

ATTACHMENT D

Direct Testimony and Exhibits of
April Theberge and Angela Bassano

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

New York State Electric & Gas Corporation)	Docket Nos.	ER24-__-000
New York Independent System Operator, Inc.)		
Rochester Gas and Electric Corporation)		ER24-__-000
New York Independent System Operator, Inc.)		

**DIRECT TESTIMONY
OF
APRIL THEBERGE AND ANGELA BASSANO**

**ON BEHALF OF
NEW YORK STATE ELECTRIC & GAS CORPORATION
AND
ROCHESTER GAS AND ELECTRIC CORPORATION**

May 2, 2024

DIRECT TESTIMONY OF APRIL THEBERGE AND ANGELA BASSANO

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**EXHIBITS TO
DIRECT TESTIMONY OF APRIL THEBERGE AND ANGELA BASSANO**

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 1	Clean NYSEG Formula rate template.
Exhibit 2	Redline NYSEG Formula rate template.
Exhibit 3	Clean RG&E Formula rate template.
Exhibit 4	Redline RG&E Formula rate template.

DIRECT TESTIMONY OF
APRIL THEBERGE AND ANGELA BASSANO

I. INTRODUCTION AND EXPERIENCE

Q. MS. THEBERGE, PLEASE STATE YOUR POSITION AND BUSINESS ADDRESS.

A. I am the Vice President of Accounting and Process for Avangrid. My business address is One City Center, 5th Floor, Portland, Maine, 04101.

Q. WHAT ARE YOUR RESPONSIBILITIES IN THIS POSITION?

A. I am responsible for overseeing accounting processes, including the monthly close of the books and administration of the SAP accounting system for the Avangrid companies, including New York State Electric & Gas Corporation (“NYSEG”) and Rochester Gas and Electric Corporation (“RG&E”) (collectively, “Applicants”).

Q. PLEASE SUMMARIZE YOUR WORK EXPERIENCE AND EDUCATIONAL BACKGROUND.

A. I graduated from the University of Maine with a Bachelor of Science in Accounting, and I earned a Master of Business Administration from the University of Southern Maine. I have over 16 years of experience accounting for regulated utilities in various positions of increasing responsibility. Prior to assuming my current position in 2023, I served as the Director of Centralized Accounting for Avangrid Management Company.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE FERC?

A. No, I have not previously testified before the Federal Energy Regulatory Commission (“FERC” or “Commission”). I have testified before the state commission in Connecticut for both electric and gas rate proceedings.

Q. MS. BASSANO, PLEASE STATE YOUR POSITION AND BUSINESS ADDRESS.

A. I am the Senior Director of Business Performance in the Energy Strategy, Policy & Transformation team for the Avangrid Networks companies, including NYSEG and RG&E. My business address is 100 Marsh Hill Road, Orange, Connecticut, 06477.

Q. WHAT ARE YOUR RESPONSIBILITIES IN THIS POSITION?

A. I am responsible for the business performance and support for the Energy Strategy, Policy & Transformation team, including providing regulatory research and financial analysis, budgets, tracking results to budgets, plus support for requests for proposals, business cases, and regulatory filings at the state and federal level.

Q. PLEASE SUMMARIZE YOUR WORK EXPERIENCE AND EDUCATIONAL BACKGROUND.

A. I graduated from State University of New York with a Bachelor of Science in Economics, and I earned a Master of Business Administration in Finance from Fairfield University. Prior to my current role, I have worked in various finance and planning roles at Avangrid Networks, supporting the operating companies, including NYSEG and RG&E, and previously with the United Illuminating Company.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE FERC?

A. No, I have not previously testified before FERC. I have testified before state commissions in Connecticut and Maine on both transmission and distribution rate making topics related primarily to expenses and rate base.

II. PURPOSE AND SCOPE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of this testimony is to describe the specific accounting processes and tracking mechanisms that the Applicants will use to implement the request in this proceeding for the recovery of 100% of its prudently incurred Construction Work In Progress (“CWIP”) in rate base (“CWIP Incentive”) for the Phase 2 Projects as explained in detail in this petition and the testimonies of James Yeske and Alan Trotta. Consistent with the Commission’s regulations and policies, these accounting processes and tracking mechanisms will prevent any double recovery of CWIP in rate base or as capitalized Allowance for Funds Used During Construction (“AFUDC”). The testimony also explains how abandoned plant costs (“Abandoned Plant Incentive”) would be recovered through the Applicants’ formula rate and the changes needed to the formula rate template to implement both rate incentives requested in this filing.

Q. ARE YOU SPONSORING ANY EXHIBITS IN SUPPORT OF YOUR TESTIMONY IN THIS CASE?

A. Yes. Our testimony includes the following exhibits:

Exhibit 1: Clean NYSEG Formula rate template.

Exhibit 2: Redline NYSEG Formula rate template.

Exhibit 3: Clean RG&E Formula rate template.

Exhibit 4: Redline RG&E Formula rate template.

III. CWIP AND AFUDC

Q. PLEASE EXPLAIN THE NORMAL ACCOUNTING TREATMENT FOR ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION.

A. AFUDC is a component of construction costs representing the cost of debt and equity funding used during the period of construction. The normal, or standard, method of

accounting for AFUDC is to apply AFUDC to a specific facility's construction costs, calculated using instructions in FERC's Uniform System of Accounts, 18 C.F.R. § 101. AFUDC is added to the cost of a related capital project and is reflected in rate base and appropriately depreciated when the related capital project is placed into service. This enables a utility to recover its cost of financing a capital project incurred during construction once the investment has been completed, becomes used and useful, and has been placed into service. Once a project is placed in service, the recording of AFUDC ceases. Under the standard AFUDC accounting methodology, the transmission investment, including the AFUDC balance capitalized during construction, is depreciated over the useful life of the underlying assets, and reflected in a utility's overall transmission revenue requirement.

Q. PLEASE EXPLAIN HOW THE APPLICANTS REQUESTED CWIP INCENTIVE, IF GRANTED, WILL CHANGE THE NORMAL ACCOUNTING TREATMENT FOR AFUDC BECAUSE CWIP IS ALLOWED IN RATE BASE.

A. FERC's regulations, 18 C.F.R. § 35.25(e) and (f), require the discontinuance of AFUDC on those CWIP projects included in rate base and the implementation of accounting procedures to ensure that transmission customers are not charged for both the capitalized AFUDC and a return on the same CWIP included in rate base. If FERC allows the CWIP Incentive for the Phase 2 Projects, the Applicants will identify individually those transmission construction projects as eligible to be included in CWIP transmission rate base from the effective date established in the Commission's order in this proceeding ("Order"). Also, expenditures associated with those projects, once determined to be eligible CWIP balances for inclusion in rate base, will not accrue any AFUDC going forward.

Q. HOW WILL THE APPLICANTS ENSURE THERE IS NO DOUBLE RECOVERY OF AFUDC AND RETURN ON CWIP BALANCES?

A. The Applicants will use its SAP accounting system to maintain its accounting records for CWIP electric plant related to the Phase 2 Projects. Each transmission construction project is designated with a unique Work Breakdown Structure (“WBS”) project number within the Applicants’ SAP system. If FERC authorizes the CWIP Incentive for the Phase 2 Projects, from that date of approval forward, the projects eligible for inclusion of CWIP in rate base will be flagged in the Applicants’ SAP system as ineligible for AFUDC. The expenditures incurred during the construction phase, or remainder thereof, for the flagged projects will not accrue AFUDC from the effective date of the Order. After construction of a project is complete, the project will be placed into service by the CWIP balance being transferred to Plant in Service and book depreciation will begin. This tracking capability in SAP will prevent a double recovery of return on CWIP balances and capitalized AFUDC on the same rate base item, in accordance with FERC’s regulations. Note, the Phase 2 Projects have rate recovery through the Rate Schedule 19 of the New York Independent System Operator (“NYISO”) OATT as outlined in the Cost Sharing and Recovery Agreement.

The Applicants will continue to record AFUDC on any transmission project expenditures and CWIP amount incurred prior to the effective date of FERC’s Order authorizing the inclusion of 100% CWIP in rate base until the projects are completed and placed into service. When the project is placed into service, the CWIP balance, including an accumulated AFUDC balance, would be placed into service. Any capital expenditures invested after the approval date would have 100% CWIP in rate base treatment. If investment in a Phase 2 Project commences prior to CWIP incentive approval, the capital

expenditure amounts will be split into AFUDC eligible CWIP (pre-approval), and CWIP in rate base (post-approval) portions.

Q. PLEASE DESCRIBE TRANSPARENCY MEASURES TO SUPPORT THE CWIP INCENTIVE.

- A. For each Phase 2 Project, the Applicants will prepare monthly work order summaries of costs incurred under the associated WBS project numbers to show monthly additions to CWIP and to Plant in Service, corresponding to the amounts recorded in the Applicants' annual FERC Form No. 1.

The Applicants will use these summaries as data inputs in the Annual Update to Rate Schedule 19. The Applicants will make the work order summaries available upon request, in compliance with the review procedures in Rate Schedule 19 of the NYISO OATT.

IV. CWIP IN RATE BASE

Q. HOW WILL THE APPLICANTS ACCOUNT FOR 100% CWIP RECOVERY FOR THE PHASE 2 PROJECTS IN FERC'S UNIFORM SYSTEM OF ACCOUNTS?

- A. The Phase 2 Projects' expenditures will be accumulated in FERC Account 107, Construction Work in Progress, during the construction phase. Upon completion of construction and declaration of in-service status of a Phase 2 Project, the accumulated expenditures will be transferred to FERC Account 106, Completed Construction Not Classified, at which time book depreciation will begin. Upon unitization of the final costs related to the Phase 2 Project, costs will move from FERC Account 106 to FERC Account 101, Electric Plant in Service.

