Rochester Gas and Electric Corporation   
 Transmission Formula Rate

Schedule 19 Projects

Actual for the 12 Months Ended 12/31/2021   
 Index

Workpaper Tab Description

A Appendix A Annual Transmission Revenue Requirement for Schedule 19 Projects

1 RB Items Average Balances for Most Rate Base Items

2a ADIT-Current Year Current Year Average Accumulated Deferred Income Taxes

2b ADIT-Prior Year Prior Year Average Accumulated Deferred Income Taxes

2c ADIT Proration Projected Proration of Projected Accumulated Deferred Income Taxes

2d ADIT Proration Actual Proration of Actual Accumulated Deferred Income Taxes

3 EADIT Excess Accumulated Deferred Income Tax Rate Base and Amortization

4 IT Permanent Differences Permanent Book/Tax Differences

5 Project Return Return on Schedule 19 Projects

6 Project Cost Of Capital Schedule 19 Projects Cost of Capital

7 True-up Adjustment Annual True-up Adjustment

Depreciation Rates Approved by the Commission and Used to Determine Schedule 19

8 Depreciation Rates Projects Depreciation and Amortization Expense

9 Corrections Prior Period Corrections

Formula Rate - Non-Levelized Transmission Formula Rate Template Actual for the 12 Months Ended 12/31/2021

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Composite Depreciation Rates

(1) (2) (3) (4) (5)

Line

Company Total Schedule 19

Form No. 1 or Transmission (where Projects (Col 3 \*

No. RATE BASE (Note A): Formula Rate Reference applicable) Allocator (Note K) Col. 4)

GROSS PLANT IN SERVICE

1 Production Workpaper 1, Line 6, Col. (c) 0 NA 0

2 Transmission Workpaper 1, Line 6, Col. (d) or Col. (m) 0 DA 0

3 Distribution Workpaper 1, Line 6, Col. (e) 0 NA 0

4 Electric General Workpaper 1, Line 6, Col. (f) 0 S19 W/S #DIV/0! #DIV/0!

5 Electric Intangible Workpaper 1, Line 6, Col. (b) 0 S19 W/S #DIV/0! #DIV/0!

6 Common Workpaper 1, Line 6, Col. (g) 0 CP\*S19 W/S #DIV/0! #DIV/0!

7 TOTAL GROSS PLANT (Sum of Lines 1 through 6) 0 GP= #DIV/0! #DIV/0!

8 Without Common - For Gross Plant Allocator Calculation Only 0 GPE= #DIV/0! #DIV/0!

ACCUMULATED DEPRECIATION

9 Production Workpaper 1, Line 12, Col. (c) - NA 0

Workpaper 1, Line 12, Col. (d) or Col.

10 Transmission (m) - DA -

11 Distribution Workpaper 1, Line 12, Col. (e) - NA 0

12 Electric General Workpaper 1, Line 12, Col. (f) - S19 W/S #DIV/0! #DIV/0!

13 Electric Intangible Workpaper 1, Line 12, Col. (b) - S19 W/S #DIV/0! #DIV/0!

14 Common Workpaper 1, Line 12, Col. (g) - CP\*S19 W/S #DIV/0! #DIV/0!

15 TOTAL ACCUM. DEPRECIATION (Sum of Lines 9 through 14) - #DIV/0!

NET PLANT IN SERVICE

16 Production (Line 1 - Line 9) 0 0

17 Transmission (Line 2 - Line 10) 0 0

18 Distribution (Line 3 - Line 11) 0 0

19 General (Line 4 - Line 12) 0 #DIV/0!

20 Intangible (Line 5 - Line 13) 0 #DIV/0!

21 Common (Line 6 - Line 14) 0 #DIV/0!

22 TOTAL NET PLANT (Sum of Lines 16 through 21) 0 #DIV/0!

ACCUMULATED DEFERRED INCOME

TAXES (Note B)

