CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 365.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-S4							
NET SALVAGE PERCENT.. 0							
1927	18,208.00	70.00	1.43	260.37	6.59	.9059	16,495
1950	79,355.00	70.00	1.43	1,134.78	15.95	.7721	61,270
1957	240,922.00	70.00	1.43	3,445.18	20.91	.7013	168,959
1958	1,162.00	70.00	1.43	16.62	21.71	.6899	802
1960	177,714.00	70.00	1.43	2,541.31	23.37	.6661	118,375
1961	794.00	70.00	1.43	11.35	24.22	.6540	519
1962	1,326.00	70.00	1.43	18.96	25.10	.6414	850
1964	7,577.00	70.00	1.43	108.35	26.90	.6157	4,665
1965	803.00	70.00	1.43	11.48	27.82	.6026	484
1968	31,775.00	70.00	1.43	454.38	30.66	.5620	17,858
1969	80,727.00	70.00	1.43	1,154.40	31.62	.5483	44,263
1971	6,824.00	70.00	1.43	97.58	33.57	.5204	3,551
1972	499.00	70.00	1.43	7.14	34.55	.5064	253
1975	30,325.00	70.00	1.43	433.65	37.52	.4640	14,071
1978	10,232.00	70.00	1.43	146.32	40.50	.4214	4,312
1994	62,727.00	70.00	1.43	897.00	56.50	.1929	12,100
1999	4,976.00	70.00	1.43	71.16	61.50	.1214	604
2003	10,000.00	70.00	1.43	143.00	65.50	.0643	643
TOTAL	765,946.00			10,953.03			470,074

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.43

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 365.50 LAND RIGHTS-IROQUOIS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
INTERIM SURVIVOR CURVE.. IOWA 70-S4							
PROBABLE RETIREMENT YEAR.. 12-2007							
NET SALVAGE PERCENT.. 0							
1992	147,779.00					1.0000	147,779
DEPRECIABLE							
SURVIVOR CURVE.. IOWA 70-S4							
NET SALVAGE PERCENT.. 0							
1992	7,131.00	70.00	1.43	101.97	54.50	.2214	1,579
TOTAL	154,910.00			101.97			149,358

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.07

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 366.20 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S2							
NET SALVAGE PERCENT.. -40							
1950	6,933.00	45.00	2.22	215.48	7.17	.8407	8,160
1954	68.00	45.00	2.22	2.11	8.39	.8136	77
1956	7,641.00	45.00	2.22	237.48	9.04	.7991	8,548
1957	8,798.00	45.00	2.22	273.44	9.38	.7916	9,750
1958	39,433.00	45.00	2.22	1,225.58	9.73	.7838	43,271
1960	1,284.00	45.00	2.22	39.91	10.45	.7678	1,380
1961	427.00	45.00	2.22	13.27	10.82	.7596	454
1964	830.00	45.00	2.22	25.80	12.01	.7331	852
1968	23,751.00	45.00	2.22	738.18	13.76	.6942	23,083
1984	263.00	45.00	2.22	8.17	23.30	.4822	178
1986	4,452.00	45.00	2.22	138.37	24.84	.4480	2,792
1987	1,263.00	45.00	2.22	39.25	25.64	.4302	761
1990	1,958.00	45.00	2.22	60.85	28.15	.3744	1,026
1991	92,778.00	45.00	2.22	2,883.54	29.02	.3551	46,124
1992	22,331.00	45.00	2.22	694.05	29.91	.3353	10,483
1995	16,038.00	45.00	2.22	498.46	32.68	.2738	6,148
1997	13,325.00	45.00	2.22	414.14	34.59	.2313	4,315
1999	13,639.00	45.00	2.22	423.90	36.54	.1880	3,590
2000	9,203.00	45.00	2.22	286.03	37.52	.1662	2,141
2004	1,632.00	45.00	2.22	50.72	41.50	.0778	178
	266,047.00			8,268.73			173,311

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.11

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 366.50 STRUCTURES AND IMPROVEMENTS-REG STA.-IROQUOIS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
INTERIM SURVIVOR CURVE.. IOWA 45-S2							
PROBABLE RETIREMENT YEAR.. 12-2007							
NET SALVAGE PERCENT.. -40							
1992	104,564.00					1.0000	146,390
1996	1,755.00					1.0000	2,457
2005	856.00					1.0000	1,198
	107,175.00						150,045
DEPRECIABLE							
SURVIVOR CURVE.. IOWA 45-S2							
NET SALVAGE PERCENT.. -40							
1992	20,913.00	45.00	2.22	649.98	29.91	.3353	9,817
1996	351.00	45.00	2.22	10.91	33.63	.2527	124
2005	171.00	45.00	2.22	5.31	42.50	.0556	13
	21,435.00			666.20			9,954
TOTAL	128,610.00			666.20			159,999

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.52

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 367.00 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -30							
1932	14.00	70.00	1.43	0.26	14.39	.7944	14
1950	940,581.00	70.00	1.43	17,485.40	23.41	.6656	813,866
1954	7,791.00	70.00	1.43	144.83	25.91	.6299	6,380
1955	89,623.00	70.00	1.43	1,666.09	26.56	.6206	72,306
1956	307,812.00	70.00	1.43	5,722.23	27.22	.6111	244,535
1957	2,131,000.00	70.00	1.43	39,615.29	27.88	.6017	1,666,890
1958	23,317.00	70.00	1.43	433.46	28.56	.5920	17,945
1959	117,398.00	70.00	1.43	2,182.43	29.24	.5823	88,869
1960	1,225,247.00	70.00	1.43	22,777.34	29.94	.5723	911,572
1961	1,231.00	70.00	1.43	22.88	30.64	.5623	900
1962	56,664.00	70.00	1.43	1,053.38	31.35	.5521	40,669
1963	66,787.00	70.00	1.43	1,241.57	32.06	.5420	47,058
1964	9,060.00	70.00	1.43	168.43	32.79	.5316	6,261
1965	32,948.00	70.00	1.43	612.50	33.52	.5211	22,320
1966	88,060.00	70.00	1.43	1,637.04	34.26	.5106	58,452
1967	2,340.00	70.00	1.43	43.50	35.01	.4999	1,521
1968	4,007,295.00	70.00	1.43	74,495.61	35.76	.4891	2,547,958
1969	3,069,185.00	70.00	1.43	57,056.15	36.52	.4783	1,908,389
1970	3,190.00	70.00	1.43	59.30	37.29	.4673	1,938
1971	78,262.00	70.00	1.43	1,454.89	38.06	.4563	46,424
1972	1,896.00	70.00	1.43	35.25	38.85	.4450	1,097
1973	308,555.00	70.00	1.43	5,736.04	39.63	.4339	174,047
1974	411,129.00	70.00	1.43	7,642.89	40.43	.4224	225,759
1975	1,770,387.00	70.00	1.43	32,911.49	41.23	.4110	945,918
1976	189,808.00	70.00	1.43	3,528.53	42.03	.3996	98,601
1977	53,028.00	70.00	1.43	985.79	42.85	.3879	26,740
1978	9,189.00	70.00	1.43	170.82	43.67	.3761	4,493
1979	1,103.00	70.00	1.43	20.50	44.49	.3644	523
1980	21,933.00	70.00	1.43	407.73	45.32	.3526	10,054
1981	28,094.00	70.00	1.43	522.27	46.16	.3406	12,439
1985	55,089.00	70.00	1.43	1,024.10	49.56	.2920	20,912
1986	1,786.00	70.00	1.43	33.20	50.42	.2797	649
1987	74,368.00	70.00	1.43	1,382.50	51.29	.2673	25,842
1988	738,355.00	70.00	1.43	13,726.02	52.16	.2549	244,669
1990	323,668.00	70.00	1.43	6,016.99	53.93	.2296	96,608
1991	442,915.00	70.00	1.43	8,233.79	54.81	.2170	124,946
1992	31,932.00	70.00	1.43	593.62	55.70	.2043	8,481

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 367.00 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -30							
1993	15,426.00	70.00	1.43	286.77	56.60	.1914	3,838
1994	278,211.00	70.00	1.43	5,171.94	57.50	.1786	64,595
1995	2,860,280.00	70.00	1.43	53,172.61	58.41	.1656	615,761
1997	472,463.00	70.00	1.43	8,783.09	60.23	.1396	85,743
1999	84,264.00	70.00	1.43	1,566.47	62.06	.1134	12,422
2000	571,262.00	70.00	1.43	10,619.76	62.98	.1003	74,487
2004	204,077.00	70.00	1.43	3,793.79	66.71	.0470	12,469
2005	4,450.00	70.00	1.43	82.73	67.64	.0337	195
2006	206,215.00	70.00	1.43	3,833.54	68.58	.0203	5,442
2007	30,775.00	70.00	1.43	572.11	69.53	.0067	268
	21,448,463.00			398,726.92			11,401,265

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.86

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 367.50 MAINS-IROQUOIS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2007							
NET SALVAGE PERCENT.. 0							
1992	10,350,883.00					1.0000	10,350,883
2000	24,014.00					1.0000	24,014
	10,374,897.00						10,374,897
DEPRECIABLE							
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. 0							
1992	435,508.00	70.00	1.43	6,227.76	55.70	.2043	88,974
TOTAL	10,810,405.00			6,227.76			10,463,871

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.06

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 369.11 REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED FACTOR	DEPREC.- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 33-R2							
NET SALVAGE PERCENT.. -25							
1950	36,491.00	33.00	3.03	1,382.10	0.98	.9703	44,259
1951	66.00	33.00	3.03	2.50	1.25	.9621	79
1953	767.00	33.00	3.03	29.05	1.81	.9452	906
1956	2,231.00	33.00	3.03	84.50	2.67	.9191	2,563
1957	25,820.00	33.00	3.03	977.93	2.96	.9103	29,380
1958	110,936.00	33.00	3.03	4,201.70	3.25	.9015	125,011
1959	60,784.00	33.00	3.03	2,302.19	3.54	.8927	67,827
1960	24,963.00	33.00	3.03	945.47	3.83	.8839	27,581
1961	3,483.00	33.00	3.03	131.92	4.13	.8748	3,809
1962	946.00	33.00	3.03	35.83	4.43	.8658	1,024
1964	7,534.00	33.00	3.03	285.35	5.05	.8470	7,977
1965	3,943.00	33.00	3.03	149.34	5.37	.8373	4,127
1968	78,884.00	33.00	3.03	2,987.73	6.41	.8058	79,456
1969	6,298.00	33.00	3.03	238.54	6.78	.7945	6,255
1971	2,893.00	33.00	3.03	109.57	7.57	.7706	2,787
1972	8,717.00	33.00	3.03	330.16	8.00	.7576	8,255
1975	18,424.00	33.00	3.03	697.81	9.37	.7161	16,492
1977	27,124.00	33.00	3.03	1,027.32	10.37	.6858	23,252
1979	83,641.00	33.00	3.03	3,167.90	11.45	.6530	68,272
1980	11,471.00	33.00	3.03	434.46	12.02	.6358	9,117
1981	2,226.00	33.00	3.03	84.31	12.60	.6182	1,720
1982	16,625.00	33.00	3.03	629.67	13.20	.6000	12,469
1983	62,472.00	33.00	3.03	2,366.13	13.81	.5815	45,409
1984	26,569.00	33.00	3.03	1,006.30	14.45	.5621	18,668
1986	41,730.00	33.00	3.03	1,580.52	15.76	.5224	27,250
1987	56,860.00	33.00	3.03	2,153.57	16.44	.5018	35,665
1988	210,972.00	33.00	3.03	7,990.56	17.13	.4809	126,821
1989	19,022.00	33.00	3.03	720.46	17.83	.4597	10,931
1990	16,155.00	33.00	3.03	611.87	18.56	.4376	8,837
1991	1,654,355.00	33.00	3.03	62,658.70	19.29	.4155	859,231
1992	111,558.00	33.00	3.03	4,225.26	20.04	.3927	54,761
1994	10,411.00	33.00	3.03	394.32	21.57	.3464	4,508
1995	550,025.00	33.00	3.03	20,832.20	22.35	.3227	221,866
1996	276,896.00	33.00	3.03	10,487.44	23.14	.2988	103,421
1997	546,093.00	33.00	3.03	20,683.27	23.95	.2742	187,173
1998	28,441.00	33.00	3.03	1,077.20	24.77	.2494	8,866
1999	47,178.00	33.00	3.03	1,786.87	25.59	.2245	13,239

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 369.11 REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R2							
NET SALVAGE PERCENT.. -25							
2000	17,555.00	33.00	3.03	664.90	26.43	.1991	4,369
2001	69,387.00	33.00	3.03	2,628.03	27.28	.1733	15,031
2002	91,774.00	33.00	3.03	3,475.94	28.13	.1476	16,932
2003	685,595.00	33.00	3.03	25,966.91	29.00	.1212	103,868
2004	370,610.00	33.00	3.03	14,036.85	29.87	.0948	43,917
2005	47,695.00	33.00	3.03	1,806.45	30.76	.0679	4,048
2006	102,490.00	33.00	3.03	3,881.81	31.65	.0409	5,240
2007	243,473.00	33.00	3.03	9,221.54	32.55	.0136	4,139
	5,821,583.00			220,492.45			2,466,808