Q. DO THE APPLICANTS PROPOSE OTHER TRANSPARENCY MEASURES TO SUPPORT THE CWIP INCENTIVE?

A. FERC requires applicants of the CWIP Incentive to make an annual filing with the Commission. The Applicants propose to satisfy this requirement through the annual filing of FERC-730, Report of Transmission Investment Activity, to the extent required. The annual FERC-730 requires the Applicants to provide information regarding transmission investment costs and project construction status, including estimated completion dates.

V. ABANDONED PLANT RECOVERY

Q. HOW WILL THE APPLICANTS RECOVER THE COSTS OF CANCELLED TRANSMISSION PLANT IN ITS FORMULA RATE?

A. Before any costs related to the Abandoned Plant Recovery incentive are included in the Schedule 19 formula rate template, the Applicants will make a Section 205 filing seeking approval of the prudently incurred cancelled transmission plant costs and propose an amortization period for recovery. Once the dollar amount and amortization period are approved by FERC, the Applicants will include an amount in rate base equal to the cancelled transmission plant costs offset by the accumulated amortization. Also, consistent with recent decisions approving placeholders for incentives in formula rates, the Applicants will maintain a value of zero in its Schedule 19 formula rate template until they receive FERC approval to recover such costs.

VI. DESCRIPTION OF FORMULA RATE TEMPLATE MODIFICATIONS**Q. DO THE APPLICANTS' FORMULA RATE TEMPLATES NEED TO BE MODIFIED TO INCORPORATE THE CWIP INCENTIVE IN RATE BASE?**

A. Yes. The modification to include CWIP in Rate Base can be seen in Appendix A, line 23, of the Formula Rate Template in Exhibits 1 and 3.

Q. DO THE TEMPLATES NEED TO BE MODIFIED TO INCORPORATE ABANDONED PLANT RECOVERY?

A. Yes. The Applicants propose revisions to its Formula Rate Template Exhibits 1 and 3 to allow for Abandoned Plant Recovery for authorized projects in Rate Base on Appendix A, line 24, titled "Abandoned Plant," as well as transmission depreciation expense on Appendix A, line 54, labeled "Amortization of Abandoned Plant." In the redline versions of Exhibits 2 and 4, font in red with a strikethrough denotes a deleted item while blue font indicates an addition.

Q. WHY ARE THESE MODIFICATIONS NEEDED TO ACCOMMODATE THE CWIP IN RATE BASE AND THE RECOVERY OF ABANDONED PLANT INCENTIVES?

A. On December 4, 2023, FERC issued its Order, 185 FERC ¶ 61,164, accepting NYSEG's Attachment 1 and RG&E's Attachment 2 to Rate Schedule 19 of the NYISO OATT, subject to further compliance, and suspended for a nominal period effective July 3, 2023, subject to refund, hearing, and settlement judge procedures on the proposed ceiling base return on equity values applicable to the Applicants' Phase 2 Project. The Order directed the Applicants to implement ministerial corrections and clarifications identified in the Applicants' responses in the proceeding and remove the CWIP and Abandoned Plant Incentives placeholders included in the respective formula rate template of each Applicant.

Q. DID THE APPLICANTS MAKE ANY MODIFICATIONS TO ITS PROTOCOLS TO ACCOMMODATE THESE CHANGES MADE TO FORMULA RATE TEMPLATE?

A. No. The existing protocols did not require any modifications.

Q. DO YOU PROPOSE ANY OTHER CHANGES TO THE FORMULA RATE TEMPLATE?

A. No.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

Exhibit 1
Clean NYSEG Formula Rate Template

Section 6.19.6.2.2 Formula Rate Template

**New York State Electric and Gas 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
8	Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Projects Depreciation and Amortization Expense
9	Corrections	Prior Period Corrections

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	RATE BASE (Note A):	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col. 3 * 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!
5	Electric Intangible	Workpaper 1, Line 6, Col. (b)	0	S19 W/S	#DIV/0!
6	Common	Workpaper 1, Line 6, Col. (g)	0	CP*S19 W/S	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=	#DIV/0!
ACCUMULATED DEPRECIATION					
9	Production	Workpaper 1, Line 12, Col. (c)	-	NA	0
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col. (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!
13	Electric Intangible	Workpaper 1, Line 12, Col. (b)	-	S19 W/S	#DIV/0!
14	Common	Workpaper 1, Line 12, Col. (g)	-	CP*S19 W/S	#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!
23	CWIP	Workpaper 1, Line 18, Col. (g)	NA		0
24	ABANDONED PLANT	Workpaper 1, Line 18, Col. (j)	NA		0
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
25	Accumulated Deferred Income Taxes Excess Accumulated Deferred Income	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!
26	Taxes	Workpaper 3	NA		0
27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 25 + Line 26)			#DIV/0!
28	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (h) or (i)	0	DA	0
OTHER RATE BASE ITEMS					
29	Cash Working Capital (Note C)	(Line 49 times 45/360)	NA		#DIV/0!
30	Materials & Supplies - Transmission	Workpaper 1, Line 18, Col. (k)	0	S19P	#DIV/0!
31	Materials and Supplies - Electric and Gas - Assigned to Construction	Workpaper 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!
32	Prepayments	Workpaper 1, Line 18, Col. (m)	0	CP*GPE	#DIV/0!
33	Unfunded Liabilities	Workpaper 1, Line 18, Col. (p)	-	CP*S19 W/S	#DIV/0!
34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 29 through 33)	NA		#DIV/0!
35	RATE BASE	(Line 22+ Line 27 + Line 28 + Line 34)	NA		#DIV/0!

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col. 3 * Col. 4)
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
36	Transmission - Direct Assign	320-323.112.b fn	0	DA	0
37	Transmission - Allocate	320-323.112.b fn	0		
38	Less: EPRI Dues in Account 566	352-353	0		
39	Subtotal - Transmission to Allocate	Line 37 - Line 38	0	S19P	#DIV/0!
40	Electric A&G	320-323.197.b	0		
41	Less: EPRI Dues in A&G	352-353	0		
42	Less: Regulatory Commission Expenses	320-323.189.b	0		
43	Less: Property Insurance	320-323.185.b	0		
44	Less: Account 930.2 Items	Note L	0		
45	Adjusted Electric A&G	Line 40 - Line 41 - Line 42 - Line 43 - Line 44	0	S19 W/S	#DIV/0!
46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
47	Plus: Direct Assigned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA	0
48	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!

49	TOTAL O&M	Sum of Lines 36, 39 and 45 through 48	NA			#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE						
50	Transmission	336.7.f, fn	0	DA		0
51	Electric General	336.10 f	0	S19 W/S	#DIV/0!	#DIV/0!
52	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!	#DIV/0!
53	Common Electric	336.11.f	0	S19 W/S	#DIV/0!	#DIV/0!
54	Amortization of Abandoned Plant	230a fn	NA	DA		0
55	TOTAL DEPRECIATION	Sum of Lines 50 through 54	0			#DIV/0!
TAXES OTHER THAN INCOME TAXES						
LABOR RELATED						
56	Payroll (Note D)	262-263.9.I+262-263.17.I	0	CP*S19 W/S	#DIV/0!	#DIV/0!
PLANT RELATED						
58	Real Estate	262-263.5.I	0	CP*GPE	#DIV/0!	#DIV/0!
59	Franchise Tax	262-263	0	CP*GPE	#DIV/0!	#DIV/0!
60	Gross Receipts Tax		NA	Note N		0
61	Other	262-263	0			0
62	TOTAL OTHER TAXES	Sum of Lines 56 and 58 through 61	0			#DIV/0!
INCOME TAXES (Note F)						
63	Composite Tax Rate = T	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	0.0000%			
64	Gross-up Factor	$1 / (1 - T)$	0.0000			
65	Income Tax Factor	$T/(1-T)$	0.0000			
66	Amortization of Investment Tax Credit (enter negative)	266-267.11. f, fn	NA	DA		0
67	Amortization of Excess Deferred Income Taxes (enter negative)	Workpaper 3	NA	DA		0
68	Tax Effect of Permanent Differences	Workpaper 4, Line 2, Col. (e)	NA	DA		-
69	Income Tax Calculation	(Line 75 * Line 65)	NA	Calc		#DIV/0!
70	ITC adjustment	(Line 66 * Line 64)	NA	Calc		0
71	Amortization of Excess Deferred Income Tax Adjustment	(Line 67 * Line 64)	NA	Calc		0
72	Permanent Differences Tax Adjustment	(Line 68 * Line 64)	NA	Calc		0
73	TOTAL INCOME TAXES	Sum of Lines 69 through 72	NA			#DIV/0!
RETURN (Note H)						
74	Debt	Workpaper 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
75	Common Equity and Preferred Stock	Workpaper 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
76	TOTAL RETURN	Sum of Lines 74 through 75	NA			#DIV/0!
ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS						
77	ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS	(Line 49 + Line 55 + Line 62 + Line 73 + Line 76)	DA			#DIV/0!
78	REVENUE CREDITS	(Line 102)	DA			-
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)						
79	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)	(Line 77 + Line 78)	NA			#DIV/0!
80	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA			0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)						
81	ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)	Workpaper 7, Line 5	NA			0
82	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 79 through 81	NA			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT ALLOCATOR					
83	Electric Plant	(Line 97)	0			
84	Total Transmission Plant	(Line 2)	0			
85	Schedule 19 Projects	(Line 2)	0			
86	Schedule 19 Projects Plant Allocator	(Line 85 / Line 84)	#DIV/0!	S19P		
87	Transmission Plant Allocator	(Line 84 / Line 83)	#DIV/0!	TP		
ELECTRIC WAGE AND SALARY ALLOCATOR						
88	Production	354-355.20.b	0			
89	Transmission	354-355.21.b	0			
90	Distribution	354-355.23.b	0			
91	Other	354-355.24,25,26.b	0			
92	Total	Sum of Lines 88 through 91	0			
93	Transmission Wage and Salary Allocator	(Line 89 / Line 92)	#DIV/0!	T W/S		
94	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 89 * Line 86)	#DIV/0!			
95	Schedule 19 Projects Wage and Salary Allocator	(Line 94 / Line 92)	#DIV/0!	S19 W/S		
96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 94 / Line 89)	#DIV/0!	S19 W/S T		
ELECTRIC COMMON PLANT ALLOCATOR (CE)						
97	Electric	200-201.3.c+6.c	0			% Electric
98	Gas	200-201.3.d+6.d	0	CP=		0.000%
99	Total (excludes common)	(Line 97 + Line 98)	0			

REVENUE CREDITS

100	Account 454, Rent from Electric Property (Note I)	300-301, fn	-
101	Account 456, Other Electric Revenue (Note J)	300-301, fn	-
102	Total Revenue Credits		-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

**New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects**

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

Note

- 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 NYSEG 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 NYSEG 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:
- | | | |
|------------------------|---------|---------------------|
| | Total | |
| Gross receipt tax rate | 0.0000% | |
| Revenue requirement | - | Estimate of Line 82 |
| Gross Receipts Tax | - | |
- O For future use.

