.90	(2,443.40)	-	-	460,743.74
399	Asset Retirement Obligation	83,823.00	35,827.00	(16,724.00)	-	-	102,926.00
	<b>Total General Plant</b>	<b>284,478,835.15</b>	<b>18,105,045.30</b>	<b>(3,789,912.22)</b>	-	-	<b>298,793,968.23</b>
	<b>Total Common Utility Plant</b>	<b>453,682,039.25</b>	<b>33,436,597.03</b>	<b>(5,385,333.07)</b>	-	-	<b>481,733,303.21</b>

<sup>1</sup> Adjustments represent categories reallocation due to formula error

**Departmental Allocation of Common Items**

Construction work in progress Common Utility Plant at December 31 2022 amounted to \$75,168,844.12 related to the following projects:

Training Academy - Primary Control Center	35,835,319.41
Training Academy - Development	10,872,441.74
SAP DUNNING - IMPLEMENTATION	2,877,035.57
PCC - OT HW (INCLUDES IT CAP)	5,023,714.54
DNV-GAS SOFTWARE LICENSES	1,096,724.24
ADMS MODELING AND ENHANCEMENTS	1,233,519.42
PCC - COMMUNICATIONS AND NETWORKING	1,540,414.85
MINOR PROJECTS (LESS THAN \$1,000,000 EACH)	16,689,674.35
	<b>75,168,844.12</b>

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 12/31/2023
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**COMMON UTILITY PLANT AND EXPENSES (CONTINUED)**

**RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT**

Balance January 1, 2023	179,095,094
Depreciation and Amortization Provisions for year charged to:	
Depreciation - Electric	7,506,783
Depreciation - Gas	1,876,696
Amortization - Electric	14,138,438
Amortization - Gas	3,534,609
Transportation - Clearing Account	6,495,177
<b>Total Depreciation and Amortization Provisions</b>	<b>33,551,703</b>
Net Charges for Plant Retired:	
Book Cost of Plant Retired	5,368,609
Cost of Removal	1,088,346
Salvage (Credit)	(399,415)
<b>Net Charges for Plant Retired</b>	<b>6,057,540</b>
Other Debit or Credit Items:	
Net decrease in Retirement Work in Progress	1,015,904
Transfer of Provision	-
ARO Accumulated Depreciation	-16,448
Accrued Software write off JV12-129 & 130	-
Actual Software Write off JV01-129 & 131	-
	<b>999,456</b>
<b>Balance December 31, 2023</b>	<b><u>\$207,588,713</u></b>

**Common Utility Expenses and Departmental Allocation**

Account Title	Total Expenses For Year	Allocated to Utility Departments	
		Electric	Gas
Depreciation & Amortization Operation & Maintenance Exp.	20,552,266	16,441,813	4,110,453
901 Supervision	-	-	-
902 Meter Reading Expenses	4,237,009	3,389,607	847,402
903 Customer Rec & Collection Exp.	19,466,396	15,573,038	3,893,358
904 Uncollectible Accounts CECL	-	-	-
905 Misc. Customer Accounting Exp.	1,561,143	1,248,891	312,252
<b>Total Customer Accounting Exp.</b>	<b>25,264,548</b>	<b>20,211,536</b>	<b>5,053,012</b>
908 Customer Assistance Expenses	5,279,390	4,223,498	1,055,892
909 Informational Advertising Exp.	124,781	99,825	24,956
910 Misc. Customer Service Expenses	856,403	685,119	171,284
912 Demonstrating and Selling Expenses	-	-	-
916 Misc. Sales Promotion Expense	-	-	-
<b>Total Sales &amp; Services Expenses</b>	<b>6,260,574</b>	<b>5,008,442</b>	<b>1,252,132</b>
920 Admin. & General Sales	32,812,687	26,249,702	6,562,985
921 Office Supplies & Expenses	6,449,984	5,160,008	1,289,976
923 Outside Services Employed	7,878,386	6,302,710	1,575,676
924 Property Insurance	3,623	2,899	724
925 Injuries & Damages	677,178	541,737	135,441
926 Employees Pensions & Benefits	1,711,691	1,369,341	342,350
928 Regulatory Commission Expenses	-	-	-
930.2 Miscellaneous General Expenses	7,091,849	5,673,456	1,418,393
931 Rents	607,728	486,183	121,545
932/93 Maintenance of General Plant	1,740,315	1,392,252	348,063
<b>Total Administrative &amp; General</b>	<b>58,973,441</b>	<b>47,178,288</b>	<b>11,795,153</b>
<b>Total Operation &amp; Maintenance</b>	<b>90,498,563</b>	<b>72,398,266</b>	<b>18,100,297</b>
<b>Total Common Utility Expenses</b>	<b>111,050,829</b>	<b>88,840,079</b>	<b>22,210,750</b>

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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

- 1 Report below the original cost of gas plant in service according to the prescribed accounts.
- 2 In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified—Gas.
- 3 Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4 Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5 Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- 6 Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- 7 For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8 For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

LINE NO.	ACCOUNT (e)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						\$0
3	(302) Franchises and Consents	442,339	0	0	0	0	442,339
4	(303) Miscellaneous Intangible Plant						0
5	TOTAL Intangible Plant	442,339	0	0	0	0	442,339
6	2. PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	(325.1) Producing Lands						0
9	(325.2) Producing Leaseholds						0
10	(325.3) Gas Rights						0
11	(325.4) Rights-of-Way						0
12	(325.5) Other Land and Land Rights						0
13	(326) Gas Well Structures						0
14	(327) Field Compressor Station Structures						0
15	(328) Field Meas. and Reg. Station Structures						0
16	(329) Other Structures						0
17	(330) Producing Gas Wells - Well Construction						0
18	(331) Producing Gas Wells - Well Equipment						0
19	(332) Field Lines						0
20	(333) Field Compressor Station Equipment						0
21	(334) Field Meas. and Reg. Station Equipment						0
22	(335) Drilling and Cleaning Equipment						0
23	(336) Purification Equipment						0
24	(337) Other Equipment						0
25	(338) Unsuccessful Explor. & Develop. Costs						0
26	(339) Asset Retirement Costs for Natural Gas Production and Gathering Plant						0
27	TOTAL Production and Gathering Plant	0	0	0	0	0	0
28	Products Extraction Plant						
29	(340) Land and Land Rights						0
30	(341) Structures and Improvements						0
31	(342) Extraction and Refining Equipment						0
32	(343) Pipe Lines						0
33	(344) Extracted Products Storage Equipment						0
34	(345) Compressor Equipment						0
35	(346) Gas Meas. and Reg. Equipment						0
36	(347) Other Equipment						0
37	(348) Asset Retirement Costs for Products Extraction Plant						0
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	0	0	0	0
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0		0		0
40	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$0	\$0		\$0		\$0

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
42	3. NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground Storage Plant						
44	(350.1) Land						0
45	(350.2) Rights-of-Way						0
46	(351) Structures and Improvements						0
47	(352) Wells						0
48	(352.1) Storage Leaseholds and Rights						0
49	(352.2) Reservoirs						0
50	(352.3) Non-recoverable Natural Gas						0
51	(353) Lines						0
52	(354) Compressor Station Equipment						0
53	(355) Measuring and Reg. Equipment						0
54	(356) Purification Equipment						0
55	(357) Other Equipment						0
56	(358) Asset Retirement Costs for Underground Storage Plant						0
57	TOTAL Underground Storage Plant	0	0	0	0	0	0
58	Other Storage Plant						
59	(360) Land and Land Rights						0
60	(361) Structures and Improvements						0
61	(362) Gas Holders						0
62	(363) Purification Equipment						0
63	(363.1) Liquefaction Equipment						0
64	(363.2) Vaporizing Equipment						0
65	(363.3) Compressor Equipment						0
66	(363.4) Measuring and Reg. Equipment						0
67	(363.5) Other Equipment						0
68	(363.6) Asset Retirement Costs for Other Storage Plant						0
69	TOTAL Other Storage Plant	0	0	0	0	0	0
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71	(364.1) Land and Land Rights						0
72	(364.2) Structures and Improvements						0
73	(364.3) LNG Processing Terminal Equipment						0
74	(364.4) LNG Transportation Equipment						0
75	(364.5) Measuring and Regulating Equipment						0
76	(364.6) Compressor Station Equipment						0
77	(364.7) Communications Equipment						0
78	(364.8) Other Equipment						0
79	(364.9) Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant						0
80	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
81	TOTAL Nat. Gas Storage and Proc. Plant	0	0	0	0	0	0
82	4. TRANSMISSION PLANT						
83	(365.1) Land and Land Rights	2,091,858	0	0	187,030	-5,850	2,273,038
84	(365.2) Rights-of-Way	585,134	0	0	0	0	585,134
85	(366) Structures and Improvements	995,650	84,808	23,170	0	0	1,057,288
86	(367) Mains	41,917,111	436,136	10,263	0	0	42,342,984
87	(368) Compressor Station Equipment						0
88	(369) Measuring and Reg. Station Equipment	17,694,511	834,009	108,456	999,963	-999,963	18,420,064
89	(370) Communication Equipment						0
90	(371) Other Equipment						0
91	(372) Asset Retirement Costs for Transmission Plant						0
92	TOTAL Transmission Plant	\$63,284,264	\$1,354,953	\$141,889	\$1,186,993	(\$1,005,813)	\$64,678,508

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
95	5. DISTRIBUTION PLANT						
96	(374) Land and Land Rights	\$531,830	\$0	\$0	\$0	\$0	531,830
97	(375) Structures and Improvements	1,992,934	105,397	8,163	0	0	2,090,168
98	(376) Mains	372,003,661	27,581,439	1,023,468	162,884	-148,580	398,575,936
99	(377) Compressor Station Equipment						0
100	(378) Meas. and Reg. Sta. Equip. - General	15,989,510	1,406,692	348,298	9,052	-9,052	17,047,904
101	(379) Meas. and Reg. Sta. Equip. - City Gate						0
102	(380) Services	236,109,524	26,140,673	1,544,060	39,050	-14,304	260,730,883
103	(381) Meters	20,196,978	785,007	323,220	0	0	20,658,765
104	(382) Meter Installations	21,682,767	1,124,616	554,137	28,498	-26,644	22,255,101
105	(383) House Regulators						0
106	(384) House Reg. Installations						0
107	(385) Industrial Meas. and Reg. Sta. Equipment	1,930,882	47,485	11,308	0	0	1,967,059
108	(386) Other Prop. on Customers' Premises						0
109	(387) Other Equipment						0
110	(388) Asset Retirement Costs for Distribution Plant						0
111	TOTAL Distribution Plant	670,438,086	57,191,309	3,812,654	239,484	(198,580)	723,857,646
112	6. GENERAL PLANT						
113	(389) Land and Land Rights						0
114	(390) Structures and Improvements						0
115	(391) Office Furniture and Equipment						0
116	(392) Transportation Equipment						0
117	(393) Stores Equipment						0
118	(394) Tools, Shop and Garage Equipment						0
119	(395) Laboratory Equipment						0
120	(396) Power Operated Equipment						0
121	(397) Communication Equipment						0
122	(398) Miscellaneous Equipment						0
123	Subtotal	0	0	0			0
124	(399) Other Tangible Property*						0
125	(399.1) Asset Retirement Costs for General Plant						0
126	TOTAL General Plant	0	0	0	0	0	0
127	TOTAL (Accounts 101 and 106)	734,164,689	58,546,262	3,954,543	1,426,477	(1,204,393)	788,978,493
128	Gas Plant Purchased**						0
129	(Less) Gas Plant Sold**						0
130	Experimental Gas Plant Unclassified						0
131	TOTAL Gas Plant in Service	\$734,164,689	\$58,546,262	\$3,954,543	\$1,426,477	(\$1,204,393)	\$788,978,493

**ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 14, column (c) and that reported for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
3. The provisions of account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	TOTAL (c+d+e) (b)	GAS PLANT IN SERVICE (ACCOUNT 108) (c)	GAS PLANT HELD FOR FUTURE USE (d)	GAS PLANT LEASED TO OTHERS (e)
1	Balance beginning of year	\$144,824,302	\$144,824,302		
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense	14,212,771	14,212,771		
4	(403.1) Depreciation expense for Asset Retirement Costs	0			
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation expenses - clearing	0			
7	Other clearing accounts	0			
8	Other accounts (specify):				
9					
10					
11					
12					
13	Total depreciation provisions for year	14,212,771	14,212,771	0	0
14	Net charges for plant retired:				
15	Book cost of plant retired		3,954,543		
16	Cost of Removal		2,370,797		
17	Salvage (credit)		(10,880)		
18	Net charges for plant retired	0	6,314,460	0	0
19	Other debit or credit items (describe):				
20	Book Cost of Asset Retirement Costs	0			
21	Transfers between departments				
22	Net Increase in Retirement Work In Progress		509,802		
23					
24					
25	Balance end of year	\$159,037,073	\$153,232,415	\$0	\$0
<b>B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
25	Production - Manufactured Gas	\$0			
26	Production and Gathering - Natural Gas	0			
27	Products Extraction - Natural Gas	0			
28	Underground Gas Storage	0			
29	Other Gas Storage	0			
30	Base Load LNG Terminating and Procurement	0			
31	Transmission	34,854,024	34,854,024		
32	Distribution	118,378,391	118,378,391		
33	General	0			
34	Total	\$153,232,415	\$153,232,415	\$0	\$0

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 4/28/2023	Year of Report 12/31/2022
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For Revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the 2461628</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents	\$45,519		
4	(303) Miscellaneous Intangible Plant	2,416,109		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,461,628		0
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights			
9	(311) Structures and Improvements			
10	(312) Boiler Plant Equipment			
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbo generator Units			
13	(315) Accessory Electric Equipment			
14	(316) Misc. Power Plant Equipment			
15	(317) Asset Retirement costs for Steam Production			
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	0		0
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbo generator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0		0
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights	417,164		0
28	(331) Structures and Improvements	3,497,787		115,319
29	(332) Reservoirs, Dams, and Waterways	22,679,549		175,499
30	(333) Water Wheels, Turbines, and Generators	10,982,352		(176,538)
31	(334) Accessory Electric Equipment	1,739,260		0
32	(335) Misc. Power Plant Equipment	221,211		0
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	39,537,323		114,280
36	D. Other Production Plant			
37	(340) Land and Land Rights	11,192		
38	(341) Structures and Improvements	445,829		
39	(342) Fuel Holders, Products, and Accessories	862,669		
40	(343) Prime Movers	1,438,692		
41	(344) Generators	872,355		
42	(345) Accessory Electric Equipment	507,866		

Name of Respondent CENTRAL HUDSON GAS &	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 4/28/2023	Year of Report 12/31/2022		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
<p>account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			\$0	(301)	1
			45,519	(302)	2
			2,416,109	(303)	3
0	0	0	2,461,628		4
					5
					6
			0	(310)	7
			0	(311)	8
			0	(312)	9
			0	(313)	10
			0	(314)	11
			0	(315)	12
			0	(316)	13
			0	(317)	14
0	0	0	0		15
					16
			0	(320)	17
			0	(321)	18
			0	(322)	19
			0	(323)	20
			0	(324)	21
			0	(325)	22
			0	(326)	23
0	0	0	0		24
					25
					26
0			417,164	(330)	27
0			3,613,106	(331)	28
65,668			22,789,380	(332)	29
0			10,805,814	(333)	30
0			1,739,260	(334)	31
0			221,211	(335)	32
			0	(336)	33
			0	(337)	34
65,668	0	0	39,585,935		35
					36
			11,192	(340)	37
			445,829	(341)	38
			862,669	(342)	39
			1,438,692	(343)	40
			872,355	(344)	41
			507,866	(345)	42

Name of Respondent		This Report Is:	Date of Report	Year of Report
CENTRAL HUDSON GAS & ELECTRIC CORP		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr) 4/28/2023	12/31/2022
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
43	(346) Misc. Power Plant Equipment	\$42,756		
44	(347) Asset Retirement costs for Other Production			
45	(348) Energy Storage Equipment - Production			
46	TOTAL Other Production Plant (Enter Total of lines 37 thru 45)	4,181,359	0	
47	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 46)	43,718,682	114,280	
48	<b>3. TRANSMISSION PLANT</b>			
49	(350) Land and Land Rights	29,869,039	0	
50	(351) Energy Storage Equipment - Transmission	0	0	
51	(352) Structures and Improvements	16,076,000	31,995	
52	(353) Station Equipment	148,205,154	4,138,382	
53	(354) Towers and Fixtures	3,018,296	67,585	
54	(355) Poles and Fixtures	160,694,573	14,842,393	
55	(356) Overhead Conductors and Devices	82,095,165	4,113,980	
56	(357) Underground Conduit	20,965	0	
57	(358) Underground Conductors and Devices	9,075,208	0	
58	(359) Roads and Trails	0	0	
59	(359.1) Asset Retirement Costs for Transmission Plant	2,768,379	0	
60	TOTAL Transmission Plant (Enter Total of lines 49 thru 59)	451,822,779	23,194,335	
61	<b>4. DISTRIBUTION PLANT</b>			
62	(360) Land and Land Rights	3,409,102	0	
63	(361) Structures and Improvements	20,966,313	46,378	
64	(362) Station Equipment	183,645,523	5,915,219	
65	(363) Storage Battery Equipment - Distribution	0	0	
66	(364) Poles, Towers, and Fixtures	326,246,418	28,152,943	
67	(365) Overhead Conductors and Devices	258,540,251	13,649,272	
68	(366) Underground Conduit	45,191,384	2,156,605	
69	(367) Underground Conductors and Devices	74,148,341	3,398,507	
70	(368) Line Transformers	143,252,587	10,170,253	
71	(369) Services	54,618,063	890,241	
72	(370) Meters	50,149,912	2,381,078	
73	(371) Installations on Customer Premises	8,098,451	491,500	
74	(372) Leased Property on Customer Premises	278,776	0	
75	(373) Street Lighting and Signal Systems	16,294,932	875,163	
76	(374) Asset Retirement Cost for Distribution Plant	0	0	
77	TOTAL Distribution Plant (Enter Total of lines 62 thru 76)	1,184,840,053	68,127,159	
78	<b>5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT</b>			
79	(380) Land and Land Rights			
80	(381) Structures and Improvements			
81	(382) Computer Hardware			
82	(383) Computer Software			
83	(384) Communication Equipment			
84	(385) Miscellaneous Regional Transmission and Market Operation Plant			
85	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
86	TOTAL Transmission and Market Operation Plant (Total line 79 thru 86)	0	0	
87	<b>6. GENERAL PLANT</b>			
88	(389) Land and Land Rights	12,127	0	
89	(390) Structures and Improvements	4,226,684	155,110	
90	(391) Office Furniture and Equipment			
91	(392) Transportation Equipment			
92	(393) Stores Equipment			
93	(394) Tools, Shop and Garage Equipment			
94	(395) Laboratory Equipment			
95	(396) Power Operated Equipment			
96	(397) Communication Equipment			
97	(398) Miscellaneous Equipment			
98	SUBTOTAL (Enter Total of lines 71 thru 80)	4,238,811	155,110	
99	(399) Other Tangible Property			
100	(399.1) Asset Retirement Costs for General Plant			
101	TOTAL General Plant (Enter Total of lines 98, 99 and 100)	4,238,811	155,110	
102	TOTAL (Accounts 101 and 106) (lines 5,47,60,77,86,101)	1,687,081,953	91,590,884	
103	(102) Electric Plant Purchased (See Instr. 8)			
104	(Less) (102) Electric Plant Sold (See Instr. 8)			
105	(103) Experimental Plant Unclassified			
106	TOTAL Electric Plant in Service (Enter Total of lines 102 thru 105)	\$1,687,081,953	\$91,590,884	