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.79

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 369.12 REGULATING STATION EQUIPMENT-SUPERVISORY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 18-S0.5							
NET SALVAGE PERCENT.. -25							
1959	392.00					1.0000	490
1964	330.00					1.0000	413
1968	3,577.00					1.0000	4,471
1969	961.00					1.0000	1,201
1972	884.00	18.00	5.56	61.44	0.19	.9894	1,093
1977	4,206.00	18.00	5.56	292.32	1.89	.8950	4,705
1983	14,140.00	18.00	5.56	982.73	3.95	.7806	13,797
1989	1,483.00	18.00	5.56	103.07	6.26	.6522	1,209
1995	191,273.00	18.00	5.56	13,293.47	9.04	.4978	119,020
1996	64,173.00	18.00	5.56	4,460.02	9.57	.4683	37,565
1997	44,078.00	18.00	5.56	3,063.42	10.13	.4372	24,089
1998	42,607.00	18.00	5.56	2,961.19	10.71	.4050	21,570
2003	29,713.00	18.00	5.56	2,065.05	14.08	.2178	8,089
2004	27,764.00	18.00	5.56	1,929.60	14.87	.1739	6,035
	425,581.00			29,212.31			243,747

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.86

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 369.51 REGULATING STATION EQUIPMENT-IROQUOIS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
INTERIM SURVIVOR CURVE.. IOWA 33-R2							
PROBABLE RETIREMENT YEAR.. 12-2007							
NET SALVAGE PERCENT.. -25							
1992	1,211,634.00					1.0000	1,514,543
1995	50,163.00					1.0000	62,704
1996	73,093.00					1.0000	91,366
1997	18,093.00					1.0000	22,616
1999	16,583.00					1.0000	20,729
2000	1,783.00					1.0000	2,229
2004	84,964.00					1.0000	106,205
2005	20,873.00					1.0000	26,091
	1,477,186.00						1,846,483
DEPRECIABLE							
SURVIVOR CURVE.. IOWA 33-R2							
NET SALVAGE PERCENT.. -25							
1992	242,327.00	33.00	3.03	9,178.14	20.04	.3927	118,952
1995	10,033.00	33.00	3.03	380.00	22.35	.3227	4,047
1996	14,619.00	33.00	3.03	553.69	23.14	.2988	5,460
1997	3,618.00	33.00	3.03	137.03	23.95	.2742	1,240
1999	3,316.00	33.00	3.03	125.59	25.59	.2245	931
2000	357.00	33.00	3.03	13.52	26.43	.1991	89
2004	16,993.00	33.00	3.03	643.61	29.87	.0948	2,014
2005	4,174.00	33.00	3.03	158.09	30.76	.0679	354
	295,437.00			11,189.67			133,087
TOTAL	1,772,623.00			11,189.67			1,979,570

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.63

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 369.52 REGULATING STATION EQUIPMENT-SUPVSRY IROQUOIS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
INTERIM SURVIVOR CURVE.. IOWA 18-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2007							
NET SALVAGE PERCENT.. -25							
1992	62,863.00					1.0000	78,579
DEPRECIABLE							
SURVIVOR CURVE.. IOWA 18-S0.5							
NET SALVAGE PERCENT.. -25							
1992	12,572.00	18.00	5.56	873.75	7.57	.5794	9,105
TOTAL	75,435.00			873.75			87,684

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.16

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 374.11 LAND AND LAND RIGHTS-MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1903	5.00	70.00	1.43	0.07	3.34	.9523	5
1927	8.00	70.00	1.43	0.11	9.91	.8584	7
1928	3.00	70.00	1.43	0.04	10.25	.8536	3
1929	4.00	70.00	1.43	0.06	10.61	.8484	3
1930	1,819.00	70.00	1.43	26.01	10.97	.8433	1,534
1931	2,656.00	70.00	1.43	37.98	11.35	.8379	2,225
1932	3,079.00	70.00	1.43	44.03	11.74	.8323	2,563
1933	60.00	70.00	1.43	0.86	12.15	.8264	50
1934	11.00	70.00	1.43	0.16	12.56	.8206	9
1936	9.00	70.00	1.43	0.13	13.43	.8081	7
1937	330.00	70.00	1.43	4.72	13.89	.8016	265
1938	2.00	70.00	1.43	0.03	14.36	.7949	2
1939	137.00	70.00	1.43	1.96	14.84	.7880	108
1940	6.00	70.00	1.43	0.09	15.34	.7809	5
1941	4.00	70.00	1.43	0.06	15.85	.7736	3
1942	1.00	70.00	1.43	0.01	16.38	.7660	1
1946	3.00	70.00	1.43	0.04	18.60	.7343	2
1947	5.00	70.00	1.43	0.07	19.19	.7259	4
1950	2,876.00	70.00	1.43	41.13	21.03	.6996	2,012
1951	918.00	70.00	1.43	13.13	21.67	.6904	634
1954	6.00	70.00	1.43	0.09	23.65	.6621	4
1955	6,530.00	70.00	1.43	93.38	24.33	.6524	4,260
1956	5,239.00	70.00	1.43	74.92	25.02	.6426	3,367
1958	3,396.00	70.00	1.43	48.56	26.43	.6224	2,114
1959	570.00	70.00	1.43	8.15	27.14	.6123	349
1960	3,273.00	70.00	1.43	46.80	27.87	.6019	1,970
1961	14,165.00	70.00	1.43	202.56	28.61	.5913	8,376
1962	14,099.00	70.00	1.43	201.62	29.35	.5807	8,187
1963	162.00	70.00	1.43	2.32	30.11	.5699	92
1964	18,074.00	70.00	1.43	258.46	30.87	.5590	10,103
1965	3,299.00	70.00	1.43	47.18	31.64	.5480	1,808
1966	4,651.00	70.00	1.43	66.51	32.41	.5370	2,498
1968	5,703.00	70.00	1.43	81.55	33.99	.5144	2,934
1970	220.00	70.00	1.43	3.15	35.60	.4914	108
1975	35.00	70.00	1.43	0.50	39.75	.4321	15
1981	3,640.00	70.00	1.43	52.05	44.95	.3579	1,303
1982	1,154.00	70.00	1.43	16.50	45.84	.3451	398

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 374.11 LAND AND LAND RIGHTS-MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
1992	26,923.00	70.00	1.43	385.00	55.02	.2140	5,762
1993	22,689.00	70.00	1.43	324.45	55.96	.2006	4,551
1994	5,518.00	70.00	1.43	78.91	56.91	.1870	1,032
1997	5,500.00	70.00	1.43	78.65	59.77	.1461	804
2004	24,993.00	70.00	1.43	357.40	66.56	.0491	1,227
TOTAL	181,775.00			2,599.40			70,704

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.43

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -30							
1902	10,007.00					1.0000	13,009
1910	12,152.00					1.0000	15,798
1924	990.00	50.00	2.00	25.74	2.48	.9504	1,223
1927	5,943.00	50.00	2.00	154.52	3.25	.9350	7,224
1928	2,122.00	50.00	2.00	55.17	3.49	.9302	2,566
1929	994.00	50.00	2.00	25.84	3.72	.9256	1,196
1930	231.00	50.00	2.00	6.01	3.94	.9212	277
1931	103.00	50.00	2.00	2.68	4.16	.9168	123
1932	8,250.00	50.00	2.00	214.50	4.37	.9126	9,788
1933	484.00	50.00	2.00	12.58	4.59	.9082	571
1934	434.00	50.00	2.00	11.28	4.81	.9038	510
1937	40.00	50.00	2.00	1.04	5.49	.8902	46
1938	1,972.00	50.00	2.00	51.27	5.72	.8856	2,270
1941	19.00	50.00	2.00	0.49	6.44	.8712	22
1942	471.00	50.00	2.00	12.25	6.69	.8662	530
1943	810.00	50.00	2.00	21.06	6.94	.8612	907
1945	455.00	50.00	2.00	11.83	7.47	.8506	503
1947	800.00	50.00	2.00	20.80	8.04	.8392	873
1948	6,418.00	50.00	2.00	166.87	8.34	.8332	6,952
1949	140.00	50.00	2.00	3.64	8.66	.8268	150
1952	518.00	50.00	2.00	13.47	9.68	.8064	543
1953	2,599.00	50.00	2.00	67.57	10.06	.7988	2,699
1954	9,882.00	50.00	2.00	256.93	10.45	.7910	10,162
1955	10,526.00	50.00	2.00	273.68	10.85	.7830	10,714
1956	6,136.00	50.00	2.00	159.54	11.28	.7744	6,177
1957	146.00	50.00	2.00	3.80	11.72	.7656	145
1958	807.00	50.00	2.00	20.98	12.18	.7564	794
1959	3,763.00	50.00	2.00	97.84	12.66	.7468	3,653
1960	2,414.00	50.00	2.00	62.76	13.15	.7370	2,313
1961	6,826.00	50.00	2.00	177.48	13.66	.7268	6,449
1963	1,388.00	50.00	2.00	36.09	14.73	.7054	1,273
1964	301.00	50.00	2.00	7.83	15.29	.6942	272
1965	252.00	50.00	2.00	6.55	15.87	.6826	224
1968	18,727.00	50.00	2.00	486.90	17.69	.6462	15,732
1969	10,438.00	50.00	2.00	271.39	18.32	.6336	8,598
1970	22,240.00	50.00	2.00	578.24	18.97	.6206	17,943
1971	12,807.00	50.00	2.00	332.98	19.63	.6074	10,113

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -30							
1973	4,450.00	50.00	2.00	115.70	20.99	.5802	3,356
1974	765.00	50.00	2.00	19.89	21.68	.5664	563
1975	3,347.00	50.00	2.00	87.02	22.39	.5522	2,403
1977	116.00	50.00	2.00	3.02	23.84	.5232	79
1983	7,528.00	50.00	2.00	195.73	28.42	.4316	4,224
1990	1,135.00	50.00	2.00	29.51	34.18	.3164	467
1993	12,156.00	50.00	2.00	316.06	36.76	.2648	4,185
1994	1,086.00	50.00	2.00	28.24	37.64	.2472	349
1995	19,973.00	50.00	2.00	519.30	38.52	.2296	5,962
1997	20,348.00	50.00	2.00	529.05	40.30	.1940	5,132
1999	1,678.00	50.00	2.00	43.63	42.11	.1578	344
2000	5,028.00	50.00	2.00	130.73	43.02	.1396	912
2004	3,733.00	50.00	2.00	97.06	46.71	.0658	319
2006	55,555.00	50.00	2.00	1,444.43	48.59	.0282	2,037
2007	37,029.00	50.00	2.00	962.75	49.53	.0094	452
	336,532.00			8,173.72			193,126

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.43

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 376.00 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2.5							
NET SALVAGE PERCENT.. -60							
1891	14,250.00	85.00	1.18	269.04	10.11	.8811	20,089
1892	1,272.00	85.00	1.18	24.02	10.35	.8782	1,787
1893	588.00	85.00	1.18	11.10	10.59	.8754	824
1894	175.00	85.00	1.18	3.30	10.83	.8726	244
1895	145.00	85.00	1.18	2.74	11.08	.8696	202
1896	375.00	85.00	1.18	7.08	11.33	.8667	520
1897	96.00	85.00	1.18	1.81	11.58	.8638	133
1898	2,049.00	85.00	1.18	38.69	11.84	.8607	2,822
1899	83,826.00	85.00	1.18	1,582.63	12.10	.8576	115,023
1900	2,693.00	85.00	1.18	50.84	12.36	.8546	3,682
1901	26,410.00	85.00	1.18	498.62	12.63	.8514	35,977
1902	22,518.00	85.00	1.18	425.14	12.91	.8481	30,556
1903	13,530.00	85.00	1.18	255.45	13.19	.8448	18,288
1904	897.00	85.00	1.18	16.94	13.48	.8414	1,208
1905	6,541.00	85.00	1.18	123.49	13.77	.8380	8,770
1906	8,451.00	85.00	1.18	159.55	14.08	.8344	11,282
1907	3,103.00	85.00	1.18	58.58	14.38	.8308	4,125
1908	3,280.00	85.00	1.18	61.93	14.70	.8271	4,341
1909	10,335.00	85.00	1.18	195.12	15.03	.8232	13,612
1910	11,996.00	85.00	1.18	226.48	15.36	.8193	15,725
1911	6,805.00	85.00	1.18	128.48	15.70	.8153	8,877
1912	12,724.00	85.00	1.18	240.23	16.05	.8112	16,515
1913	10,916.00	85.00	1.18	206.09	16.41	.8069	14,093
1914	6,657.00	85.00	1.18	125.68	16.78	.8026	8,549
1915	9,161.00	85.00	1.18	172.96	17.16	.7981	11,698
1916	7,834.00	85.00	1.18	147.91	17.54	.7936	9,947
1917	11,067.00	85.00	1.18	208.94	17.94	.7889	13,969
1918	1,833.00	85.00	1.18	34.61	18.35	.7841	2,300
1919	18,764.00	85.00	1.18	354.26	18.77	.7792	23,393
1920	7,322.00	85.00	1.18	138.24	19.20	.7741	9,069
1921	13,569.00	85.00	1.18	256.18	19.63	.7691	16,697
1922	18,682.00	85.00	1.18	352.72	20.08	.7638	22,831
1923	71,027.00	85.00	1.18	1,340.99	20.54	.7584	86,187
1924	96,133.00	85.00	1.18	1,814.99	21.01	.7528	115,790
1925	51,837.00	85.00	1.18	978.68	21.49	.7472	61,972
1926	51,206.00	85.00	1.18	966.77	21.98	.7414	60,743
1927	101,351.00	85.00	1.18	1,913.51	22.48	.7355	119,270