New York State Electric and Gas 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)	(n)	(o)	(p)
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				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	Project 1	Project 2	Project 3	Project 4	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	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													
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				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	Project 1	Project 2	Project 3	Project 4	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	10	10
7	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Average	-	-	-	-	-	-	-	-	-	-	-	-	-	0

		Schedule 19 Projects - CWIP					Miscellaneous Rate Base Items					Unfunded Liabilities			
Month	Year	Project 1	Project 2	Project 3	Project 4	Total	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Schedule 19 Projects - Abandoned Plant	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities	Total
FF1 Reference		216 fn	216 fn	216 fn	216 fn	216 fn	214, line 17 fn	214, line TBD	230b, Line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn	Account 242 - see below	Sum of Columns (n) through (o)
Appendix A Line #		23	23	23	23	23	28	28	24	30	31	32	fn		33
13	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Average	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		Unfunded Liabilities - Account 242		
Month	Year	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	-	-	-

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year
Actual for the 12 Months Ended 12/31/2021

(a)	(b)	(c) Schedule 19 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
Nonprorated Items							
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!	Worksheet 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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects							
	Total	Excluded					Justification
12		0	0	0	0		
13		0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20		0	0	0	0		
21		0	0	0	0		
22		0	0	0	0		
23		0	0	0	0		
24	Total	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects							
	Total	Excluded					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		
30	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant	(f) Labor	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects							
	Total	Excluded					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		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1	Prior Year						
2	ADIT-190	0	0	0			(Line 20)
3	ADIT-282	0	0	0			(Line 26)
4	ADIT-283	0	0	0			(Line 34)
5	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
6	Schedule 19 Projects W/S Allocator				#DIV/0!		Appendix A
7	GP Allocator		#DIV/0!				Appendix A
	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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	G Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0	0	
23		0	0	0	0	0	
24		0	0	0	0	0	
25		0	0	0	0	0	
26	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
27	Cost of Removal	0	0	0	0	0	
28		0	0	0	0	0	
29		0	0	0	0	0	
30		0	0	0	0	0	
31		0	0	0	0	0	
32		0	0	0	0	0	
33		0	0	0	0	0	
34	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 =

Account 282 (Note A)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation * (k) (j)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#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

New York State Electric and Gas 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)	Days in Period		(d)	(e)	Projection - Proration of Projected Deferred Tax			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
	(b)	(c)			(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	28	307	365	84.11%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 March	31	276	365	75.62%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5 April	30	246	365	67.40%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 May	31	215	365	58.90%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 June	30	185	365	50.68%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July	31	154	365	42.19%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 August	31	123	365	33.70%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September	30	93	365	25.48%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 October	31	62	365	16.99%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November	30	32	365	8.77%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13 December	31	1	365	0.27%				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Total	365						0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Actual Monthly Activity	Schedule 19	Plant Related	Gross Plant	Labor Related	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
	Projects		Allocator (Appendix A)				
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
26 December	0	0	#DIV/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). 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.

**New York State Electric and Gas 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.

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	ADIT Balances After Remeasurement (Note C)	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) * Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
			Column (b) * Line 43		Column (b) - Column (c)		Column (d) + Column (e)		Column (f) * Column (g)			Column (h) - Column (j)		Column (k) - Column (l)	
Deficient Deferred Income Taxes - amortized to 410.1															
FERC Account 190															
1		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
2		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
3		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
4		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
5		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
6	Total FERC Account 190	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 282															
7		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
8		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
9		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
10		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
11	Total Account 282	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 283															
12		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
13		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
14		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
15		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
16		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
17	Total FERC Account 283	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
Subtotal Before Being Grossed up for															
18	Income Taxes			0	0	0	0		0		0	0	0	0	0
19	Gross Up			0	0	0	0		0		0	0	0	0	0
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0	0	0	0		0		0	0	0	0	0
Excess Accumulated Deferred Income Taxes - amortized to 411.1															
FERC Account 190															
21		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
22		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
23	Total Account 190	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 282															
24	Accelerated Depreciation	0	0	0	0	0	0	0.000%	0	P	0	0	0	0	0
25		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
26		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
27		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
28		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
29	Total Account 282	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 283															
30		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
31		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
32		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
33		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
34		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
35	Total Account 283	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
Subtotal Before Being Grossed up for															
36	Income Taxes			0	0	0	0		0		0	0	0	0	0
37	Gross Up			0	0	0	0		0		0	0	0	0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0	0	0	0		0		0	0	0	0	0
39	Grand Total			0	0	0	0		0		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:

**New York State Electric and Gas Corporation
 Workpaper 4: Permanent Book/Tax Differences
 Actual for the 12 Months Ended 12/31/2021**

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
1	FF1 Reference Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ref		Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Sum of Columns (b), (c) and (d)

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

(a) Line #	(b) Five Quarter Average				(c) Allocate Other Rate Base Items to Schedule 19 Projects										(o) Total Rate Base
	(b) Gross Plant in Service	(c) Allocator	(d) Accumulated Depreciation	(e) Net Operating Property	(f) Net General Plant - Using Allocator	(g) Net Intangible Plant - Using Allocator	(h) Net Common Plant - Using Allocator	(i) CWIP	(j) Abandoned Plant - Using Allocator	(k) Accumulated Deferred Income Taxes - Using Allocator	(l) (Excess)/Deficient ADIT - Using Allocator	(m) Land Held for Future Use - Using Allocator	(n) Other Rate Base Items - Using Allocator		
Ref	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Workpaper 1, Line 18	Workpaper 1, Line 18	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (e) through Col. (n)	
1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	-	#DIV/0!	-	-	#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!	#DIV/0!	
6	Total	-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	0	-	-	0	-	#DIV/0!	#DIV/0!	

(a) Line #	(b) Rate Base	(c) WACC	(d) Return	(e) Weighted Preferred and Common Equity Rate	(f) Preferred and Common Equity Return	(g) Weighted Debt Rate	(h) Debt Return
7	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
8	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
9	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
10	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
11	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
12	Total	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!

(a) Project Grouping	(b) Schedule 19 Projects Included in Each Project Group		
	Project Name	Project Description	Gross Investment
Project Grouping 1			
Project Grouping 2			
Project Grouping 3			
Project Grouping 4			

**New York State Electric and Gas Corporation
Workpaper 6: Schedule 19 Project Cost of Capital
Actual for the 12 Months Ended 12/31/2021**

Line #	(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Project Grouping 1											
		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%					
4	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 1 or 2, 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%					
8	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 5 or 6, 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%					
12	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 9 or 10, 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%					
16	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 13 or 14, Col. (k))	#DIV/0!					

Common Equity					Long-term Debt					
Month	Year	Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Col. (b) - Col. (c) - Col. (d)	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization Col. (g) + Col. (h) - Col. (i) - (j)
17	December 2020	-	-	-	-	-	-	-	-	-
18	March 2021	-	-	-	-	-	-	-	-	-
19	June 2021	-	-	-	-	-	-	-	-	-
20	September 2021	-	-	-	-	-	-	-	-	-
21	December 2021	-	-	-	-	-	-	-	-	-
22	Average	-	-	-	-	-	-	-	-	-

23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 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, I.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.

New York State Electric and Gas 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, NYSEG 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

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

Where:
 $i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	Average		0.0000%

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.

New York State Electric and Gas Corporation
Workpaper 8: Electric and Common Depreciation and Amortization Rates
Actual for the 12 Months Ended 12/31/2021

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
350	Land Rights	NA
352	Structures and Improvements	1.79%
353	Station Equipment	1.69%
354	Towers and Fixtures	1.63%
355	Poles and Fixtures	2.07%
356	Overhead Conductors & Devices	2.21%
357	Underground Conduit	1.54%
358	Underground Conductors & Devices	1.83%
359	Roads and Trails	NA
<u>Electric General and Intangible</u>		
302	Franchises and Consents	NA
303	Intangible Plant	9.14%
390	Structures and Improvements	1.77%
391	Office Furniture and Equipment	5.00%
391.2	Computer Equipment	9.14%
392.1	Transportation Equipment - Auto	9.50%
393	Stores Equipment	2.56%
394	Tools, Shop and Garage Equipment	4.00%
395	Laboratory Equipment	3.66%
396	Power Operated Equipment	8.18%
396.1	Power Operated Equipment - Vehicle	6.67%
397	Communication Equipment	5.75%
397.1	Communication Equipment - Overhead	2.86%
398	Miscellaneous Equipment	2.95%
<u>Common</u>		
302	Franchises and Consents	NA
303	Intangible Plant	11.33%
390	Structures and Improvements	1.64%
391	Office Furniture and Equipment	4.32%
391.2	Computer Equipment	11.33%
391.4	LANs/WANs	14.29%
392	Transportation Equipment - Auto	9.00%
392.1	Transportation Equipment - In Reserve	10.00%
393	Stores Equipment	1.55%
394	Tools, Shop and Garage Equipment	3.09%
395	Laboratory Equipment	5.00%
397	Communication Equipment	6.67%
398	Miscellaneous Equipment	4.91%

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

**New York State Electric and Gas 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.

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year Revenue 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	Interest on Correction	(Line 7 * Line 8 * 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 True-up 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.