Name of Respondent	This Report Is:	Date of Report	Year of Report		
CENTRAL HUDSON GAS &	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr) 4/28/2023	12/31/2022		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			42,756	(346)	43
			0	(347)	44
			0	(348)	45
0	0	0	4,181,359		46
65,668	0	0	43,767,294		47
<hr/>					48
54,155	0	0	29,814,884	(350)	49
0	0	0	0	(351)	50
18,783	0	0	16,089,212	(352)	51
1,962,707	0	(\$83,754)	150,297,075	(353)	52
134,951	0	0	2,950,930	(354)	53
781,382	819,971	0	175,575,555	(355)	54
344,880	111,814	0	85,976,079	(356)	55
0	0	0	20,965	(357)	56
0	0	0	9,075,208	(358)	57
0	0	0	0	(359)	58
113,045	0	0	2,655,334	(359.1)	59
3,409,903	931,785	(83,754)	472,455,242		60
<hr/>					61
0	0	0	3,409,102	(360)	62
0	0	0	21,012,691	(361)	63
921,974	0	83,754	188,722,522	(362)	64
0	0	0	0	(363)	65
3,154,677	0	0	351,244,684	(364)	66
1,188,386	0	0	271,001,137	(365)	67
59,728	0	0	47,288,261	(366)	68
(28,493)	0	0	77,575,341	(367)	69
2,151,146	0	0	151,271,694	(368)	70
80,196	0	0	55,428,108	(369)	71
406,163	0	0	52,124,827	(370)	72
181,968	0	0	8,407,983	(371)	73
0	0	0	278,776	(372)	74
126,051	0	0	17,044,044	(373)	75
0	0	0	0	(374)	76
8,241,796	0	83,754	1,244,809,170		77
<hr/>					78
				(380)	79
				(381)	80
				(382)	81
				(383)	82
				(384)	83
				(385)	84
				(386)	85
0	0	0	0		86
<hr/>					87
0			12,127	(389)	88
4,516			4,377,278	(390)	89
			0	(391)	90
			0	(392)	91
			0	(393)	92
			0	(394)	93
			0	(395)	94
			0	(396)	95
			0	(397)	96
			0	(398)	97
4,516	0	0	4,389,405		98
			0	(399)	99
			0	(399)	100
4,516	0	0	4,389,405		101
11,721,883	931,785	0	1,767,882,739		102
<hr/>					103
				(102)	104
			0	(103)	105
\$11,721,883	\$931,785	\$0	\$1,767,882,739		106

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 4/28/2023	Year of Report 12/31/2022
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$393,696,717	\$393,696,717		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	39,837,543	39,837,543		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Exp. of Elec. Plt. Leas. to Others	0			
6	Transportation Expenses-Clearing	0			
7	Other Clearing Accounts	89,247	89,247		
8	Other Accounts (Specify):	0			
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	39,926,790	39,926,790	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(11,608,839)	(11,608,839)		
13	Cost of Removal	(7,196,222)	(7,196,222)		
14	Salvage (Credit)	934,797	934,797		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(17,870,264)	(17,870,264)	0	0
16	Other Dr. or Cr. Items (Describe):	(627,104)	(627,104)		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Total of lines 1, 10, 9, 14, 15, 16 and 18)	\$415,126,139	\$415,126,139	\$0	\$0

Section B. Balances at End of Year According to Functional Classifications

20	Steam Production	\$0			
21	Nuclear Production	0			
22	Hydraulic Production - Conventional	18,297,386	18,297,386		
23	Hydraulic Production - Pumped Storage	0			
24	Other Production	3,048,693	3,048,693		
25	Transmission	107,803,999	107,803,999		
26	Distribution	285,032,816	285,032,816		
27	Regional Transmission and Market Operations	0			
28	General	943,245	943,245		
29	TOTAL (Enter Total of lines 20 thru 28)	\$415,126,139	\$415,126,139	\$0	\$0

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

FOOTNOTES

Page 219 Line 16 Column ( c ) Footnote 1

Description of Other Debit or Credit Items:	12/31/2022
Net Increase in Retirement Work In Progress	(653,749)
ARO Accumulated Depreciation	26,645
	-
Total Other Debits or Credits	<u>(627,104)</u>

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report 12/31/2022
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Adjustments <sup>1</sup>	Additions	Retirements	Transfers	Ending Balance
301	Organization	\$336,210	(\$247,210)				\$89,000
302	Franchises & Consents	17,950	0				\$17,950
303	Miscellaneous Intangible Plant	152,302,626	644,128	16,149,500			169,096,254
	<b>Total Intangible Plant</b>	<b>152,656,786</b>	<b>396,918</b>	<b>16,149,500</b>	<b>0</b>	<b>0</b>	<b>169,203,204</b>
	<b>Other (Specify)</b>						
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
389	Land & Land Rights	5,067,661	22,936	0	0	(181,180)	4,909,417
390	Structures & Improvements	103,976,643	4,049,402	2,221,946	(584,774)	0	109,663,217
391	Office Furniture & Equipment	26,346,354	645,637	1,565,366	(3,304,339)	0	25,253,018
392	Transportation Equipment	30,280,009	(444,072)	2,072,846	(1,291,013)	0	30,617,770
393	Stores Equipment	1,495,575	(111,376)	49,174	(25,373)	0	1,408,000
394	Tools, Shop & Garage Equipmt.	22,672,061	(3,567,733)	1,117,228	(572,702)	0	19,648,854
395	Laboratory Equip	1,683,462	(299,756)	203,626	(12,342)	0	1,574,990
396	Power Operated Equipment	48,498,846	14,450	5,006,810	(1,617,999)	0	51,902,107
397	Communication Equipment	36,241,365	(51,379)	4,013,284	(1,116,552)	0	39,086,718
398	Misc. Equipment	360,327	(10,899)	0	(18,507)	0	330,921
399	Other Tangible Property	83,823	0	0	0	0	83,823
	<b>Total General Plant</b>	<b>276,706,126</b>	<b>247,210</b>	<b>16,250,280</b>	<b>(8,543,601)</b>	<b>(181,180)</b>	<b>284,478,835</b>
	<b>Total Common Utility Plant</b>	<b>\$429,362,912</b>	<b>\$644,128</b>	<b>\$32,399,780</b>	<b>(\$8,543,601)</b>	<b>(\$181,180)</b>	<b>\$453,682,039</b>

<sup>1</sup> Adjustments represent categories reallocation due to formula error

**Departmental Allocation of Common Items**

Construction work in progress Common Utility Plant at December 31 2022 amounted to \$40,836,823 related to the following projects:

6226# Training Academy - Primary Control Center	15,034,571
6227# Training Academy - Development See page 216	9,734,375
0180# SAP Enhancements - 2022	2,673,489
2389# Netezza Hardware Replacement	1,259,962
MINOR PROJECTS (LESS THAN \$1,000,000 EACH)	12,134,426
	<u>40,836,823</u>

Name of Respondent CENTRAL HUDSON GAS & ELECTRIC CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/28/2023	Year of Report 12/31/2022
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**COMMON UTILITY PLANT AND EXPENSES (CONTINUED)**

**RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT**

Balance January 1, 2022	\$154,307,847
Depreciation and Amortization Provisions for year charged to:	
Depreciation - Electric	6,996,577
Depreciation - Gas	1,749,144
Amortization - Electric	14,288,031
Amortization - Gas	3,572,008
Transportation - Clearing Account	6,363,080
<b>Total Depreciation and Amortization Provisions</b>	<b>32,968,840</b>
Net Charges for Plant Retired:	
Book Cost of Plant Retired	8,543,600
Cost of Removal	153,496
Salvage (Credit)	(566,092)
<b>Net Charges for Plant Retired</b>	<b>8,131,004</b>
Other Debit or Credit Items:	
Net increase in Retirement Work in Progress	(52,374)
Transfer of Provisions to Electric Department	0
ARO Accumulated Depreciation	1,785
<b>Balance December 31, 2022</b>	<b>\$179,095,094</b>

**Common Utility Expenses and Departmental Allocation**

Account Title	Total Expenses For Year	Allocated to Utility Departments	
		Electric	Gas
Depreciation & Amortization Operation & Maintenance Exp.	20,237,326	16,189,861	4,047,465
901 Supervision	-	-	-
902 Meter Reading Expenses	3,272,397	2,617,915	654,482
903 Customer Rec & Collection Exp.	20,111,728	16,089,286	4,022,442
904 Uncollectible Accounts CECL	1,680	1,344	336
905 Misc. Customer Accounting Exp.	2,184,830	1,747,859	436,971
<b>Total Customer Accounting Exp.</b>	<b>25,570,635</b>	<b>20,456,404</b>	<b>5,114,231</b>
908 Customer Assistance Expenses	7,110,942	5,688,751	1,422,191
909 Informational Advertising Exp.	59,576	47,661	11,915
910 Misc. Customer Service Expenses	806,555	645,243	161,312
912 Demonstrating and Selling Expenses	-	-	-
916 Misc. Sales Promotion Expense	-	-	-
<b>Total Sales &amp; Services Expenses</b>	<b>7,977,073</b>	<b>6,381,655</b>	<b>1,595,418</b>
920 Admin. & General Sales	30,127,150	24,100,455	6,026,695
921 Office Supplies & Expenses	6,472,440	5,177,955	1,294,485
923 Outside Services Employed	9,514,462	7,611,570	1,902,892
924 Property Insurance	4,247	3,398	849
925 Injuries & Damages	540,208	432,171	108,037
926 Employees Pensions & Benefits	1,502,956	1,202,364	300,592
928 Regulatory Commission Expenses	-	-	-
930 Miscellaneous General Expenses	6,131,928	4,905,559	1,226,369
931 Rents	396,471	317,177	79,294
932/Maintenance of General Plant	1,560,536	1,248,424	312,112
<b>Total Administrative &amp; General</b>	<b>56,250,398</b>	<b>44,999,073</b>	<b>11,251,325</b>
<b>Total Operation &amp; Maintenance</b>	<b>89,798,106</b>	<b>71,837,132</b>	<b>17,960,974</b>
<b>Total Common Utility Expenses</b>	<b>110,035,432</b>	<b>88,026,993</b>	<b>22,008,439</b>

M

**Exhibit M**

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**  
**Retirement Work In Progress**

	<u>Twelve Months Ended December 31, 2022</u>	<u>Twelve Months Ended December 31, 2023</u>	<u>Twelve Months Ended December 31, 2024</u>
Retirement Work In Progress Bal 12/31/21	13,869,923		
Retirement Work In Progress Bal 12/31/22	<u>13,368,078</u>		
Change in Retirement Work in Progress Balance	<u>\$ 501,845</u>		
Retirement Work In Progress Bal 12/31/22		\$ 13,368,078	
Retirement Work In Progress Bal 12/31/23		<u>13,250,043</u>	
Change in Retirement Work in Progress Balance		<u>\$ 118,035</u>	
Retirement Work In Progress Bal 12/31/23			\$ 13,250,043
Retirement Work In Progress Bal 12/31/24			<u>13,782,852</u>
Change in Retirement Work in Progress Balance			<u>\$ (532,809)</u>

N

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

Starting Month: 01/2024

SHEET 1

Ending Month: 12/2024

Central Hudson

Set of Books								
Company								
GL Account								
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>1</b>								
831000 STEAM PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831011 STEAM PROD-LAND & LAND F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831100 STEAM PROD-STRUCT & IMPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831150 STEAM PROD-STRUCT & IMPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831200 STEAM PROD-BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831250 STEAM PROD-BOILER PLT EC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831400 STEAM PROD-TURBOGENER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831500 STEAM PROD-ACC ELEC EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831510 STEAM PROD-ACC ELEC EQF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831520 STEAM PROD-ACC EL EQ-HLI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831550 STEAM PROD-ACCESS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831600 STEAM PROD-MSC PWR PLAI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831610 STEAM PROD-MSC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831620 STEAM PROD-MSC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835200 TRANSM-STRUCT & IMPROV-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835300 TRANSM-SUBSTATION EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835311 TRANSM-STATION EQUIP-IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835312 TRANSM-SUPERVISORY EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835320 TRANSM-STATION EQUIP-HLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839111 OFFICE EQUIPMENT-EDP GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839121 OFFICE EQUIP-DATA HANDLIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839122 OFFICE FURNITURE & EQUIP-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839210 TRANSPORTATION EQUIP-ELI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839710 COMMUNICATION EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839720 COMMUNICATION EQUIP-TEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Gl Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>10801</b>								
130200 FRANCHISES & CONSENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
131250 STEAM PROD- BOILER PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
133000 HYDRO PROD-LAND & LAND I	\$10,625.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,625.10
133100 HYDRO PROD-STRUCTURES	\$1,453,846.21	\$70,860.72	(\$5,048.00)	(\$880.52)	\$0.00	\$0.00	\$0.00	\$1,518,778.41

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

Starting Month: 01/2024

SHEET 2

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
133200 HYDRO PROD-RESERVOIRS I	\$11,391,463.72	\$370,657.74	\$0.00	\$0.00	\$0.00	(\$374,468.58)	\$0.00	\$11,387,652.88	
133210 HYDRO PROD - ANCHORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133210 HYDRO PROD - ANCHORS NE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133300 HYDRO PROD-TURBINES & G	\$5,316,912.82	\$417,826.92	(\$661,232.82)	(\$176,756.34)	\$550.20	(\$316,337.38)	\$0.00	\$4,580,963.40	
133400 HYDRO-PROD-ACCESS ELEC	\$958,521.61	\$45,992.10	(\$2,486.00)	(\$66,391.86)	\$0.00	\$0.00	\$0.00	\$935,635.85	
133401 HYDRO PROD COMPUTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133403 HYDRO PROD COMMUNICATI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133420 HYDRO-PROD-ACCesS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133500 HYDRO PROD-MISC POWER I	\$143,983.33	\$5,047.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,030.47	
134000 OTHER PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
134100 OTHER PROD-STRUCTURES	\$396,662.94	\$995.02	(\$223,657.10)	(\$79,736.55)	\$6,554.76	\$0.00	\$0.00	\$100,819.07	
134200 OTHER PROD-FUEL HOLDER	\$521,148.95	\$15,263.84	(\$489,527.53)	(\$174,522.74)	\$14,346.66	\$0.00	\$0.00	(\$113,290.82)	
134300 OTHER PROD-PRIME MOVER	\$1,048,401.28	\$53,274.01	(\$995,591.48)	(\$842,008.11)	\$12,234.57	\$0.00	\$0.00	(\$723,689.73)	
134400 OTHER PROD-GENERATORS	\$764,776.04	\$2,907.84	(\$449,262.00)	(\$160,167.56)	\$13,166.60	\$0.00	\$0.00	\$171,420.92	
134500 OTHER PROD-ACCESSORY E	\$390,483.07	\$14,615.16	(\$182,527.00)	(\$65,073.13)	\$5,349.36	\$0.00	\$0.00	\$162,847.46	
134501 OTHER PROD COMPUTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
134503 OTHER PROD COMMUNICATI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
134600 OTHER PROD-MISC POWER F	\$32,873.80	\$991.62	(\$21,436.00)	(\$7,642.23)	\$628.22	\$0.00	\$0.00	\$5,415.41	
135010 TRANSM-LAND-LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135011 TRANSM-LAND RIGHTS-LI	\$6,576,249.46	\$195,116.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,771,365.50	
135012 TRANSM-LAND-SUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135013 TRANSM-LAND RIGHTS-SUB	\$1,246.20	\$145.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,391.70	
135014 TRANSM-LAND-345	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135015 TRANSM-LAND RIGHTS-34	\$2,157,822.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,157,822.46	
135101 TRANSM COMPUTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135130 TRANS COMM ELECTRONIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135131 TRANSM COMMUNICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135132 TRANSM COMM SUPERVISOF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135133 TRANS COMMUN ELECTRONI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135200 TRANSM-STRUCTURES & IMF	\$4,265,815.55	\$280,663.32	(\$37,835.31)	(\$45,539.97)	\$261.36	(\$43,486.09)	\$0.00	\$4,419,878.86	
135300 TRANSM-STATION EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