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 376.00 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2.5							
NET SALVAGE PERCENT.. -60							
1928	32,237.00	85.00	1.18	608.63	22.99	.7295	37,627
1929	97,729.00	85.00	1.18	1,845.12	23.51	.7234	113,115
1930	331,467.00	85.00	1.18	6,258.10	24.04	.7172	380,365
1931	59,250.00	85.00	1.18	1,118.64	24.58	.7108	67,384
1932	581,998.00	85.00	1.18	10,988.12	25.13	.7044	655,935
1933	68,102.00	85.00	1.18	1,285.77	25.69	.6978	76,035
1934	10,261.00	85.00	1.18	193.73	26.26	.6911	11,346
1935	24,841.00	85.00	1.18	469.00	26.83	.6844	27,202
1936	20,201.00	85.00	1.18	381.39	27.42	.6774	21,895
1937	24,026.00	85.00	1.18	453.61	28.01	.6705	25,775
1938	7,524.00	85.00	1.18	142.05	28.62	.6633	7,985
1939	14,524.00	85.00	1.18	274.21	29.23	.6561	15,247
1940	33,175.00	85.00	1.18	626.34	29.85	.6488	34,438
1941	11,001.00	85.00	1.18	207.70	30.48	.6414	11,290
1942	11,663.00	85.00	1.18	220.20	31.11	.6340	11,831
1943	2,735.00	85.00	1.18	51.64	31.76	.6264	2,741
1944	667.00	85.00	1.18	12.59	32.41	.6187	660
1945	1,744.00	85.00	1.18	32.93	33.07	.6109	1,705
1946	10,841.00	85.00	1.18	204.68	33.74	.6031	10,461
1947	19,089.00	85.00	1.18	360.40	34.41	.5952	18,179
1948	7,438.00	85.00	1.18	140.43	35.09	.5872	6,988
1949	56,596.00	85.00	1.18	1,068.53	35.78	.5791	52,440
1950	214,855.00	85.00	1.18	4,056.46	36.48	.5708	196,223
1951	57,566.00	85.00	1.18	1,086.85	37.18	.5626	51,819
1952	78,612.00	85.00	1.18	1,484.19	37.89	.5542	69,707
1953	144,582.00	85.00	1.18	2,729.71	38.60	.5459	126,284
1954	146,870.00	85.00	1.18	2,772.91	39.32	.5374	126,285
1955	317,821.00	85.00	1.18	6,000.46	40.05	.5288	268,902
1956	534,001.00	85.00	1.18	10,081.94	40.78	.5202	444,460
1957	331,331.00	85.00	1.18	6,255.53	41.52	.5115	271,161
1958	671,500.00	85.00	1.18	12,677.92	42.27	.5027	540,101
1959	327,747.00	85.00	1.18	6,187.86	43.02	.4939	258,999
1960	656,950.00	85.00	1.18	12,403.22	43.78	.4849	509,688
1961	518,033.00	85.00	1.18	9,780.46	44.54	.4760	394,534
1962	453,163.00	85.00	1.18	8,555.72	45.31	.4669	338,531
1963	406,018.00	85.00	1.18	7,665.62	46.08	.4579	297,465
1964	468,254.00	85.00	1.18	8,840.64	46.86	.4487	336,169

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 376.00 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2.5							
NET SALVAGE PERCENT.. -60							
1965	1,000,808.00	85.00	1.18	18,895.26	47.65	.4394	703,608
1966	665,080.00	85.00	1.18	12,556.71	48.44	.4301	457,681
1967	431,770.00	85.00	1.18	8,151.82	49.23	.4208	290,702
1968	1,057,144.00	85.00	1.18	19,958.88	50.03	.4114	695,854
1969	579,858.00	85.00	1.18	10,947.72	50.84	.4019	372,872
1970	732,995.00	85.00	1.18	13,838.95	51.65	.3924	460,204
1971	392,802.00	85.00	1.18	7,416.10	52.47	.3827	240,521
1972	643,888.00	85.00	1.18	12,156.61	53.29	.3731	384,375
1973	398,378.00	85.00	1.18	7,521.38	54.11	.3634	231,633
1974	546,176.00	85.00	1.18	10,311.80	54.94	.3536	309,005
1975	682,418.00	85.00	1.18	12,884.05	55.78	.3438	375,384
1976	813,664.00	85.00	1.18	15,361.98	56.62	.3339	434,692
1977	836,643.00	85.00	1.18	15,795.82	57.47	.3239	433,582
1978	255,505.00	85.00	1.18	4,823.93	58.31	.3140	128,366
1979	600,667.00	85.00	1.18	11,340.59	59.17	.3039	292,068
1980	1,115,403.00	85.00	1.18	21,058.81	60.03	.2938	524,329
1981	591,834.00	85.00	1.18	11,173.83	60.89	.2836	268,551
1982	1,496,153.00	85.00	1.18	28,247.37	61.75	.2735	654,717
1983	598,782.00	85.00	1.18	11,305.00	62.62	.2633	252,255
1984	668,560.00	85.00	1.18	12,622.41	63.50	.2529	270,526
1985	1,431,067.00	85.00	1.18	27,018.54	64.38	.2426	555,483
1986	2,053,213.00	85.00	1.18	38,764.66	65.26	.2322	762,810
1987	1,134,759.00	85.00	1.18	21,424.25	66.15	.2218	402,703
1988	4,778,651.00	85.00	1.18	90,220.93	67.04	.2113	1,615,566
1989	4,972,260.00	85.00	1.18	93,876.27	67.93	.2008	1,597,488
1990	2,772,391.00	85.00	1.18	52,342.74	68.83	.1902	843,694
1991	2,089,603.00	85.00	1.18	39,451.70	69.73	.1796	600,468
1992	2,338,254.00	85.00	1.18	44,146.24	70.63	.1691	632,638
1993	2,696,439.00	85.00	1.18	50,908.77	71.54	.1584	683,386
1994	1,261,474.00	85.00	1.18	23,816.63	72.45	.1476	297,910
1995	1,467,279.00	85.00	1.18	27,702.23	73.36	.1369	321,393
1996	3,741,540.00	85.00	1.18	70,640.28	74.28	.1261	754,893
1997	2,115,300.00	85.00	1.18	39,936.86	75.19	.1154	390,569
1998	3,415,306.00	85.00	1.18	64,480.98	76.12	.1045	571,039
1999	3,193,880.00	85.00	1.18	60,300.45	77.04	.0936	478,315
2000	3,016,539.00	85.00	1.18	56,952.26	77.97	.0827	399,148
2001	2,966,844.00	85.00	1.18	56,014.01	78.90	.0718	340,831

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 376.00 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2.5							
NET SALVAGE PERCENT.. -60							
2002	4,353,816.00	85.00	1.18	82,200.05	79.83	.0608	423,539
2003	3,114,668.00	85.00	1.18	58,804.93	80.77	.0498	248,177
2004	8,432,264.00	85.00	1.18	159,201.14	81.70	.0388	523,475
2005	4,819,066.00	85.00	1.18	90,983.97	82.64	.0278	214,352
2006	6,843,382.00	85.00	1.18	129,203.05	83.58	.0167	182,855
2007	6,561,183.00	85.00	1.18	123,875.14	84.53	.0055	57,738
	101,141,536.00			1,909,552.19			27,391,477

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.89

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 378.11 REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-R1.5							
NET SALVAGE PERCENT.. -60							
1928	44.00					1.0000	70
1929	2,049.00					1.0000	3,278
1930	3,986.00					1.0000	6,378
1931	4,876.00					1.0000	7,802
1932	648.00					1.0000	1,037
1933	270.00					1.0000	432
1934	86.00					1.0000	138
1935	1,231.00					1.0000	1,970
1936	179.00					1.0000	286
1940	1,624.00					1.0000	2,598
1941	198.00					1.0000	317
1942	79.00					1.0000	126
1947	1,873.00	32.00	3.13	93.80	1.27	.9603	2,878
1948	19,923.00	32.00	3.13	997.74	1.61	.9497	30,273
1949	772.00	32.00	3.13	38.66	1.92	.9400	1,161
1950	24,061.00	32.00	3.13	1,204.97	2.19	.9316	35,864
1951	679.00	32.00	3.13	34.00	2.43	.9241	1,004
1952	2,574.00	32.00	3.13	128.91	2.66	.9169	3,776
1953	2,130.00	32.00	3.13	106.67	2.88	.9100	3,101
1954	20,987.00	32.00	3.13	1,051.03	3.11	.9028	30,315
1955	15,407.00	32.00	3.13	771.58	3.35	.8953	22,070
1956	17,762.00	32.00	3.13	889.52	3.60	.8875	25,222
1957	7,322.00	32.00	3.13	366.69	3.86	.8794	10,302
1958	47,803.00	32.00	3.13	2,393.97	4.13	.8709	66,611
1959	75,604.00	32.00	3.13	3,786.25	4.40	.8625	104,334
1960	86,485.00	32.00	3.13	4,331.17	4.68	.8537	118,132
1961	39,171.00	32.00	3.13	1,961.68	4.97	.8447	52,940
1962	47,484.00	32.00	3.13	2,378.00	5.27	.8353	63,461
1963	829.00	32.00	3.13	41.52	5.57	.8259	1,095
1964	11,737.00	32.00	3.13	587.79	5.88	.8162	15,328
1965	4,309.00	32.00	3.13	215.79	6.19	.8066	5,561
1967	52.00	32.00	3.13	2.60	6.86	.7856	65
1968	56,028.00	32.00	3.13	2,805.88	7.21	.7747	69,448
1969	79,926.00	32.00	3.13	4,002.69	7.57	.7634	97,625
1970	11,266.00	32.00	3.13	564.20	7.95	.7516	13,548
1971	23,712.00	32.00	3.13	1,187.50	8.34	.7394	28,052
1972	18,990.00	32.00	3.13	951.02	8.74	.7269	22,086

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 378.11 REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-R1.5							
NET SALVAGE PERCENT.. -60							
1973	35,773.00	32.00	3.13	1,791.51	9.16	.7137	40,850
1974	28,689.00	32.00	3.13	1,436.75	9.60	.7000	32,132
1975	18,545.00	32.00	3.13	928.73	10.05	.6859	20,352
1976	21,622.00	32.00	3.13	1,082.83	10.52	.6712	23,220
1977	31,720.00	32.00	3.13	1,588.54	11.01	.6559	33,288
1978	10,278.00	32.00	3.13	514.72	11.51	.6403	10,530
1980	6,303.00	32.00	3.13	315.65	12.57	.6072	6,123
1981	14,668.00	32.00	3.13	734.57	13.12	.5900	13,847
1982	35,079.00	32.00	3.13	1,756.76	13.68	.5725	32,132
1983	136,750.00	32.00	3.13	6,848.44	14.26	.5544	121,303
1984	51,064.00	32.00	3.13	2,557.29	14.86	.5356	43,760
1985	68,662.00	32.00	3.13	3,438.59	15.47	.5166	56,753
1986	140,666.00	32.00	3.13	7,044.55	16.09	.4972	111,903
1987	12,787.00	32.00	3.13	640.37	16.73	.4772	9,763
1988	72,513.00	32.00	3.13	3,631.45	17.38	.4569	53,010
1989	20,585.00	32.00	3.13	1,030.90	18.05	.4359	14,357
1990	127,025.00	32.00	3.13	6,361.41	18.72	.4150	84,345
1991	4,857.00	32.00	3.13	243.24	19.41	.3934	3,057
1992	39,301.00	32.00	3.13	1,968.19	20.10	.3719	23,386
1993	129,093.00	32.00	3.13	6,464.98	20.81	.3497	72,230
1994	42,511.00	32.00	3.13	2,128.95	21.53	.3272	22,255
1995	347,716.00	32.00	3.13	17,413.62	22.26	.3044	169,352
1996	534,405.00	32.00	3.13	26,763.00	22.99	.2816	240,782
1997	747,783.00	32.00	3.13	37,448.97	23.74	.2581	308,804
1998	139,952.00	32.00	3.13	7,008.80	24.49	.2347	52,555
1999	348,918.00	32.00	3.13	17,473.81	25.25	.2109	117,739
2000	244,158.00	32.00	3.13	12,227.43	26.01	.1872	73,130
2001	375,781.00	32.00	3.13	18,819.11	26.79	.1628	97,883
2002	287,013.00	32.00	3.13	14,373.61	27.57	.1384	63,556
2003	887,377.00	32.00	3.13	44,439.84	28.36	.1137	161,432
2004	1,250,465.00	32.00	3.13	62,623.29	29.16	.0887	177,466
2005	615,124.00	32.00	3.13	30,805.41	29.96	.0637	62,693
2006	298,118.00	32.00	3.13	14,929.75	30.77	.0384	18,316
2007	568,082.00	32.00	3.13	28,449.55	31.59	.0128	11,634
	8,325,539.00			416,178.24			3,232,622

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 378.12 REGULATING STATION EQUIPMENT-SUPERVISORY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 25-L0							
NET SALVAGE PERCENT.. -60							
1953	362.00	25.00	4.00	23.17	7.56	.6976	404
1955	313.00	25.00	4.00	20.03	7.93	.6828	342
1958	1,995.00	25.00	4.00	127.68	8.50	.6600	2,107
1959	1,167.00	25.00	4.00	74.69	8.69	.6524	1,218
1968	8,903.00	25.00	4.00	569.79	10.60	.5760	8,205
1969	2,060.00	25.00	4.00	131.84	10.83	.5668	1,868
1972	311.00	25.00	4.00	19.90	11.54	.5384	268
1976	2,755.00	25.00	4.00	176.32	12.55	.4980	2,195
1997	63,103.00	25.00	4.00	4,038.59	19.33	.2268	22,899
	80,969.00			5,182.01			39,506