Exhibit 2

Redline NYSEG Formula Rate Template

Section 6.19.6.2.2 Formula Rate Template

**New York State Electric and Gas 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
8	Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Projects Depreciation and Amortization Expense
9	Corrections	Prior Period Corrections

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line No.	(1)	(2)	(3)	(4)	(5)
Line No.	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col. 3 * Col. 4)	
Composite Depreciation Rates					
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!
5	Electric Intangible	Workpaper 1, Line 6, Col. (b)	0	S19 W/S	#DIV/0!
6	Common	Workpaper 1, Line 6, Col. (g)	0	CP*S19 W/S	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=	#DIV/0!
ACCUMULATED DEPRECIATION					
9	Production	Workpaper 1, Line 12, Col. (c)	-	NA	0
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col. (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!
13	Electric Intangible	Workpaper 1, Line 12, Col. (b)	-	S19 W/S	#DIV/0!
14	Common	Workpaper 1, Line 12, Col. (g)	-	CP*S19 W/S	#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!
23	CWIP	Workpaper 1, Line 18, Col. (g)	NA		-
24	ABANDONED PLANT	Worksheet 1, Line 18, Col. (i)	NA		-
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
23 25	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!
24 26	Excess Accumulated Deferred Income Taxes	Workpaper 3	NA		0
25 27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 23 25 + Line 24 26)			#DIV/0!
26 28	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (b) (h) or (e) (i)	0	DA	0
OTHER RATE BASE ITEMS					
27 29	Cash Working Capital (Note C)	(Line 47 49 times 45/360)	NA		#DIV/0!
28 30	Materials & Supplies - Transmission	Workpaper 1, Line 18, Col. (k)	0	S19P	#DIV/0!
29 31	Materials and Supplies - Electric and Gas - Assigned to Construction	Workpaper 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!
30 32	Prepayments	Workpaper 1, Line 18, Col. (m)	0	CP*GPE	#DIV/0!
31 33	Unfunded Liabilities	Workpaper 1, Line 18, Col. (p)	-	CP*S19 W/S	#DIV/0!
32 34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 27 29 through 31 33)	NA		#DIV/0!
33 35	RATE BASE	(Line 22+ Line 26 27 + Line 26 28 + Line 32 34)	NA		#DIV/0!

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line No.	(1)	(2)	(3)	(4)	(5)
Line No.	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col. 3 * Col. 4)	
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
34 36	Transmission - Direct Assign	320-323.112.b fn	0	DA	0
35 37	Transmission - Allocate	320-323.112.b fn	0		
36 38	Less: EPRI Dues in Account 566	352-353	0		
37 39	Subtotal - Transmission to Allocate	Line 35 37 - Line 36 38	0	S19P	#DIV/0!
38 40	Electric A&G	320-323.197.b	0		
39 41	Less: EPRI Dues in A&G	352-353	0		
40 42	Less: Regulatory Commission Expenses	320-323.189.b	0		
41 43	Less: Property Insurance	320-323.185.b	0		
42 44	Less: Account 930.2 Items	Note L	0		
43 45	Adjusted Electric A&G	Line 38 40 - Line 39 41 - Line 40 42 - Line 41 43 - Line 42 44	0	S19 W/S	#DIV/0!
44 46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
45 47	Plus: Direct Assigned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA	0
46 48	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!
47 49	TOTAL O&M	Sum of Lines 34 36, 37 39 and 43 45 through 46 48	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					

48.50	Transmission	336.7.f, fn	0	DA		0
49.51	Electric General	336.10 f	0	S19 W/S	#DIV/0!	#DIV/0!
50.52	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!	#DIV/0!
54.53	Common Electric	336.11.f	0	S19 W/S	#DIV/0!	#DIV/0!
54	Amortization of Abandoned Plant	230a fn	NA	DA		0
52.55	TOTAL DEPRECIATION	Sum of Lines 48.50 through 54.54	0			#DIV/0!
TAXES OTHER THAN INCOME TAXES						
LABOR RELATED						
53.56	Payroll (Note D)	262-263.9.I+262-263.17.I	0	CP*S19 W/S	#DIV/0!	#DIV/0!
54.57	PLANT RELATED					
55.58	Real Estate	262-263.5.I	0	CP*GPE	#DIV/0!	#DIV/0!
56.59	Franchise Tax	262-263	0	CP*GPE	#DIV/0!	#DIV/0!
57.60	Gross Receipts Tax		NA	Note N		0
58.61	Other	262-263	0			0
59.62	TOTAL OTHER TAXES	Sum of Lines 53.56 and 55.58 through 58.61	0			#DIV/0!
INCOME TAXES (Note F)						
		$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	0.0000%			
60.63	Composite Tax Rate = T		0.0000%			
61.64	Gross-up Factor	$1 / (1 - T)$	0.0000			
62.65	Income Tax Factor	$T/(1-T)$	0.0000			
63.66	Amortization of Investment Tax Credit (enter negative)	266-267.11. f, fn	NA	DA		0
64.67	Amortization of Excess Deferred Income	Worksheet 3	NA	DA		0
65.68	Taxes (enter negative)	Worksheet 4, Line 2, Col. (e)	NA	DA		-
66.69	Tax Effect of Permanent Differences	(Line 72.75 * Line 62.65)	NA	Calc		#DIV/0!
67.70	Income Tax Calculation	(Line 63.66 * Line 64.64)	NA	Calc		0
68.71	ITC adjustment		NA	Calc		0
69.72	Amortization of Excess Deferred Income Tax Adjustment	(Line 64.67 * Line 64.64)	NA	Calc		0
70.73	Permanent Differences Tax Adjustment	(Line 65.68 * Line 64.64)	NA	Calc		0
70.73	TOTAL INCOME TAXES	Sum of Lines 66.69 through 69.72	NA			#DIV/0!
RETURN (Note H)						
71.74	Debt	Worksheet 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
72.75	Common Equity and Preferred Stock	Worksheet 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
73.76	TOTAL RETURN	Sum of Lines 71.74 through 72.75	NA			#DIV/0!
ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS						
74.77		(Line 47.49 + Line 52.55 + Line 59.62 + Line 70.73 + Line 73.76)	DA			#DIV/0!
75.78	REVENUE CREDITS	(Line 99.102)	DA			-
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)						
76.79		(Line 74.77 + Line 75.78)	NA			#DIV/0!
77.80	CORRECTIONS	Worksheet 9, Line 11, Col. (b)	NA			0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)						
78.81		Worksheet 7, Line 5	NA			0
79.82	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 76.79 through 78.81	NA			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT ALLOCATOR					
80.83	Electric Plant	(Line 94.97)	0			
81.84	Total Transmission Plant	(Line 2)	0			
82.85	Schedule 19 Projects	(Line 2)	0			
83.86	Schedule 19 Projects Plant Allocator	(Line 82.85 / Line 84.84)	#DIV/0!	S19P		
84.87	Transmission Plant Allocator	(Line 84.84 / Line 80.83)	#DIV/0!	TP		
ELECTRIC WAGE AND SALARY ALLOCATOR						
85.88	Production	354-355.20.b	0			
86.89	Transmission	354-355.21.b	0			
87.90	Distribution	354-355.23.b	0			
88.91	Other	354-355.24, 25, 26.b	0			
89.92	Total	Sum of Lines 85.88 through 88.91	0			
90.93	Transmission Wage and Salary Allocator	(Line 86.89 / Line 89.92)	#DIV/0!	T W/S		
91.94	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 86.89 * Line 83.86)	#DIV/0!			
92.95	Schedule 19 Projects Wage and Salary Allocator	(Line 91.94 / Line 89.92)	#DIV/0!	S19 W/S		
93.96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 91.94 / Line 86.89)	#DIV/0!	S19 W/S T		
ELECTRIC COMMON PLANT ALLOCATOR (CE)						
94.97	Electric	200-201.3.c+6.c	0		% Electric	
95.98	Gas	200-201.3.d+6.d	0	CP=	0.000%	
96.99	Total (excludes common)	(Line 94.97 + Line 95.98)	0			
REVENUE CREDITS						
97.100	Account 454, Rent from Electric Property (Note I)	300-301, fn	-			
98.101	Account 456, Other Electric Revenue (Note J)	300-301, fn	-			

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

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

Note			
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	NYSEG 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	NYSEG 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:		
		Total	0.0000%
		Gross receipt tax rate	0.0000%
		Revenue requirement	- Estimate of Line 79.82
		Gross Receipts Tax	-
O	For future use.		