Starting Month: 01/2024

SHEET 3

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
135311 TRANSM-STATION EQUIPMEN	\$41,123,246.21	\$3,658,805.28	(\$995,349.51)	(\$318,891.27)	\$12,017.06	\$1,317,040.91	\$0.00	\$44,796,868.68	
135312 TRANSM-SUPERVISORY EQU	\$1,841,855.24	\$119,002.98	(\$36,778.49)	(\$13,112.01)	\$1,077.87	\$0.00	\$0.00	\$1,912,045.59	
135320 TRANSM-STATION EQUIPMEN	\$2,609,326.91	\$226,933.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,836,260.05	
135330 TRANSM-STA EQUIP-ELECTR	\$740,025.26	\$156,999.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$897,025.10	
135400 TRANSM-TOWERS & FIXTURE	\$1,869,006.89	\$54,896.64	(\$43,037.22)	(\$336,203.59)	\$0.00	\$0.00	\$0.00	\$1,544,662.72	
135500 TRANSM-POLES & FIXTURES	(\$1,742,815.08)	\$125,574.50	(\$208,833.67)	(\$721,580.34)	\$13,919.47	\$0.00	\$0.00	(\$2,533,735.12)	
135510 TRANSM-POLES & FIXTURES	\$25,938,772.71	\$4,996,438.56	(\$1,919,628.07)	(\$1,638,031.60)	\$71,809.12	\$2,790,669.11	\$0.00	\$30,240,029.83	
135515 TRANSM-POLES & FIXTURES	\$7,048,620.55	\$799,976.28	(\$73,309.45)	(\$183,927.97)	\$49,958.23	\$0.00	\$0.00	\$7,641,317.64	
135610 TRANSM-OH CONDUCTORS &	\$13,982,383.00	\$1,708,879.62	(\$1,970,474.38)	(\$1,321,352.34)	\$27,141.50	\$434,339.17	\$0.00	\$12,860,916.57	
135615 TRANSM-OH COND & DEVICE	\$3,544,251.34	\$160,425.36	(\$3,081.42)	(\$13,039.42)	\$9,826.06	\$0.00	\$0.00	\$3,698,381.92	
135620 TRANSM-CLEARING	\$1,317,576.79	\$30,969.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,546.75	
135625 TRANSM-CLEARING-345KV LI	\$425,527.00	\$9,178.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$434,705.26	
135700 TRANSM-UNDERGROUND CO	\$19,047.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,047.00	
135800 TRANSM-UNDERGROUND CO	\$5,637,040.82	\$173,819.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,810,860.46	
136010 DISTR-LAND-OH	(\$1,696.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,696.98)	
136011 DISTR-LAND RIGHTS-OH	\$726,239.00	\$11,862.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$738,101.66	
136012 DISTR-LAND-SUB	\$6,051.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,051.91	
136013 DISTR-LAND RIGHTS-SUB	\$307.68	\$35.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$343.38	
136022 DISTR-LAND-UND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136023 DISTR-LAND RIGHTS-UND	\$1,877.12	\$48.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,925.96	
136100 DISTR-STRUCTURES & IMPROV	\$4,378,745.20	\$339,138.24	(\$9,763.00)	(\$1,261.62)	\$0.00	\$0.00	\$0.00	\$4,706,858.82	
136211 DISTR-STATION EQUIPMENT-I	\$47,727,953.08	\$4,329,725.88	(\$2,527,754.00)	(\$1,352,597.88)	\$14,787.94	\$3,093,819.45	\$0.00	\$51,285,934.47	
136212 DISTR-SUPERVISORY EQUIPM	\$1,126,053.63	\$121,559.22	(\$787.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,246,825.85	
136220 DISTR-STATION EQUIPMENT-I	\$801,299.98	\$83,161.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$884,461.48	
136230 DISTR-STAT EQUIP-ELECTRO	\$40,180.16	\$298,593.00	(\$13,666.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$325,106.73	
136301 DISTR COMPUTER IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136313 DISTR COMPUTER (ELECTRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136331 DISTR COMMUNICATION IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136332 DISTR COMM CAP SPARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136333 DISTR COMMUN (ELECTRONI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136335 DISTR COMMUN FIBER OPTIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

Starting Month: 01/2024

SHEET 4

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
136400 DISTR-POLES TOWERS & FI	\$52,479,898.04	\$10,208,669.58	(\$3,471,880.11)	(\$2,730,979.15)	\$150,952.11	\$5,185,269.19	\$0.00	\$61,821,929.66	
136500 DISTR-OH CONDUCTORS	(\$3,354.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,354.29)	
136510 DISTR-OH CONDUCTORS & D	\$39,923,748.68	\$4,415,616.48	(\$1,434,856.83)	(\$1,321,573.46)	\$49,641.50	\$0.00	\$0.00	\$41,632,576.37	
136520 DISTR-OH COND & DEVICE-SI	\$21,742,947.62	\$2,027,450.34	(\$156,941.75)	(\$358,119.32)	\$12,411.04	\$0.00	\$0.00	\$23,267,747.93	
136530 DISTR OH - FIBER OPTICS	\$780.72	\$202.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$982.92	
136600 DISTR-UNDG CONDUIT	(\$102.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$102.98)	
136611 DISTR-UNDG CONDUIT-COND	\$6,954,415.75	\$339,745.80	(\$869.10)	(\$717.04)	\$0.00	\$611,306.55	\$0.00	\$7,903,881.96	
136622 DISTR-UNDG CONDUIT-DIREC	\$5,673,174.71	\$530,070.60	(\$44,153.91)	(\$46,281.15)	\$1,411.41	\$0.00	\$0.00	\$6,114,221.66	
136700 DISTR-UG COND & DEV	(\$22.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22.70)	
136711 DISTR-UG COND & DEV PRIM	\$7,113,665.59	\$528,236.52	(\$8,103.00)	(\$140.45)	\$23.76	\$0.00	\$0.00	\$7,633,682.42	
136712 DISTR-UG COND & DEV PRIM	\$11,095,963.78	\$649,731.90	(\$47,056.53)	(\$3,819.68)	\$0.00	\$843,867.69	\$0.00	\$12,538,687.16	
136721 DISTR-UG COND & DEV SEC-I	\$1,928,284.65	\$137,863.38	\$0.00	(\$3,951.95)	\$668.67	\$0.00	\$0.00	\$2,062,864.75	
136722 DISTR-UG COND&DEV SEC-D	\$3,956,210.48	\$170,558.70	(\$3,355.99)	(\$4,459.47)	\$0.00	\$0.00	\$0.00	\$4,118,953.72	
136800 DISTR-TRANSFORMER	(\$794.22)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$794.22)	
136811 DISTR-TRANSFORMERS - OH	\$22,719,090.55	\$2,572,063.80	(\$1,339,680.64)	(\$239,793.76)	\$7,011.19	\$2,555,075.62	\$0.00	\$26,273,766.76	
136812 DISTR-TRANSFORMER -UNDC	\$19,023,967.32	\$1,727,663.70	(\$265,602.02)	(\$43,153.27)	\$1,391.03	\$0.00	\$0.00	\$20,444,266.76	
136813 DISTR-CAPACITORS - OH	\$492,579.49	\$59,844.30	(\$30,789.16)	(\$5,676.00)	\$0.00	\$0.00	\$0.00	\$515,958.63	
136814 DISTR-CAPACITORS - UNDG	\$4,872.27	\$9.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,881.33	
136815 DISTR- REGULATORS - OH	\$1,080,574.72	\$308,547.54	(\$225,533.75)	(\$5,211.54)	\$0.00	\$0.00	\$0.00	\$1,158,376.97	
136816 DISTR- REGULATORS - UNDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136817 DISTR- NETWORK PROTECTC	\$761,692.19	\$73,045.56	(\$159,961.00)	(\$13,074.06)	\$0.00	\$0.00	\$0.00	\$661,702.69	
136910 DISTR-SERVICES-OH	\$21,077,532.77	\$1,177,947.54	(\$137,566.67)	(\$294,501.13)	\$3,433.89	\$1,164,107.58	\$0.00	\$22,990,953.98	
136920 DISTR-SERVICES-UNDG	\$4,451,712.90	\$263,668.26	(\$4,741.74)	(\$15,887.20)	\$112.73	\$0.00	\$0.00	\$4,694,864.95	
136921 DISTR-TRANSFORMER INSTA	\$459,121.27	\$22,775.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$481,897.03	
137011 DISTR-METERS	\$6,100,497.15	\$753,665.58	(\$595,063.56)	\$0.00	\$16,942.12	\$0.00	\$0.00	\$6,276,041.29	
137012 DISTR-INSTR TRANSFORM	\$1,759,242.56	\$165,646.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,924,889.00	
137020 DISTR-METER INSTALLATION	\$6,334,930.47	\$714,485.34	(\$561,831.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,487,583.91	
137100 DISTR-INST ON CUST PREMIS	(\$167.83)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$167.83)	
137110 DISTR-INSTALLATIONS ON CL	\$3,070,492.11	\$462,915.42	(\$178,621.69)	(\$95,745.85)	\$7,798.07	\$0.00	\$0.00	\$3,266,838.06	
137122 DISTR-INST ON CUST PREMIS	\$6,372.64	\$66.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,438.70	
137200 DISTR-LEASED PROPERTY O	(\$175,787.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$175,787.00)	

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

Starting Month: 01/2024

SHEET 5

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
137210 DISTR-LEASED PRPTY ON CU	\$283,260.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$283,260.80	
137310 DISTR-STREET LIGHT	\$4,130,962.67	\$312,873.30	(\$93,701.59)	(\$58,100.24)	\$11,563.96	\$0.00	\$0.00	\$4,303,598.10	
137311 DISTR-LED STREET LIGHTS	\$814,276.46	\$313,467.06	(\$102,324.15)	(\$39,084.36)	\$12,906.62	\$0.00	\$0.00	\$999,241.63	
137321 DISTR-STREET LIGHT FIXTUR	\$98,015.18	\$393.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,408.18	
137322 DISTR-STREET LIGHT FIXT	\$103,480.39	\$5,842.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,322.41	
137330 DISTR-STREET LIGHT SUBST.	\$15,600.77	\$54.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,655.13	
137340 DISTR-STREET LIGHT CONDU	\$196,604.16	\$10,008.18	(\$456.84)	(\$523.77)	\$11.47	\$0.00	\$0.00	\$205,643.20	
137351 DISTR-STREET LIGHT CONDU	\$138,712.19	\$653.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,365.59	
137352 DISTR-STREET LIGHT CONDU	\$12,023.22	\$50.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,073.98	
137361 DISTR-STREET LIGHT CONDU	\$131,503.95	\$565.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132,069.45	
137362 DISTR-STREET LIGHT CONDU	\$81,292.41	\$4,413.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,705.47	
137370 DISTR-STREET LIGHT EQUIP	\$16,979.27	\$61.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,040.41	
138900 ELECTRIC-GENERAL-LAND &	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139000 ELECTRIC-GENERAL-STRUCT	\$491,558.46	\$69,262.86	(\$40,006.00)	(\$26,431.04)	\$0.00	(\$34,540.30)	\$0.00	\$459,843.98	
139005 ELECTRIC-GNRL STRUCT/IM	\$36,634.19	\$8,262.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,896.49	
139007 ELECTRIC-GNRL STRUCT/IM	\$210,317.21	\$32,308.56	(\$472.00)	(\$300.01)	\$0.00	\$0.00	\$0.00	\$241,853.76	
139015 ELECTRIC-GNRL STRUCT/IM	\$320,700.79	\$26,313.54	(\$129.00)	(\$81.99)	\$0.00	\$0.00	\$0.00	\$346,803.34	
139111 OFFICE EQUIPMENT-EDP-GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139115 ELECTRIC-GENERAL-EDP-PL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139120 OFFICE & DATA HNDLG- DAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139121 OFFICE EQUIP-DATA HANDLIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139122 OFFICE FURNITURE & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139210 TRANSPORTATION EQUIPMEI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139211 TRANSP ELECTRIC-LIGHT TR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139212 TRANSP ELECTRIC- HEAVY TI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139213 TRANSP-ELECTRIC-TRACTOF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139214 TRANSP-ELECTRIC-TRAILER:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139610 ELECTRIC-GENERAL-DANSK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139611 POE ELEC -CAB/CHASSIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139612 POWER OPERATED EQUIP-EI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139710 RADIO EQUIPMENT-DANSKAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

SHEET 6

Starting Month: 01/2024

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
139720 TELEPHONE EQUIP - DANSK/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333000 HYDRO PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333100 HYDRO PROD-STRUCT & IMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333200 HYDRO PROD-RES DAMS WA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333300 HYDRO PROD-TURBINES&GE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333410 HYDRO PROD-ACCESS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333500 HYDRO PROD-MISC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335311 TRANSM-STATION EQUIP-IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335312 TRANSM-SUPV EQUIP-IN USE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335500 TRANSM-POLES & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335510 TRANSM-POLES & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335610 TRANSM-OH COND & DEV-NE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335620 TRANSM-CLEARING-NEVERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531100 STEAM PROD-STRUCT & IMPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531200 STEAM PROD-BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531510 STEAM PROD-ACCES ELEC E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
533000 HYDRO PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535012 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
536012 DIST-LAND & LAND RIGHTS-S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GL Account Code Subtotal:</b>	<b>\$439,705,169.49</b>	<b>\$46,975,400.97</b>	<b>\$19,774,764.81)</b>	<b>\$12,826,322.94)</b>	<b>\$529,908.55</b>	<b>\$17,226,662.92</b>	<b>\$0.00</b>	<b>\$471,836,054.18</b>	
<b>10802</b>									
230200 FRANCHISES & CONSENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230400 PROD-MFG-LAND & LAND RIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230500 PROD-MFG-STRUCTURES & I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
231100 PROD-MFG-LIQUIFIED PETRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
232010 PROD-MFG-OTHER EQUIPME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236200 STORAGE-GAS HOLDERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236511 TRANSM-ROW-MAINS	\$1,006,315.32	\$24,310.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,030,625.76
236512 TRANSM-LAND-REG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

Starting Month: 01/2024

SHEET 7

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10802</b>									
236513 TRANSM-LAND RIGHTS-REG	\$169.00	\$20.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189.52	
236520 TRANSM-LAND-MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
236550 TRANSM-LAND RIGHTS-R/W-I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
236620 TRANSM-STRUCTURES & IMF	\$315,139.99	\$19,909.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$335,049.79	
236700 TRANSM-MAINS	\$16,197,879.53	\$599,188.62	(\$781.49)	(\$31,647.52)	\$0.00	\$137,924.17	\$0.00	\$16,902,563.31	
236711 TRANSM-MAINS-PLASTIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
236750 TRANSM- MAINS - IROQUOIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
236911 TRANSM-REGULATING STATIK	\$3,783,029.98	\$640,239.66	(\$106,583.00)	(\$6,821.51)	\$0.00	\$0.00	\$0.00	\$4,309,865.13	
236912 TRANSM-REGULATING STA E	\$855,310.79	\$58,925.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$914,236.37	
236930 TRANSM-REG STA EQ-ELECT	\$217,762.99	\$33,257.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$251,020.63	
237410 DISTR-LAND-MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
237411 DISTR-LAND RIGHTS-MAINS	\$113,971.03	\$2,920.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,891.29	
237412 DISTR-LAND-REG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
237413 DISTR-LAND RIGHTS-REG	\$14,927.44	\$2,121.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,048.86	
237500 DISTR-STRUCTURES & IMPRC	(\$202,080.61)	\$46,168.62	\$0.00	(\$88.00)	\$0.00	\$0.00	\$0.00	(\$155,999.99)	
237600 DISTR-MAINS	\$7,397,307.43	\$774,461.28	(\$171,944.67)	(\$81,749.69)	\$0.00	\$0.00	\$0.00	\$7,918,074.35	
237611 DISTR-MAINS-STEEL	\$13,857,301.19	\$603,555.96	(\$240,594.39)	(\$229,042.88)	\$0.00	\$0.00	\$0.00	\$13,991,219.88	
237612 DISTR-MAINS-CAST IRON	(\$573,539.07)	\$1,022.33	(\$41,268.34)	(\$77,638.36)	\$0.00	\$0.00	\$0.00	(\$691,423.44)	
237613 DISTR-MAINS-PLASTIC	\$44,826,968.70	\$6,347,799.90	(\$893,656.34)	(\$564,330.75)	\$0.00	\$418,029.87	\$0.00	\$50,134,811.38	
237811 DISTR-REGULATING STA EQU	\$6,764,352.84	\$735,471.06	(\$323,448.54)	(\$180,109.38)	\$0.00	\$0.00	\$0.00	\$6,996,265.98	
237812 DISTR-REGULATING STA EQU	\$112,160.71	\$4,346.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,507.53	
237830 DISTR-REG STA EQUIP-ELEC	\$16,182.98	\$6,616.44	(\$5,600.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$17,198.72	
238000 DISTR-SERVICES	\$47,689,039.85	\$6,608,128.50	(\$1,642,381.02)	(\$461,153.46)	\$69.76	\$447,013.31	\$0.00	\$52,640,716.94	
238100 DISTR-METERS	\$5,234,996.51	\$847,555.08	(\$501,474.78)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,581,076.81	
238200 DISTR-METER INSTALLATION	\$2,659,625.99	\$900,290.64	(\$1,151,078.72)	(\$2,461.23)	\$0.00	\$127,558.65	\$0.00	\$2,533,935.33	
238300 DISTR-HOUSE REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
238400 DISTR-HOUSE REGULATOR IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
238500 DISTR-INDUSTRIAL REGULAT	\$911,597.91	\$52,165.80	(\$17,607.03)	(\$27,266.70)	\$0.00	\$0.00	\$0.00	\$918,889.98	
238510 DISTR-IND REG STA- REMOTE	\$223,657.80	\$6,261.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$229,919.10	
239010 GAS-GENERAL STRUCT & IMI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
239220 TRANSPORTATION EQUIPMEI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

SHEET 8

Starting Month: 01/2024

Ending Month: 12/2024

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10802</b>								
239221 TRANSP GAS-LIGHT TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239222 TRANSP GAS-HEAVY TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239224 TRANSP GAS-TRAILERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239620 POWER OPERATED EQUIPME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239621 POE-GAS- CAB AND CHASSIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
536511 GAS-TRANSM MAINS-LAND-FI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
537412 GAS-DIST REG STA LAND-FU1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Gl Account Code Subtotal:</b>	\$151,422,078.30	\$18,314,737.67	(\$5,096,419.02)	(\$1,662,309.48)	\$69.76	\$1,130,526.00	\$0.00	\$164,108,683.23
<b>10804</b>								
135240 FERC - TRANSM-STRUCT & IN	(\$43,486.09)	\$0.00	\$0.00	\$0.00	\$0.00	\$43,486.09	\$0.00	\$0.00
135340 FERC - STATION EQUIPMENT-	\$9,924.60	\$50,580.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,504.98
135540 FERC - POLES & FIXTURES	\$12,021.90	\$59,474.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,496.85
135630 FERC - SMART WIRES DEVICI	\$35,958.84	\$192,672.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$228,630.85
135640 FERC - OH CONDUCTORS & C	\$424.02	\$2,659.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,083.64
<b>Gl Account Code Subtotal:</b>	\$14,843.27	\$305,386.96	\$0.00	\$0.00	\$0.00	\$43,486.09	\$0.00	\$363,716.32
<b>10809</b>								
236550 07760 ASL	\$3,202.34	\$102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,304.34
236550 07760 RL	\$35,654.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,654.00
236550 07770 ASL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236550 07770 RL	\$112,125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,125.00
236650 05211 ASL	\$56,269.88	\$101.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,371.70
236650 05211 RL	\$122,880.36	\$1,178.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,059.24
236750 07760 ASL	\$208,771.76	\$6,793.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,565.68
236750 07760 RL	\$2,291,081.67	\$6,750.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,297,832.03
236750 07770 ASL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236750 07770 RL	\$8,539,755.90	\$25,170.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,564,926.38
236951 05211 ASL	\$505,831.66	\$1,607.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$507,439.24
236951 05211 RL	\$1,470,200.86	\$8,439.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,478,640.70
236952 05211 ASL	\$14,260.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,260.50
236952 05211 RL	\$3,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,821.00