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.40

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 380.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -70							
1879	8.00	70.00	1.43	0.19	0.39	.9944	14
1884	3.00	70.00	1.43	0.07	1.67	.9761	5
1886	10.00	70.00	1.43	0.24	2.20	.9686	16
1896	10.00	70.00	1.43	0.24	4.83	.9310	16
1897	463.00	70.00	1.43	11.26	5.07	.9276	730
1898	72.00	70.00	1.43	1.75	5.29	.9244	113
1900	228.00	70.00	1.43	5.54	5.73	.9181	356
1901	1,565.00	70.00	1.43	38.05	5.95	.9150	2,434
1902	1,730.00	70.00	1.43	42.06	6.16	.9120	2,682
1903	1,463.00	70.00	1.43	35.57	6.38	.9089	2,261
1904	1,941.00	70.00	1.43	47.19	6.60	.9057	2,989
1905	2,660.00	70.00	1.43	64.66	6.82	.9026	4,082
1906	3,064.00	70.00	1.43	74.49	7.05	.8993	4,684
1907	2,299.00	70.00	1.43	55.89	7.27	.8961	3,502
1908	3,545.00	70.00	1.43	86.18	7.50	.8929	5,381
1909	3,617.00	70.00	1.43	87.93	7.73	.8896	5,470
1910	3,928.00	70.00	1.43	95.49	7.96	.8863	5,918
1911	4,535.00	70.00	1.43	110.25	8.19	.8830	6,807
1912	4,877.00	70.00	1.43	118.56	8.43	.8796	7,293
1913	3,697.00	70.00	1.43	89.87	8.67	.8761	5,506
1914	4,042.00	70.00	1.43	98.26	8.91	.8727	5,997
1915	3,905.00	70.00	1.43	94.93	9.16	.8691	5,770
1916	3,309.00	70.00	1.43	80.44	9.41	.8656	4,869
1917	3,634.00	70.00	1.43	88.34	9.66	.8620	5,325
1918	3,845.00	70.00	1.43	93.47	9.93	.8581	5,609
1919	4,043.00	70.00	1.43	98.29	10.19	.8544	5,872
1920	2,624.00	70.00	1.43	63.79	10.46	.8506	3,794
1921	3,811.00	70.00	1.43	92.65	10.74	.8466	5,485
1922	5,138.00	70.00	1.43	124.90	11.02	.8426	7,360
1923	15,716.00	70.00	1.43	382.06	11.32	.8383	22,397
1924	19,860.00	70.00	1.43	482.80	11.62	.8340	28,158
1925	18,032.00	70.00	1.43	438.36	11.93	.8296	25,431
1926	19,896.00	70.00	1.43	483.67	12.25	.8250	27,904
1927	18,073.00	70.00	1.43	439.35	12.58	.8203	25,203
1928	20,123.00	70.00	1.43	489.19	12.92	.8154	27,894
1929	18,425.00	70.00	1.43	447.91	13.27	.8104	25,384
1930	22,695.00	70.00	1.43	551.72	13.63	.8053	31,070

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 380.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -70							
1931	22,306.00	70.00	1.43	542.26	14.00	.8000	30,336
1932	79,066.00	70.00	1.43	1,922.09	14.39	.7944	106,777
1933	13,931.00	70.00	1.43	338.66	14.79	.7887	18,679
1934	10,643.00	70.00	1.43	258.73	15.20	.7829	14,165
1935	11,290.00	70.00	1.43	274.46	15.62	.7769	14,911
1936	12,496.00	70.00	1.43	303.78	16.05	.7707	16,372
1937	6,477.00	70.00	1.43	157.46	16.50	.7643	8,416
1938	11,913.00	70.00	1.43	289.61	16.96	.7577	15,345
1939	7,078.00	70.00	1.43	172.07	17.43	.7510	9,036
1940	16,297.00	70.00	1.43	396.18	17.91	.7441	20,615
1941	5,101.00	70.00	1.43	124.01	18.41	.7370	6,391
1942	10,832.00	70.00	1.43	263.33	18.92	.7297	13,437
1943	2,707.00	70.00	1.43	65.81	19.44	.7223	3,324
1945	6,803.00	70.00	1.43	165.38	20.52	.7069	8,175
1946	14,969.00	70.00	1.43	363.90	21.07	.6990	17,788
1947	12,172.00	70.00	1.43	295.90	21.64	.6909	14,296
1948	684.00	70.00	1.43	16.63	22.22	.6826	794
1949	19,714.00	70.00	1.43	479.25	22.81	.6741	22,592
1950	20,699.00	70.00	1.43	503.19	23.41	.6656	23,421
1951	46,766.00	70.00	1.43	1,136.88	24.02	.6569	52,225
1952	62,391.00	70.00	1.43	1,516.73	24.64	.6480	68,730
1953	61,858.00	70.00	1.43	1,503.77	25.27	.6390	67,196
1954	79,142.00	70.00	1.43	1,923.94	25.91	.6299	84,748
1955	135,896.00	70.00	1.43	3,303.63	26.56	.6206	143,373
1956	190,826.00	70.00	1.43	4,638.98	27.22	.6111	198,243
1957	168,545.00	70.00	1.43	4,097.33	27.88	.6017	172,403
1958	139,632.00	70.00	1.43	3,394.45	28.56	.5920	140,526
1959	202,992.00	70.00	1.43	4,934.74	29.24	.5823	200,944
1960	111,224.00	70.00	1.43	2,703.86	29.94	.5723	108,211
1961	226,298.00	70.00	1.43	5,501.30	30.64	.5623	216,321
1962	243,873.00	70.00	1.43	5,928.55	31.35	.5521	228,892
1963	170,917.00	70.00	1.43	4,154.99	32.06	.5420	157,483
1964	225,068.00	70.00	1.43	5,471.40	32.79	.5316	203,398
1965	279,301.00	70.00	1.43	6,789.81	33.52	.5211	247,424
1966	310,036.00	70.00	1.43	7,536.98	34.26	.5106	269,117
1967	193,942.00	70.00	1.43	4,714.73	35.01	.4999	164,818
1968	146,842.00	70.00	1.43	3,569.73	35.76	.4891	122,095

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 380.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -70							
1969	93,728.00	70.00	1.43	2,278.53	36.52	.4783	76,211
1970	503,166.00	70.00	1.43	12,231.97	37.29	.4673	399,720
1971	296,382.00	70.00	1.43	7,205.05	38.06	.4563	229,906
1972	398,077.00	70.00	1.43	9,677.25	38.85	.4450	301,145
1973	446,639.00	70.00	1.43	10,857.79	39.63	.4339	329,454
1974	338,527.00	70.00	1.43	8,229.59	40.43	.4224	243,089
1975	323,474.00	70.00	1.43	7,863.65	41.23	.4110	226,011
1976	290,519.00	70.00	1.43	7,062.52	42.03	.3996	197,355
1977	376,935.00	70.00	1.43	9,163.29	42.85	.3879	248,562
1978	277,108.00	70.00	1.43	6,736.50	43.67	.3761	177,175
1979	379,700.00	70.00	1.43	9,230.51	44.49	.3644	235,217
1980	979,677.00	70.00	1.43	23,815.95	45.32	.3526	587,238
1981	846,278.00	70.00	1.43	20,573.02	46.16	.3406	490,012
1982	1,107,179.00	70.00	1.43	26,915.52	47.00	.3286	618,492
1983	806,677.00	70.00	1.43	19,610.32	47.85	.3164	433,895
1984	605,307.00	70.00	1.43	14,715.01	48.70	.3043	313,131
1985	796,541.00	70.00	1.43	19,363.91	49.56	.2920	395,403
1986	1,579,479.00	70.00	1.43	38,397.13	50.42	.2797	751,026
1987	1,364,164.00	70.00	1.43	33,162.83	51.29	.2673	619,890
1988	1,592,836.00	70.00	1.43	38,721.84	52.16	.2549	690,224
1989	2,114,802.00	70.00	1.43	51,410.84	53.04	.2423	871,108
1990	2,147,879.00	70.00	1.43	52,214.94	53.93	.2296	838,360
1991	1,772,281.00	70.00	1.43	43,084.15	54.81	.2170	653,794
1992	2,025,709.00	70.00	1.43	49,244.99	55.70	.2043	703,549
1993	1,480,986.00	70.00	1.43	36,002.77	56.60	.1914	481,883
1994	1,933,073.00	70.00	1.43	46,993.00	57.50	.1786	586,920
1995	2,209,022.00	70.00	1.43	53,701.32	58.41	.1656	621,684
1996	1,814,804.00	70.00	1.43	44,117.89	59.31	.1527	471,105
1997	1,509,298.00	70.00	1.43	36,691.03	60.23	.1396	358,187
1998	2,735,397.00	70.00	1.43	66,497.50	61.14	.1266	588,712
1999	1,841,544.00	70.00	1.43	44,767.93	62.06	.1134	355,013
2000	2,557,541.00	70.00	1.43	62,173.82	62.98	.1003	436,086
2001	2,656,064.00	70.00	1.43	64,568.92	63.91	.0870	392,832
2002	3,242,853.00	70.00	1.43	78,833.76	64.84	.0737	406,297
2003	3,509,213.00	70.00	1.43	85,308.97	65.77	.0604	360,326
2004	4,281,192.00	70.00	1.43	104,075.78	66.71	.0470	342,067
2005	5,234,621.00	70.00	1.43	127,253.64	67.64	.0337	299,891

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 380.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SURVIVOR CURVE.. IOWA 70-R2.5
NET SALVAGE PERCENT.. -70

2006	3,963,275.00	70.00	1.43	96,347.22	68.58	.0203	136,773
2007	3,106,586.00	70.00	1.43	75,521.11	69.53	.0067	35,384
	67,046,146.00			1,629,891.87			20,038,125

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.43

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1.5							
NET SALVAGE PERCENT.. -2							
1917	2.00					1.0000	2
1921	21.00					1.0000	21
1926	9.00	27.00	3.70	0.34	0.94	.9652	9
1928	9.00	27.00	3.70	0.34	1.24	.9541	9
1931	183.00	27.00	3.70	6.91	1.71	.9367	175
1933	11.00	27.00	3.70	0.42	2.03	.9248	10
1935	430.00	27.00	3.70	16.23	2.35	.9130	400
1936	186.00	27.00	3.70	7.02	2.50	.9074	172
1940	10.00	27.00	3.70	0.38	3.09	.8856	9
1941	77.00	27.00	3.70	2.91	3.23	.8804	69
1944	33.00	27.00	3.70	1.25	3.68	.8637	29
1946	436.00	27.00	3.70	16.45	3.99	.8522	379
1948	1.00	27.00	3.70	0.04	4.31	.8404	1
1949	264.00	27.00	3.70	9.96	4.48	.8341	225
1950	251.00	27.00	3.70	9.47	4.65	.8278	212
1951	1,214.00	27.00	3.70	45.82	4.82	.8215	1,017
1952	1,558.00	27.00	3.70	58.80	5.00	.8148	1,295
1953	583.00	27.00	3.70	22.00	5.18	.8081	481
1954	1,322.00	27.00	3.70	49.89	5.37	.8011	1,080
1955	3,306.00	27.00	3.70	124.77	5.56	.7941	2,678
1956	1,529.00	27.00	3.70	57.70	5.75	.7870	1,227
1957	1,931.00	27.00	3.70	72.88	5.95	.7796	1,536
1958	9,128.00	27.00	3.70	344.49	6.15	.7722	7,190
1959	2,689.00	27.00	3.70	101.48	6.35	.7648	2,098
1960	4,873.00	27.00	3.70	183.91	6.56	.7570	3,763
1961	6,810.00	27.00	3.70	257.01	6.77	.7493	5,205
1962	7,649.00	27.00	3.70	288.67	6.99	.7411	5,782
1963	16,043.00	27.00	3.70	605.46	7.21	.7330	11,995
1964	17,313.00	27.00	3.70	653.39	7.43	.7248	12,799
1965	16,411.00	27.00	3.70	619.35	7.66	.7163	11,990
1966	11,293.00	27.00	3.70	426.20	7.89	.7078	8,153
1967	12,792.00	27.00	3.70	482.77	8.13	.6989	9,119
1968	9,985.00	27.00	3.70	376.83	8.37	.6900	7,027
1969	26,065.00	27.00	3.70	983.69	8.62	.6807	18,097
1970	18,860.00	27.00	3.70	711.78	8.86	.6719	12,925
1971	22,923.00	27.00	3.70	865.11	9.11	.6626	15,493
1972	12,422.00	27.00	3.70	468.81	9.37	.6530	8,274