New York State Electric and Gas Corporation
Worksheet 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)	(n)	(o)	(p)
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				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	Project 1	Project 2	Project 3	Project 4	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	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												
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				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	Project 1	Project 2	Project 3	Project 4	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	10
7	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
8	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
9	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
10	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
11	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Average	-	-	-	-	-	-	-	-	-	-	-	-	0

		Schedule 19 Projects - CWIP					Miscellaneous Rate Base Items					Unfunded Liabilities			
Month	Year	Project 1	Project 2	Project 3	Project 4	Total	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Schedule 19 Projects - Abandoned Plant	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities	Total
FF1 Reference		216 fn	215 fn	215 fn	215 fn	216 fn	23	214, line 17 fn	214, line TBD	230b, Line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn	Account 242 - see below
Appendix A Line #		23	23	23	23	23	23	28 28	26 28	24	28 30	29 31	30 32		(a) (n) through (p) (o) 31 33
13	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Average	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		Unfunded Liabilities - Account 242		
Month	Year	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	-	-	-

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year
Actual for the 12 Months Ended 12/31/2021

	(a)	(b)	(c) Schedule 19 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
	Nonprorated Items							
	Current Year							
1			0	0	0			(Line 24)
2			0	0	0			(Line 30)
3			0	0	0			(Line 38)
4			0	0	0			(Line 1 + Line 2 + Line 3)
5			0	0	0			Appendix A
6					#DIV/0!			Appendix A
7			0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
8			0	#DIV/0!	#DIV/0!		#DIV/0!	Workpaper 2b, Line 7
9			0	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
10							#DIV/0!	From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)
11							#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 19 Projects							
		Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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		0	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 Projects							
		Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
25	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		Worksheet 2c, Line 14, Col. (r)
26		0	0	0	0	0		
27		0	0	0	0	0		
28		0	0	0	0	0		
29		0	0	0	0	0		
30		#DIV/0!	0	#DIV/0!	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 19 Projects							
		Total	Excluded	Schedule 19 Projects Related	Plant	Labor		Justification
31	Cost of Removal	0	0	0	0	0		
32		0	0	0	0	0		
33		0	0	0	0	0		
34		0	0	0	0	0		
35		0	0	0	0	0		
36		0	0	0	0	0		
37		0	0	0	0	0		
38		0	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1	Prior Year						
2	ADIT-190	0	0	0			(Line 20)
3	ADIT-282	0	0	0			(Line 26)
4	ADIT-283	0	0	0			(Line 34)
5	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
6	Schedule 19 Projects W/S Allocator			#DIV/0!			Appendix A
7	GP Allocator		#DIV/0!				Appendix A
	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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	G Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0	0	
23		0	0	0	0	0	
24		0	0	0	0	0	
25		0	0	0	0	0	
26	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
27	Cost of Removal	0	0	0	0	0	
28		0	0	0	0	0	
29		0	0	0	0	0	
30		0	0	0	0	0	
31		0	0	0	0	0	
32		0	0	0	0	0	
33		0	0	0	0	0	
34	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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.

New York State Electric and Gas 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 =

Account 282 (Note A)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation * (j)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
1	December 31st balance of Prorated 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

New York State Electric and Gas 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)	Days in Period			Projection - Proration of Projected Deferred Tax			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity						
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (f) (i)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
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!	

Actual Monthly Activity	Schedule 19	Plant Related	Gross Plant	Labor Related	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
	Projects		Allocator (Appendix A)	(General and Common)			
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
26 December	0	0	#DIV/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). 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.

New York State Electric and Gas Corporation
Worksheet 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.

Line	(a) Description	(b) ADIT Balances Prior to Remeasurement	(c) ADIT Balances After Remeasurement (Note C) Column (b) * Line 43	(d) Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	(e) Adjustments After Remeasurement	(f) Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	(g) Schedule 19 Projects Allocation Factors (Note B)	(h) Allocated to Schedule 19 Projects Column (f) * Column (g)	(i) Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	(j) Amortization Year	(k) Balance at December 31 Column (h) - Column (j)	(l) Amortization Year	(m) Balance at December 31 Column (k) - Column (l)	(n)
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	0.000%	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	0.000%	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	0.000%	0		0	0	0	0	
Subtotal Before Being Grossed up for														
18	Income Taxes			0		0		0		0	0	0	0	
19	Gross Up			0		0		0		0	0	0	0	
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		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	0.000%	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	0.000%	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	0.000%	0		0	0	0	0	
Subtotal Before Being Grossed up for														
36	Income Taxes			0		0		0		0	0	0	0	
37	Gross Up			0		0		0		0	0	0	0	
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0		0		0		0	0	0	0	
39	Grand Total			0		0		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:

**New York State Electric and Gas Corporation
 Workpaper 4: Permanent Book/Tax Differences
 Actual for the 12 Months Ended 12/31/2021**

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
	FF1 Reference				
1	Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
		Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Sum of Columns (b), (c) and (d)
Ref					

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

(a) Line #	(b) Five Quarter Average				(c) Allocate Other Rate Base Items to Schedule 19 Projects									
	(b) Gross Plant in Service	(c) Allocator	(d) Accumulated Depreciation	(e) Net Operating Property	(f) Net General Plant - Using Allocator	(g) Net Intangible Plant - Using Allocator	(h) Net Common Plant - Using Allocator	(i) CWIP	(j) Abandoned Plant - Using Allocator	(k) Accumulated Deferred Income Taxes - Using Allocator	(l) (Excess)/Deficient ADIT - Using Allocator	(m) Land Held for Future Use - Using Allocator	(n) Other Rate Base Items - Using Allocator	(o) Total Rate Base Sum of Col. (e) through Col. (n)
Ref	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Workpaper 1, Line 18	Workpaper 1, Line 18	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)
1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	-	#DIV/0!	-	-	#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!	#DIV/0!
6	Total	-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	0	0	#DIV/0!	0	-	#DIV/0!	#DIV/0!
					Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	Workpaper 1, Line 18	Workpaper 1, Line 18	Appendix A, Line 23 25	Appendix A, Line 24 26	Appendix A, Line 26 28	Appendix A, Line 32 34	

Reference Project Grouping	Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Debt Return
	Col. (m)	Workpaper 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Workpaper 6, Lines 2 + 3, Lines 6+ 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)	Workpaper 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)
7	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
8	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
9	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
10	#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!

Project Grouping	Schedule 19 Projects Included in Each Project Group		
	Project Name	Project Description	Gross Investment
Project Grouping 1			
Project Grouping 2			
Project Grouping 3			
Project Grouping 4			

**New York State Electric and Gas Corporation
Workpaper 6: Schedule 19 Project Cost of Capital
Actual for the 12 Months Ended 12/31/2021**

Line #	(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Project Grouping 1											
		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%					
4	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 1 or 2, 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%					
8	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 5 or 6, 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%					
12	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 9 or 10, 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%					
16	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 13 or 14, Col. (k))	#DIV/0!					

Common Equity					Long-term Debt					
Month	Year	Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Col. (b) - Col. (c) - Col. (d)	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization Col. (g) + Col. (h) - Col. (i) - (j)
17	December 2020	-	-	-	-	-	-	-	-	-
18	March 2021	-	-	-	-	-	-	-	-	-
19	June 2021	-	-	-	-	-	-	-	-	-
20	September 2021	-	-	-	-	-	-	-	-	-
21	December 2021	-	-	-	-	-	-	-	-	-
22	Average	-	-	-	-	-	-	-	-	-

23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 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, I.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.

New York State Electric and Gas 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, NYSEG 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

		Estimated Interest Rate	Actual Interest Rate	Interest Rate True-Up
1	A	0		
2	B	0		
3	C	0	0	
4	D	1.0000	1.0000	
5	E	0	0	0
6	F	0		

Where:
 $i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges		Estimated Monthly Interest Rate	Actual Monthly Interest Rate
Month	Year		
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	Average		0.0000%

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.

New York State Electric and Gas Corporation
Workpaper 8: Electric and Common Depreciation and Amortization Rates
Actual for the 12 Months Ended 12/31/2021

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
350	Land Rights	NA
352	Structures and Improvements	1.79%
353	Station Equipment	1.69%
354	Towers and Fixtures	1.63%
355	Poles and Fixtures	2.07%
356	Overhead Conductors & Devices	2.21%
357	Underground Conduit	1.54%
358	Underground Conductors & Devices	1.83%
359	Roads and Trails	NA
<u>Electric General and Intangible</u>		
302	Franchises and Consents	NA
303	Intangible Plant	9.14%
390	Structures and Improvements	1.77%
391	Office Furniture and Equipment	5.00%
391.2	Computer Equipment	9.14%
392.1	Transportation Equipment - Auto	9.50%
393	Stores Equipment	2.56%
394	Tools, Shop and Garage Equipment	4.00%
395	Laboratory Equipment	3.66%
396	Power Operated Equipment	8.18%
396.1	Power Operated Equipment - Vehicle	6.67%
397	Communication Equipment	5.75%
397.1	Communication Equipment - Overhead	2.86%
398	Miscellaneous Equipment	2.95%
<u>Common</u>		
302	Franchises and Consents	NA
303	Intangible Plant	11.33%
390	Structures and Improvements	1.64%
391	Office Furniture and Equipment	4.32%
391.2	Computer Equipment	11.33%
391.4	LANs/WANs	14.29%
392	Transportation Equipment - Auto	9.00%
392.1	Transportation Equipment - In Reserve	10.00%
393	Stores Equipment	1.55%
394	Tools, Shop and Garage Equipment	3.09%
395	Laboratory Equipment	5.00%
397	Communication Equipment	6.67%
398	Miscellaneous Equipment	4.91%

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

**New York State Electric and Gas 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.

Line No.	Description	Source	(a) Revenue Impact of Correction	(b) Calendar Year Revenue 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	Interest on Correction	(Line 7 * Line 8 * 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 True-up 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.

