

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
284 SOUTH AVENUE
POUGHKEEPSIE, NEW YORK 12601

March 27, 2008

Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

Dear Commissioners:

**Re: Central Hudson Gas & Electric Corporation:
Tariff Filing to Reflect New Pole Attachment Rates**

The enclosed rate leaf, issued by Central Hudson Gas & Electric Corporation (the Company), is transmitted for filing in compliance with the requirements of the Public Service Commission of the State of New York, and is as follows:

P.S.C. No. 15 - Electricity

5th Revised Leaf No. 120

This amendment is issued March 27, 2008 to become effective July 1, 2008. The purpose of this filing is to update the pole attachment rates applicable to cable system operators and telecommunication carriers to reflect 2007 actual data.

The revised rate applicable to cable system operators included on Leaf 120 has been computed in compliance with the Federal formula for determining CATV attachment rates adopted by Order of the Commission in Case 01-E-0026, issued and effective July 16, 2002 and also reflects several adjustments that PSC Staff had reflected in its analysis and review of the Company's filing in Case 07-E-0383.¹ These adjustments include recognition of additional accumulated deferred tax balances in the determination of the net pole investment and the administrative, maintenance, depreciation and taxes elements of the carrying charge component, as well as the removal of amounts related to CWIP and plant held for future use in the determination of gross electric plant and gross utility plant, respectively, in the administrative and taxes elements, respectively, of the carrying charge component. However, in contrast to Staff's analysis, the Company has continued to exclude amounts related to temporary closings from pole investment in the determination of the cost of a bare pole. The Company feels that this adjustment is necessary in order to correctly reflect the net investment associated with the total number of equivalent poles utilized in the aforementioned determination.

Central Hudson requests that the requirement to publish a notice of this filing be waived because the Company is arranging to have a copy of this filing served on all cable system operators and telecommunication carriers doing business within its service territory.

¹ Case 07-E-0383 – Tariff Filing by Central Hudson Gas & Electric Corporation to Update the Pole Attachment Rates Applicable to Cable System Operators and Telecommunication Carriers, Order Issued and Effective June 20, 2007, Appendix 2.

Questions related to this filing should be directed to Lauren M. Guido at (845) 486-5761.

Very truly yours,

Michael L. Mosher
Vice President - Regulatory Affairs

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