23 Accumulated Deferred Income Taxes Workpaper 2a, Line 11, Col. (g) NA #DIV/0!

24 Excess Accumulated Deferred Income Taxes Workpaper 3 NA 0

TOTAL ACCUMULATED DEFERRED

25 INCOME TAXES (Line 23 + Line 24) #DIV/0!

26 LAND HELD FOR FUTURE USE Workpaper 1, Line 18, Col. (b) or (c) 0 DA 0

OTHER RATE BASE ITEMS

27 Cash Working Capital (Note C) (Line 47 times 45/360) NA #DIV/0!

28 Materials & Supplies - Transmission Workpaper 1, Line 18, Col. (d) 0 S19P #DIV/0! #DIV/0!

Materials and Supplies - Electric and Gas -

29 Assigned to Construction Workpaper 1, Line 18, Col. (e) 0 CP\*GPE #DIV/0! #DIV/0!

30 Prepayments Workpaper 1, Line 18, Col. (f) 0 CP\*GPE #DIV/0! #DIV/0!

31 Unfunded Liabilities Workpaper 1, Line 18, Col. (i) - CP\*S19 W/S #DIV/0! #DIV/0!

32 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 27 through 31) NA #DIV/0!

33 RATE BASE (Line 22+ Line 25 + Line 26 + Line 32) NA #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Actual for the 12 Months Ended 12/31/2021

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

(1) (2) (3) (4) (5)

Line

Company Total Schedule 19

ANNUAL TRANSMISSION REVENUE Form No. 1 or Transmission (where Projects (Col 3 \*

No. REQUIREMENT Formula Rate Reference applicable) Allocator (Note K) Col. 4)

OPERATIONS AND MAINTENANCE

EXPENSES (Note M)

34 Transmission - Direct Assign 320-323.112.b fn 0 DA 0

35 Transmission - Allocate 320-323.112.b fn 0

36 Less: EPRI Dues in Account 566 352-353 0

37 Subtotal - Transmission to Allocate Line 35 - Line 36 0 S19P #DIV/0! #DIV/0!

38 Electric A&G 320-323.197.b 0

39 Less: EPRI Dues in A&G 352-353 0

40 Less: Regulatory Commission Expenses 320-323.189.b 0

41 Less: Property Insurance 320-323.185.b 0

42 Less: Account 930.2 Items Note L 0

Line 38 - Line 39 - Line 40 - Line 41 -

43 Adjusted Electric A&G Line 42 0 S19 W/S #DIV/0! #DIV/0!

Plus: Transmission Related Regulatory

44 Expenses 350-351 fn 0 S19P #DIV/0! #DIV/0!

Plus: Direct Assigned Regulatory

45 Commission Expenses (Note E) 350-351 fn NA DA 0

46 Plus: Property Insurance 320-323.185.b 0 GPE #DIV/0! #DIV/0!

47 TOTAL O&M Sum of Lines 34, 37 and 43 through 46 NA #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

48 Transmission 336.7.f, fn 0 DA 0

49 Electric General 336.10 f 0 S19 W/S #DIV/0! #DIV/0!

50 Electric Intangible 336.1.d 0 S19 W/S #DIV/0! #DIV/0!

51 Common Electric 336.11.f 0 S19 W/S #DIV/0! #DIV/0!

52 TOTAL DEPRECIATION Sum of Lines 48 through 51 0 #DIV/0!

TAXES OTHER THAN INCOME TAXES

LABOR RELATED

53 Payroll (Note D) 262-263.8.l+262-263.16.l 0 CP\*S19 W/S #DIV/0! #DIV/0!

54 PLANT RELATED

55 Real Estate 262-263.6.l 0 CP\*GPE #DIV/0! #DIV/0!

56 Franchise Tax 262-263 0 CP\*GPE #DIV/0! #DIV/0!

57 Gross Receipts Tax NA Note N 0

58 Other 262-263 0 0

59 TOTAL OTHER TAXES Sum of Lines 53 and 55 through 58 0 #DIV/0!

INCOME TAXES (Note F)

T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT

60 Composite Tax Rate = T \* FIT \* p)}= 0.0000%

61 Gross-up Factor 1 / (1 - T) 0.0000

62 Income Tax Factor T/(1-T) 0.0000

Amortization of Investment Tax Credit (enter

63 negative) 266-267.11. f, fn NA DA 0

Amortization of Excess Deferred Income

64 Taxes (enter negative) Workpaper 3 NA DA 0

65 Tax Effect of Permanent Differences Workpaper 4, Line 2, Col. (e) NA DA -

66 Income Tax Calculation (Line 72 \* Line 62) NA Calc #DIV/0!

67 ITC adjustment (Line 63 \* Line 61) NA Calc 0

Amortization of Excess Deferred Income Tax

68 Adjustment (Line 64 \* Line 61) NA Calc 0

69 Permanent Differences Tax Adjustment (Line 65 \* Line 61) NA Calc 0

70 TOTAL INCOME TAXES Sum of Lines 66 through 69 NA #DIV/0!

RETURN (Note H)