Exhibit 3
Clean RG&E Formula Rate Template

**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
8	Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Projects Depreciation and Amortization Expense
9	Corrections	Prior Period Corrections

Rochester Gas and Electric Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)		Schedule 19 Projects (Col 3 + Col. 4)
Composite Depreciation Rates					
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!
5	Electric Intangible	Workpaper 1, Line 6, Col. (b)	0	S19 W/S	#DIV/0!
6	Common	Workpaper 1, Line 6, Col. (g)	0	CP*S19 W/S	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=	#DIV/0!
ACCUMULATED DEPRECIATION					
9	Production	Workpaper 1, Line 12, Col. (c)	-	NA	0
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col. (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!
13	Electric Intangible	Workpaper 1, Line 12, Col. (b)	-	S19 W/S	#DIV/0!
14	Common	Workpaper 1, Line 12, Col. (g)	-	CP*S19 W/S	#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!
23	CWIP	Workpaper 1, Line 18, Col. (g)	NA		-
24	ABANDONED PLANT	Workpaper 1, Line 18, Col. (j)	NA		-
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
25	Accumulated Deferred Income Taxes Excess Accumulated Deferred Income	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!
26	Taxes	Workpaper 3	NA		0
27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 25 + Line 26)			#DIV/0!
28	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (h) or (i)	0	DA	0
OTHER RATE BASE ITEMS					
29	Cash Working Capital (Note C)	(Line 49 times 45/360)	NA		#DIV/0!
30	Materials & Supplies - Transmission	Workpaper 1, Line 18, Col. (k)	0	S19P	#DIV/0!
31	Materials and Supplies - Electric and Gas - Assigned to Construction	Workpaper 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!
32	Prepayments	Workpaper 1, Line 18, Col. (m)	0	CP*GPE	#DIV/0!
33	Unfunded Liabilities	Workpaper 1, Line 18, Col. (p)	-	CP*S19 W/S	#DIV/0!
34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 29 through 33)	NA		#DIV/0!
35	RATE BASE	(Line 22+ Line 27 + Line 28 + Line 34)	NA		#DIV/0!

Rochester Gas and Electric Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)		Schedule 19 Projects (Col 3 + Col. 4)
ANNUAL TRANSMISSION REVENUE REQUIREMENT					
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
36	Transmission - Direct Assign	320-323.112.b fn	0	DA	0
37	Transmission - Allocate	320-323.112.b fn	0		
38	Less: EPRI Dues in Account 566	352-353	0		
39	Subtotal - Transmission to Allocate	Line 37 - Line 38	0	S19P	#DIV/0!
40	Electric A&G	320-323.197.b	0		
41	Less: EPRI Dues in A&G	352-353	0		
42	Less: Regulatory Commission Expenses	320-323.189.b	0		
43	Less: Property Insurance	320-323.185.b	0		
44	Less: Account 930.2 Items	Note L	0		
45	Adjusted Electric A&G	Line 40 - Line 41 - Line 42 - Line 43 - Line 44	0	S19 W/S	#DIV/0!
46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
47	Plus: Direct Assigned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA	0
48	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!
49	TOTAL O&M	Sum of Lines 36, 39 and 45 through 48	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
50	Transmission	336.7.f, fn	0	DA	0
51	Electric General	336.10 f	0	S19 W/S	#DIV/0!
52	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!
53	Common Electric	336.11.f	0	S19 W/S	#DIV/0!
54	Amortization of Abandoned Plant	230a fn	NA	DA	0
55	TOTAL DEPRECIATION	Sum of Lines 50 through 54	0		#DIV/0!

TAXES OTHER THAN INCOME TAXES						
LABOR RELATED						
56	Payroll (Note D)	262-263.8.l+262-263.16.l	0	CP*S19 W/S	#DIV/0!	#DIV/0!
PLANT RELATED						
58	Real Estate	262-263.6.l	0	CP*GPE	#DIV/0!	#DIV/0!
59	Franchise Tax	262-263	0	CP*GPE	#DIV/0!	#DIV/0!
60	Gross Receipts Tax		NA	Note N		0
61	Other	262-263	0			0
62	TOTAL OTHER TAXES	Sum of Lines 56 and 58 through 61	0			#DIV/0!
INCOME TAXES (Note F)						
T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))=						
63	Composite Tax Rate = T		0.0000%			
64	Gross-up Factor	1 / (1 - T)	0.0000			
65	Income Tax Factor	T/(1-T)	0.0000			
66	Amortization of Investment Tax Credit (enter negative)	266-267.11. f, fn	NA	DA		0
Amortization of Excess Deferred Income						
67	Taxes (enter negative)	Workpaper 3	NA	DA		0
68	Tax Effect of Permanent Differences	Workpaper 4, Line 2, Col. (e)	NA	DA		-
69	Income Tax Calculation	(Line 75 * Line 65)	NA	Calc		#DIV/0!
70	ITC adjustment	(Line 66 * Line 64)	NA	Calc		0
Amortization of Excess Deferred Income Tax						
71	Adjustment	(Line 67 * Line 64)	NA	Calc		0
72	Permanent Differences Tax Adjustment	(Line 68 * Line 64)	NA	Calc		0
73	TOTAL INCOME TAXES	Sum of Lines 69 through 72	NA			#DIV/0!
RETURN (Note H)						
74	Debt	Workpaper 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
75	Common Equity and Preferred Stock	Workpaper 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
76	TOTAL RETURN	Sum of Lines 74 through 75	NA			#DIV/0!
ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS						
77		(Line 49 + Line 55 + Line 62 + Line 73 + Line 76)	DA			#DIV/0!
78	REVENUE CREDITS	(Line 102)	DA			-
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)						
79		(Line 77 + Line 78)	NA			#DIV/0!
80	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA			0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)						
81		Workpaper 7, Line 5	NA			0
82	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 79 through 81	NA			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

Rochester Gas and Electric Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line No.	Description	Formula	Value	Notes
TRANSMISSION PLANT ALLOCATOR				
83	Electric Plant	(Line 97)	0	
84	Total Transmission Plant	(Line 2)	0	
85	Schedule 19 Projects	(Line 2)	0	
86	Schedule 19 Projects Plant Allocator	(Line 85 / Line 84)	#DIV/0!	S19P
87	Transmission Plant Allocator	(Line 84 / Line 83)	#DIV/0!	TP
ELECTRIC WAGE AND SALARY ALLOCATOR				
88	Production	354-355.20.b	0	
89	Transmission	354-355.21.b	0	
90	Distribution	354-355.23.b	0	
91	Other	354-355.24,25,26.b	0	
92	Total	Sum of Lines 88 through 91	0	
93	Transmission Wage and Salary Allocator	(Line 89 / Line 92)	#DIV/0!	T W/S
Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)				
94	Schedule 19 Projects Wage and Salary Allocator	(Line 89 * Line 86)	#DIV/0!	
95	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 94 / Line 92)	#DIV/0!	S19 W/S
96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 94 / Line 89)	#DIV/0!	S19 W/S T
ELECTRIC COMMON PLANT ALLOCATOR (CE)				
97	Electric	200-201.3.c+6.c	0	% Electric
98	Gas	200-201.3.d+6.d	0	CP= 0.000%
99	Total (excludes common)	(Line 97 + Line 98)	0	
REVENUE CREDITS				
100	Account 454, Rent from Electric Property (Note I)	300-301, fn	-	
101	Account 456, Other Electric Revenue (Note J)	300-301, fn	-	
102	Total Revenue Credits		-	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

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 are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

- 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 82 |
| Gross Receipts Tax | - | |
- O For future use.

Rochester Gas and Electric Corporation
Worksheet 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)	(n)		
		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	0		
		Schedule 19 Projects - CWIP						Miscellaneous Rate Base Items							
Month	Year	Project 1	Project 2	Project 3	Project 4	Total	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Schedule 19 Projects - Abandoned Plant	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Accumulated Provision for Injuries and Damages		
FF1 Reference		216 fn	216 fn	216 fn	216 fn	216 fn	214, line 17 fn	214, line TBD	230b, line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn		
Appendix A Line #		23	23	23	23	23	28	28	24	30	31	32	28		
13	December 2020	-	-	-	-	-	-	-	-	-	-	-	-		
14	March 2021	-	-	-	-	-	-	-	-	-	-	-	-		
15	June 2021	-	-	-	-	-	-	-	-	-	-	-	-		
16	September 2021	-	-	-	-	-	-	-	-	-	-	-	-		
17	December 2021	-	-	-	-	-	-	-	-	-	-	-	-		
18	Average	-	-	-	-	-	0	0	0	0	0	0	0		
		Unfunded Liabilities - Account 242													
Month	Year	Accrued Vacation	Other	Total											
FF1 Reference		NA	NA	NA											
Appendix A Line #		NA	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 Related	Labor Related		Total ADIT	
Nonprorated Items							
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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
12		0	0	0	0		
13		0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20		0	0	0	0		
21		0	0	0	0		
22		0	0	0	0		
23		0	0	0	0		
24	Total	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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					
30	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
31	Cost of Removal	0	0	0	0		
32		0					
33		0					
34		0					
35		0					
36		0					
37		0					
38	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 Related	Labor Related		Total ADIT	
Nonprorated Items							
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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0	0	
23		0	0	0	0	0	
24		0	0	0	0	0	
25		0	0	0	0	0	
26	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
27	Cost of Removal	0	0	0	0	0	
28		0	0	0	0	0	
29		0	0	0	0	0	
30		0	0	0	0	0	
31		0	0	0	0	0	
32		0	0	0	0	0	
33		0	0	0	0	0	
34	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation * (k) (j)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	0	0	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	January	2021	31	335	365	91.78%	0	0	0	0	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	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	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	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	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	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	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	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	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	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	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	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!	#DIV/0!	0	#DIV/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).
 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)	Days in Period		(d)	(e)	Projection - Proration of Projected Deferred Tax			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
	(b)	(c)			(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
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!	

Actual Monthly Activity	Schedule 19	Plant Related	Gross Plant	Labor Related	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
	Projects		Allocator (Appendix A)	(General and Common)			
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
26 December	0	0	#DIV/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). 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.