Combined Reserve Balances and Activity by GL Account

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10809</b>								
236952 05211 RL	\$3,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,821.00
<b>GI Account Code Subtotal:</b>	<b>\$13,363,854.93</b>	<b>\$50,144.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,413,999.81</b>
<b>11101</b>								
130300 INTANGIBLE PLANT - EF/CON	\$811,134.13	\$69,031.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$880,165.28
<b>GI Account Code Subtotal:</b>	<b>\$811,134.13</b>	<b>\$69,031.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$880,165.28</b>
<b>11910</b>								
139711 GENERAL-COMPUTER EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239220 TRANSPORTATION EQUIPMEI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239221 TRANSP GAS-LIGHT TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239222 TRANSP GAS-HEAVY TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239224 TRANSP GAS-TRAILERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239620 POWER OPERATED EQUIPME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
239621 POE-GAS- CAB AND CHASSIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430100 INTANGIBLE PLANT-ORGANIZ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430200 INTANGIBLE PLANT-FRANCHI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
438900 GENERAL-LAND & LAND RIGI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439000 GENERAL-STRUCTURES/IMPI	\$16,072,119.71	\$1,917,256.44	(\$82,284.38)	(\$173,025.88)	\$0.00	\$0.00	\$0.00	\$17,734,065.89
439005 GENERAL-STRUCTURES/IMPI	\$1,177,921.03	\$167,534.04	(\$67,183.68)	(\$12,743.31)	\$0.00	\$0.00	\$0.00	\$1,265,528.08
439007 GENERAL-STRUCTURES/IMPI	\$7,538,725.76	\$1,576,795.08	(\$153,362.50)	(\$46,117.42)	\$0.00	\$0.00	\$0.00	\$8,916,040.92
439011 KINGSTON OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439011 KINGSTON OFFICE NEW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439015 GENERAL-STRUCTURES/IMPI	\$2,774,019.90	\$1,022,139.84	(\$209,080.75)	(\$111,050.34)	\$0.00	\$0.00	\$0.00	\$3,476,028.65
439111 OFFICE EQUIPMENT-EDP-GEI	\$8,907,724.95	\$4,155,993.48	(\$1,203,654.36)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,860,064.07
439112 OFFICE EQUIP-EDP-SYSTEM	\$1,023,044.56	\$178,300.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,201,345.30
439120 OFFICE EQUIP-DATA HANDLIN	(\$1,180.05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,180.05)
439121 OFFICE EQUIP-DATA HANDLIN	\$10,276.93	\$1,417.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,693.95
439122 OFFICE FURNITURE & EQUIPI	\$2,311,112.82	\$490,494.24	(\$116,725.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,684,882.06
439210 TRANSP EQUIPMENT ELECTF	\$1,526,408.72	\$356,089.50	(\$415,907.64)	(\$76,158.87)	\$152,339.74	\$0.00	\$0.00	\$1,542,771.45
439211 TRANSP ELECTRIC-LIGHT TR	\$907,500.55	\$39,477.04	(\$215,668.00)	\$6,694.77	\$36,132.57	\$0.00	\$0.00	\$774,136.93
439212 TRANSP ELECTRIC-HEAVY TF	\$4,272,435.78	\$600,895.80	(\$1,217,165.45)	\$43,333.87	\$197,820.64	\$0.00	\$0.00	\$3,897,320.64
439213 TRANSP-ELECTRIC-TRACTOF	\$244,131.78	\$36,130.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,262.04

Combined Reserve Balances and Activity by GL Account

EXHIBIT N

SHEET 10

Starting Month: 01/2024

Ending Month: 12/2024

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>11910</b>									
439213 TRANSP-ELECTRIC-TRACTOR	\$244,131.78	\$36,130.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,262.04	
439214 TRANSP ELECTRIC-TRAILERS	\$1,800,307.88	\$179,892.36	(\$82,610.00)	\$2,805.55	\$15,633.51	\$0.00	\$0.00	\$1,916,029.30	
439220 TRANSPORTATION EQUIPMEI	\$589,999.27	\$104,740.92	(\$281,892.59)	\$7,497.10	\$46,399.73	\$0.00	\$0.00	\$466,744.43	
439221 TRANSP GAS-LIGHT TRUCK	\$43,994.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,994.46	
439222 TRANSP GAS-HEAVY TRUCK	\$3,167,231.30	\$301,253.58	(\$619,724.00)	\$40,166.64	\$69,079.18	\$0.00	\$0.00	\$2,958,006.70	
439223 TRANSP GAS-TRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
439224 TRANSP GAS-TRAILERS	\$241,778.94	\$0.00	(\$33,716.00)	\$2,266.83	\$4,884.33	\$0.00	\$0.00	\$215,214.10	
439240 TRANSPORTATION EQUIP-CO	\$3,957,827.97	\$731,088.36	(\$1,321,144.32)	\$27,690.34	\$294,812.60	\$0.00	\$0.00	\$3,690,274.95	
439241 TRANSP COM - LIGHT TRUCK	\$1,393,203.69	\$154,444.74	(\$418,834.98)	\$20,602.53	\$71,300.29	\$0.00	\$0.00	\$1,220,716.27	
439242 TRANSP COM - HEAVY TRUCK	\$1,418,479.42	\$212,353.68	(\$346,535.00)	\$13,754.41	\$53,134.41	\$0.00	\$0.00	\$1,351,186.92	
439243 TRANSP COM - TRACTOR	\$478,283.51	\$53,931.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$532,214.87	
439244 TRANSP COM - TRAILERS	\$350,151.38	\$39,043.38	(\$20,119.00)	\$109.64	\$3,044.27	\$0.00	\$0.00	\$372,229.67	
439300 STORES EQUIPMENT	\$133,677.44	\$6,262.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,939.70	
439320 STORES EQUIPMENT - FORKI	\$242,472.12	\$43,918.56	(\$22,463.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$263,927.68	
439410 GARAGE & REPAIR EQUIPME	\$48,537.36	\$1,821.12	(\$9,635.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$40,723.48	
439420 SHOP EQUIPMENT	\$264,549.90	\$12,065.70	(\$3,367.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$273,248.60	
439430 TOOLS & WORK EQUIPMENT	\$7,552,476.24	\$814,787.22	(\$463,599.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$7,903,664.46	
439510 LABORATORY EQUIPMENT	\$999,039.60	\$47,008.20	(\$91,312.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$954,735.80	
439520 LABORATORY EQUIP R&D	(\$3,152.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,152.63)	
439610 POWER OPERATED EQUIP-EL	\$12,009,632.43	\$2,115,442.38	(\$2,990,043.99)	(\$127,939.07)	\$554,545.13	\$0.00	\$0.00	\$11,561,636.88	
439611 POE CAB AND CHASSIS	\$4,652,291.66	\$917,903.46	(\$1,457,591.22)	\$69,987.69	\$147,964.58	\$0.00	\$0.00	\$4,330,556.17	
439620 POWER OPERATED EQUIPME	\$3,437,542.18	\$365,425.02	(\$561,023.60)	\$16,413.21	\$105,303.17	\$0.00	\$0.00	\$3,363,659.98	
439621 POE-GAS CAB AND CHASSIS	\$680,900.56	\$166,544.04	(\$150,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$697,444.60	
439640 POWER OPERATED EQUIPME	\$2,171,474.42	\$426,387.78	(\$355,983.00)	\$9,824.80	\$70,462.99	\$0.00	\$0.00	\$2,322,166.99	
439641 POE-COM CAB AND CHASSIS	\$66,653.61	\$10,608.30	(\$69,789.00)	\$6,341.25	\$4,521.38	\$0.00	\$0.00	\$18,335.54	
439710 COMMUNICATION EQUIPMEN	\$11,049,596.25	\$3,271,766.40	(\$114,421.00)	(\$11.89)	\$660.78	\$0.00	\$0.00	\$14,207,590.54	
439720 COMMUNICATION EQUIPMEN	\$203,454.28	\$41,460.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244,915.24	
439800 MISCELLANEOUS EQUIPMEN	\$182,367.28	\$23,221.44	(\$9,239.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$196,349.72	
538900 COM LAND&LAND RIGHTS FL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
931000 STEAM PROD-LAND&LAND RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
935011 TRANSM-LAND&LAND RIGHT!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2024

Ending Month: 12/2024

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>11910</b>								
935620 TRANSM-CLEARING-NON UTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
936012 DIST-LAND & LAND RIGHTS-S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
938900 GENERAL-LAND & LAND RIGI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$103,897,012.96	\$20,583,894.70	\$13,104,074.46)	(\$279,558.15)	\$1,828,039.30	\$0.00	\$0.00	\$112,925,314.35
<b>11912</b>								
439010 GENERAL-STRUCT & IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>11930</b>								
136320 DISTR-SOFTWARE-5YR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
136322 DISTR-SOFTWARE-3YR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
136323 DISTR-SOFTWARE-10YR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430300 INTANGIBLE PLNT-SOFTWAR	\$75,821,785.85	\$11,905,059.53	\$60,202,980.71)	\$0.00	\$0.00	\$0.00	\$0.00	\$27,523,864.67
430310 INTANG PLANT - SOFTWARE	\$8,641,612.92	\$1,191,958.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,833,571.70
430320 INTANG PLANT - SOFTWARE :	\$5,786,392.11	\$782,294.64	(\$3,362,072.21)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,206,614.54
430330 INTANG PLANT - SOFTWARE :	\$8,598,444.41	\$3,688,670.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,287,115.00
430340 INTANGIBLE PLANT CLOUD S	\$2,896,150.34	\$1,134,748.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,030,899.23
430370 INTANGIBLE PLANT-FIBEROP	\$641,833.01	\$261,232.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$903,065.74
<b>GI Account Code Subtotal:</b>	\$102,386,218.64	\$18,963,965.16	\$63,565,052.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$57,785,130.88
<b>11941</b>								
538900 COM LAND&LAND RIGHTS FL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>12210</b>								
939000 GENERAL-STRUCT & IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Company Subtotal:</b>	\$811,600,311.72	\$105,262,561.49	101,540,311.21)	\$14,768,190.57)	\$2,358,017.61	\$18,400,675.01	\$0.00	\$821,313,064.05
<b>Grand Total:</b>	\$811,600,311.72	\$105,262,561.49	101,540,311.21)	\$14,768,190.57)	\$2,358,017.61	\$18,400,675.01	\$0.00	\$821,313,064.05

Adjustments : \$ (20,047,424)

Adjusted Balance (FERC) **\$801,265,640**

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Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>1</b>								
831000 STEAM PROD-LAND & LAND F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831011 STEAM PROD-LAND & LAND F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831100 STEAM PROD-STRUCT & IMPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831150 STEAM PROD-STRUCT & IMPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831200 STEAM PROD-BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831250 STEAM PROD-BOILER PLT EC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831400 STEAM PROD-TURBOGENER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831500 STEAM PROD-ACC ELEC EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831510 STEAM PROD-ACC ELEC EQF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831520 STEAM PROD-ACC EL EQ-HLI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831550 STEAM PROD-ACCESS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831600 STEAM PROD-MSC PWR PLAI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831610 STEAM PROD-MSC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831620 STEAM PROD-MSC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835200 TRANSM-STRUCT & IMPROV-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835300 TRANSM-SUBSTATION EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835311 TRANSM-STATION EQUIP-IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835312 TRANSM-SUPERVISORY EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835320 TRANSM-STATION EQUIP-HLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839111 OFFICE EQUIPMENT-EDP GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839121 OFFICE EQUIP-DATA HANDLIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839122 OFFICE FURNITURE & EQUIP-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839210 TRANSPORTATION EQUIP-ELI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839710 COMMUNICATION EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839720 COMMUNICATION EQUIP-TEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Gl Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>10801</b>								
130200 FRANCHISES & CONSENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
131250 STEAM PROD- BOILER PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
133000 HYDRO PROD-LAND & LAND I	\$10,625.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,625.10
133100 HYDRO PROD-STRUCTURES	\$1,395,155.05	\$58,985.16	(\$294.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,453,846.21

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Central Hudson

Ending Month: 12/2023

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
133200 HYDRO PROD-RESERVOIRS I	\$11,035,949.32	\$355,514.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,391,463.72	
133210 HYDRO PROD - ANCHORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133210 HYDRO PROD - ANCHORS NE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133300 HYDRO PROD-TURBINES & G	\$4,994,594.74	\$322,318.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,316,912.82	
133400 HYDRO-PROD-ACCESS ELEC	\$910,833.85	\$47,687.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$958,521.61	
133420 HYDRO-PROD-ACCesS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133500 HYDRO PROD-MISC POWER I	\$136,992.76	\$6,990.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143,983.33	
134000 OTHER PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
134100 OTHER PROD-STRUCTURES	\$394,823.01	\$1,839.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$396,662.94	
134200 OTHER PROD-FUEL HOLDER	\$503,119.19	\$18,029.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$521,148.95	
134300 OTHER PROD-PRIME MOVER	\$979,938.64	\$68,462.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,048,401.28	
134400 OTHER PROD-GENERATORS	\$762,595.16	\$2,180.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$764,776.04	
134500 OTHER PROD-ACCESSORY E	\$376,565.74	\$17,419.80	\$0.00	(\$3,502.47)	\$0.00	\$0.00	\$0.00	\$390,483.07	
134600 OTHER PROD-MISC POWER F	\$31,651.00	\$1,222.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,873.80	
135010 TRANSM-LAND-LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135011 TRANSM-LAND RIGHTS-LI	\$6,397,871.14	\$179,776.32	(\$1,398.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,576,249.46	
135012 TRANSM-LAND-SUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135013 TRANSM-LAND RIGHTS-SUB	\$1,096.55	\$149.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,246.20	
135014 TRANSM-LAND-345	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135015 TRANSM-LAND RIGHTS-34	\$2,157,822.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,157,822.46	
135200 TRANSM-STRUCTURES & IMF	\$3,970,257.33	\$246,697.44	\$0.00	\$5,374.69	\$0.00	\$43,486.09	\$0.00	\$4,265,815.55	
135300 TRANSM-STATION EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135311 TRANSM-STATION EQUIPMEN	\$38,497,237.60	\$3,330,966.72	(\$522,827.75)	(\$186,801.59)	\$4,671.23	\$0.00	\$0.00	\$41,123,246.21	
135312 TRANSM-SUPERVISORY EQU	\$1,721,217.44	\$120,637.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,841,855.24	
135320 TRANSM-STATION EQUIPMEN	\$2,367,675.71	\$241,651.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,609,326.91	
135330 TRANSM-STA EQUIP-ELECTR	\$614,977.94	\$125,047.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$740,025.26	
135400 TRANSM-TOWERS & FIXTURE	\$1,869,061.19	\$49,074.72	(\$8,758.29)	(\$40,370.73)	\$0.00	\$0.00	\$0.00	\$1,869,006.89	
135500 TRANSM-POLES & FIXTURES	(\$851,387.00)	\$125,096.20	(\$196,120.63)	(\$820,616.76)	\$213.11	\$0.00	\$0.00	(\$1,742,815.08)	
135510 TRANSM-POLES & FIXTURES	\$21,998,747.74	\$4,360,020.84	(\$102,272.70)	(\$317,723.17)	\$0.00	\$0.00	\$0.00	\$25,938,772.71	
135515 TRANSM-POLES & FIXTURES	\$6,919,431.62	\$704,769.84	(\$288,886.76)	(\$286,694.15)	\$0.00	\$0.00	\$0.00	\$7,048,620.55	
135610 TRANSM-OH CONDUCTORS &	\$14,402,407.07	\$1,487,251.44	(\$419,921.11)	(\$1,488,365.49)	\$1,011.09	\$0.00	\$0.00	\$13,982,383.00	