71 Debt Workpaper 5, Line 12, Col. (i) NA Calc #DIV/0!

72 Common Equity and Preferred Stock Workpaper 5, Line 12, Col. (f) NA Calc #DIV/0!

73 TOTAL RETURN Sum of Lines 71 through 72 NA #DIV/0!

ANNUAL TRANSMISSION REVENUE

REQUIREMENT BEFORE REVENUE (Line 47 + Line 52 + Line 59 + Line 70 +

74 CREDITS Line 73) DA #DIV/0!

75 REVENUE CREDITS (Line 99) DA -

ANNUAL TRANSMISSION REVENUE

76 REQUIREMENT (ATRR) (Line 74 + Line 75) NA #DIV/0!

77 CORRECTIONS Workpaper 9, Line 11, Col. (b) NA 0

ANNUAL TRUE-UP ADJUSTMENT (ATU)

78 (Note G) Workpaper 7, Line 5 NA 0

79 ATRR PLUS ATU AND CORRECTIONS Sum of Lines 76 through 78 NA #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Actual for the 12 Months Ended 12/31/2021

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT ALLOCATOR

80 Electric Plant (Line 94) 0

81 Total Transmission Plant (Line 2) 0

82 Schedule 19 Projects (Line 2) 0

83 Schedule 19 Projects Plant Allocator (Line 82 / Line 81) #DIV/0! S19P

84 Transmission Plant Allocator (Line 81 / Line 80) #DIV/0! TP

ELECTRIC WAGE AND SALARY

ALLOCATOR

85 Production 354-355.20.b 0

86 Transmission 354-355.21.b 0

87 Distribution 354-355.23.b 0

88 Other 354-355.24,25,26.b 0

89 Total Sum of Lines 85 through 88 0

90 Transmission Wage and Salary Allocator (Line 86 / Line 89) #DIV/0! T W/S

Schedule 19 Projects Wages and Salaries

91 (transmission wages and salary times S19P) (Line 86 \* Line 83) #DIV/0!

Schedule 19 Projects Wage and Salary

92 Allocator (Line 91 / Line 89) #DIV/0! S19 W/S

Schedule 19 Projects Transmission Wage and

93 Salary Allocator (Line 91 / Line 86) #DIV/0! S19 W/S T

ELECTRIC COMMON PLANT ALLOCATOR

(CE) % Electric

94 Electric 200-201.3.c+6.c 0

95 Gas 200-201.3.d+6.d 0 CP= 0.000%

96 Total (excludes common) (Line 94 + Line 95) 0

REVENUE CREDITS

Account 454, Rent from Electric Property (Note

97 I) 300-301, fn -

Account 456, Other Electric Revenue (Note J)

98 300-301, fn -

99 Total Revenue Credits -

Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

General Note: References to pages in this transmission formula rate rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

Actual for the 12 Months Ended 12/31/2021

A All amounts shown are based on five quarter averages which are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28 which is based upon one-eighth of O&M, Accumulated

Deferred Income Taxes in line 24 which are a combination of beginning and end of year averages and proration amounts, and Excess Accumulated Deferred Income Taxes in line 25 which are beginning/ending year averages).

B The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).

C Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.

D Includes only FICA and unemployment taxes.

E Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.

F Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes".

If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize

amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required: FIT = 0.00%

SIT= 0.00% (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

G Include ATU for Year N with Projected ATRR for Year N+2

H Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the

ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

I Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.

J Includes revenue related to Schedule 19 Projects only.

K The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)

DA= DA=direct assignment (the item is direct assigned to Schedule 19 Projects)

GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant)

GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant)

S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)

S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)

S19 W/ST Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries)   
 NA= not applicable (the item is not applicable to Schedule 19 Projects)

TPE= transmission plant allocator (transmission plant as % of electric)

T W/S= transmission wages and salaries as % of electric wages and salaries

L Rochester Gas and Electric will exclude items in Account 930.2 shown on FF1 page 335 that are greater than $1 M and not directly or indirectly related to its transmission assets.

M RG&E either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.