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	ADIT Balances After Remeasurement (Note C) * Line 43	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) * Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
Deficient Deferred Income Taxes - amortized to 410.1															
FERC Account 190															
1		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
2		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
3		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
4		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
5		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
6	Total FERC Account 190	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 282															
7		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
8		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
9		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
10		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
11	Total Account 282	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 283															
12		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
13		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
14		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
15		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
16		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
17	Total FERC Account 283	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
Subtotal Before Being Grossed up for															
18	Income Taxes			0	0	0	0		0		0	0	0	0	0
19	Gross Up			0	0	0	0		0		0	0	0	0	0
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0	0	0	0		0		0	0	0	0	0
Excess Accumulated Deferred Income Taxes - amortized to 411.1															
FERC Account 190															
21		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
22		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
23	Total Account 190	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 282															
24	Accelerated Depreciation	0	0	0	0	0	0	0.000%	0	P	0	0	0	0	0
25		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
26		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
27		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
28		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
29	Total Account 282	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 283															
30		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
31		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
32		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
33		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
34		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
35	Total Account 283	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
Subtotal Before Being Grossed up for															
36	Income Taxes			0	0	0	0		0		0	0	0	0	0
37	Gross Up			0	0	0	0		0		0	0	0	0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0	0	0	0		0		0	0	0	0	0
39	Grand Total			0	0	0	0		0		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

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
1	FF1 Reference Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ref		Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Sum of Columns (b), (c) and (d)

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

Line #	(a) Five Quarter Average				(b) Allocate Other Rate Base Items to Schedule 19 Projects									
	Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant - - Using Allocator	Net Common Plant - - Using Allocator	CWIP	Abandoned Plant - Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess)/Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base
Ref	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Workpaper 1, Line 18	Workpaper 1, Line 18	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (e) through Col. (n)
1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	-	#DIV/0!	-	-	#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!	#DIV/0!
6	Total	-	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	0	-	#DIV/0!	0	-	#DIV/0!	#DIV/0!

Reference Project Grouping	Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Debt Return
	Col. (m)	Workpaper 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Workpaper 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)	Workpaper 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)
7	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
8	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
9	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
10	#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 Grouping	Project Name	Project Description	Gross Investment
Project Grouping 1			
Project Grouping 2			
Project Grouping 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

Line #	(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Project Grouping 1											
		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%					
4	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 1 or 2, 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%					
8	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 5 or 6, 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%					
12	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 9 or 10, 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%					
16	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 13 or 14, Col. (k))	#DIV/0!					

		Common Equity				Long-term Debt				
		Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Col. (b) - Col. (c) - Col. (d)	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization Col. (g) + Col. (h) - Col. (i) - (j)
Month	Year									
17	December	2020	-	-	-	-	-	-	-	-
18	March	2021	-	-	-	-	-	-	-	-
19	June	2021	-	-	-	-	-	-	-	-
20	September	2021	-	-	-	-	-	-	-	-
21	December	2021	-	-	-	-	-	-	-	-
22	Average		-	-	-	-	-	-	-	-

23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 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, I.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 NYPS 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		Estimated Interest Rate	Actual Interest Rate	Interest Rate True-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
6	F	Interest Rate True-up (Note 1)	0	0

Where:
 $i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges		Estimated Monthly Interest Rate	Actual Monthly Interest Rate
Month	Year		
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	Average		0.0000%

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

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
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
<u>Electric General and Intangible</u>		
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%
<u>Common</u>		
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%
392.39	Heavy Duty Diesel Powered Utility Trucks 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.

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year Revenue 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	Interest on Correction	(Line 7 * Line 8 * 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 True-up 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.

Exhibit 4

Redline RG&E Formula Rate Template

**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
8	Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Projects Depreciation and Amortization Expense
9	Corrections	Prior Period Corrections

Rochester Gas and Electric Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	RATE BASE (Note A):	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col 3 * Col. 4)
Composite Depreciation Rates					
1	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
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col. (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!
23	CWIP	Workpaper 1, Line 18, Col. (g)	NA		-
24	ABANDONED PLANT	Worksheet 1, Line 18, Col. (i)	NA		-
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
23 25	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!
24 26	Excess Accumulated Deferred Income Taxes	Workpaper 3	NA		0
25 27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 23 25 + Line 24 26)			#DIV/0!
26 28	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (b) (h) or (e) (i)	0	DA	0
OTHER RATE BASE ITEMS					
27 29	Cash Working Capital (Note C)	(Line 47 49 times 45/360)	NA		#DIV/0!
28 30	Materials & Supplies - Transmission	Workpaper 1, Line 18, Col. (e) (k)	0	S19P #DIV/0!	#DIV/0!
	Materials and Supplies - Electric and Gas -				
29 31	Assigned to Construction	Workpaper 1, Line 18, Col. (e) (l)	0	CP*GPE #DIV/0!	#DIV/0!
30 32	Prepayments	Workpaper 1, Line 18, Col. (f) (m)	0	CP*GPE #DIV/0!	#DIV/0!
34 33	Unfunded Liabilities	Workpaper 1, Line 18, Col. (h) (p)	-	CP*S19 W/S #DIV/0!	#DIV/0!
32 34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 27 29 through 34 33)	NA		#DIV/0!
33 35	RATE BASE	(Line 22+ Line 26 27 + Line 26 28 + Line 32-34)	NA		#DIV/0!

Rochester Gas and Electric Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col 3 * Col. 4)
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
34 36	Transmission - Direct Assign	320-323.112.b fn	0	DA	0
35 37	Transmission - Allocate	320-323.112.b fn	0		
36 38	Less: EPRI Dues in Account 566	352-353	0		
37 39	Subtotal - Transmission to Allocate	Line 35 37 - Line 36 38	0	S19P #DIV/0!	#DIV/0!
38 40	Electric A&G	320-323.197.b	0		
39 41	Less: EPRI Dues in A&G	352-353	0		
40 42	Less: Regulatory Commission Expenses	320-323.189.b	0		
41 43	Less: Property Insurance	320-323.185.b	0		
42 44	Less: Account 930.2 Items	Note L	0		
43 45	Adjusted Electric A&G	Line 38 40 - Line 39 41 - Line 40 42 - Line 41 43 - Line 42 44	0	S19 W/S #DIV/0!	#DIV/0!
44 46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P #DIV/0!	#DIV/0!
45 47	Plus: Direct Assigned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA	0
46 48	Plus: Property Insurance	320-323.185.b	0	GPE #DIV/0!	#DIV/0!
47 49	TOTAL O&M	Sum of Lines 34 36, 37 39 and 43 45 through 46 48	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
48 50	Transmission	336.7.f, fn	0	DA	0
49 51	Electric General	336.10 f	0	S19 W/S #DIV/0!	#DIV/0!
50 52	Electric Intangible	336.1.d	0	S19 W/S #DIV/0!	#DIV/0!
54 53	Common Electric	336.11.f	0	S19 W/S #DIV/0!	#DIV/0!
54	Amortization of Abandoned Plant	230a fn	NA	DA	0
52 55	TOTAL DEPRECIATION	Sum of Lines 48 50 through 54 54	0		#DIV/0!
TAXES OTHER THAN INCOME TAXES					
LABOR RELATED					
53 56	Payroll (Note D)	262-263.8.I+262-263.16.I	0	CP*S19 W/S #DIV/0!	#DIV/0!
54 57	PLANT RELATED				

55 58	Real Estate	262-263.6.l	0	CP*GPE	#DIV/0!	#DIV/0!
56 59	Franchise Tax	262-263	0	CP*GPE	#DIV/0!	#DIV/0!
57 60	Gross Receipts Tax		NA	Note N		0
58 61	Other	262-263	0			0
59 62	TOTAL OTHER TAXES	Sum of Lines 53 56 and 55 58 through 58 61	0			#DIV/0!
INCOME TAXES (Note F)						
T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))=						
60 63	Composite Tax Rate = T		0.0000%			
61 64	Gross-up Factor	1 / (1 - T)	0.0000			
62 65	Income Tax Factor	T/(1-T)	0.0000			
63 66	Amortization of Investment Tax Credit (enter negative)	266-267.11. f, fn	NA	DA		0
64 67	Amortization of Excess Deferred Income Taxes (enter negative)	Workpaper 3	NA	DA		0
65 68	Tax Effect of Permanent Differences	Workpaper 4, Line 2, Col. (e)	NA	DA		-
66 69	Income Tax Calculation	(Line 72 75 * Line 62 65)	NA	Calc		#DIV/0!
67 70	ITC adjustment	(Line 63 66 * Line 64 64)	NA	Calc		0
68 71	Amortization of Excess Deferred Income Tax Adjustment	(Line 64 67 * Line 64 64)	NA	Calc		0
69 72	Permanent Differences Tax Adjustment	(Line 65 68 * Line 64 64)	NA	Calc		0
70 73	TOTAL INCOME TAXES	Sum of Lines 66 69 through 69 72	NA			#DIV/0!
RETURN (Note H)						
71 74	Debt	Workpaper 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
72 75	Common Equity and Preferred Stock	Workpaper 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
73 76	TOTAL RETURN	Sum of Lines 74 74 through 72 75	NA			#DIV/0!
ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS						
74 77		(Line 47 49 + Line 62 55 + Line 59 62 + Line 70 73 + Line 73 76)	DA			#DIV/0!
75 78	REVENUE CREDITS	(Line 99 102)	DA			-
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)						
76 79		(Line 74 77 + Line 75 78)	NA			#DIV/0!
77 80	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA			0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)						
78 81		Workpaper 7, Line 5	NA			0
79 82	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 76 79 through 78 81	NA			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