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books								Impairments	
Company								and (Gain)	
GL Account								/ Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
135615 TRANSM-OH COND & DEVICE	\$3,405,986.95	\$152,798.04	(\$7,783.21)	(\$6,750.44)	\$0.00	\$0.00	\$0.00	\$3,544,251.34	
135620 TRANSM-CLEARING	\$1,287,581.71	\$29,995.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,317,576.79	
135625 TRANSM-CLEARING-345KV LI	\$416,637.64	\$8,889.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425,527.00	
135700 TRANSM-UNDERGROUND CO	\$18,713.22	\$333.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,047.00	
135800 TRANSM-UNDERGROUND CO	\$5,463,698.18	\$173,342.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,637,040.82	
136010 DISTR-LAND-OH	\$0.00	\$0.00	(\$649.00)	(\$1,047.98)	\$0.00	\$0.00	\$0.00	(\$1,696.98)	
136011 DISTR-LAND RIGHTS-OH	\$714,889.40	\$11,349.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$726,239.00	
136012 DISTR-LAND-SUB	\$11,556.00	\$0.00	(\$2,105.00)	(\$3,399.09)	\$0.00	\$0.00	\$0.00	\$6,051.91	
136013 DISTR-LAND RIGHTS-SUB	\$270.72	\$36.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$307.68	
136022 DISTR-LAND-UND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136023 DISTR-LAND RIGHTS-UND	\$1,826.48	\$50.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,877.12	
136100 DISTR-STRUCTURES & IMPROV	\$4,089,310.19	\$315,120.24	(\$20,169.09)	(\$5,516.14)	\$0.00	\$0.00	\$0.00	\$4,378,745.20	
136211 DISTR-STATION EQUIPMENT-I	\$44,544,791.98	\$4,191,094.68	(\$548,524.24)	(\$466,965.35)	\$7,556.01	\$0.00	\$0.00	\$47,727,953.08	
136212 DISTR-SUPERVISORY EQUIPMENT-I	\$1,022,303.20	\$130,319.58	(\$25,421.00)	(\$1,148.15)	\$0.00	\$0.00	\$0.00	\$1,126,053.63	
136220 DISTR-STATION EQUIPMENT-I	\$736,348.18	\$64,951.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$801,299.98	
136230 DISTR-STAT EQUIP-ELECTRO	(\$145,901.32)	\$186,081.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,180.16	
136400 DISTR-POLES TOWERS & FIDUCIARY	\$48,820,888.00	\$9,094,048.56	(\$2,575,166.40)	(\$3,645,310.78)	\$785,438.66	\$0.00	\$0.00	\$52,479,898.04	
136500 DISTR-OH CONDUCTORS	(\$3,354.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,354.29)	
136510 DISTR-OH CONDUCTORS & DEVICES	\$38,590,673.05	\$3,821,200.68	(\$1,309,210.33)	(\$1,388,893.63)	\$209,978.91	\$0.00	\$0.00	\$39,923,748.68	
136520 DISTR-OH COND & DEVICE-SI	\$20,436,811.16	\$1,769,883.00	(\$184,822.13)	(\$313,158.95)	\$34,234.54	\$0.00	\$0.00	\$21,742,947.62	
136530 DISTR OH - FIBER OPTICS	\$593.04	\$187.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$780.72	
136600 DISTR-UNDG CONDUIT	(\$102.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$102.98)	
136611 DISTR-UNDG CONDUIT-COND	\$6,700,417.67	\$275,984.16	(\$17,018.84)	(\$4,967.24)	\$0.00	\$0.00	\$0.00	\$6,954,415.75	
136622 DISTR-UNDG CONDUIT-DIRECT	\$5,328,669.93	\$396,338.64	(\$30,888.89)	(\$27,779.08)	\$6,834.11	\$0.00	\$0.00	\$5,673,174.71	
136700 DISTR-UG COND & DEV	(\$22.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22.70)	
136711 DISTR-UG COND & DEV PRIM	\$6,768,863.61	\$432,138.36	(\$76,024.35)	(\$11,312.03)	\$0.00	\$0.00	\$0.00	\$7,113,665.59	
136712 DISTR-UG COND & DEV PRIM	\$10,597,256.30	\$529,614.36	(\$27,085.47)	(\$3,821.41)	\$0.00	\$0.00	\$0.00	\$11,095,963.78	
136721 DISTR-UG COND & DEV SEC-I	\$1,865,641.71	\$116,644.44	(\$20,592.69)	(\$33,408.81)	\$0.00	\$0.00	\$0.00	\$1,928,284.65	
136722 DISTR-UG COND&DEV SEC-D	\$3,823,742.78	\$144,208.56	(\$8,341.55)	(\$3,399.31)	\$0.00	\$0.00	\$0.00	\$3,956,210.48	
136800 DISTR-TRANSFORMER	(\$794.22)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$794.22)	
136811 DISTR-TRANSFORMERS - OH	\$21,669,374.22	\$2,291,140.80	(\$1,031,011.02)	(\$210,652.36)	\$238.91	\$0.00	\$0.00	\$22,719,090.55	

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books								Impairments and (Gain) / Loss	Ending Reserve
Company									
GL Account									
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments			
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
136812 DISTR-TRANSFORMER -UNDC	\$17,689,705.57	\$1,558,636.44	(\$184,978.58)	(\$39,396.11)	\$0.00	\$0.00	\$0.00	\$19,023,967.32	
136813 DISTR-CAPACITORS - OH	\$463,579.36	\$57,172.92	(\$22,922.28)	(\$5,250.51)	\$0.00	\$0.00	\$0.00	\$492,579.49	
136814 DISTR-CAPACITORS - UNDG	\$4,864.47	\$7.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,872.27	
136815 DISTR- REGULATORS - OH	\$918,124.95	\$252,610.56	(\$83,203.20)	(\$6,957.59)	\$0.00	\$0.00	\$0.00	\$1,080,574.72	
136816 DISTR- REGULATORS - UNDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136817 DISTR- NETWORK PROTECTC	\$693,515.39	\$68,176.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$761,692.19	
136910 DISTR-SERVICES-OH	\$20,189,783.58	\$1,048,958.52	(\$46,858.01)	(\$114,374.53)	\$23.21	\$0.00	\$0.00	\$21,077,532.77	
136920 DISTR-SERVICES-UNDG	\$4,224,557.94	\$227,154.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,451,712.90	
136921 DISTR-TRANSFORMER INSTA	\$439,781.11	\$19,340.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$459,121.27	
137011 DISTR-METERS	\$5,803,263.98	\$749,402.40	(\$452,169.23)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,100,497.15	
137012 DISTR-INSTR TRANSFORM	\$1,603,430.48	\$155,812.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,759,242.56	
137020 DISTR-METER INSTALLATION	\$6,056,812.28	\$693,801.60	(\$415,683.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,334,930.47	
137100 DISTR-INST ON CUST PREMIS	(\$167.83)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$167.83)	
137110 DISTR-INSTALLATIONS ON CL	\$2,811,198.41	\$425,308.32	(\$127,690.02)	(\$38,999.29)	\$674.69	\$0.00	\$0.00	\$3,070,492.11	
137122 DISTR-INST ON CUST PREMIS	\$6,318.64	\$54.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,372.64	
137200 DISTR-LEASED PROPERTY O	(\$175,787.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$175,787.00)	
137210 DISTR-LEASED PRPTY ON CU	\$283,260.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$283,260.80	
137310 DISTR-STREET LIGHT	\$3,773,474.09	\$306,852.12	(\$41,422.08)	(\$41,564.60)	\$133,623.14	\$0.00	\$0.00	\$4,130,962.67	
137311 DISTR-LED STREET LIGHTS	\$528,983.03	\$287,379.12	(\$51,895.26)	(\$9,916.31)	\$59,725.88	\$0.00	\$0.00	\$814,276.46	
137321 DISTR-STREET LIGHT FIXTUR	\$97,702.70	\$312.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,015.18	
137322 DISTR-STREET LIGHT FIXT	\$97,762.99	\$5,717.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,480.39	
137330 DISTR-STREET LIGHT SUBST.	\$15,557.57	\$43.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,600.77	
137340 DISTR-STREET LIGHT CONDL	\$187,943.96	\$9,609.96	(\$669.43)	(\$280.33)	\$0.00	\$0.00	\$0.00	\$196,604.16	
137351 DISTR-STREET LIGHT CONDL	\$138,192.59	\$519.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138,712.19	
137352 DISTR-STREET LIGHT CONDL	\$11,982.90	\$40.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,023.22	
137361 DISTR-STREET LIGHT CONDL	\$131,054.31	\$449.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131,503.95	
137362 DISTR-STREET LIGHT CONDL	\$76,979.25	\$4,313.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,292.41	
137370 DISTR-STREET LIGHT EQUIP	\$16,930.67	\$48.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,979.27	
138900 ELECTRIC-GENERAL-LAND &	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139000 ELECTRIC-GENERAL-STRUC1	\$423,129.82	\$72,848.04	(\$4,001.00)	(\$418.40)	\$0.00	\$0.00	\$0.00	\$491,558.46	
139005 ELECTRIC-GNRL STRUCT/IM :	\$27,887.39	\$8,746.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,634.19	

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10801</b>								
139007 ELECTRIC-GNRL STRUCT/IM	\$176,144.21	\$34,173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210,317.21
139015 ELECTRIC-GNRL STRUCT/IM	\$293,902.39	\$26,798.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,700.79
139111 OFFICE EQUIPMENT-EDP-GE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139115 ELECTRIC-GENERAL-EDP-PL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139120 OFFICE & DATA HNDLG- DAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139121 OFFICE EQUIP-DATA HANDLI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139122 OFFICE FURNITURE & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139210 TRANSPORTATION EQUIPMEI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139610 ELECTRIC-GENERAL-DANSK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139710 RADIO EQUIPMENT-DANSKAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139720 TELEPHONE EQUIP - DANSK/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333000 HYDRO PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333100 HYDRO PROD-STRUCT & IMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333200 HYDRO PROD-RES DAMS WA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333300 HYDRO PROD-TURBINES&GE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333410 HYDRO PROD-ACCESS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333500 HYDRO PROD-MISC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335311 TRANSM-STATION EQUIP-IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335312 TRANSM-SUPV EQUIP-IN USE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335500 TRANSM-POLES & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335510 TRANSM-POLES & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335610 TRANSM-OH COND & DEV-NE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335620 TRANSM-CLEARING-NEVERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531100 STEAM PROD-STRUCT & IMPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531200 STEAM PROD-BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531510 STEAM PROD-ACCES ELEC E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
533000 HYDRO PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535012 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books								
Company								
GL Account								
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10801</b>								
536012 DIST-LAND & LAND RIGHTS-S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$414,775,800.16</b>	<b>\$42,021,832.79</b>	<b>(\$8,856,784.95)</b>	<b>(\$9,523,388.09)</b>	<b>\$1,244,223.49</b>	<b>\$43,486.09</b>	<b>\$0.00</b>	<b>\$439,705,169.49</b>
<b>10802</b>								
230200 FRANCHISES & CONSENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230400 PROD-MFG-LAND & LAND RIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230500 PROD-MFG-STRUCTURES & I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
231100 PROD-MFG-LIQUIFIED PETRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
232010 PROD-MFG-OTHER EQUIPME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236200 STORAGE-GAS HOLDERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236511 TRANSM-ROW-MAINS	\$982,885.68	\$23,429.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,006,315.32
236512 TRANSM-LAND-REG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236513 TRANSM-LAND RIGHTS-REG	\$149.20	\$19.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169.00
236520 TRANSM-LAND-MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236550 TRANSM-LAND RIGHTS-R/W-I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236620 TRANSM-STRUCTURES & IMF	\$324,911.05	\$18,046.20	(\$27,549.00)	(\$268.26)	\$0.00	\$0.00	\$0.00	\$315,139.99
236700 TRANSM-MAINS	\$16,022,723.36	\$484,132.32	(\$15,209.37)	(\$293,766.78)	\$0.00	\$0.00	\$0.00	\$16,197,879.53
236711 TRANSM-MAINS-PLASTIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236750 TRANSM- MAINS - IROQUOIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236911 TRANSM-REGULATING STATIK	\$3,389,935.04	\$537,987.24	(\$111,909.00)	(\$32,983.30)	\$0.00	\$0.00	\$0.00	\$3,783,029.98
236912 TRANSM-REGULATING STA EI	\$795,167.51	\$60,143.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$855,310.79
236930 TRANSM-REG STA EQ-ELECT	\$183,779.47	\$33,983.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,762.99
237410 DISTR-LAND-MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
237411 DISTR-LAND RIGHTS-MAINS	\$111,225.31	\$2,745.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,971.03
237412 DISTR-LAND-REG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
237413 DISTR-LAND RIGHTS-REG	\$13,002.40	\$1,925.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,927.44
237500 DISTR-STRUCTURES & IMPRC	(\$225,288.95)	\$44,293.92	(\$4,368.00)	(\$16,717.58)	\$0.00	\$0.00	\$0.00	(\$202,080.61)
237600 DISTR-MAINS	\$6,867,636.10	\$630,354.00	(\$47,744.40)	(\$52,938.27)	\$0.00	\$0.00	\$0.00	\$7,397,307.43
237611 DISTR-MAINS-STEEL	\$13,631,238.07	\$536,020.92	(\$129,047.95)	(\$180,909.85)	\$0.00	\$0.00	\$0.00	\$13,857,301.19
237612 DISTR-MAINS-CAST IRON	(\$403,288.38)	\$1,081.63	(\$56,504.09)	(\$114,828.23)	\$0.00	\$0.00	\$0.00	(\$573,539.07)
237613 DISTR-MAINS-PLASTIC	\$40,680,361.06	\$5,174,667.48	(\$509,948.88)	(\$614,719.11)	\$96,608.15	\$0.00	\$0.00	\$44,826,968.70
237811 DISTR-REGULATING STA EQU	\$6,462,384.25	\$693,748.32	(\$350,055.31)	(\$41,724.42)	\$0.00	\$0.00	\$0.00	\$6,764,352.84

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10802</b>								
237812 DISTR-REGULATING STA EQU	\$107,913.07	\$4,247.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,160.71
237830 DISTR-REG STA EQUIP-ELEC	\$12,997.46	\$3,185.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,182.98
238000 DISTR-SERVICES	\$43,077,307.76	\$5,313,662.04	(\$413,146.80)	(\$294,783.15)	\$6,000.00	\$0.00	\$0.00	\$47,689,039.85
238100 DISTR-METERS	\$4,844,875.95	\$753,597.36	(\$381,809.19)	(\$7,873.61)	\$26,206.00	\$0.00	\$0.00	\$5,234,996.51
238200 DISTR-METER INSTALLATION	\$2,685,306.12	\$811,842.72	(\$836,948.33)	(\$574.52)	\$0.00	\$0.00	\$0.00	\$2,659,625.99
238300 DISTR-HOUSE REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238400 DISTR-HOUSE REGULATOR IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238500 DISTR-INDUSTRIAL REGULAT	\$865,901.99	\$51,671.64	(\$5,753.00)	(\$222.72)	\$0.00	\$0.00	\$0.00	\$911,597.91
238510 DISTR-IND REG STA- REMOTE	\$217,029.36	\$6,628.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223,657.80
239010 GAS-GENERAL STRUCT & IMI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
536511 GAS-TRANSM MAINS-LAND-FI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
537412 GAS-DIST REG STA LAND-FU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$140,648,152.88</b>	<b>\$15,187,414.39</b>	<b>(\$2,889,993.32)</b>	<b>(\$1,652,309.80)</b>	<b>\$128,814.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,422,078.30</b>
<b>10804</b>								
135240 FERC - TRANSM-STRUCT & IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,486.09)	\$0.00	(\$43,486.09)
135340 FERC - STATION EQUIPMENT-	\$0.00	\$9,924.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,924.60
135540 FERC - POLES & FIXTURES	\$0.00	\$12,021.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,021.90
135630 FERC - SMART WIRES DEVICI	\$0.00	\$35,958.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,958.84
135640 FERC - OH CONDUCTORS & I	\$0.00	\$424.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$424.02
<b>GI Account Code Subtotal:</b>	<b>\$0.00</b>	<b>\$58,329.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$43,486.09)</b>	<b>\$0.00</b>	<b>\$14,843.27</b>
<b>10809</b>								
236550 07760 ASL	\$3,100.34	\$102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,202.34
236550 07760 RL	\$35,654.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,654.00
236550 07770 ASL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236550 07770 RL	\$112,125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,125.00
236650 05211 ASL	\$56,162.72	\$107.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,269.88
236650 05211 RL	\$121,701.48	\$1,178.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122,880.36
236750 07760 ASL	\$201,977.84	\$6,793.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208,771.76
236750 07760 RL	\$2,284,331.31	\$6,750.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,291,081.67
236750 07770 ASL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236750 07770 RL	\$8,514,585.42	\$25,170.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,539,755.90

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10809</b>								
236750 07770 RL	\$8,514,585.42	\$25,170.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,539,755.90
236951 05211 ASL	\$504,143.74	\$1,687.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505,831.66
236951 05211 RL	\$1,461,761.02	\$8,439.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,470,200.86
236952 05211 ASL	\$14,260.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,260.50
236952 05211 RL	\$3,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,821.00
<b>GI Account Code Subtotal:</b>	<b>\$13,313,624.37</b>	<b>\$50,230.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,363,854.93</b>
<b>11101</b>								
130300 INTANGIBLE PLANT - EF/CON	\$742,102.96	\$69,031.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$811,134.13
<b>GI Account Code Subtotal:</b>	<b>\$742,102.96</b>	<b>\$69,031.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$811,134.13</b>
<b>11910</b>								
430100 INTANGIBLE PLANT-ORGANIZ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430200 INTANGIBLE PLANT-FRANCHI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
438900 GENERAL-LAND & LAND RIGI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439000 GENERAL-STRUCTURES/IMPI	\$14,634,389.52	\$1,868,702.52	(\$233,867.20)	(\$197,105.13)	\$0.00	\$0.00	\$0.00	\$16,072,119.71
439005 GENERAL-STRUCTURES/IMPI	\$1,089,911.80	\$115,895.28	(\$12,184.00)	(\$15,702.05)	\$0.00	\$0.00	\$0.00	\$1,177,921.03
439007 GENERAL-STRUCTURES/IMPI	\$6,996,113.13	\$933,728.52	(\$239,031.85)	(\$152,084.04)	\$0.00	\$0.00	\$0.00	\$7,538,725.76
439011 KINGSTON OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439011 KINGSTON OFFICE NEW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439015 GENERAL-STRUCTURES/IMPI	\$2,582,593.73	\$525,529.20	(\$101,352.77)	(\$232,750.26)	\$0.00	\$0.00	\$0.00	\$2,774,019.90
439111 OFFICE EQUIPMENT-EDP-GEN	\$8,192,762.63	\$2,657,923.32	(\$1,942,961.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$8,907,724.95
439112 OFFICE EQUIP-EDP-SYSTEM	\$882,316.40	\$162,056.16	(\$21,328.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,023,044.56
439120 OFFICE EQUIP-DATA HANDLIN	(\$1,180.05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,180.05)
439121 OFFICE EQUIP-DATA HANDLIN	\$9,332.28	\$944.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,276.93
439122 OFFICE FURNITURE & EQUIPI	\$2,185,428.70	\$289,110.12	(\$163,426.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,311,112.82
439210 TRANSP EQUIPMENT ELECTF	\$1,200,824.48	\$325,584.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,526,408.72
439211 TRANSP ELECTRIC-LIGHT TR	\$806,136.91	\$101,363.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$907,500.55
439212 TRANSP ELECTRIC-HEAVY TF	\$3,651,701.82	\$620,733.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,272,435.78
439213 TRANSP-ELECTRIC-TRACTOF	\$204,716.94	\$39,414.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244,131.78
439214 TRANSP ELECTRIC-TRAILERS	\$1,676,328.68	\$123,979.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800,307.88
439220 TRANSPORTATION EQUIPMEI	\$503,614.03	\$86,385.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$589,999.27
439221 TRANSP GAS-LIGHT TRUCK	\$43,994.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,994.46

## Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Ending Month: 12/2023

## Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>11910</b>								
439221 TRANSP GAS-LIGHT TRUCK	\$43,994.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,994.46
439222 TRANSP GAS-HEAVY TRUCK	\$2,836,419.74	\$330,811.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,167,231.30
439223 TRANSP GAS-TRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439224 TRANSP GAS-TRAILERS	\$239,708.95	\$2,069.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241,778.94
439240 TRANSPORTATION EQUIP-CO	\$3,319,025.77	\$646,813.20	\$0.00	(\$407,425.50)	\$399,414.50	\$0.00	\$0.00	\$3,957,827.97
439241 TRANSP COM - LIGHT TRUCK	\$1,377,692.31	\$15,511.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,393,203.69
439242 TRANSP COM - HEAVY TRUCK	\$1,176,771.94	\$241,707.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,418,479.42
439243 TRANSP COM - TRACTOR	\$478,283.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478,283.51
439244 TRANSP COM - TRAILERS	\$350,151.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,151.38
439300 STORES EQUIPMENT	\$137,757.88	\$5,221.56	(\$9,302.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$133,677.44
439320 STORES EQUIPMENT - FORKLI	\$207,690.96	\$34,781.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242,472.12
439410 GARAGE & REPAIR EQUIPME	\$80,572.80	\$1,975.56	(\$34,011.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$48,537.36
439420 SHOP EQUIPMENT	\$489,202.98	\$11,074.92	(\$235,728.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$264,549.90
439430 TOOLS & WORK EQUIPMENT	\$7,255,951.04	\$676,048.20	(\$379,523.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$7,552,476.24
439510 LABORATORY EQUIPMENT	\$1,070,406.72	\$41,807.88	(\$113,175.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$999,039.60
439520 LABORATORY EQUIP R&D	(\$3,152.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,152.63)
439610 POWER OPERATED EQUIP-EI	\$9,851,175.75	\$2,158,456.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,009,632.43
439611 POE CAB AND CHASSIS	\$3,737,685.86	\$914,605.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,652,291.66
439620 POWER OPERATED EQUIPME	\$3,096,577.18	\$340,965.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,437,542.18
439621 POE-GAS CAB AND CHASSIS	\$513,646.72	\$167,253.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$680,900.56
439640 POWER OPERATED EQUIPME	\$1,799,945.78	\$371,528.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,171,474.42
439641 POE-COM CAB AND CHASSIS	\$58,660.89	\$7,992.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,653.61
439710 COMMUNICATION EQUIPMEN	\$9,195,222.33	\$1,992,793.92	(\$138,420.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,049,596.25
439720 COMMUNICATION EQUIPMEN	\$308,428.32	\$41,460.96	(\$146,435.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$203,454.28
439800 MISCELLANEOUS EQUIPMEN	\$170,978.90	\$15,342.72	(\$2,443.40)	(\$1,510.94)	\$0.00	\$0.00	\$0.00	\$182,367.28
538900 COM LAND&LAND RIGHTS FL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
931000 STEAM PROD-LAND&LAND RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
935011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
935620 TRANSM-CLEARING-NON UTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
936012 DIST-LAND & LAND RIGHTS-S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2023

Central Hudson

Ending Month: 12/2023

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>11910</b>								
938900 GENERAL-LAND & LAND RIGI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$92,407,790.54	\$15,869,574.06	(\$3,773,188.22)	(\$1,006,577.92)	\$399,414.50	\$0.00	\$0.00	\$103,897,012.96
<b>11912</b>								
439010 GENERAL-STRUCT & IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>11930</b>								
430300 INTANGIBLE PLNT-SOFTWAR	\$66,553,957.73	\$9,267,828.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,821,785.85
430310 INTANG PLANT - SOFTWARE	\$7,449,654.16	\$1,191,958.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,641,612.92
430320 INTANG PLANT - SOFTWARE	\$5,083,675.75	\$2,298,137.21	(\$1,595,420.85)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,786,392.11
430330 INTANG PLANT - SOFTWARE	\$4,909,773.94	\$3,688,670.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,598,444.41
430340 INTANGIBLE PLANT CLOUD S	\$1,898,739.34	\$997,411.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,150.34
430370 INTANGIBLE PLANT-FIBEROP	\$412,791.63	\$229,041.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$641,833.01
<b>GI Account Code Subtotal:</b>	\$86,308,592.55	\$17,673,046.94	(\$1,595,420.85)	\$0.00	\$0.00	\$0.00	\$0.00	\$102,386,218.64
<b>11941</b>								
538900 COM LAND&LAND RIGHTS FL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>12210</b>								
939000 GENERAL-STRUCT & IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Company Subtotal:</b>	\$748,196,063.46	\$90,929,459.27	\$17,115,387.34)	\$12,182,275.81)	\$1,772,452.14	\$0.00	\$0.00	\$811,600,311.72
<b>Grand Total:</b>	\$748,196,063.46	\$90,929,459.27	\$17,115,387.34)	\$12,182,275.81)	\$1,772,452.14	\$0.00	\$0.00	\$811,600,311.72

Adjustments : \$ 399,225.28

Adjusted Balance (FERC) **\$811,999,537**

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Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

Central Hudson

Set of Books								
Company								
GL Account								
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>1</b>								
831000 STEAM PROD-LAND & LAND F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831011 STEAM PROD-LAND & LAND F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831100 STEAM PROD-STRUCT & IMPF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831150 STEAM PROD-STRUCT & IMPF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831200 STEAM PROD-BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831250 STEAM PROD-BOILER PLT EC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831400 STEAM PROD-TURBOGENER/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831500 STEAM PROD-ACC ELEC EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831510 STEAM PROD-ACC ELEC EQP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831520 STEAM PROD-ACC EL EQ-HLI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831550 STEAM PROD-ACCESS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831600 STEAM PROD-MSC PWR PLAI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831610 STEAM PROD-MSC PWR PLT I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
831620 STEAM PROD-MSC PWR PLT I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835200 TRANSM-STRUCT & IMPROV-I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835300 TRANSM-SUBSTATION EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835311 TRANSM-STATION EQUIP-IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835312 TRANSM-SUPERVISORY EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
835320 TRANSM-STATION EQUIP-HLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839111 OFFICE EQUIPMENT-EDP GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839121 OFFICE EQUIP-DATA HANDLIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839122 OFFICE FURNITURE & EQUIP-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839210 TRANSPORTATION EQUIP-ELI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839710 COMMUNICATION EQUIPMEN'	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
839720 COMMUNICATION EQUIP-TELI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GL Account Code Subtotal:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>10801</b>								
130200 FRANCHISES & CONSENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
131250 STEAM PROD- BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
133000 HYDRO PROD-LAND & LAND I	\$10,625.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,625.10
133100 HYDRO PROD-STRUCTURES	\$1,338,937.97	\$56,176.08	\$0.00	\$41.00	\$0.00	\$0.00	\$0.00	\$1,395,155.05

## Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

## Central Hudson

Set of Books								Impairments	
Company								and (Gain) /	
GL Account								Loss	Ending Reserve
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments			
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
133200 HYDRO PROD-RESERVOIRS I	\$10,746,959.72	\$354,657.60	(\$65,668.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,035,949.32	
133210 HYDRO PROD - ANCHORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133210 HYDRO PROD - ANCHORS NE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133300 HYDRO PROD-TURBINES & G	\$4,776,713.14	\$217,881.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,994,594.74	
133400 HYDRO-PROD-ACCESS ELEC	\$864,917.41	\$45,916.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$910,833.85	
133420 HYDRO-PROD-ACCesS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133500 HYDRO PROD-MISC POWER F	\$131,683.72	\$5,309.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,992.76	
134000 OTHER PROD-LAND & LAND F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
134100 OTHER PROD-STRUCTURES I	\$385,505.25	\$9,317.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$394,823.01	
134200 OTHER PROD-FUEL HOLDER!	\$485,089.43	\$18,029.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$503,119.19	
134300 OTHER PROD-PRIME MOVER!	\$941,569.00	\$38,369.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$979,938.64	
134400 OTHER PROD-GENERATORS	\$760,414.28	\$2,180.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762,595.16	
134500 OTHER PROD-ACCESSORY EI	\$359,150.94	\$17,419.80	\$0.00	(\$5.00)	\$0.00	\$0.00	\$0.00	\$376,565.74	
134600 OTHER PROD-MISC POWER P	\$30,428.20	\$1,222.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,651.00	
135010 TRANSM-LAND-LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135011 TRANSM-LAND RIGHTS-LI	\$6,280,536.30	\$171,489.84	(\$54,155.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,397,871.14	
135012 TRANSM-LAND-SUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135013 TRANSM-LAND RIGHTS-SUB	\$946.90	\$149.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.55	
135014 TRANSM-LAND-345	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135015 TRANSM-LAND RIGHTS-34	\$2,157,822.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,157,822.46	
135200 TRANSM-STRUCTURES & IMP	\$3,749,851.81	\$231,589.44	(\$18,782.98)	(\$107.94)	\$7,707.00	\$0.00	\$0.00	\$3,970,257.33	
135300 TRANSM-STATION EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135311 TRANSM-STATION EQUIPMEN	\$37,846,704.84	\$3,127,368.72	(\$1,888,661.30)	(\$745,716.38)	\$157,541.72	\$0.00	\$0.00	\$38,497,237.60	
135312 TRANSM-SUPERVISORY EQUI	\$1,620,853.89	\$118,208.04	(\$20,310.00)	(\$5,608.97)	\$8,074.48	\$0.00	\$0.00	\$1,721,217.44	
135320 TRANSM-STATION EQUIPMEN	\$2,159,747.06	\$239,263.08	(\$53,736.00)	\$0.00	\$22,401.57	\$0.00	\$0.00	\$2,367,675.71	
135330 TRANSM-STA EQUIP-ELECTRI	\$507,071.66	\$107,906.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$614,977.94	
135400 TRANSM-TOWERS & FIXTURE	\$1,929,680.43	\$48,649.20	(\$134,951.00)	\$0.00	\$25,682.56	\$0.00	\$0.00	\$1,869,061.19	
135500 TRANSM-POLES & FIXTURES	(\$313,501.38)	\$127,970.40	(\$169,273.43)	(\$498,559.86)	\$1,977.27	\$0.00	\$0.00	(\$851,387.00)	
135510 TRANSM-POLES & FIXTURES	\$19,364,587.79	\$4,075,668.84	(\$612,109.03)	(\$831,822.89)	\$2,423.03	\$0.00	\$0.00	\$21,998,747.74	
135515 TRANSM-POLES & FIXTURES-	\$6,268,973.42	\$650,458.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,919,431.62	
135610 TRANSM-OH CONDUCTORS &	\$13,734,721.63	\$1,462,871.24	(\$336,805.42)	(\$482,058.21)	\$23,677.83	\$0.00	\$0.00	\$14,402,407.07	

## Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

## Central Hudson

Set of Books								Impairments	
Company								and (Gain) /	
GL Account								Loss	
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments		Ending Reserve	
<b>SEC</b>									
<b>Central Hudson</b>									
<b>10801</b>									
135615 TRANSM-OH COND & DEVICE	\$3,255,545.71	\$150,441.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,405,986.95	
135620 TRANSM-CLEARING	\$1,264,044.11	\$30,075.84	(\$8,075.00)	\$0.00	\$1,536.76	\$0.00	\$0.00	\$1,287,581.71	
135625 TRANSM-CLEARING-345KV LI	\$407,748.28	\$8,889.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$416,637.64	
135700 TRANSM-UNDERGROUND CO	\$18,201.66	\$511.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,713.22	
135800 TRANSM-UNDERGROUND CO	\$5,290,361.66	\$173,336.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,463,698.18	
136010 DISTR-LAND-OH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136011 DISTR-LAND RIGHTS-OH	\$703,685.00	\$11,204.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$714,889.40	
136012 DISTR-LAND-SUB	\$11,556.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,556.00	
136013 DISTR-LAND RIGHTS-SUB	\$233.76	\$36.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$270.72	
136022 DISTR-LAND-UND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
136023 DISTR-LAND RIGHTS-UND	\$1,775.84	\$50.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,826.48	
136100 DISTR-STRUCTURES & IMPRC	\$3,774,467.75	\$314,842.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,089,310.19	
136211 DISTR-STATION EQUIPMENT-I	\$41,680,360.01	\$4,102,524.19	(\$750,694.59)	(\$491,554.65)	\$4,157.02	\$0.00	\$0.00	\$44,544,791.98	
136212 DISTR-SUPERVISORY EQUIPM	\$917,960.22	\$135,166.56	(\$23,250.00)	(\$7,573.58)	\$0.00	\$0.00	\$0.00	\$1,022,303.20	
136220 DISTR-STATION EQUIPMENT-I	\$671,291.86	\$65,056.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$736,348.18	
136230 DISTR-STAT EQUIP-ELECTRO	(\$80,726.08)	\$129,937.44	(\$148,029.00)	(\$47,333.50)	\$249.82	\$0.00	\$0.00	(\$145,901.32)	
136400 DISTR-POLES TOWERS & FIX	\$45,310,151.50	\$8,467,527.00	(\$3,154,677.39)	(\$2,184,269.83)	\$382,156.72	\$0.00	\$0.00	\$48,820,888.00	
136500 DISTR-OH CONDUCTORS	(\$3,354.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,354.29)	
136510 DISTR-OH CONDUCTORS & D	\$36,527,059.90	\$3,661,499.73	(\$1,069,900.70)	(\$650,083.69)	\$122,097.81	\$0.00	\$0.00	\$38,590,673.05	
136520 DISTR-OH COND & DEVICE-SI	\$19,073,056.10	\$1,673,862.72	(\$118,484.96)	(\$196,969.09)	\$5,346.39	\$0.00	\$0.00	\$20,436,811.16	
136530 DISTR OH - FIBER OPTICS	\$405.36	\$187.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$593.04	
136600 DISTR-UNDG CONDUIT	(\$102.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$102.98)	
136611 DISTR-UNDG CONDUIT-COND	\$6,444,702.22	\$267,795.84	(\$3,963.56)	(\$13,275.33)	\$5,158.50	\$0.00	\$0.00	\$6,700,417.67	
136622 DISTR-UNDG CONDUIT-DIREC	\$5,040,212.35	\$370,313.64	(\$55,764.87)	(\$31,282.84)	\$5,191.65	\$0.00	\$0.00	\$5,328,669.93	
136700 DISTR-UG COND & DEV	(\$22.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$22.70)	
136711 DISTR-UG COND & DEV PRIM-	\$6,341,142.80	\$399,277.08	\$45,100.74	(\$26,185.52)	\$9,528.51	\$0.00	\$0.00	\$6,768,863.61	
136712 DISTR-UG COND & DEV PRIM-	\$10,100,093.16	\$507,659.40	(\$9,698.26)	(\$798.00)	\$0.00	\$0.00	\$0.00	\$10,597,256.30	
136721 DISTR-UG COND & DEV SEC-(	\$1,767,568.20	\$112,885.32	(\$2,578.99)	(\$12,825.29)	\$592.47	\$0.00	\$0.00	\$1,865,641.71	
136722 DISTR-UG COND&DEV SEC-DI	\$3,687,208.38	\$140,864.40	(\$4,330.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,823,742.78	
136800 DISTR-TRANSFORMER	(\$794.22)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$794.22)	
136811 DISTR-TRANSFORMERS - OH	\$21,524,863.61	\$2,193,279.72	(\$1,693,111.83)	(\$395,687.16)	\$40,029.88	\$0.00	\$0.00	\$21,669,374.22	

## Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

## Central Hudson

Set of Books								
Company								
GL Account								
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10801</b>								
136812 DISTR-TRANSFORMER -UNDC	\$16,578,744.75	\$1,493,585.52	(\$321,832.44)	(\$68,713.19)	\$7,920.93	\$0.00	\$0.00	\$17,689,705.57
136813 DISTR-CAPACITORS - OH	\$454,076.97	\$55,272.24	(\$38,097.85)	(\$7,672.00)	\$0.00	\$0.00	\$0.00	\$463,579.36
136814 DISTR-CAPACITORS - UNDC	\$4,856.67	\$7.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,864.47
136815 DISTR- REGULATORS - OH	\$795,906.94	\$227,254.80	(\$98,103.69)	(\$6,933.10)	\$0.00	\$0.00	\$0.00	\$918,124.95
136816 DISTR- REGULATORS - UNDC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
136817 DISTR- NETWORK PROTECTC	\$627,983.99	\$65,531.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$693,515.39
136910 DISTR-SERVICES-OH	\$19,440,040.29	\$1,031,924.52	(\$61,460.89)	(\$223,319.41)	\$2,599.07	\$0.00	\$0.00	\$20,189,783.58
136920 DISTR-SERVICES-UNDC	\$4,000,946.70	\$223,611.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,224,557.94
136921 DISTR-TRANSFORMER INSTA	\$438,945.55	\$19,570.56	(\$18,735.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$439,781.11
137011 DISTR-METERS	\$5,294,446.51	\$733,159.44	(\$224,341.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,803,263.98
137012 DISTR-INSTR TRANSFORM	\$1,457,865.08	\$145,565.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,603,430.48
137020 DISTR-METER INSTALLATION:	\$5,563,814.30	\$674,819.22	(\$181,821.24)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,056,812.28
137100 DISTR-INST ON CUST PREMIS	(\$167.83)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$167.83)
137110 DISTR-INSTALLATIONS ON CU	\$2,618,644.92	\$412,653.72	(\$181,967.59)	(\$63,315.04)	\$25,182.40	\$0.00	\$0.00	\$2,811,198.41
137122 DISTR-INST ON CUST PREMIS	\$6,081.02	\$237.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,318.64
137200 DISTR-LEASED PROPERTY OI	(\$175,787.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$175,787.00)
137210 DISTR-LEASED PRPTY ON CU	\$283,260.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$283,260.80
137310 DISTR-STREET LIGHT	\$3,500,258.51	\$306,902.88	(\$74,646.35)	(\$54,428.94)	\$95,387.99	\$0.00	\$0.00	\$3,773,474.09
137311 DISTR-LED STREET LIGHTS	\$254,201.13	\$241,309.56	(\$49,294.65)	(\$17,987.64)	\$100,754.63	\$0.00	\$0.00	\$528,983.03
137321 DISTR-STREET LIGHT FIXTUR	\$97,390.22	\$312.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,702.70
137322 DISTR-STREET LIGHT FIXT	\$92,045.59	\$5,717.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,762.99
137330 DISTR-STREET LIGHT SUBST,	\$15,514.37	\$43.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,557.57
137340 DISTR-STREET LIGHT CONDU	\$181,317.43	\$9,583.80	(\$2,110.01)	(\$852.89)	\$5.63	\$0.00	\$0.00	\$187,943.96
137351 DISTR-STREET LIGHT CONDU	\$137,672.99	\$519.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138,192.59
137352 DISTR-STREET LIGHT CONDU	\$11,942.58	\$40.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,982.90
137361 DISTR-STREET LIGHT CONDU	\$130,604.67	\$449.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131,054.31
137362 DISTR-STREET LIGHT CONDU	\$72,671.73	\$4,307.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,979.25
137370 DISTR-STREET LIGHT EQUIP I	\$16,882.07	\$48.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,930.67
138900 ELECTRIC-GENERAL-LAND &	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139000 ELECTRIC-GENERAL-STRUC1	\$353,855.74	\$70,114.08	(\$840.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$423,129.82
139005 ELECTRIC-GNRL STRUCT/IM !	\$19,140.59	\$8,746.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,887.39