N In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in Schedule 19 Projects ATRR is as follows:

Gross receipt tax rate 0.00000%

Revenue requirement - Estimate of Line 79

Gross Receipts Tax -

O For future use.

Rochester Gas and Electric Corporation

Workpaper 1: Average Balances for Most Rate Base Items   
 Actual for the 12 Months Ended 12/31/2021

Five Quarter Averages Gross Operating Property

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m)

Schedule 19 Projects

Month Year Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference 204-207, line 5 fn 204-207, line 46 fn 204-207, line 58 fn 204-207, Line 75 fn 204-207, l. 99 fn 355 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn Sum of Columns (h)through (l)

Appendix A Line # 5 1 2 3 4 6 2 2 2 2 2 2

1 December 2020 - - - - - - - - - - - -

2 March 2021 - - - - - - - - - - - -

3 June 2021 - - - - - - - - - - - -

4 September 2021 - - - - - - - - - - - -

5 December 2021 - - - - - - - - - - - -

6 Average - - - - - - - - - - - -

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Schedule 19 Projects

Month Year Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference 200-201.21c 219, lines 20-24 fn 219, line 25 fn 219, line 26 fn 219, line 28 fn 355 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn Sum of Columns (h)through (l)

Appendix A Line # 13 9 10 11 12 14 10 10 10 10 10 10

7 December 2020 - - - - - - - - - - - -

8 March 2021 - - - - - - - - - - - -

9 June 2021 - - - - - - - - - - - -

10 September 2021 - - - - - - - - - - - -

11 December 2021 - - - - - - - - - - - -

12 Average 0 0 0 0 0 0 0 0 0 0 0 -

Miscellaneous Rate Base Items

Unfunded Liabilities

Materials and Supplies -

Transmission Land Held Schedule 19 Projects - Materials & Supplies - Assigned to Construction Prepayments

for Future Use Land Held for Future Use Transmission (Electric and Gas) Accumulated Provision for Miscellaneous Current and

Month Year Injuries and Damages Accrued Liabilities Total

214, line 17 fn 214, line TBD 227, Line 8 fn 227, line 5 fn 110-111, line 57 fn Sum of Columns (g)

FF1 Reference 112-113, line 28 fn Account 242 - see below through (h)

Appendix A Line # 26 26 28 29 30 31

13 December 2020 - - - - - - - -

14 March 2021 - - - - - - - -

15 June 2021 - - - - - - - -

16 September 2021 - - - - - - - -

17 December 2021 - - - - - - - -

18 Average 0 0 0 0 0 0 0 0

Unfunded Liabilities - Account 242

Month Accrued Vacation Other Total

FF1 Reference NA NA

Appendix A Line # NA NA

19 December 2020 - - -

20 March 2021 - - -

21 June 2021 - - -

22 September 2021 - - -

23 December 2021 - - -

24 Average 0 0 0

Rochester Gas and Electric Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year   
 Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Current Year

1 ADIT-190 0 0 0 (Line 24)

2 ADIT-282 0 0 0 (Line 30)

3 ADIT-283 0 0 0 (Line 38)

4 Subtotal 0 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 19 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 End of Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

8 End of Previous Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! Workpaper 2b, Line 7

9 Average Beginning and End of Year 0 #DIV/0! #DIV/0! #DIV/0! (Average of Line 7 + Line 8)

10 Prorated ADIT #DIV/0! From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0! Line 9 + Line 10

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 0 0 0 0 0

24 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

25 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Worksheet 2c, Line 14, Col. (r)

26 0

27 0

28 0

29 0 0 0 0 0

30 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Justification

31 Cost of Removal 0 0 0 0

32 0 0

33 0

34 0

35 0

36 0

37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year   
 Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Prior Year

1 ADIT-190 0 0 0 (Line 20)

2 ADIT-282 0 0 0 (Line 26)

3 ADIT-283 0 0 0 (Line 34)

4 Subtotal 0 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 19 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 Prior Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 0 0 0 0 0

9 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year

(a) (b) (c) (d) (e) (f) (g)

ADIT- 282 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 W orkpaper 2d, Line 13, Col. (n)

22 0 0

23 0

24 0

25 0 0 0 0 0

26 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year

(a) (b) (c) (d) (e) (f) (g)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

27 Cost of Removal 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation

Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection   
 Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.   
Rate Year = 2021

Account 282 (Note A)

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)