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1.5							
NET SALVAGE PERCENT.. -2							
1973	16,410.00	27.00	3.70	619.31	9.62	.6437	10,774
1974	18,196.00	27.00	3.70	686.72	9.88	.6341	11,769
1975	5,912.00	27.00	3.70	223.12	10.14	.6244	3,765
1976	15,473.00	27.00	3.70	583.95	10.40	.6148	9,703
1977	15,191.00	27.00	3.70	573.31	10.67	.6048	9,371
1978	12,393.00	27.00	3.70	467.71	10.93	.5952	7,524
1979	22,186.00	27.00	3.70	837.30	11.19	.5856	13,252
1980	134,826.00	27.00	3.70	5,088.33	11.46	.5756	79,158
1981	95,300.00	27.00	3.70	3,596.62	11.73	.5656	54,980
1982	22,160.00	27.00	3.70	836.32	12.00	.5556	12,558
1983	40,511.00	27.00	3.70	1,528.89	12.28	.5452	22,528
1984	24,341.00	27.00	3.70	918.63	12.56	.5348	13,278
1985	43,156.00	27.00	3.70	1,628.71	12.85	.5241	23,070
1986	56,868.00	27.00	3.70	2,146.20	13.16	.5126	29,734
1987	117,401.00	27.00	3.70	4,430.71	13.48	.5007	59,958
1988	64,336.00	27.00	3.70	2,428.04	13.82	.4881	32,030
1989	241,571.00	27.00	3.70	9,116.89	14.18	.4748	116,992
1990	370,930.00	27.00	3.70	13,998.90	14.56	.4607	174,305
1991	630,202.00	27.00	3.70	23,783.82	14.97	.4456	286,434
1992	677,920.00	27.00	3.70	25,584.70	15.41	.4293	296,852
1993	488,779.00	27.00	3.70	18,446.52	15.89	.4115	205,155
1994	569,998.00	27.00	3.70	21,511.72	16.40	.3926	228,257
1995	485,026.00	27.00	3.70	18,304.88	16.96	.3719	183,989
1996	315,821.00	27.00	3.70	11,919.08	17.57	.3493	112,523
1997	113,043.00	27.00	3.70	4,266.24	18.21	.3256	37,543
1998	287,398.00	27.00	3.70	10,846.40	18.89	.3004	88,061
1999	473,490.00	27.00	3.70	17,869.51	19.61	.2737	132,186
2000	598,608.00	27.00	3.70	22,591.47	20.37	.2456	149,958
2001	551,181.00	27.00	3.70	20,801.57	21.15	.2167	121,830
2002	901,643.00	27.00	3.70	34,028.01	21.97	.1863	171,336
2003	669,601.00	27.00	3.70	25,270.74	22.82	.1548	105,727
2004	829,824.00	27.00	3.70	31,317.56	23.71	.1219	103,179
2005	543,077.00	27.00	3.70	20,495.73	24.62	.0881	48,802
2006	855,456.00	27.00	3.70	32,284.91	25.56	.0533	46,508
2007	967,289.00	27.00	3.70	36,505.49	26.52	.0178	17,562
	11,484,139.00			433,410.54			3,171,597

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.77

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-L1.5							
NET SALVAGE PERCENT.. -2							
1935	106.00	27.00	3.70	4.00	2.35	.9130	99
1943	376.00	27.00	3.70	14.19	3.53	.8693	333
1944	4.00	27.00	3.70	0.15	3.68	.8637	4
1948	1,326.00	27.00	3.70	50.04	4.31	.8404	1,137
1949	2,146.00	27.00	3.70	80.99	4.48	.8341	1,826
1950	18.00	27.00	3.70	0.68	4.65	.8278	15
1952	373.00	27.00	3.70	14.08	5.00	.8148	310
1954	68.00	27.00	3.70	2.57	5.37	.8011	56
1956	98.00	27.00	3.70	3.70	5.75	.7870	79
1957	413.00	27.00	3.70	15.59	5.95	.7796	328
1959	4,146.00	27.00	3.70	156.47	6.35	.7648	3,234
1960	5,943.00	27.00	3.70	224.29	6.56	.7570	4,589
1961	3,423.00	27.00	3.70	129.18	6.77	.7493	2,616
1962	16,511.00	27.00	3.70	623.13	6.99	.7411	12,481
1963	4,668.00	27.00	3.70	176.17	7.21	.7330	3,490
1964	16,074.00	27.00	3.70	606.63	7.43	.7248	11,883
1965	19,099.00	27.00	3.70	720.80	7.66	.7163	13,954
1966	28,100.00	27.00	3.70	1,060.49	7.89	.7078	20,287
1967	41,845.00	27.00	3.70	1,579.23	8.13	.6989	29,830
1968	40,314.00	27.00	3.70	1,521.45	8.37	.6900	28,373
1969	19,579.00	27.00	3.70	738.91	8.62	.6807	13,594
1970	60,783.00	27.00	3.70	2,293.95	8.86	.6719	41,657
1971	54,890.00	27.00	3.70	2,071.55	9.11	.6626	37,098
1972	75,709.00	27.00	3.70	2,857.26	9.37	.6530	50,427
1973	17,479.00	27.00	3.70	659.66	9.62	.6437	11,476
1974	9,320.00	27.00	3.70	351.74	9.88	.6341	6,028
1975	7,773.00	27.00	3.70	293.35	10.14	.6244	4,951
1976	8,240.00	27.00	3.70	310.98	10.40	.6148	5,167
1977	89.00	27.00	3.70	3.36	10.67	.6048	55
1978	8,212.00	27.00	3.70	309.92	10.93	.5952	4,986
1979	15,591.00	27.00	3.70	588.40	11.19	.5856	9,313
1980	83,173.00	27.00	3.70	3,138.95	11.46	.5756	48,832
1981	107,042.00	27.00	3.70	4,039.77	11.73	.5656	61,754
1982	27,736.00	27.00	3.70	1,046.76	12.00	.5556	15,718
1983	57,875.00	27.00	3.70	2,184.20	12.28	.5452	32,185
1984	886.00	27.00	3.70	33.44	12.56	.5348	483
1985	96,074.00	27.00	3.70	3,625.83	12.85	.5241	51,359

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 27-L1.5							
NET SALVAGE PERCENT.. -2							
1986	52,778.00	27.00	3.70	1,991.84	13.16	.5126	27,595
1987	75,768.00	27.00	3.70	2,859.48	13.48	.5007	38,696
1988	116,442.00	27.00	3.70	4,394.52	13.82	.4881	57,972
1989	251,122.00	27.00	3.70	9,477.34	14.18	.4748	121,617
1990	502,157.00	27.00	3.70	18,951.41	14.56	.4607	235,971
1991	534,199.00	27.00	3.70	20,160.67	14.97	.4456	242,800
1992	514,384.00	27.00	3.70	19,412.85	15.41	.4293	225,242
1993	579,968.00	27.00	3.70	21,887.99	15.89	.4115	243,430
1994	374,603.00	27.00	3.70	14,137.52	16.40	.3926	150,011
1995	267,987.00	27.00	3.70	10,113.83	16.96	.3719	101,658
1996	252,974.00	27.00	3.70	9,547.24	17.57	.3493	90,131
1997	172,498.00	27.00	3.70	6,510.07	18.21	.3256	57,289
1998	523,176.00	27.00	3.70	19,744.66	18.89	.3004	160,305
1999	380,471.00	27.00	3.70	14,358.98	19.61	.2737	106,218
2000	584,799.00	27.00	3.70	22,070.31	20.37	.2456	146,499
2001	615,308.00	27.00	3.70	23,221.72	21.15	.2167	136,004
2002	364,481.00	27.00	3.70	13,755.51	21.97	.1863	69,261
2003	864,484.00	27.00	3.70	32,625.63	22.82	.1548	136,499
2004	653,253.00	27.00	3.70	24,653.77	23.71	.1219	81,224
2005	1,159,532.00	27.00	3.70	43,760.74	24.62	.0881	104,198
2006	457,096.00	27.00	3.70	17,250.80	25.56	.0533	24,850
2007	972,985.00	27.00	3.70	36,720.45	26.52	.0178	17,666
	11,105,967.00			419,139.19			3,105,143

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.77

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -25							
1932	905.00					1.0000	1,131
1942	426.00	40.00	2.50	13.31	2.33	.9417	501
1943	110.00	40.00	2.50	3.44	2.58	.9355	129
1945	204.00	40.00	2.50	6.38	3.04	.9240	236
1946	152.00	40.00	2.50	4.75	3.26	.9185	175
1955	3,348.00	40.00	2.50	104.63	5.32	.8670	3,628
1957	3,381.00	40.00	2.50	105.66	5.84	.8540	3,609
1958	3,131.00	40.00	2.50	97.84	6.12	.8470	3,315
1959	734.00	40.00	2.50	22.94	6.40	.8400	771
1960	4,776.00	40.00	2.50	149.25	6.71	.8322	4,968
1961	3,934.00	40.00	2.50	122.94	7.02	.8245	4,054
1962	4,423.00	40.00	2.50	138.22	7.36	.8160	4,511
1963	14,703.00	40.00	2.50	459.47	7.71	.8072	14,835
1964	11,599.00	40.00	2.50	362.47	8.08	.7980	11,570
1965	5,898.00	40.00	2.50	184.31	8.48	.7880	5,810
1966	4,869.00	40.00	2.50	152.16	8.89	.7777	4,733
1967	12,329.00	40.00	2.50	385.28	9.33	.7667	11,816
1968	44,581.00	40.00	2.50	1,393.16	9.79	.7552	42,084
1969	36,623.00	40.00	2.50	1,144.47	10.27	.7432	34,023
1970	48,738.00	40.00	2.50	1,523.06	10.77	.7307	44,516
1971	13,012.00	40.00	2.50	406.63	11.30	.7175	11,670
1972	742.00	40.00	2.50	23.19	11.84	.7040	653
1973	7,933.00	40.00	2.50	247.91	12.41	.6897	6,839
1974	4,324.00	40.00	2.50	135.13	12.99	.6752	3,649
1975	44,927.00	40.00	2.50	1,403.97	13.59	.6602	37,076
1976	2,260.00	40.00	2.50	70.63	14.21	.6447	1,821
1977	757.00	40.00	2.50	23.66	14.85	.6287	595
1980	16,677.00	40.00	2.50	521.16	16.86	.5785	12,060
1981	54,868.00	40.00	2.50	1,714.63	17.56	.5610	38,476
1982	10,351.00	40.00	2.50	323.47	18.27	.5432	7,028
1983	22,520.00	40.00	2.50	703.75	19.00	.5250	14,779
1984	9,131.00	40.00	2.50	285.34	19.74	.5065	5,781
1985	4,927.00	40.00	2.50	153.97	20.49	.4877	3,004
1986	10,308.00	40.00	2.50	322.13	21.25	.4687	6,039
1987	40,714.00	40.00	2.50	1,272.31	22.03	.4492	22,861
1988	83,379.00	40.00	2.50	2,605.59	22.82	.4295	44,764
1989	8,248.00	40.00	2.50	257.75	23.62	.4095	4,222

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -25							
1990	25,359.00	40.00	2.50	792.47	24.43	.3892	12,337
1991	3,329.00	40.00	2.50	104.03	25.25	.3687	1,534
1992	12,874.00	40.00	2.50	402.31	26.08	.3480	5,600
1994	5,409.00	40.00	2.50	169.03	27.77	.3057	2,067
1995	66,627.00	40.00	2.50	2,082.09	28.63	.2842	23,669
1996	60,408.00	40.00	2.50	1,887.75	29.50	.2625	19,821
1997	16,497.00	40.00	2.50	515.53	30.37	.2407	4,964
1998	90,220.00	40.00	2.50	2,819.38	31.26	.2185	24,641
1999	12,256.00	40.00	2.50	383.00	32.15	.1962	3,006
2000	10,136.00	40.00	2.50	316.75	33.05	.1737	2,201
2001	11,611.00	40.00	2.50	362.84	33.96	.1510	2,192
2003	22,279.00	40.00	2.50	696.22	35.79	.1052	2,930
2004	14,287.00	40.00	2.50	446.47	36.72	.0820	1,464
2005	2,561.00	40.00	2.50	80.03	37.65	.0587	188
	893,795.00			27,902.86			524,346

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.12

CENTRAL HUDSON GAS AND ELECTRIC
GAS PLANT

ACCOUNT 385.10 INDUSTRIAL REGULATING STATION REMOTE METERING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-S2.5							
NET SALVAGE PERCENT.. -25							
1993	53,819.00	25.00	4.00	2,690.95	11.47	.5412	36,409
1994	36,415.00	25.00	4.00	1,820.75	12.24	.5104	23,233
1995	18,808.00	25.00	4.00	940.40	13.06	.4776	11,228
1996	8,800.00	25.00	4.00	440.00	13.90	.4440	4,884
1997	2,878.00	25.00	4.00	143.90	14.78	.4088	1,471
1998	5,329.00	25.00	4.00	266.45	15.69	.3724	2,481
1999	25,960.00	25.00	4.00	1,298.00	16.62	.3352	10,877
2001	1,159.00	25.00	4.00	57.95	18.54	.2584	374
2002	1,945.00	25.00	4.00	97.25	19.52	.2192	533
2003	13,640.00	25.00	4.00	682.00	20.51	.1796	3,062
2004	621.00	25.00	4.00	31.05	21.50	.1400	109
2005	4,137.00	25.00	4.00	206.85	22.50	.1000	517
2006	15,333.00	25.00	4.00	766.65	23.50	.0600	1,150
	188,844.00			9,442.20			96,328