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10801</b>								
139007 ELECTRIC-GNRL STRUCT/IM ;	\$142,009.97	\$34,134.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176,144.21
139015 ELECTRIC-GNRL STRUCT/IM ;	\$287,674.17	\$26,819.40	(\$3,676.00)	(\$16,915.18)	\$0.00	\$0.00	\$0.00	\$293,902.39
139111 OFFICE EQUIPMENT-EDP-GEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139115 ELECTRIC-GENERAL-EDP-PL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139120 OFFICE & DATA HNDLG- DAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139121 OFFICE EQUIP-DATA HANDLIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139122 OFFICE FURNITURE & EQUIPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139210 TRANSPORTATION EQUIPME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139610 ELECTRIC-GENERAL-DANSK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139710 RADIO EQUIPMENT-DANSKAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
139720 TELEPHONE EQUIP - DANSKA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333000 HYDRO PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333100 HYDRO PROD-STRUCT & IMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333200 HYDRO PROD-RES DAMS WA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333300 HYDRO PROD-TURBINES&GE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333410 HYDRO PROD-ACCESS ELEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333500 HYDRO PROD-MISC PWR PLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335311 TRANSM-STATION EQUIP-IN U	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335312 TRANSM-SUPV EQUIP-IN USE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335500 TRANSM-POLES & FIXTURES-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335510 TRANSM-POLES & FIXTURES-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335610 TRANSM-OH COND & DEV-NE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
335620 TRANSM-CLEARING-NEVERSI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531100 STEAM PROD-STRUCT & IMPF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531200 STEAM PROD-BOILER PLANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531510 STEAM PROD-ACCES ELEC E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
533000 HYDRO PROD-LAND & LAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535012 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

Central Hudson

Set of Books								
Company								
GL Account								
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10801</b>								
536012 DIST-LAND & LAND RIGHTS-S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$392,571,527.56</b>	<b>\$39,837,543.33</b>	<b>\$11,608,838.25</b>	<b>(\$7,081,814.12)</b>	<b>\$1,057,381.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$414,775,800.16</b>
<b>10802</b>								
230200 FRANCHISES & CONSENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230400 PROD-MFG-LAND & LAND RIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230500 PROD-MFG-STRUCTURES & II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
231100 PROD-MFG-LIQUIFIED PETRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
232010 PROD-MFG-OTHER EQUIPMEI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236200 STORAGE-GAS HOLDERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236511 TRANSM-ROW-MAINS	\$959,456.04	\$23,429.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$982,885.68
236512 TRANSM-LAND-REG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236513 TRANSM-LAND RIGHTS-REG	\$129.40	\$19.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149.20
236520 TRANSM-LAND-MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236550 TRANSM-LAND RIGHTS-R/W-II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236620 TRANSM-STRUCTURES & IMP	\$330,842.21	\$17,238.84	(\$23,170.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$324,911.05
236700 TRANSM-MAINS	\$15,625,840.42	\$461,608.54	(\$10,263.18)	(\$54,462.42)	\$0.00	\$0.00	\$0.00	\$16,022,723.36
236711 TRANSM-MAINS-PLASTIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236750 TRANSM- MAINS - IROQUOIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236911 TRANSM-REGULATING STATIC	\$3,040,667.17	\$467,710.68	(\$108,456.00)	(\$9,986.81)	\$0.00	\$0.00	\$0.00	\$3,389,935.04
236912 TRANSM-REGULATING STA EI	\$735,002.75	\$60,164.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$795,167.51
236930 TRANSM-REG STA EQ-ELECTI	\$154,326.19	\$29,453.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,779.47
237410 DISTR-LAND-MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
237411 DISTR-LAND RIGHTS-MAINS	\$108,479.59	\$2,745.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,225.31
237412 DISTR-LAND-REG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
237413 DISTR-LAND RIGHTS-REG	\$11,077.36	\$1,925.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,002.40
237500 DISTR-STRUCTURES & IMPRC	(\$259,033.28)	\$42,668.40	(\$8,163.00)	(\$761.07)	\$0.00	\$0.00	\$0.00	(\$225,288.95)
237600 DISTR-MAINS	\$6,404,903.39	\$586,216.76	(\$92,205.18)	(\$31,278.87)	\$0.00	\$0.00	\$0.00	\$6,867,636.10
237611 DISTR-MAINS-STEEL	\$13,746,260.47	\$540,984.24	(\$235,793.65)	(\$420,212.99)	\$0.00	\$0.00	\$0.00	\$13,631,238.07
237612 DISTR-MAINS-CAST IRON	(\$253,953.41)	\$1,228.44	(\$20,196.65)	(\$130,366.76)	\$0.00	\$0.00	\$0.00	(\$403,288.38)
237613 DISTR-MAINS-PLASTIC	\$37,230,044.76	\$4,767,416.04	(\$675,272.60)	(\$643,312.14)	\$1,485.00	\$0.00	\$0.00	\$40,680,361.06
237811 DISTR-REGULATING STA EQU	\$6,194,391.96	\$659,208.24	(\$348,298.49)	(\$42,917.46)	\$0.00	\$0.00	\$0.00	\$6,462,384.25

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>10802</b>								
237812 DISTR-REGULATING STA EQU	\$103,664.11	\$4,248.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$107,913.07
237830 DISTR-REG STA EQUIP-ELECT	\$10,984.22	\$2,013.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,997.46
238000 DISTR-SERVICES	\$40,698,565.46	\$4,918,975.92	(\$1,544,060.33)	(\$1,005,568.03)	\$9,394.74	\$0.00	\$0.00	\$43,077,307.76
238100 DISTR-METERS	\$4,438,820.48	\$729,275.04	(\$323,219.57)	\$0.00	\$0.00	\$0.00	\$0.00	\$4,844,875.95
238200 DISTR-METER INSTALLATION:	\$2,452,137.06	\$788,949.18	(\$554,136.57)	(\$1,643.55)	\$0.00	\$0.00	\$0.00	\$2,685,306.12
238300 DISTR-HOUSE REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238400 DISTR-HOUSE REGULATOR IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238500 DISTR-INDUSTRIAL REGULAT	\$826,919.44	\$50,431.08	(\$11,308.00)	(\$140.53)	\$0.00	\$0.00	\$0.00	\$865,901.99
238510 DISTR-IND REG STA- REMOTE	\$210,400.92	\$6,628.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,029.36
239010 GAS-GENERAL STRUCT & IMF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
536511 GAS-TRANSM MAINS-LAND-FI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
537412 GAS-DIST REG STA LAND-FU1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GL Account Code Subtotal:</b>	<b>\$132,769,926.71</b>	<b>\$14,162,540.28</b>	<b>(\$3,954,543.22)</b>	<b>(\$2,340,650.63)</b>	<b>\$10,879.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$140,648,152.88</b>
<b>10809</b>								
236550 07760 ASL	\$2,998.34	\$102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.34
236550 07760 RL	\$35,654.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,654.00
236550 07770 ASL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236550 07770 RL	\$112,125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,125.00
236650 05211 ASL	\$56,055.56	\$107.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,162.72
236650 05211 RL	\$120,522.60	\$1,178.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,701.48
236750 07760 ASL	\$195,183.92	\$6,793.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$201,977.84
236750 07760 RL	\$2,277,580.95	\$6,750.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,284,331.31
236750 07770 ASL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236750 07770 RL	\$8,489,414.94	\$25,170.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,514,585.42
236951 05211 ASL	\$502,455.82	\$1,687.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$504,143.74
236951 05211 RL	\$1,453,321.18	\$8,439.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,461,761.02
236952 05211 ASL	\$14,260.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,260.50
236952 05211 RL	\$3,821.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,821.00
<b>GL Account Code Subtotal:</b>	<b>\$13,263,393.81</b>	<b>\$50,230.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,313,624.37</b>
<b>11101</b>								
130300 INTANGIBLE PLANT - EF/CON	\$673,071.79	\$69,031.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$742,102.96

Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

Central Hudson

Set of Books								Impairments	
Company								and (Gain) /	
GL Account								Loss	Ending Reserve
Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments			
<b>SEC</b>									
<b>Central Hudson</b>									
<b>11101</b>									
130300 INTANGIBLE PLANT - EF/CON	\$673,071.79	\$69,031.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$742,102.96
<b>GL Account Code Subtotal:</b>	\$673,071.79	\$69,031.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$742,102.96
<b>11910</b>									
430100 INTANGIBLE PLANT-ORGANIZ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430200 INTANGIBLE PLANT-FRANCHI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
438900 GENERAL-LAND & LAND RIGI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439000 GENERAL-STRUCTURES/IMPI	\$13,117,501.92	\$1,862,748.84	(\$208,168.93)	(\$137,692.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$14,634,389.52
439005 GENERAL-STRUCTURES/IMPI	\$1,009,272.73	\$110,480.16	(\$21,724.98)	(\$8,116.11)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,089,911.80
439007 GENERAL-STRUCTURES/IMPI	\$6,470,701.50	\$902,988.00	(\$335,196.47)	(\$42,379.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,996,113.13
439011 KINGSTON OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439011 KINGSTON OFFICE NEW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439015 GENERAL-STRUCTURES/IMPI	\$2,121,133.15	\$497,966.64	(\$19,683.16)	(\$16,822.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,582,593.73
439111 OFFICE EQUIPMENT-EDP-GEN	\$8,972,874.79	\$2,175,015.84	(\$2,955,128.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,192,762.63
439112 OFFICE EQUIP-EDP-SYSTEM (	\$718,483.52	\$163,832.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$882,316.40
439120 OFFICE EQUIP-DATA HANDLIN	(\$1,180.05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,180.05)
439121 OFFICE EQUIP-DATA HANDLIN	\$8,387.63	\$944.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,332.28
439122 OFFICE FURNITURE & EQUIPI	\$2,241,278.82	\$293,360.88	(\$349,211.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,185,428.70
439210 TRANSP EQUIPMENT ELECTR	\$944,356.91	\$313,362.84	(\$74,592.00)	(\$195.67)	\$17,892.40	\$0.00	\$0.00	\$0.00	\$1,200,824.48
439211 TRANSP ELECTRIC-LIGHT TRI	\$784,946.99	\$106,390.20	(\$111,701.00)	(\$293.01)	\$26,793.73	\$0.00	\$0.00	\$0.00	\$806,136.91
439212 TRANSP ELECTRIC-HEAVY TF	\$3,181,086.38	\$586,176.36	(\$151,505.00)	(\$397.46)	\$36,341.54	\$0.00	\$0.00	\$0.00	\$3,651,701.82
439213 TRANSP-ELECTRIC-TRACTOR	\$165,302.10	\$39,414.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$204,716.94
439214 TRANSP ELECTRIC-TRAILERS	\$1,549,142.90	\$166,891.68	(\$52,056.00)	(\$136.58)	\$12,486.68	\$0.00	\$0.00	\$0.00	\$1,676,328.68
439220 TRANSPORTATION EQUIPMEN	\$425,736.31	\$77,877.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$503,614.03
439221 TRANSP GAS-LIGHT TRUCK	\$89,855.23	\$7,726.44	(\$70,255.00)	(\$184.29)	\$16,852.08	\$0.00	\$0.00	\$0.00	\$43,994.46
439222 TRANSP GAS-HEAVY TRUCK	\$2,626,394.40	\$317,083.56	(\$125,321.00)	(\$206.39)	\$18,469.17	\$0.00	\$0.00	\$0.00	\$2,836,419.74
439223 TRANSP GAS-TRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439224 TRANSP GAS-TRAILERS	\$219,208.86	\$23,727.24	(\$19,764.87)	\$0.00	\$16,537.72	\$0.00	\$0.00	\$0.00	\$239,708.95
439240 TRANSPORTATION EQUIP-CO	\$3,110,678.06	\$601,215.84	(\$515,066.00)	(\$1,351.12)	\$123,548.99	\$0.00	\$0.00	\$0.00	\$3,319,025.77
439241 TRANSP COM - LIGHT TRUCK	\$1,339,096.11	\$168,837.84	(\$170,752.00)	(\$447.96)	\$40,958.32	\$0.00	\$0.00	\$0.00	\$1,377,692.31
439242 TRANSP COM - HEAVY TRUCK	\$955,467.82	\$221,304.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,176,771.94
439243 TRANSP COM - TRACTOR	\$468,084.16	\$10,199.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478,283.51

## Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Ending Month: 12/2022

## Central Hudson

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>11910</b>								
439244 TRANSP COM - TRAILERS	\$344,495.91	\$5,655.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,151.38
439300 STORES EQUIPMENT	\$136,078.28	\$5,487.60	(\$3,808.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$137,757.88
439320 STORES EQUIPMENT - FORKL	\$189,358.57	\$34,781.16	(\$21,565.00)	(\$56.57)	\$5,172.80	\$0.00	\$0.00	\$207,690.96
439410 GARAGE & REPAIR EQUIPMEI	\$108,712.68	\$3,108.12	(\$31,248.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$80,572.80
439420 SHOP EQUIPMENT	\$474,289.26	\$18,924.72	(\$4,011.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$489,202.98
439430 TOOLS & WORK EQUIPMENT	\$7,161,119.92	\$632,274.12	(\$537,443.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$7,255,951.04
439510 LABORATORY EQUIPMENT	\$1,037,703.96	\$45,044.76	(\$12,342.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,070,406.72
439520 LABORATORY EQUIP R&D	(\$3,152.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,152.63)
439610 POWER OPERATED EQUIP-EL	\$8,824,540.34	\$2,053,647.12	(\$1,211,848.00)	(\$2,083.52)	\$186,919.81	\$0.00	\$0.00	\$9,851,175.75
439611 POE CAB AND CHASSIS	\$3,200,011.72	\$855,520.56	(\$372,067.00)	(\$612.74)	\$54,833.32	\$0.00	\$0.00	\$3,737,685.86
439620 POWER OPERATED EQUIPME	\$2,791,149.87	\$315,558.96	(\$13,283.00)	(\$34.85)	\$3,186.20	\$0.00	\$0.00	\$3,096,577.18
439621 POE-GAS CAB AND CHASSIS	\$374,285.20	\$139,361.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$513,646.72
439640 POWER OPERATED EQUIPME	\$1,467,222.37	\$348,589.44	(\$20,801.00)	(\$54.57)	\$4,989.54	\$0.00	\$0.00	\$1,799,945.78
439641 POE-COM CAB AND CHASSIS	\$54,122.29	\$4,538.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,660.89
439710 COMMUNICATION EQUIPMEN	\$7,542,118.08	\$1,926,283.68	(\$265,771.38)	(\$8,516.82)	\$1,108.77	\$0.00	\$0.00	\$9,195,222.33
439720 COMMUNICATION EQUIPMEN	\$1,103,104.88	\$56,104.44	(\$850,781.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$308,428.32
439800 MISCELLANEOUS EQUIPMEN	\$178,465.18	\$11,019.72	(\$18,506.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$170,978.90
538900 COM LAND&LAND RIGHTS FU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
931000 STEAM PROD-LAND&LAND RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
935011 TRANSM-LAND&LAND RIGHT:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
935620 TRANSM-CLEARING-NON UTIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
936012 DIST-LAND & LAND RIGHTS-S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
938900 GENERAL-LAND & LAND RIGH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$85,501,436.12</b>	<b>\$15,103,445.91</b>	<b>(\$8,543,599.79)</b>	<b>(\$219,582.77)</b>	<b>\$566,091.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$92,407,790.54</b>
<b>11912</b>								
439010 GENERAL-STRUCT & IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>11930</b>								
430300 INTANGIBLE PLANT - SOFTWA	\$56,825,314.38	\$9,728,643.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,553,957.73
430310 INTANG PLANT - SOFTWARE	\$6,257,695.46	\$1,191,958.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,449,654.16
430320 INTANG PLANT - SOFTWARE :	\$3,048,550.51	\$2,035,125.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,083,675.75

## Combined Reserve Balances and Activity by GL Account

Starting Month: 01/2022

Central Hudson

Ending Month: 12/2022

Set of Books Company GL Account Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
<b>SEC</b>								
<b>Central Hudson</b>								
<b>11930</b>								
430320 INTANG PLANT - SOFTWARE :	\$3,048,550.51	\$2,035,125.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,083,675.75
430330 INTANG PLANT - SOFTWARE :	\$888,713.49	\$4,021,060.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,909,773.94
430340 INTANGIBLE PLANT CLOUD S	\$1,194,534.62	\$704,204.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,898,739.34
430370 INTANGIBLE PLANT-FIBEROP	\$233,744.77	\$179,046.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$412,791.63
<b>GI Account Code Subtotal:</b>	<b>\$68,448,553.23</b>	<b>\$17,860,039.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,308,592.55</b>
<b>11941</b>								
538900 COM LAND&LAND RIGHTS FU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>12210</b>								
939000 GENERAL-STRUCT & IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GI Account Code Subtotal:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Company Subtotal:</b>	<b>\$693,227,909.22</b>	<b>\$87,082,830.57</b>	<b>\$24,106,981.26</b>	<b>(\$9,642,047.52)</b>	<b>\$1,634,352.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$748,196,063.46</b>
<b>Grand Total:</b>	<b>\$693,227,909.22</b>	<b>\$87,082,830.57</b>	<b>\$24,106,981.26</b>	<b>(\$9,642,047.52)</b>	<b>\$1,634,352.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$748,196,063.46</b>

Matches loaded salvage/COR/book dep

**COR reduced by \$3,391,092.45**

Q

**Exhibit Q**

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION  
ANALYSIS OF CREDITS TO DEPRECIATION RESERVE AND  
CONTRA CHARGES TO EXPENSES OR OTHER ACCOUNTS  
16 NYCRR 37.6 (g)**

	<u>Twelve Months Ended December 31, 2022</u>	<u>Twelve Months Ended December 31, 2023</u>	<u>Twelve Months Ended December 31, 2024</u>
Accrual Charged to:			
Depreciation & Amortization - Electric	61,186,899	63,852,732	73,896,402
- Gas	19,532,852	20,647,134	24,932,724
Clearing Account:			
Transportation Expense	6,363,080	6,495,177	6,811,652
Total as Reported on the Income Statement	<u>87,082,831</u>	<u>90,995,043</u>	<u>105,640,778</u>
Exclusion of ARO Depreciation			
- Electric	0	0	0
- Gas	0	0	0
Total - Excluding ARO Depreciation	<u>87,082,831</u>	<u>90,995,043</u>	<u>105,640,778</u>

Note: Asset retirement obligations (ARO) are not included in the detailed plant accounting records.