Beginning Balance & Monthly Changes Year Days in the Number of Days Total Days Weighting Beginning Schedule 19 Transmission Plant Related Gross Plant Plant Plant Proration Labor W/S Labor Labor Total Transmission

Month Remaining in in the for Balance/ Projects Proration Allocator Allocation (j) (f) x (l) Related Allocator Allocation Proration Prorated Amount (i)

Year After Projected Projection Monthly Amount/ (f) x (h) (Appendix A) \* (k) (General and (Appendix (n) \* (o) (f) x (p) + (m) + (q)

Current Month Rate Year (d)/(e) Ending Balance Common) A)

Line #

December 31st balance of Prorated

1 ADIT (Note B) 2020 100.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0!

2 January 2021 31 335 365 91.78% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 2021 28 307 365 84.11% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 2021 31 276 365 75.62% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 2021 30 246 365 67.40% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 2021 31 215 365 58.90% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 2021 30 185 365 50.68% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 2021 31 154 365 42.19% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 2021 31 123 365 33.70% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 2021 30 93 365 25.48% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 2021 31 62 365 16.99% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 2021 30 32 365 8.77% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 2021 31 1 365 0.27% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Prorated Balance 365 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! 0 #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Note B: From Workpaper 2d-Prior Year ADIT Proration Actual

Rochester Gas and Electric Corporation

Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration   
 Actual for the 12 Months Ended 12/31/2021

Year = 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

(a)

Month

Days in Period

(b) (c) (d)

Number of   
 Days

Remaining in Total Days in

Days in the Year After Projected Rate

Month Month's Year (Line 14,

Accrual of Col b)

Deferred   
 Taxes

Projection - Proration of Projected Deferred Tax

(e) (f) (g) (h)

Proration Projected Prorated Prorated Projected

Percentage Monthly Amount (e) Balance Sum

(c)/(d) Activity \* (f) of (g)

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

(i) (j) (k) (l) (m) (n)

Preserve Difference between Actual activity (Col I)

Difference proration when projected and when projected activity

between actual monthly actual activity when is an increase while

Actual Monthly projected and projected actual and actual activity is a Balance reflecting

Activity (table monthly and monthly activity projected activity decrease OR projected proration or averaging (n)

below, grand total) actual monthly are either both are either both activity is a decrease + (k) +((l) + (m))/2

activity (i) - increases or increases or while actual activity is

(f) decreases. decreases. an increase.

(See Note A) (See Note A) (See Note A)

1 December 31st balance 0 0

2 January 31 335 365 91.78% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 28 307 365 84.11% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 31 276 365 75.62% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 30 246 365 67.40% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 31 215 365 58.90% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 30 185 365 50.68% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 31 154 365 42.19% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 31 123 365 33.70% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 30 93 365 25.48% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 31 62 365 16.99% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 30 32 365 8.77% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 31 1 365 0.27% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Total 365 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Gross Plant Labor Related

Schedule 19 Allocator (General and W/S Allocator (Appendix Grand Total (b) +

Projects Plant Related (Appendix A) Total (d) \* (e) Common) A) Total (g) \* (h) (f) + (i)

Actual Monthly Activity

15 January 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

16 February 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

17 March 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

18 April 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

19 May 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

20 June 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

21 July 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

22 August 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

23 September 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

24 October 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

25 November 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

26 December 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.   
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Rochester Gas and Electric Corporation

Workpaper 3: Excess Accumulated Deferred Income Taxes   
 Resulting from Income Tax Rate Changes (Note A)   
 Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Protected (P)

Adjusted Unprotected

Deficient or Deficient or Property

ADIT Balances Excess Excess Schedule 19 (UP)

ADIT Balances After Accumulated Accumulated Projects Allocated to Unprotected

Prior to Remeasurement Deferred Taxes Adjustments After Deferred Allocation Schedule 19 Other (UO) Amortization Balance at Amortization Balance at

Line Description Remeasurement (Note C) at December 31, Remeasurement Taxes Factors (Note B) Projects (Note B) Year December 31 Year December 31

Column (b) \* Line Column (b) - Column (d) + Column (f) \* Column (h) - Column (k) -

43 Column (c) Column (e) Column (g) Column (j) Column (l)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1 0 0 0 0 0 0.000% 0 0 0 0 0