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 83	Electric Plant	(Line 94 97)	0			
81 84	Total Transmission Plant	(Line 2)	0			
82 85	Schedule 19 Projects	(Line 2)	0			
83 86	Schedule 19 Projects Plant Allocator	(Line 82 85 / Line 84 84)	#DIV/0!	S19P		
84 87	Transmission Plant Allocator	(Line 84 84 / Line 80 83)	#DIV/0!	TP		
ELECTRIC WAGE AND SALARY ALLOCATOR						
85 88	Production	354-355.20.b	0			
86 89	Transmission	354-355.21.b	0			
87 90	Distribution	354-355.23.b	0			
88 91	Other	354-355.24,25,26.b	0			
89 92	Total	Sum of Lines 85 88 through 88 91	0			
90 93	Transmission Wage and Salary Allocator	(Line 86 89 / Line 89 92)	#DIV/0!	T W/S		
91 94	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 86 89 * Line 83 86)	#DIV/0!			
92 95	Schedule 19 Projects Wage and Salary Allocator	(Line 91 94 / Line 89 92)	#DIV/0!	S19 W/S		
93 96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 91 94 / Line 86 89)	#DIV/0!	S19 W/S T		
ELECTRIC COMMON PLANT ALLOCATOR (CE)						
94 97	Electric	200-201.3.c+6.c	0			% Electric
95 98	Gas	200-201.3.d+6.d	0	CP=		0.000%
96 99	Total (excludes common)	(Line 94 97 + Line 95 98)	0			

REVENUE CREDITS

97 100	Account 454, Rent from Electric Property (Note I)	300-301, fn	-
98 101	Account 456, Other Electric Revenue (Note J)	300-301, fn	-
99 102	Total Revenue Credits		-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

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 are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note 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).
Note 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).
Note C	Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.
Note D	Includes only FICA and unemployment taxes.
Note 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	-
		Gross Receipts Tax	-
O	For future use.		

Rochester Gas and Electric Corporation
Worksheet 1: Average Balances for Most Rate Base Items
Actual for the 12 Months Ended 12/31/2021

Five Quarter Averages		Gross Operating Property											(n)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				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	Project 1	Project 2	Project 3	Project 4	Sum of Columns (h) through (l)	
Appendix A Line #		5	1	2	3	4	6	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	
1	December 2020	-	-	-	-	-	-	-	-	-	-	-	
2	March 2021	-	-	-	-	-	-	-	-	-	-	-	
3	June 2021	-	-	-	-	-	-	-	-	-	-	-	
4	September 2021	-	-	-	-	-	-	-	-	-	-	-	
5	December 2021	-	-	-	-	-	-	-	-	-	-	-	
6	Average	-	-	-	-	-	-	-	-	-	-	-	

Note: Exclude Asset Retirement Obligations

		Accumulated Depreciation										
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				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	Project 1	Project 2	Project 3	Project 4	Sum of Columns (h) through (l)
Appendix A Line #		13	9	10	11	12	14	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn
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

		Schedule 19 Projects - GWIP					Miscellaneous Rate Base Items						Accumulated Provision for Injuries and Damages
Month	Year	Project 1	Project 2	Project 3	Project 4	Total	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Schedule 19 Projects - Abandoned Plant	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	112-113, line 28 fn
FF1 Reference		216 fn	216 fn	216 fn	216 fn	216 fn	214, line 17 fn	214, line TBD	230b, Line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn
Appendix A Line #		23	23	23	23	23	26 28	28 28	24	28 30	29 31	30 32	
13	December 2020	-	-	-	-	-	-	-	-	-	-	-	-
14	March 2021	-	-	-	-	-	-	-	-	-	-	-	-
15	June 2021	-	-	-	-	-	-	-	-	-	-	-	-
16	September 2021	-	-	-	-	-	-	-	-	-	-	-	-
17	December 2021	-	-	-	-	-	-	-	-	-	-	-	-
18	Average	-	-	-	-	-	0	0	-	0	0	0	0

		Unfunded Liabilities - Account 242		
Month	Year	Accrued Vacation	Other	Total
FF1 Reference		NA	NA	NA
Appendix A Line #		NA	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 Related	Labor Related		Total ADIT	
Nonprorated Items							
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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
31	Cost of Removal	0	0	0	0	0	
32		0					
33		0					
34		0					
35		0					
36		0					
37		0					
38	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 Related	Labor Related		Total ADIT	
Nonprorated Items							
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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0	0	
23		0	0	0	0	0	
24		0	0	0	0	0	
25		0	0	0	0	0	
26	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
27	Cost of Removal	0	0	0	0	0	
28		0	0	0	0	0	
29		0	0	0	0	0	
30		0	0	0	0	0	
31		0	0	0	0	0	
32		0	0	0	0	0	
33		0	0	0	0	0	
34	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation * (k) (j)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	0	0	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	January	2021	31	335	365	91.78%	0	0	0	0	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	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	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	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	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	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	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	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	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	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	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	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!	#DIV/0!	0	#DIV/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).
 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)	Days in Period		(d)	(e)	Projection - Proration of Projected Deferred Tax			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
	(b)	(c)			(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
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!	

Actual Monthly Activity	Schedule 19	Plant Related	Gross Plant	Labor Related	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
	Projects		Allocator (Appendix A)	(General and Common)			
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!
26 December	0	0	#DIV/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). 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.

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	ADIT Balances After Remeasurement (Note C) * Line 43	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) * Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
Deficient Deferred Income Taxes - amortized to 410.1															
FERC Account 190															
1		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
2		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
3		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
4		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
5		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
6	Total FERC Account 190	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 282															
7		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
8		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
9		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
10		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
11	Total Account 282	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 283															
12		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
13		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
14		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
15		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
16		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
17	Total FERC Account 283	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
Subtotal Before Being Grossed up for															
18	Income Taxes			0	0	0	0		0		0	0	0	0	0
19	Gross Up			0	0	0	0		0		0	0	0	0	0
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0	0	0	0		0		0	0	0	0	0
Excess Accumulated Deferred Income Taxes - amortized to 411.1															
FERC Account 190															
21		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
22		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
23	Total Account 190	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 282															
24	Accelerated Depreciation	0	0	0	0	0	0	0.000%	0	P	0	0	0	0	0
25		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
26		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
27		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
28		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
29	Total Account 282	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
FERC Account 283															
30		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
31		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
32		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
33		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
34		0	0	0	0	0	0	0.000%	0		0	0	0	0	0
35	Total Account 283	0	0	0	0	0	0	0.000%	0		0	0	0	0	0
Subtotal Before Being Grossed up for															
36	Income Taxes			0	0	0	0		0		0	0	0	0	0
37	Gross Up			0	0	0	0		0		0	0	0	0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0	0	0	0		0		0	0	0	0	0
39	Grand Total			0	0	0	0		0		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

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
1	FF1 Reference Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ref		Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Sum of Columns (b), (c) and (d)

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

(a) Line #	(b) Five Quarter Average				(c) Allocate Other Rate Base Items to Schedule 19 Projects									(n) Total Rate Base Sum of Col. (e) through Col. (n)
	(b) Gross Plant in Service	(c) Allocator	(d) Accumulated Depreciation	(e) Net Operating Property	(f) Net General Plant - Using Allocator	(g) Net Intangible Plant - - Using Allocator	(h) Net Common Plant - - Using Allocator	(i) CWIP	(j) Abandoned Plant - Using Allocator	(k) Accumulated Deferred Income Taxes - Using Allocator	(l) (Excess)/Deficient ADIT - Using Allocator	(m) Land Held for Future Use - Using Allocator	(n) Other Rate Base Items - Using Allocator	
Ref	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Workpaper 1, Line 18	Workpaper 1, Line 18	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)
1	Reference Project Grouping 1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	Project Grouping 2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	Project Grouping 3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	Project Grouping 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!	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!
						Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	Workpaper 1, Line 18	Workpaper 1, Line 18	Appendix A, Line 23 25	Appendix A, Line 24 26	Appendix A, Line 26 28	Appendix A, Line 32 34

(a) Line #	(b) Rate Base	(c) WACC	(d) Return	(e) Weighted Preferred and Common Equity Rate	(f) Preferred and Common Equity Return	(g) Weighted Debt Rate	(h) Debt Return
7	Reference Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!
8	Project Grouping 2	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!
9	Project Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!
10	Project Grouping 4	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!
11		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
12	Total	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!

(a) Project Grouping	(b) Schedule 19 Projects Included in Each Project Group		
	Project Name	Project Description	Gross Investment
Project Grouping 1			
Project Grouping 2			
Project Grouping 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

Line #	(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Project Grouping 1											
		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%					
4	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 1 or 2, 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%					
8	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 5 or 6, 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%					
12	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 9 or 10, 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%					
16	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 13 or 14, Col. (k))	#DIV/0!					

		Common Equity				Long-term Debt				
		Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Col. (b) - Col. (c) - Col. (d)	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization Col. (g) + Col. (h) - Col. (i) - (j)
Month	Year									
17	December	2020	-	-	-	-	-	-	-	-
18	March	2021	-	-	-	-	-	-	-	-
19	June	2021	-	-	-	-	-	-	-	-
20	September	2021	-	-	-	-	-	-	-	-
21	December	2021	-	-	-	-	-	-	-	-
22	Average		-	-	-	-	-	-	-	-

23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 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, I.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		Estimated Interest Rate	Actual Interest Rate	Interest Rate True-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
6	F	Interest Rate True-up (Note 1)	0	0

Where:
 $i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges		Estimated Monthly Interest Rate	Actual Monthly Interest Rate
Month	Year		
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	Average		0.0000%

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

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
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
<u>Electric General and Intangible</u>		
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%
<u>Common</u>		
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%
392.39	Heavy Duty Diesel Powered Utility Trucks 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.

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year Revenue 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	Interest on Correction	(Line 7 * Line 8 * 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 True-up 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.