R

Exhibit R

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**  
**Funds Available from Other Sources**  
**16 NYCRR 37.6 ( i )**

	<u>Twelve Months Ended December 31, 2022</u>	<u>Twelve Months Ended December 31, 2023</u>	<u>Twelve Months Ended December 31, 2024</u>
Depreciation Accrual Excluding ARO (Exhibit Q)	\$ 87,082,831	\$ 90,995,043	\$ 105,640,778
Salvage on Retirement (Exhibits N, O & P)	1,634,352	1,772,452	2,358,018
Cost of Removal (Exhibit Exhibits N, O & P)	(9,642,048)	(12,182,276)	(14,768,191)
Change in RWIP Balance (Exhibit M)	501,845	118,035	(532,809)
Change in Customer Advances for Construction (Accts 252.xx)	(8,820,734)	1,390,535	(1,246,429)
Totals	<u>\$ 70,756,247</u>	<u>\$ 82,093,789</u>	<u>\$ 91,451,366</u>

S

Reimbursement Margin Claimed as of December 31, 2022 (Case 21-M-0365)

891,685,773

Plus Reimbursement for Period December 31, 2022 to December 31, 2024

Funds Applied

Gross Additions to Plant

Plant in Service	738,109,886
Plant Held for Future Use	0
Construction Work in Progress	(196,630)

Total

737,913,257

Redemption of:

2014 Series E LIBOR + 1% notes due Mar. 30, 2024	30,000,000
VAR 1999 Series B ARS, due Jul. 1, 2034 -Refinanced	33,700,000

Change in Working Capital Requirements from December 31, 2022 to December 31, 2024 (Exhibit J-1, Sheet 1)

75,368,649      876,981,906  
1,768,667,679

Internal Funds Available

Internal Funds Available (Exhibit R) 150,049,722

Funded by Bond Defeasance Funds 0

Changes in Accumulated Deferred Income Taxes (Exhibit H-1, Sheet 2) 91,618,100

(Gain)/Loss on Disposition of Property 0

241,667,822

External Financing

Proceeds from the following issuances of Long-Term Debt as authorized in Case 18-M-0271 & Case 21-M-0365:

Promissory Notes:

5.68% 2023 Series AA issued Mar 28, 2023 due 3/28/33	40,000,000
5.78% 2023 Series BB issued Mar 28, 2023 due 3/28/35	15,000,000
5.88% 2023 Series CC issued Mar 28,2023 due 3/28/38	35,000,000
6.17% 2023 Series DD issued Nov 7,2023 due 11/7/28	60,000,000
5.59 % 2024 Series EE issued April 9, 2024 due April 9, 2031	25,000,000
5.69% 2024 Series FF issued April 9, 2024 due April 9, 2034	35,000,000
2024 Series GG (4.88%) Due Oct 16, 2029	25,000,000
2024 Series HH (5.30%) Due Oct 16, 2034	44,000,000
2024 Series II (5.40%) Due Oct 16, 2036	35,000,000

314,000,000      555,667,822

Reimbursement Margin Claimed as of December 31, 2024

1,212,999,857

**Computation of Reimbursement Margin (cont'd)**

<b>Reimbursement Margin Claimed as of December 31, 2024</b>		<b>\$ <u>1,780,602,526</u></b>
Pro Forma 2025 Adjustments:		
2025 Pro Forma Construction Charges	327,100,000	
2025 Pro Forma Internal Funds	(258,100,000)	
2025 Maturing Long-Term Debt	20,000,000	
2025 Pro Forma Repayment of Short-Term Debt	21,300,000	
2025 Equity Infusion	(26,500,000)	
2025 Pro Forma Pension and OPEB Contribution and Other Cash Requirement	59,700,000	<u>143,500,000</u>
Pro Forma Reimbursement Margin as of December 31, 2025		<b>\$ <u>1,924,102,526</u></b>
<i>Note: 2025 debt issuance activity under Authorization Order 23-M-0286</i>		
Estimated Construction Charges for the three-year period ending December 31, 2028	1,017,600,000	
Estimated Internal Funds for the three-year period ending December 31, 2028	(864,800,000)	
Maturing Long-Term Debt	176,700,000	
Optional Refunding of Long-term Debt	-	
Repayment of Short-Term Debt	25,600,000	
Equity Infusion	-	
Pension and OPEB Contribution and Other Cash Requirement	144,900,000	<u>500,000,000</u>
<b>After Adjustment for Encumbrances</b>		<b>\$ <u>2,424,102,526</u></b>

## Accumulated Deferred Income Tax

	Balance <u>December 31, 2022</u>	Balance <u>December 31, 2024</u>	<u>Change</u>
ACCUMULATED DEFERRED TAXES ( Account 190)			
Deferred Avoided Cost Interest Capitalized	5,679,500	7,978,500	2,299,000
Deferred Avoided Cost			
Deferred Contributions in In Aid of Construction	10,154,400	11,533,601	1,379,201
Subtotal	<u>15,833,900</u>	<u>19,512,101</u>	<u>3,678,201</u>
Accumulated Deferred Investment Tax Credit (Account 255)	<u>0</u>	<u>0</u>	<u>0</u>
Accumulated Deferred Income Tax Liberalized Depreciation (Account 282):			
Asset Depreciation Range System	<u>(248,368,807)</u>	<u>(265,569,613)</u>	<u>(17,200,806)</u>
Accumulated Deferred Income Taxes Other (Account 283)			
ACRS Method Change	(120,756,300)	(202,584,995)	(81,828,695)
Cost of Remova	6,208,600	9,546,000	3,337,400
Cost of Removal Danskamme	0	0	0
Repair Allowance	(3,717,500)	(3,321,700)	395,800
Deferred Construction Overheads	0	0	0
Subtotal	<u>(118,265,200)</u>	<u>(196,360,695)</u>	<u>(78,095,495)</u>
Total	<u><u>(350,800,107)</u></u>	<u><u>(442,418,207)</u></u>	<u><u>(91,618,100)</u></u>

T

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION**

Exhibit T  
Sheet 1

Change in Working Capital Requirements  
December 31, 2022 to December 31, 2024

	<u>December 31, 2022</u>	<u>December 31, 2024</u>	<u>Change</u>
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash	1,582,535	9,744,019	8,161,484
Other Special Deposits	1,994,308	1,131,353	(862,955)
Working Funds	15,016	15,016	0
Temporary Cash Investment	0	0	0
Accounts Receivable	239,201,310	289,189,268	49,987,958
Less: Accumulated Provision For Uncollectible Accounts	(11,200,000)	(11,900,000)	(700,000)
Accounts Receivable From Assoc. Companies	182,517	107,168	(75,349)
Materials And Supplies	31,246,306	40,934,955	9,688,649
Allowances	0	417,654	417,654
Store expense undistributed	(7,813)	(31,462)	(23,649)
Gas Stored Underground - Current	0	0	0
Prepayments	43,898,711	39,122,765	(4,775,946)
Interest and Dividends Receivables	0	0	0
Rents Receivables	56,479	462,422	405,943
Accrued Utility Revenue	28,065,638	36,053,600	7,987,962
Misc. Current And Accrued Assets	75,749	50,749	(25,000)
Derivative Instruments	0	6,607,077	6,607,077
Subtotal	<u>335,110,756</u>	<u>411,904,584</u>	<u>76,793,828</u>
Less:			
Other Special Deposits	1,994,308	1,131,353	(862,955)
Temporary Cash Investment	0	0	0
Accounts Receivable From Assoc. Companies	182,517	107,168	(75,349)
Total	<u>332,933,931</u>	<u>410,666,063</u>	<u>77,732,132</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable	105,000,000	70,000,000	(35,000,000)
Accounts Payable	85,786,804	78,287,300	(7,499,504)
Accounts Payable to Associated Companies	1,365,134	1,344,554	(20,580)
Customer Deposits	6,846,374	5,366,491	(1,479,883)
Taxes Accrued	2,091,237	1,439,073	(652,164)
Interest Accrued	10,666,285	14,481,408	3,815,123
Dividends Declared	0	0	0
Tax Collections Payable	634,988	0	(634,988)
Misc. Current and Accrued Liabilities	21,679,105	44,211,257	22,532,152
Obligation Under Capital Leases	469,797	448,438	(21,359)
Derivative Instruments	13,719,334	23,440	(13,695,894)
Subtotal	<u>248,259,058</u>	<u>215,601,961</u>	<u>(32,657,097)</u>
Less:			
Notes Payable	105,000,000	70,000,000	(35,000,000)
Accounts Payable to Associated Companies	1,365,134	1,344,554	(20,580)
Total	<u>141,893,924</u>	<u>144,257,407</u>	<u>2,363,483</u>
Total Working Capital Requirements	<u>191,040,007</u>	<u>266,408,656</u>	<u>75,368,649</u>

U

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In the Matter of the Application of :

CENTRAL HUDSON GAS & ELECTRIC CORPORATION :

for authorization, pursuant to the Public Service Law, for (a) approval to enter into multi-year committed credit agreements to provide committed funding to meet projected liquidity needs, in amounts not to exceed \$350 million in the aggregate and maturities not to exceed five years, and (b) approval to issue and sell long-term debt, from time to time from January 1, 2024 through December 31, 2026, in an amount not to exceed \$500 million in the aggregate.

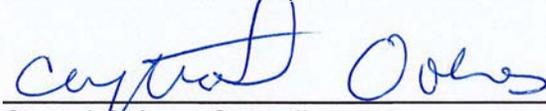
AFFIDAVIT AS  
REQUIRED BY 16  
NYCRR 37.6(j)

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STATE OF NEW YORK        )  
  ) ss.:  
COUNTY OF DUTCHESS    )

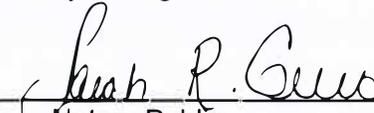
CRYSTAL OAKES, being duly sworn, deposes and says that she is the Financial Controller of Central Hudson Gas & Electric Corporation, the petitioner herein; that proper credits have been made to each subaccount of the Utility Plant Accounts for all property which was removed, sold, abandoned, or destroyed, or which for any cause ceased to be used and useful in the service of the public during the period from January 1, 2022 to December 31, 2024, as required by the applicable system of accounts prescribed by the Commission; that during said period the debits to each of the aforesaid subaccounts represent the original cost of property used and useful in the service of the public; and that the funds expended for purposes for which reimbursement is sought were not directly or indirectly derived from the sale of stocks, bonds, notes, or other evidences of long term indebtedness, or from open accounts of the petitioner.

The foregoing statements are based upon information furnished by employees of the Corporation whose duty it is to make such records, and affiant verily believes such information to be correct.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

  
\_\_\_\_\_  
Crystal Oakes, Controller

Sworn to before me this  
28th day of August 2025

  
\_\_\_\_\_  
Notary Public

Sarah R. Greco  
Notary Public, State of New York  
Reg. No. 01GR0020297  
Qualified in Ulster County

V

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In the Matter of the Application of :

CENTRAL HUDSON GAS & ELECTRIC CORPORATION :

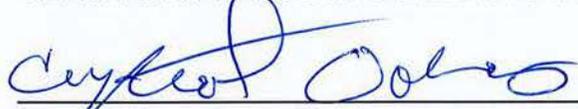
for authorization, pursuant to the Public Service Law, for (a) approval to enter into multi-year committed credit agreements to provide committed funding to meet projected liquidity needs, in amounts not to exceed \$350 million in the aggregate and maturities not to exceed five years, and (b) approval to issue and sell long-term debt, from time to time from January 1, 2024 through December 31, 2026, in an amount not to exceed \$374 million in the aggregate.

AFFIDAVIT AS  
REQUIRED BY 16  
NYCRR 37.1(o)

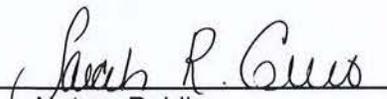
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STATE OF NEW YORK )  
) ss.:  
COUNTY OF DUTCHESS )

CRYSTAL OAKES, being duly sworn, deposes and says that she resides in the Town of Marletown, County of Ulster, and State of New York; that she is the principal accounting officer of Central Hudson Gas & Electric Corporation, the petitioner herein, to wit, the Controller; that the accounts of the petitioner have been kept strictly in accordance with the accounting order or orders of the Commission applicable thereto, and that since the effective date of such orders there have been no charges to asset accounts not in accordance therewith and that all required credits to such asset accounts have been made for the amount in the manner prescribed therefore in such accounting orders.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

  
\_\_\_\_\_  
Crystal Oakes, Controller

Sworn to before me this  
28<sup>th</sup> day of August 2025

  
\_\_\_\_\_  
Notary Public

Sarah R. Greco  
Notary Public, State of New York  
Reg. No. 01GR0020297  
Qualified in Ulster County  
Commission Expires January 24, 2030

W

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

Estimate of costs and expenses, other than contractual fees, Rating Agencies fees and issuance costs, expected to be incurred in connection with proposed program of issuing unsecured short-term obligations and entering into revolving credit agreements for up to \$350 million

Company counsel fee	30,000
Bank counsel fee	70,000
Miscellaneous expenses	<u>10,000</u>
Total	\$ <u>110,000</u>

**X**

## EXHIBIT X

## CENTRAL HUDSON GAS &amp; ELECTRIC CORPORATION

Statement of estimated costs and expenses, other than contractual fees, Rating Agencies fees and issuance costs, expected to be incurred in connection with the issuance and sale of not more than \$500,000,000 of unsecured Long Term Debt Securities

\$500,000,000 of  
Long Term Debt Securities

## Professional Services:

Legal Services – Company Counsel	\$ 200,000
Agents' Counsel Fees	<u>275,000</u>
	<u>\$ 475,000</u>

## Other :

Miscellaneous	\$ <u>25,000</u>
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Subtotal	\$ <u>500,000</u>
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Total	\$ <u>500,000</u>
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\*Assumes six private placements over three years.

**Y**



### Secretary's Certificate

I, Joseph B. Koczko, General Counsel and Corporate Secretary of Central Hudson Gas & Electric Corporation (the "Corporation"), hereby certify that at the meeting of the Board of Directors of the Corporation, a corporation organized under the laws of the State of New York, duly called and held on July 16, 2025, at which a quorum was present and voting throughout, the following resolutions were unanimously and duly adopted and, as of the date of this certificate, are now in full force and effect:

WHEREAS, Central Hudson Gas & Electric Corporation ("Central Hudson" or the "Corporation") is regulated by the New York State Public Service Commission ("PSC"), which regulates, among other things, the Corporation's financing activities;

WHEREAS, on November 21, 2023, the PSC issued an Order which authorizes the Corporation to, among other things, issue and sell up to \$380 million in aggregate principal amount of long-term debt through December 31, 2026, including \$346.3 million for traditional utility purposes and up to \$33.7 million to refinance its variable rate debt;

WHEREAS, the Corporation intends to file with the PSC a Financing Petition in 2025 ("2025 Financing Petition") to request authority from the PSC to engage in certain financing activities including (a) to renew or extend, or enter into a new, multi-year committed credit facility in an amount not to exceed \$350 million with a maturity not to exceed five years and (b) to issue and sell long-term debt in an aggregate principal amount of up to \$500 million during the period from the date of a PSC Order in response to the 2025 Financing Petition through the fiscal year end of 2028;

WHEREAS, the Board of Directors of Central Hudson, having carefully reviewed and considered the projected financing needs of the Corporation, desires to authorize management to submit the 2025 Financing Petition to the PSC and to take other necessary actions in support of such 2025 Financing Petition;

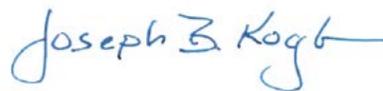
NOW, THEREFORE, BE IT RESOLVED, that the President and Chief Executive Officer and the other officers of Central Hudson be and each hereby is authorized to finalize and submit a 2025 Financing Petition on the Corporation's behalf with terms that are substantially similar to those presented to this Board of Directors, subject to such changes in terms as the President and Chief Executive

Officer or any other officer of this Corporation may deem necessary or appropriate; and

BE IT FURTHER RESOLVED, that the President and Chief Executive Officer of the Corporation and the other officers of the Corporation be and they hereby are each authorized and empowered in the name of the Corporation and on the Corporation's behalf to execute and deliver all documents and to perform all acts and things and to take all other steps that the President and Chief Executive Officer or any such other officer may deem necessary or appropriate to finalize, submit and pursue such 2025 Financing Petition and to obtain an Order from the PSC relating to such 2025 Financing Petition.

IN WITNESS WHEREOF, I have hereunto set my hand as General Counsel and Corporate Secretary of Central Hudson Gas & Electric Corporation, this 21st day of August, 2025.

Joseph B. Koczko



General Counsel and Corporate Secretary