2 0 0 0 0 0 0.000% 0 0 0 0 0

3 0 0 0 0 0 0.000% 0 0 0 0 0

4 0 0 0 0 0 0.000% 0 0 0 0 0

5 0 0 0 0 0 0.000% 0 0 0 0 0

6 Total FERC Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

7 0 0 0 0 0 0.000% 0 0 0 0 0

8 0 0 0 0 0 0.000% 0 0 0 0 0

9 0 0 0 0 0 0.000% 0 0 0 0 0

10 0 0 0 0 0 0.000% 0 0 0 0 0

11 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

12 0 0 0 0 0 0.000% 0 0 0 0 0

13 0 0 0 0 0 0.000% 0 0 0 0 0

14 0 0 0 0 0 0.000% 0 0 0 0 0

15 0 0 0 0 0 0.000% 0 0 0 0 0

16 0 0 0 0 0 0.000% 0 0 0 0 0

17 Total FERC Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for Income

18 Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred Income

20 Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21 0 0 0 0 0 0.000% 0 0 0 0 0

22 0 0 0 0 0 0.000% 0 0 0 0 0

23 Total Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

24 Accelerated Depreciation 0 0 0 0 0 0.000% 0 P 0 0 0 0

25 0 0 0 0 0 0.000% 0 0 0 0 0

26 0 0 0 0 0 0.000% 0 0 0 0 0

27 0 0 0 0 0 0.000% 0 0 0 0 0

28 0 0 0 0 0 0.000% 0 0 0 0 0

29 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

30 0 0 0 0 0 0.000% 0 0 0 0 0

31 0 0 0 0 0 0.000% 0 0 0 0 0

32 0 0 0 0 0 0.000% 0 0 0 0 0

33 0 0 0 0 0 0.000% 0 0 0 0 0

34 0 0 0 0 0 0.000% 0 0 0 0 0

35 Total Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for Income

36 Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38 Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes. This sheet will be populated and replicated for changes in federal, state or local income tax rates impacting Schedule 19   
Project ADITs.

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used) Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41 New nominal rate 1.0%

42 Prior nominal rate 1.0%

43 Remeasurement Factor 100.0%

Note D:   
Note E:   
Note F:

Rochester Gas and Electric Corporation

Workpaper 4: Permanent Book/Tax Differences   
 Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e)

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent Schedule 19

Book/Tax Projects

Line # Differences

FF1 Reference

1 Amount - 0 0 -

2 Income Tax Effect - 0 0 -

Line 1 \* Line 1 \* Line 1 \*

Composite Composite Composite Sum of

Income Tax Income Tax Income Tax Columns (b), (c)

Ref Rate Rate Rate and (d)

Rochester Gas and Electric Corporation   
Workpaper 5: Schedule 19 Project Return   
Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m)

Five Quarter Average Net Allocate Other Rate Base Items to Schedule 19 Projects

Intangible Net Common Accumulated Land Held for

Net General Plant - - Plant - - Deferred Income Future Use - Other Rate Base

Gross Plant in Accumulated Net Operating Plant - Using Using Using Taxes - Using (Excess)/Deficient Using Items - Using Total Rate

Line # Service Allocator Depreciation Property Allocator Allocator Allocator Allocator ADIT - Using Allocator Allocator Allocator

BaseSum of Col.

W orkpaper 1, W orkpaper 1, Line 6 \* Col. Line 6 \* Col. Line 6 \* Col. (e) through

ProjectReference Line 6 Calculated Line 12 Col. (b) + Col. (d) Line 6 \* Col. (c) (c) (c) Line 6 \* Col. (c) Line 6 \* Col. (c) (c) Line 6 \* Col. (c) Col. (l)

1 Grouping 1 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

2 ProjectGrouping 2 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

3 Grouping 3 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 ProjectGrouping 4 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 Total - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! 0 - #DIV/0! #DIV/0!