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

III-535 COMMON PLANT

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-O1							
NET SALVAGE PERCENT.. -55							
1894	4,311.00					1.0000	6,682
1911	4,036.00	50.00	2.00	125.12	1.75	.9650	6,037
1912	2,896.00	50.00	2.00	89.78	2.25	.9550	4,287
1914	103.00	50.00	2.00	3.19	3.25	.9350	149
1918	474.00	50.00	2.00	14.69	5.25	.8950	658
1920	200.00	50.00	2.00	6.20	6.25	.8750	271
1923	300.00	50.00	2.00	9.30	7.75	.8450	393
1925	52,004.00	50.00	2.00	1,612.12	8.75	.8250	66,500
1926	41.00	50.00	2.00	1.27	9.25	.8150	52
1927	143.00	50.00	2.00	4.43	9.75	.8050	178
1928	176.00	50.00	2.00	5.46	10.25	.7950	217
1929	132.00	50.00	2.00	4.09	10.75	.7850	161
1930	80,283.00	50.00	2.00	2,488.77	11.25	.7750	96,440
1931	6,389.00	50.00	2.00	198.06	11.75	.7650	7,576
1932	7,890.00	50.00	2.00	244.59	12.25	.7550	9,233
1933	5,851.00	50.00	2.00	181.38	12.75	.7450	6,756
1934	125.00	50.00	2.00	3.88	13.25	.7350	142
1935	1,009.00	50.00	2.00	31.28	13.75	.7250	1,134
1936	29,444.00	50.00	2.00	912.76	14.25	.7150	32,631
1937	3,109.00	50.00	2.00	96.38	14.75	.7050	3,397
1938	35,763.00	50.00	2.00	1,108.65	15.25	.6950	38,526
1939	28,193.00	50.00	2.00	873.98	15.75	.6850	29,934
1940	6,029.00	50.00	2.00	186.90	16.25	.6750	6,308
1941	514.00	50.00	2.00	15.93	16.75	.6650	530
1942	39,511.00	50.00	2.00	1,224.84	17.25	.6550	40,114
1943	229.00	50.00	2.00	7.10	17.75	.6450	229
1944	509.00	50.00	2.00	15.78	18.25	.6350	501
1947	452,253.00	50.00	2.00	14,019.84	19.75	.6050	424,100
1948	17,338.00	50.00	2.00	537.48	20.25	.5950	15,990
1949	2,654.00	50.00	2.00	82.27	20.75	.5850	2,407
1950	4,909.00	50.00	2.00	152.18	21.25	.5750	4,375
1951	300,143.00	50.00	2.00	9,304.43	21.75	.5650	262,850
1952	29,975.00	50.00	2.00	929.23	22.25	.5550	25,786
1953	186,705.00	50.00	2.00	5,787.86	22.75	.5450	157,719
1954	595,418.00	50.00	2.00	18,457.96	23.25	.5350	493,750
1955	18,827.00	50.00	2.00	583.64	23.75	.5250	15,320
1956	4,371.00	50.00	2.00	135.50	24.25	.5150	3,489

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-O1							
NET SALVAGE PERCENT.. -55							
1957	1,464,299.00	50.00	2.00	45,393.27	24.75	.5050	1,146,180
1958	767,345.00	50.00	2.00	23,787.70	25.25	.4950	588,745
1959	21,611.00	50.00	2.00	669.94	25.75	.4850	16,246
1960	52,128.00	50.00	2.00	1,615.97	26.25	.4750	38,379
1961	36,779.00	50.00	2.00	1,140.15	26.75	.4650	26,508
1962	12,849.00	50.00	2.00	398.32	27.25	.4550	9,062
1963	2,397.00	50.00	2.00	74.31	27.75	.4450	1,653
1964	888.00	50.00	2.00	27.53	28.25	.4350	599
1965	12,966.00	50.00	2.00	401.95	28.75	.4250	8,541
1966	55,426.00	50.00	2.00	1,718.21	29.25	.4150	35,653
1967	55,482.00	50.00	2.00	1,719.94	29.75	.4050	34,829
1968	5,268.00	50.00	2.00	163.31	30.25	.3950	3,225
1969	78,632.00	50.00	2.00	2,437.59	30.75	.3850	46,924
1970	6,034.00	50.00	2.00	187.05	31.25	.3750	3,507
1971	328.00	50.00	2.00	10.17	31.75	.3650	186
1972	158,250.00	50.00	2.00	4,905.75	32.25	.3550	87,077
1973	5,388.00	50.00	2.00	167.03	32.75	.3450	2,881
1974	73,186.00	50.00	2.00	2,268.77	33.25	.3350	38,002
1975	11,875.00	50.00	2.00	368.13	33.75	.3250	5,982
1976	20,726.00	50.00	2.00	642.51	34.25	.3150	10,119
1977	46,424.00	50.00	2.00	1,439.14	34.75	.3050	21,947
1978	996,265.00	50.00	2.00	30,884.22	35.25	.2950	455,542
1979	59,871.00	50.00	2.00	1,856.00	35.75	.2850	26,448
1980	135,294.00	50.00	2.00	4,194.11	36.25	.2750	57,669
1981	255,932.00	50.00	2.00	7,933.89	36.75	.2650	105,124
1982	262,287.00	50.00	2.00	8,130.90	37.25	.2550	103,669
1983	779,700.00	50.00	2.00	24,170.70	37.75	.2450	296,091
1984	82,447.00	50.00	2.00	2,555.86	38.25	.2350	30,031
1985	223,009.00	50.00	2.00	6,913.28	38.75	.2250	77,774
1986	430,521.00	50.00	2.00	13,346.15	39.25	.2150	143,471
1987	262,140.00	50.00	2.00	8,126.34	39.75	.2050	83,295
1988	441,843.00	50.00	2.00	13,697.13	40.25	.1950	133,547
1989	997,862.00	50.00	2.00	30,933.72	40.75	.1850	286,137
1990	639,184.00	50.00	2.00	19,814.70	41.25	.1750	173,379
1991	1,393,044.00	50.00	2.00	43,184.36	41.75	.1650	356,271
1992	6,498,006.00	50.00	2.00	201,438.19	42.25	.1550	1,561,146
1993	496,906.00	50.00	2.00	15,404.09	42.75	.1450	111,680

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-O1							
NET SALVAGE PERCENT.. -55							
1994	1,283,498.00	50.00	2.00	39,788.44	43.25	.1350	268,572
1995	1,872,948.00	50.00	2.00	58,061.39	43.75	.1250	362,884
1996	1,948,005.00	50.00	2.00	60,388.16	44.25	.1150	347,232
1997	787,745.00	50.00	2.00	24,420.10	44.75	.1050	128,205
1998	585,888.00	50.00	2.00	18,162.53	45.25	.0950	86,272
1999	1,646,561.00	50.00	2.00	51,043.39	45.75	.0850	216,934
2000	1,069,374.00	50.00	2.00	33,150.59	46.25	.0750	124,315
2001	845,595.00	50.00	2.00	26,213.45	46.75	.0650	85,194
2002	1,306,924.00	50.00	2.00	40,514.64	47.25	.0550	111,415
2003	1,057,207.00	50.00	2.00	32,773.42	47.75	.0450	73,740
2004	775,841.00	50.00	2.00	24,051.07	48.25	.0350	42,089
2005	355,836.00	50.00	2.00	11,030.92	48.75	.0250	13,789
2006	2,290,638.00	50.00	2.00	71,009.78	49.25	.0150	53,257
2007	360,267.00	50.00	2.00	11,168.28	49.75	.0050	2,792
	34,951,176.00			1,083,352.86			9,809,031

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.10

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS-LEASED PROPERTY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 10-2008							
NET SALVAGE PERCENT.. 0							
1969	204.00	39.33	2.54	5.18	0.83	.9789	200
1973	651.00	35.33	2.83	18.42	0.83	.9765	636
1975	205.00	33.33	3.00	6.15	0.83	.9751	200
1984	2,419.00	24.33	4.11	99.42	0.83	.9659	2,337
1985	7,195.00	23.33	4.29	308.67	0.83	.9644	6,939
1986	304,486.00	22.33	4.48	13,640.97	0.83	.9628	293,159
1988	26,740.00	20.33	4.92	1,315.61	0.83	.9592	25,649
1989	60,427.00	19.33	5.17	3,124.08	0.83	.9571	57,835
1990	1,410.00	18.33	5.46	76.99	0.83	.9547	1,346
1991	1,049.00	17.33	5.77	60.53	0.83	.9521	999
1992	14,692.00	16.33	6.12	899.15	0.83	.9492	13,946
1993	143,332.00	15.33	6.52	9,345.25	0.83	.9459	135,578
1994	49,441.00	14.33	6.98	3,450.98	0.83	.9421	46,578
1995	195,530.00	13.33	7.50	14,664.75	0.83	.9377	183,348
1996	9,197.00	12.33	8.11	745.88	0.83	.9327	8,578
1997	67,730.00	11.33	8.83	5,980.56	0.83	.9267	62,765
1998	15,122.00	10.33	9.68	1,463.81	0.83	.9197	13,908
1999	8,669.00	9.33	10.72	929.32	0.83	.9110	7,897
2000	55,798.00	8.33	12.00	6,695.76	0.83	.9004	50,241
2001	25,610.00	7.33	13.64	3,493.20	0.83	.8868	22,711
2002	19,617.00	6.33	15.80	3,099.49	0.83	.8689	17,045
2003	170,395.00	5.33	18.76	31,966.10	0.83	.8443	143,864
2004	19,480.00	4.33	23.09	4,497.93	0.83	.8083	15,746
2005	18,152.00	3.33	30.03	5,451.05	0.83	.7508	13,629
2006	9,208.00	2.33	42.92	3,952.07	0.83	.6438	5,928
2007	32,371.00	1.33	75.19	24,339.75	0.83	.3759	12,168
TOTAL	1,259,130.00			139,631.07			1,143,230

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 11.09

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 391.11 OFFICE EQUIPMENT-EDP-GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1999	22,312.00					1.0000	22,312
2000	1,336,524.00					1.0000	1,336,524
2001	1,652,702.00					1.0000	1,652,702
2002	1,844,128.00					1.0000	1,844,128
	4,855,666.00						4,855,666
AMORTIZED							
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	584,276.00	5.00	20.00	116,855.20	0.50	.9000	525,848
2004	1,229,034.00	5.00	20.00	245,806.80	1.50	.7000	860,324
2005	791,760.00	5.00	20.00	158,352.00	2.50	.5000	395,880
2006	1,555,759.00	5.00	20.00	311,151.80	3.50	.3000	466,728
2007	1,358,762.00	5.00	20.00	271,752.40	4.50	.1000	135,876
	5,519,591.00			1,103,918.20			2,384,656
TOTAL	10,375,257.00			1,103,918.20			7,240,322

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.64

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 391.12 OFFICE EQUIPMENT-EDP-SYSTEM OPERATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1996	498,108.00					1.0000	498,108
1997	65,865.00					1.0000	65,865
	563,973.00						563,973
AMORTIZED							
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	23,124.00	10.00	10.00	2,312.40	0.50	.9500	21,968
2000	31,827.00	10.00	10.00	3,182.70	2.50	.7500	23,870
2001	1,462,947.00	10.00	10.00	146,294.70	3.50	.6500	950,916
2006	71,039.00	10.00	10.00	7,103.90	8.50	.1500	10,656
2007	587,670.00	10.00	10.00	58,767.00	9.50	.0500	29,384
	2,176,607.00			217,660.70			1,036,794
TOTAL	2,740,580.00			217,660.70			1,600,767

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.94

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 391.21 OFFICE EQUIPMENT-DATA HANDLING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1988	8,701.00					1.0000	8,701
1989	330.00					1.0000	330
1990	1,316.00					1.0000	1,316
1991	13,049.00					1.0000	13,049
1992	13,897.00					1.0000	13,897
1993	1,663.00					1.0000	1,663
1994	1,606.00					1.0000	1,606
1995	1,408.00					1.0000	1,408
1996	247.00					1.0000	247
1997	11,038.00					1.0000	11,038
	53,255.00						53,255
AMORTIZED							
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	10,808.00	10.00	10.00	1,080.80	2.50	.7500	8,106
2001	28,926.00	10.00	10.00	2,892.60	3.50	.6500	18,802
	39,734.00			3,973.40			26,908
TOTAL	92,989.00			3,973.40			80,163

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.27

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 391.22 OFFICE FURNITURE AND EQUIPMENT-OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1983	484.00					1.0000	484
1984	277.00					1.0000	277
1986	3,592.00					1.0000	3,592
1988	73,257.00					1.0000	73,257
1989	159,752.00					1.0000	159,752
1990	90,482.00					1.0000	90,482
1991	192,861.00					1.0000	192,861
1992	404,823.00					1.0000	404,823
	925,528.00						925,528
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	202,997.00	15.00	6.67	13,539.90	0.50	.9667	196,237
1994	196,221.00	15.00	6.67	13,087.94	1.50	.9000	176,599
1995	204,935.00	15.00	6.67	13,669.16	2.50	.8333	170,772
1996	446,368.00	15.00	6.67	29,772.75	3.50	.7667	342,230
1997	143,383.00	15.00	6.67	9,563.65	4.50	.7000	100,368
1998	98,261.00	15.00	6.67	6,554.01	5.50	.6333	62,229
1999	464,770.00	15.00	6.67	31,000.16	6.50	.5667	263,385
2000	591,540.00	15.00	6.67	39,455.72	7.50	.5000	295,770
2001	408,203.00	15.00	6.67	27,227.14	8.50	.4333	176,874
2002	349,211.00	15.00	6.67	23,292.37	9.50	.3667	128,056
2003	163,426.00	15.00	6.67	10,900.51	10.50	.3000	49,028
2004	116,725.00	15.00	6.67	7,785.56	11.50	.2333	27,232
2005	60,156.00	15.00	6.67	4,012.41	12.50	.1667	10,028
2006	217,744.00	15.00	6.67	14,523.52	13.50	.1000	21,774
2007	5.00	15.00	6.67	0.33	14.50	.0333	
	3,663,945.00			244,385.13			2,020,582
TOTAL	4,589,473.00			244,385.13			2,946,110