Appendix A, Appendix A, Appendix A, Appendix A, Appendix A, Appendix A, Line

Ref Line 19 Line 20 Line 21 Line 23 Appendix A, Line 24 Line 26 32

W eightedPreferred and

Preferred and

Common Equity Common W eighted

Rate Base WACC Return Rate Equity Return Debt Rate Debt Return

W orkpaper 6,

W orkpaper 6, Lines 2 + 3, W orkpaper 6,

Line 4, Line 8, Lines 6 + 7, Line 1, Line

Line 12, or Col. (b) \* Col. Lines 10 + 11 or Col. (b) \* Col. 5, Line 9 or

Reference Col. (m) Line 16 (c) Lines 14 + 15 (e) Line 13 Col. (b) \* Col. (h)

7 ProjectGrouping 1 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

Project

8 Grouping 2 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

9 ProjectGrouping 3 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

Project

10 Grouping 4 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

11 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 Total #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Schedule 19 Projects Included in Each Project Group

Project Project Gross

Project Name Description Investment

Grouping 1

ProjectGrouping 2

ProjectGrouping 3

Project

Grouping 4

Rochester Gas and Electric Corporation

Workpaper 6: Schedule 19 Project Cost of Capital   
Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k)

Line # Project Grouping 1 (Note A)

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

2 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

3 Common Stock Line 22, Col. (e) 0 0.0% 0.000% 0.00%

(Line 25, Col. (b)

or Lines 1 or 2,

4 Total Capitalization 0 0.0% Col. (k)) #DIV/0!

Project Grouping 2

Capitalization %s Cost Rates WACC

5 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

6 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

7 Common Stock Line 22, Col. (e) 0 0.0% 0.000% 0.00%

(Line 25, Col. (b)

or Lines 5 or 6,

8 Total Capitalization 0 0.0% Col. (k)) #DIV/0!

Project Grouping 3

Capitalization %s Cost Rates WACC

9 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

10 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

11 Common Stock Line 22, Col. (e) 0 0.0% 0.000% 0.00%

(Line 25, Col. (b)

or Lines 9 or 10,

12 Total Capitalization 0 0.0% Col. (k)) #DIV/0!

Project Grouping 4

Capitalization %s Cost Rates WACC

13 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

14 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

15 Common Stock Line 22, Col. (e) 0 0.0% 0.000% 0.00%

(Line 25, Col. (b)

or Lines 13 or 14,

16 Total Capitalization 0 0.0% Col. (k)) #DIV/0!

Common Equity Long-term Debt

Less:

Accumulated

Other Common Unamortized Unamortized Loss Long-term Debt

Less: Preferred Comprehensive Equity for Gains on Unamortized Debt on Reacquired for

Total Stock Income Capitalization Total Reacquired Debt Expense Debt Capitalization

Col. (b) - Col. Col. (g) + Col.

Month Year 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn (c) - Col. (d) 112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn (h) - Col. (i) - (j)

17 December 2020 - - - - -

18 March 2021 - - - - -

19 June 2021 - - - - -

20 September 2021 - - - - -

21 December 2021 - - - - -

22 Average -

(114-117c, sum of

lines 62, 63, 64, 65,

23 Long Term Interest 66) 0

24 Long-Term Debt (Line 22, Col. (k)) 0

25 Long-term Debt Interest Rate (Line 23 / Line 24) #DIV/0!

26 Preferred Dividends 118-119c, l.29 -

27 Preferred Stock (Line 22 , Col. (c)) -

28 Preferred Stock Rate (Line 26 / Line 27) 0

Note A: The above common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the CSRA requires use of the NYPSC approved capital structure.

Rochester Gas and Electric Corporation

Workpaper 7: True-up Adjustment for Schedule 19 Projects   
 Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i) In accordance with its formula rate protocols, RG&E shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

(ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii) Multiply the ATRR Before Interest by (1+i)^24 months

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1   
by the application of clearly identified and supported information. If the reconciliation

is provided through a workpaper included in the filed Formula Rate Template, the inputs to the workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the workpaper and input to the main body of the Formula Rate.

Line

Interest

Estimated Actual Interest Rate True-

Interest Rate Rate Up

1 A ATRR based on actual costs included for the previous calendar year 0

2 B Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment 0

3 C Difference (A-B) 0 0

4 D Future Value Factor (1+i)^24 1.0000 1.0000

5 E True-up Adjustment (C\*D) 0 0 0

6 F Interest Rate True-up (Note 1) 0

Where:

i= average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Estimated Actual

Monthly Monthly

Month Year Interest Rate Interest Rate

7 July Year 1 0.0000% 0.0000%

8 August Year 1 0.0000% 0.0000%

9 September Year 1 0.0000% 0.0000%

10 October Year 1 0.0000% 0.0000%

11 November Year 1 0.0000% 0.0000%

12 December Year 1 0.0000% 0.0000%

13 January Year 2 0.0000% 0.0000%

14 February Year 2 0.0000% 0.0000%

15 March Year 2 0.0000% 0.0000%

16 April Year 2 0.0000% 0.0000%

17 May Year 2 0.0000% 0.0000%

18 June Year 2 0.0000% 0.0000%

19 July Year 2 0.0000% 0.0000%

20 August Year 2 0.0000% 0.0000%

21 September Year 2 0.0000% 0.0000%

22 October Year 2 0.0000% 0.0000%

23 November Year 2 0.0000% 0.0000%

24 December Year 2 0.0000% 0.0000%

25 January Year 3 0.0000% 0.0000%

26 February Year 3 0.0000% 0.0000%

27 March Year 3 0.0000% 0.0000%

28 April Year 3 0.0000% 0.0000%

29 May Year 3 0.0000% 0.0000%

30 June Year 3 0.0000% 0.0000%

31 Average 0.00000% 0.00000%

Note 1: Use Workpaper 7-True-up Adjustment to determine the ATU with actual interest rates and include the interest rate true-up with a subsequent ATU adjustment.

Rochester Gas and Electric Corporation

Workpaper 8: Electric and Common Depreciation and Amortization Rates   
 Actual for the 12 Months Ended 12/31/2021

FERC Account Description Rate (Note 1)

Transmission

350.4 Land Rights 1.33%

352 Structures and Improvements 1.69%

353 Station Equipment 1.92%

354 Towers and Fixtures 2.00%

355 Poles and Fixtures 2.17%

356 Overhead Conductors & Devices 1.92%

357 Underground Conduit 1.57%

358 Underground Conductors & Devices 1.79%

359 Roads and Trails NA

Electric General and Intangible

302 Franchises and Consents NA

303 Intangible Plant 14.29%

390 Structures and Improvements 2.18%

391 Office Furniture and Equipment 3.57%

391.2 Computer Equipment 14.29%

391.3 Office Equipment 2.77%

394 Tools, Shop and Garage Equipment 3.43%

395 Laboratory Equipment 0.96%

397 Communication Equipment 3.63%

397.1 Communication Equipment - Overhead 2.86%

398 Miscellaneous Equipment 6.67%

Common

302 Franchises and Consents NA

303 Intangible Plant 13.09%

390 Structures and Improvements 2.98%

391 Office Furniture and Equipment 3.42%

391.2 Computer Equipment 13.09%

391.3 Office Equipment 1.09%

392.09 Mini Passenger Vans 10.00%

392.13 Passenger Cars 11.25%

392.32 Full Size Pickups 8.18%

392.33 Light Duty Gas Powered Utility Trucks 9.00%

392.34 Heavy Duty Gas Powered Utility Trucks 8.18%

392.36 Mini Cargo Vans 11.25%

392.37 Full Size Cargo Vans 10.00%

392.38 Mini Pickups 9.00%

Heavy Duty Diesel Powered Utility Trucks

392.39 and Equipment 6.92%

392.42 Medium Duty Diesel Powered Utility Trucks 7.50%

392.43 Medium Duty Gas Power Utility Trucks 8.18%

393 Stores Equipment 2.87%

394 Tools, Shop and Garage Equipment 2.91%

395 Laboratory Equipment 2.83%

396 Power Operated Equipment 7.69%

397 Communication Equipment 5.38%

398 Miscellaneous Equipment 6.25%

Note 1: The above depreciation rates cannot change absent Commission authorization

Rochester Gas and Electric Corporation   
 Workpaper 9: Prior Period Corrections Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b)

Calendar Year

Revenue

Line Impact of Revenue

No. Description Source Correction Requirement

1 Filing Name and Date

2 Original Revenue Requirement 0

3 Description of Correction 1 0

4 Description of Correction 2 0

5 Total Corrections (Line 3 + Line 4) 0

6 Corrected Revenue Requirement (Line 2 + Line 5) 0

7 Total Corrections (Line 5) 0

8 Average Monthly FERC Refund Rate Note A 0.00%

9 Number of Months of Interest Note B 0

10 (Line 7 \* Line 8 \*

Interest on Correction Line 9) 0

11 Sum of Corrections Plus Interest (Line 7 + Line 10) 0

Notes:

A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being

corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual Trueup Adjustment is computed.

B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the

middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is   
computed.

C Corrected formula rate calculations will be provided to support any corrections.