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.32

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT-ELECTRIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L2.5							
NET SALVAGE PERCENT.. +10							
1961	587.00					1.0000	528
1967	6,770.00					1.0000	6,093
1968	1,908.00					1.0000	1,717
1969	9,395.00					1.0000	8,456
1972	8,665.00					1.0000	7,799
1973	19,473.00					1.0000	17,526
1974	4,207.00					1.0000	3,786
1976	1,209.00					1.0000	1,088
1977	410.00					1.0000	369
1978	34,167.00					1.0000	30,750
1979	1,459.00					1.0000	1,313
1980	1,378.00	10.00	10.00	124.02	0.23	.9770	1,212
1981	13,474.00	10.00	10.00	1,212.66	0.37	.9630	11,678
1982	9,795.00	10.00	10.00	881.55	0.54	.9460	8,339
1983	14,596.00	10.00	10.00	1,313.64	0.71	.9290	12,204
1984	310.00	10.00	10.00	27.90	0.89	.9110	254
1985	7,674.00	10.00	10.00	690.66	1.06	.8940	6,175
1987	19,281.00	10.00	10.00	1,735.29	1.36	.8640	14,993
1988	10,135.00	10.00	10.00	912.15	1.50	.8500	7,753
1989	35,794.00	10.00	10.00	3,221.46	1.66	.8340	26,867
1990	80,426.00	10.00	10.00	7,238.34	1.84	.8160	59,065
1991	26,342.00	10.00	10.00	2,370.78	2.03	.7970	18,895
1992	40,545.00	10.00	10.00	3,649.05	2.24	.7760	28,317
1993	36,656.00	10.00	10.00	3,299.04	2.46	.7540	24,875
1994	123,628.00	10.00	10.00	11,126.52	2.70	.7300	81,224
1995	76,392.00	10.00	10.00	6,875.28	2.94	.7060	48,539
1996	69,007.00	10.00	10.00	6,210.63	3.16	.6840	42,481
1997	135,867.00	10.00	10.00	12,228.03	3.36	.6640	81,194
1998	80,365.00	10.00	10.00	7,232.85	3.54	.6460	46,724
1999	102,174.00	10.00	10.00	9,195.66	3.77	.6230	57,289
2000	194,476.00	10.00	10.00	17,502.84	4.08	.5920	103,617
2001	202,051.00	10.00	10.00	18,184.59	4.53	.5470	99,470
2002	493,297.00	10.00	10.00	44,396.73	5.12	.4880	216,656
2003	248,079.00	10.00	10.00	22,327.11	5.85	.4150	92,658
2004	240,312.00	10.00	10.00	21,628.08	6.67	.3330	72,022
2005	61,165.00	10.00	10.00	5,504.85	7.57	.2430	13,377
2007	196,727.00	10.00	10.00	17,705.43	9.50	.0500	8,853
	2,608,196.00			226,795.14			1,264,156

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.70

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT-GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L2.5							
NET SALVAGE PERCENT.. +10							
1982	2,114.00	10.00	10.00	190.26	0.54	.9460	1,800
1984	2,312.00	10.00	10.00	208.08	0.89	.9110	1,896
1985	3,018.00	10.00	10.00	271.62	1.06	.8940	2,428
1988	20,687.00	10.00	10.00	1,861.83	1.50	.8500	15,826
1989	507.00	10.00	10.00	45.63	1.66	.8340	381
1990	18,013.00	10.00	10.00	1,621.17	1.84	.8160	13,229
1991	15,202.00	10.00	10.00	1,368.18	2.03	.7970	10,904
1992	2,039.00	10.00	10.00	183.51	2.24	.7760	1,424
1993	36,512.00	10.00	10.00	3,286.08	2.46	.7540	24,777
1996	426,519.00	10.00	10.00	38,386.71	3.16	.6840	262,565
1997	507,043.00	10.00	10.00	45,633.87	3.36	.6640	303,009
1998	32,648.00	10.00	10.00	2,938.32	3.54	.6460	18,982
2000	191,097.00	10.00	10.00	17,198.73	4.08	.5920	101,816
2001	234,416.00	10.00	10.00	21,097.44	4.53	.5470	115,403
2002	209,479.00	10.00	10.00	18,853.11	5.12	.4880	92,003
2003	77,539.00	10.00	10.00	6,978.51	5.85	.4150	28,961
2004	139,677.00	10.00	10.00	12,570.93	6.67	.3330	41,861
2005	96,001.00	10.00	10.00	8,640.09	7.57	.2430	20,995
2007	589,881.00	10.00	10.00	53,089.29	9.50	.0500	26,545
	2,604,704.00			234,423.36			1,084,805

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 9.00

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT-COMMON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L2.5							
NET SALVAGE PERCENT.. +10							
1959	4,032.00					1.0000	3,629
1962	265.00					1.0000	239
1975	165.00					1.0000	149
1978	21,277.00					1.0000	19,149
1981	2,000.00	10.00	10.00	180.00	0.37	.9630	1,733
1984	1,766.00	10.00	10.00	158.94	0.89	.9110	1,448
1986	732.00	10.00	10.00	65.88	1.22	.8780	578
1987	97,040.00	10.00	10.00	8,733.60	1.36	.8640	75,458
1988	104,822.00	10.00	10.00	9,433.98	1.50	.8500	80,189
1989	165,003.00	10.00	10.00	14,850.27	1.66	.8340	123,851
1990	5,786.00	10.00	10.00	520.74	1.84	.8160	4,249
1991	154,238.00	10.00	10.00	13,881.42	2.03	.7970	110,635
1992	238,415.00	10.00	10.00	21,457.35	2.24	.7760	166,509
1993	99,059.00	10.00	10.00	8,915.31	2.46	.7540	67,221
1994	13,055.00	10.00	10.00	1,174.95	2.70	.7300	8,577
1995	63,331.00	10.00	10.00	5,699.79	2.94	.7060	40,241
1996	331,849.00	10.00	10.00	29,866.41	3.16	.6840	204,286
1997	462,483.00	10.00	10.00	41,623.47	3.36	.6640	276,380
1998	152,982.00	10.00	10.00	13,768.38	3.54	.6460	88,944
1999	721,749.00	10.00	10.00	64,957.41	3.77	.6230	404,685
2000	904,028.00	10.00	10.00	81,362.52	4.08	.5920	481,666
2001	551,421.00	10.00	10.00	49,627.89	4.53	.5470	271,465
2002	970,246.00	10.00	10.00	87,322.14	5.12	.4880	426,132
2003	649,338.00	10.00	10.00	58,440.42	5.85	.4150	242,528
2004	477,133.00	10.00	10.00	42,941.97	6.67	.3330	142,997
2005	802,734.00	10.00	10.00	72,246.06	7.57	.2430	175,558
2006	1,439,735.00	10.00	10.00	129,576.15	8.52	.1480	191,773
2007	999,042.00	10.00	10.00	89,913.78	9.50	.0500	44,957
	9,433,726.00			846,718.83			3,655,226

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.98

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1973	242.00					1.0000	242
1974	1,189.00					1.0000	1,189
1976	1,901.00					1.0000	1,901
1977	6,499.00					1.0000	6,499
1978	11,632.00					1.0000	11,632
1979	13,629.00					1.0000	13,629
1980	1,938.00					1.0000	1,938
1981	4,184.00					1.0000	4,184
1984	6,567.00					1.0000	6,567
1985	4,597.00					1.0000	4,597
1986	96.00					1.0000	96
1987	8,730.00					1.0000	8,730
	61,204.00						61,204
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1988	9,302.00	25.00	4.00	372.08	5.50	.7800	7,256
1990	48,868.00	25.00	4.00	1,954.72	7.50	.7000	34,208
1991	44,557.00	25.00	4.00	1,782.28	8.50	.6600	29,408
1992	72,671.00	25.00	4.00	2,906.84	9.50	.6200	45,056
1993	4,755.00	25.00	4.00	190.20	10.50	.5800	2,758
1994	7,031.00	25.00	4.00	281.24	11.50	.5400	3,797
1995	35,114.00	25.00	4.00	1,404.56	12.50	.5000	17,557
2000	3,394.00	25.00	4.00	135.76	17.50	.3000	1,018
2001	4,076.00	25.00	4.00	163.04	18.50	.2600	1,060
2002	1,656.00	25.00	4.00	66.24	19.50	.2200	364
2007	17,460.00	25.00	4.00	698.40	24.50	.0200	349
	248,884.00			9,955.36			142,831
TOTAL	310,088.00			9,955.36			204,035

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.21

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 393.20 STORES EQUIPMENT-FORKLIFTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1982	28,653.00					1.0000	28,653
1984	32,389.00					1.0000	32,389
1987	46,879.00					1.0000	46,879
	107,921.00						107,921
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1989	71,147.00	25.00	4.00	2,845.88	6.50	.7400	52,649
1990	82,685.00	25.00	4.00	3,307.40	7.50	.7000	57,880
1991	36,021.00	25.00	4.00	1,440.84	8.50	.6600	23,774
1999	45,746.00	25.00	4.00	1,829.84	16.50	.3400	15,554
2003	47,617.00	25.00	4.00	1,904.68	20.50	.1800	8,571
	283,216.00			11,328.64			158,428
TOTAL	391,137.00			11,328.64			266,349

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.90

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 394.10 GARAGE & REPAIR EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1978	1,790.00					1.0000	1,790
1979	3,772.00					1.0000	3,772
1980	3,749.00					1.0000	3,749
1981	7,788.00					1.0000	7,788
1982	4,556.00					1.0000	4,556
1983	27,211.00					1.0000	27,211
1984	5,502.00					1.0000	5,502
1987	542.00					1.0000	542
	54,910.00						54,910
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1989	17,084.00	25.00	4.00	683.36	6.50	.7400	12,642
1990	18,157.00	25.00	4.00	726.28	7.50	.7000	12,710
1991	49,265.00	25.00	4.00	1,970.60	8.50	.6600	32,515
1992	31,248.00	25.00	4.00	1,249.92	9.50	.6200	19,374
1993	34,011.00	25.00	4.00	1,360.44	10.50	.5800	19,726
1994	9,635.00	25.00	4.00	385.40	11.50	.5400	5,203
1995	29,905.00	25.00	4.00	1,196.20	12.50	.5000	14,953
1996	2,232.00	25.00	4.00	89.28	13.50	.4600	1,027
1997	2,334.00	25.00	4.00	93.36	14.50	.4200	980
2003	246.00	25.00	4.00	9.84	20.50	.1800	44
2005	18,103.00	25.00	4.00	724.12	22.50	.1000	1,810
	212,220.00			8,488.80			120,984
TOTAL	267,130.00			8,488.80			175,894

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.18

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 394.20 SHOP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL - RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1979	268.00					1.0000	268
1980	335.00					1.0000	335
1981	240.00					1.0000	240
1982	381.00					1.0000	381
1983	583.00					1.0000	583
1984	2,086.00					1.0000	2,086
1987	691.00					1.0000	691
	4,584.00						4,584
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1989	11,899.00	25.00	4.00	475.96	6.50	.7400	8,805
1990	59,699.00	25.00	4.00	2,387.96	7.50	.7000	41,789
1991	135,240.00	25.00	4.00	5,409.60	8.50	.6600	89,258
1992	4,011.00	25.00	4.00	160.44	9.50	.6200	2,487
1993	236,208.00	25.00	4.00	9,448.32	10.50	.5800	137,001
1994	2,887.00	25.00	4.00	115.48	11.50	.5400	1,559
1995	46,955.00	25.00	4.00	1,878.20	12.50	.5000	23,478
1996	8,962.00	25.00	4.00	358.48	13.50	.4600	4,123
1997	18,255.00	25.00	4.00	730.20	14.50	.4200	7,667
1998	79,195.00	25.00	4.00	3,167.80	15.50	.3800	30,094
1999	14,232.00	25.00	4.00	569.28	16.50	.3400	4,839
2000	16,052.00	25.00	4.00	642.08	17.50	.3000	4,816
2001	65,104.00	25.00	4.00	2,604.16	18.50	.2600	16,927
2002	6,438.00	25.00	4.00	257.52	19.50	.2200	1,416
2004	7,345.00	25.00	4.00	293.80	21.50	.1400	1,028
2005	32,450.00	25.00	4.00	1,298.00	22.50	.1000	3,245
2006	17,827.00	25.00	4.00	713.08	23.50	.0600	1,070
2007	16,399.00	25.00	4.00	655.96	24.50	.0200	328
	779,158.00			31,166.32			379,930
TOTAL	783,742.00			31,166.32			384,514

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.98

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 394.30 TOOLS AND WORK EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1978	34,891.00					1.0000	34,891
1979	40,635.00					1.0000	40,635
1980	60,639.00					1.0000	60,639
1981	93,948.00					1.0000	93,948
1982	173,853.00					1.0000	173,853
	403,966.00						403,966
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1983	117,183.00	25.00	4.00	4,687.32	0.50	.9800	114,839
1984	80,450.00	25.00	4.00	3,218.00	1.50	.9400	75,623
1985	105,259.00	25.00	4.00	4,210.36	2.50	.9000	94,733
1986	138,944.00	25.00	4.00	5,557.76	3.50	.8600	119,492
1987	123,793.00	25.00	4.00	4,951.72	4.50	.8200	101,510
1988	214,111.00	25.00	4.00	8,564.44	5.50	.7800	167,007
1989	198,647.00	25.00	4.00	7,945.88	6.50	.7400	146,999
1990	281,335.00	25.00	4.00	11,253.40	7.50	.7000	196,935
1991	593,032.00	25.00	4.00	23,721.28	8.50	.6600	391,401
1992	561,462.00	25.00	4.00	22,458.48	9.50	.6200	348,106
1993	359,913.00	25.00	4.00	14,396.52	10.50	.5800	208,750
1994	458,686.00	25.00	4.00	18,347.44	11.50	.5400	247,690
1995	471,601.00	25.00	4.00	18,864.04	12.50	.5000	235,801
1996	255,472.00	25.00	4.00	10,218.88	13.50	.4600	117,517
1997	336,227.00	25.00	4.00	13,449.08	14.50	.4200	141,215
1998	396,492.00	25.00	4.00	15,859.68	15.50	.3800	150,667
1999	348,075.00	25.00	4.00	13,923.00	16.50	.3400	118,346
2000	334,186.00	25.00	4.00	13,367.44	17.50	.3000	100,256
2001	416,851.00	25.00	4.00	16,674.04	18.50	.2600	108,381
2002	558,557.00	25.00	4.00	22,342.28	19.50	.2200	122,883
2003	278,834.00	25.00	4.00	11,153.36	20.50	.1800	50,190
2004	301,467.00	25.00	4.00	12,058.68	21.50	.1400	42,205
2005	225,789.00	25.00	4.00	9,031.56	22.50	.1000	22,579
2006	466,061.00	25.00	4.00	18,642.44	23.50	.0600	27,964

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 394.30 TOOLS AND WORK EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2007	423,130.00	25.00	4.00	16,925.20	24.50	.0200	8,463
	8,045,557.00			321,822.28			3,459,552
TOTAL	8,449,523.00			321,822.28			3,863,518

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.81

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 395.10 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1968	1,642.00					1.0000	1,642
1973	14,978.00					1.0000	14,978
1974	10,821.00					1.0000	10,821
1975	30,229.00					1.0000	30,229
1976	29,954.00					1.0000	29,954
1977	39,663.00					1.0000	39,663
1978	54,573.00					1.0000	54,573
1979	48,728.00					1.0000	48,728
1980	54,251.00					1.0000	54,251
1981	103,017.00					1.0000	103,017
1982	34,567.00					1.0000	34,567
1983	10,505.00					1.0000	10,505
1984	39,754.00					1.0000	39,754
1985	34,095.00					1.0000	34,095
1986	60,099.00					1.0000	60,099
1987	12,342.00					1.0000	12,342
	579,218.00						579,218
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1988	113,175.00	20.00	5.00	5,658.75	0.50	.9750	110,346
1989	91,312.00	20.00	5.00	4,565.60	1.50	.9250	84,464
1990	109,014.00	20.00	5.00	5,450.70	2.50	.8750	95,387
1991	26,601.00	20.00	5.00	1,330.05	3.50	.8250	21,946
1992	37,346.00	20.00	5.00	1,867.30	4.50	.7750	28,943
1994	298,424.00	20.00	5.00	14,921.20	6.50	.6750	201,436
1995	194,932.00	20.00	5.00	9,746.60	7.50	.6250	121,833
1996	22,793.00	20.00	5.00	1,139.65	8.50	.5750	13,106
1997	66,521.00	20.00	5.00	3,326.05	9.50	.5250	34,924
1999	213,834.00	20.00	5.00	10,691.70	11.50	.4250	90,879
2000	26,457.00	20.00	5.00	1,322.85	12.50	.3750	9,921
2003	74,272.00	20.00	5.00	3,713.60	15.50	.2250	16,711
	1,274,681.00			63,734.05			829,896
TOTAL	1,853,899.00			63,734.05			1,409,114

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.44

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 395.20 LABORATORY EQUIPMENT-R&D

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1980	1,532.00					1.0000	1,532
1986	3,550.00					1.0000	3,550
TOTAL	5,082.00						5,082

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.00

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 396.10 POWER OPERATED EQUIPMENT-ELECTRIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L3							
NET SALVAGE PERCENT.. +10							
1971	2,382.00					1.0000	2,144
1973	2,191.00					1.0000	1,972
1974	16,463.00					1.0000	14,817
1977	14,693.00					1.0000	13,224
1980	34,830.00	12.00	8.33	2,611.21	0.25	.9792	30,695
1981	87,394.00	12.00	8.33	6,551.93	0.43	.9642	75,839
1982	28,121.00	12.00	8.33	2,108.23	0.61	.9492	24,023
1984	10,575.00	12.00	8.33	792.81	1.01	.9158	8,716
1986	9,944.00	12.00	8.33	745.50	1.43	.8808	7,883
1987	33,806.00	12.00	8.33	2,534.44	1.65	.8625	26,242
1990	134,674.00	12.00	8.33	10,096.51	2.38	.8017	97,171
1991	820,269.00	12.00	8.33	61,495.57	2.64	.7800	575,829
1992	352,802.00	12.00	8.33	26,449.57	2.90	.7583	240,777
1993	239,395.00	12.00	8.33	17,947.44	3.14	.7383	159,071
1994	714,531.00	12.00	8.33	53,568.39	3.34	.7217	464,109
1995	682,590.00	12.00	8.33	51,173.77	3.52	.7067	434,148
1996	594,420.00	12.00	8.33	44,563.67	3.69	.6925	370,472
1997	628,450.00	12.00	8.33	47,114.90	3.90	.6750	381,783
1998	571,483.00	12.00	8.33	42,844.08	4.19	.6508	334,729
1999	1,101,785.00	12.00	8.33	82,600.82	4.62	.6150	609,838
2000	1,093,302.00	12.00	8.33	81,964.85	5.20	.5667	557,617
2001	1,214,813.00	12.00	8.33	91,074.53	5.91	.5075	554,866
2002	2,182,004.00	12.00	8.33	163,584.84	6.73	.4392	862,503
2003	3,931,565.00	12.00	8.33	294,749.43	7.62	.3650	1,291,519
2004	1,182,193.00	12.00	8.33	88,629.01	8.54	.2883	306,744
2005	2,268,807.00	12.00	8.33	170,092.46	9.51	.2075	423,700
2006	1,828,069.00	12.00	8.33	137,050.33	10.50	.1250	205,658
2007	1,239,625.00	12.00	8.33	92,934.69	11.50	.0417	46,523
	21,021,176.00			1,573,278.98			8,122,612

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.48

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 396.20 POWER OPERATED EQUIPMENT-GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L3							
NET SALVAGE PERCENT.. +15							
1982	18,956.00	12.00	8.33	1,342.18	0.61	.9492	15,294
1983	734.00	12.00	8.33	51.97	0.81	.9325	582
1985	6,050.00	12.00	8.33	428.37	1.21	.8992	4,624
1987	5,167.00	12.00	8.33	365.85	1.65	.8625	3,788
1988	54,791.00	12.00	8.33	3,879.48	1.88	.8433	39,274
1989	52,810.00	12.00	8.33	3,739.21	2.13	.8225	36,921
1990	60,467.00	12.00	8.33	4,281.37	2.38	.8017	41,205
1991	9,572.00	12.00	8.33	677.75	2.64	.7800	6,346
1993	7,235.00	12.00	8.33	512.27	3.14	.7383	4,540
1994	5,688.00	12.00	8.33	402.74	3.34	.7217	3,489
1995	58,551.00	12.00	8.33	4,145.70	3.52	.7067	35,171
1996	86,576.00	12.00	8.33	6,130.01	3.69	.6925	50,961
1997	195,194.00	12.00	8.33	13,820.71	3.90	.6750	111,993
1998	29,345.00	12.00	8.33	2,077.77	4.19	.6508	16,233
1999	400,201.00	12.00	8.33	28,336.23	4.62	.6150	209,205
2000	661,999.00	12.00	8.33	46,872.84	5.20	.5667	318,882
2001	132,077.00	12.00	8.33	9,351.71	5.91	.5075	56,975
2002	274,752.00	12.00	8.33	19,453.82	6.73	.4392	102,570
2003	81,629.00	12.00	8.33	5,779.74	7.62	.3650	25,325
2004	28,280.00	12.00	8.33	2,002.37	8.54	.2883	6,930
2005	164,406.00	12.00	8.33	11,640.77	9.51	.2075	28,997
2006	137,010.00	12.00	8.33	9,700.99	10.50	.1250	14,557
2007	53,946.00	12.00	8.33	3,819.65	11.50	.0417	1,912
	2,525,436.00			178,813.50			1,135,774

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.08

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 396.40 POWER OPERATED EQUIPMENT-COMMON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L3							
NET SALVAGE PERCENT.. +15							
1987	25,025.00	12.00	8.33	1,771.90	1.65	.8625	18,346
1988	56,541.00	12.00	8.33	4,003.39	1.88	.8433	40,529
1989	24,445.00	12.00	8.33	1,730.83	2.13	.8225	17,090
1993	2,296.00	12.00	8.33	162.57	3.14	.7383	1,441
1997	57,965.00	12.00	8.33	4,104.21	3.90	.6750	33,257
1998	3,938.00	12.00	8.33	278.83	4.19	.6508	2,178
1999	53,897.00	12.00	8.33	3,816.18	4.62	.6150	28,175
2000	106,412.00	12.00	8.33	7,534.50	5.20	.5667	51,258
2002	328,216.00	12.00	8.33	23,239.33	6.73	.4392	122,530
2003	16,801.00	12.00	8.33	1,189.59	7.62	.3650	5,213
2005	85,485.00	12.00	8.33	6,052.77	9.51	.2075	15,077
2006	34,562.00	12.00	8.33	2,447.16	10.50	.1250	3,672
	795,583.00			56,331.26			338,766

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.08

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 397.10 COMMUNICATION EQUIPMENT-RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1979	3,078.00					1.0000	3,078
1988	35,822.00					1.0000	35,822
1989	122,363.00					1.0000	122,363
1990	96,970.00					1.0000	96,970
1991	153,353.00					1.0000	153,353
1992	56,147.00					1.0000	56,147
	467,733.00						467,733
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	446,793.00	15.00	6.67	29,801.09	0.50	.9667	431,915
1994	130,208.00	15.00	6.67	8,684.87	1.50	.9000	117,187
1995	29,974.00	15.00	6.67	1,999.27	2.50	.8333	24,977
1996	205,563.00	15.00	6.67	13,711.05	3.50	.7667	157,605
1997	377,262.00	15.00	6.67	25,163.38	4.50	.7000	264,083
1998	52,972.00	15.00	6.67	3,533.23	5.50	.6333	33,547
1999	166,718.00	15.00	6.67	11,120.09	6.50	.5667	94,479
2000	316,626.00	15.00	6.67	21,118.95	7.50	.5000	158,313
2001	174,930.00	15.00	6.67	11,667.83	8.50	.4333	75,797
2002	261,149.00	15.00	6.67	17,418.64	9.50	.3667	95,763
2003	138,420.00	15.00	6.67	9,232.61	10.50	.3000	41,526
2004	110,817.00	15.00	6.67	7,391.49	11.50	.2333	25,854
2005	77,823.00	15.00	6.67	5,190.79	12.50	.1667	12,973
2006	102,261.00	15.00	6.67	6,820.81	13.50	.1000	10,226
2007	173,375.00	15.00	6.67	11,564.11	14.50	.0333	5,773
	2,764,891.00			184,418.21			1,550,018
TOTAL	3,232,624.00			184,418.21			2,017,751

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.70

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 397.20 COMMUNICATION EQUIPMENT-TELEPHONE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	88,267.00	10.00	10.00	8,826.70	0.50	.9500	83,854
1999	469,171.00	10.00	10.00	46,917.10	1.50	.8500	398,795
2000	1,003,107.00	10.00	10.00	100,310.70	2.50	.7500	752,330
2002	128,538.00	10.00	10.00	12,853.80	4.50	.5500	70,696
2003	45,198.00	10.00	10.00	4,519.80	5.50	.4500	20,339
2004	108,151.00	10.00	10.00	10,815.10	6.50	.3500	37,853
2005	78,184.00	10.00	10.00	7,818.40	7.50	.2500	19,546
2006	59,202.00	10.00	10.00	5,920.20	8.50	.1500	8,880
2007	141,070.00	10.00	10.00	14,107.00	9.50	.0500	7,054
TOTAL	2,120,888.00			212,088.80			1,399,347

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

CENTRAL HUDSON GAS AND ELECTRIC
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY AMORTIZED							
NET SALVAGE PERCENT.. 0							
1977	3,913.00					1.0000	3,913
1978	11,580.00					1.0000	11,580
1980	372.00					1.0000	372
1981	6,952.00					1.0000	6,952
1982	3,253.00					1.0000	3,253
1983	19,239.00					1.0000	19,239
1984	3,489.00					1.0000	3,489
1985	5,225.00					1.0000	5,225
1986	10,236.00					1.0000	10,236
1987	4,321.00					1.0000	4,321
1988	1,981.00					1.0000	1,981
1989	6,651.00					1.0000	6,651
1991	14,449.00					1.0000	14,449
1992	18,506.00					1.0000	18,506
	110,167.00						110,167
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	2,291.00	20.00	5.00	114.55	5.50	.7250	1,661
1994	7,085.00	20.00	5.00	354.25	6.50	.6750	4,782
1995	6,266.00	20.00	5.00	313.30	7.50	.6250	3,916
1996	2,044.00	20.00	5.00	102.20	8.50	.5750	1,175
1997	23,548.00	20.00	5.00	1,177.40	9.50	.5250	12,363
1998	2,719.00	20.00	5.00	135.95	10.50	.4750	1,292
1999	8,582.00	20.00	5.00	429.10	11.50	.4250	3,647
2000	59,890.00	20.00	5.00	2,994.50	12.50	.3750	22,459
2001	7,858.00	20.00	5.00	392.90	13.50	.3250	2,554
2003	12,328.00	20.00	5.00	616.40	15.50	.2250	2,774
2004	18,577.00	20.00	5.00	928.85	16.50	.1750	3,251
2005	6,809.00	20.00	5.00	340.45	17.50	.1250	851
2006	5,626.00	20.00	5.00	281.30	18.50	.0750	422
	163,623.00			8,181.15			61,147
TOTAL	273,790.00			8,181.15			171,314

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.99