Section 6.19.7.2.2   
 Index

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Section 6.19.7.2.2 Formula Rate Template

Rochester Gas and Electric Corporation   
 Transmission Formula Rate

Schedule 19 Projects

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

Worksheet 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 Project Cost of Capital

7 True-up Adjustment Annual True-up Adjustment

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

8 Depreciation Rates Projects Depreciation and Amortization Expense

9 Corrections Prior Period Corrections

Section 6.19.7.2.2   
 Appendix A

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Composite Depreciation Rates

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

Line

Company Total

Form No. 1 or Transmission (where Schedule 19

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

GROSS PLANT IN SERVICE

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

Worksheet 1, Line 6, Col. (d) or Col.

2 Transmission (m) 0 DA 0

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

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

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

6 Common Worksheet 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 Worksheet 1, Line 12, Col. (c) - NA 0

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

10 Transmission (m) - DA -

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

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

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

14 Common Worksheet 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 (Note O) Worksheet 1, Line 18, Col. (g) NA -

24 ABANDONNED PLANT Worksheet 1, Line 18, Col. (j) NA 0

ACCUMULATED DEFERRED INCOME

TAXES (Note B)

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

26 Excess Accumulated Deferred Income Taxes 3-EDIT NA 0

TOTAL ACCUMULATED DEFERRED

27 INCOME TAXES (Line 25 + Line 26) #DIV/0!

28 LAND HELD FOR FUTURE USE Worksheet 1, Line 18, Col. (h) or (i) 0 DA 0

OTHER RATE BASE ITEMS

29 Cash Working Capital (Note C) (Line 50 times 45/360) NA #DIV/0!

30 Materials & Supplies - Transmission Worksheet 1, Line 18, Col. (k) 0 S19P #DIV/0! #DIV/0!

Materials and Supplies - Electric and Gas -

31 Assigned to Construction Worksheet 1, Line 18, Col. (l) 0 CP\*GPE #DIV/0! #DIV/0!

32 Prepayments Worksheet 1, Line 18, Col. (m) 0 CP\*GPE #DIV/0! #DIV/0!

33 Regulatory Asset (Note E) Worksheet 1, Line 18, Col. (n) NA DA 0

34 Unfunded Liabilities Worksheet 1, Line 18, Col. (q) - CP\*S19 W/S #DIV/0! #DIV/0!

35 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 29 through 34) NA #DIV/0!

(Line 22 + Line 23 + Line 24 + Line 27

36 RATE BASE + Line 28 + Line 35) NA #DIV/0!

Section 6.19.7.2.2   
 Appendix A

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

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

Line

Company Total

ANNUAL TRANSMISSION REVENUE Form No. 1 or Transmission (where Schedule 19

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

OPERATIONS AND MAINTENANCE

EXPENSES

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

38 Transmission - Allocate 320-323.112.b fn 0

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

40 Subtotal - Transmission to Allocate Line 38 - Line 39 0 S19P #DIV/0! #DIV/0!

41 Electric A&G 320-323.197.b 0

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

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

44 Less: Property Insurance 320-323.185.b 0

45 Less: Account 930.2 Items Note L 0

Line 41 - Line 42 - Line 43 - Line 44 -

46 Adjusted Electric A&G Line 45 0 S19 W/S #DIV/0! #DIV/0!

Plus: Transmission Related Regulatory

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

Plus: Direct Assigned Regulatory

48 Commission Expenses 350-351 fn NA DA 0

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

50 TOTAL O&M Sum of Lines 37, 40 and 46 through 49 NA #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

51 Transmission 336.7.f, fn 0 DA 0

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

53 Electric Intangible 0 S19 W/S #DIV/0! #DIV/0!

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

Amortization of Cost of Removal Regulatory

55 Asset 232 NA 0

56 Amortization of Abandoned Plant 230a fn NA DA 0

57 TOTAL DEPRECIATION Sum of Lines 51 through 56 0 #DIV/0!

TAXES OTHER THAN INCOME TAXES

LABOR RELATED

58 Payroll (Note D) 262-263.9.l+262-263.18.l 0 CP\*S19 W/S #DIV/0! #DIV/0!

59 PLANT RELATED

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

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

62 Gross Receipts Tax Note M NA Note M 0

63 Other (Note E) 262-263 0 0

64 TOTAL OTHER TAXES Sum of Lines 58 and 60 through 63 0 #DIV/0!

INCOME TAXES (Note F)

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

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

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

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

Amortization of Investment Tax Credit (enter

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

Amortization of Excess Deferred Income

69 Taxes (enter negative) Worksheet 3 NA DA 0

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

71 Income Tax Calculation (Line 77 \* Line 67) NA Calc #DIV/0!

72 ITC adjustment (Line 68 \* Line 66) NA Calc 0

Amortization of Excess Deferred Income Tax

73 Adjustment (Line 69 \* Line 66) NA Calc 0

74 Permanent Differences Tax Adjustment (Line 70 \* Line 66) NA Calc 0

75 TOTAL INCOME TAXES Sum of Lines 71 through 74 NA #DIV/0!

RETURN (Note H)

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

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

78 TOTAL RETURN Sum of Lines 76 through 77 NA #DIV/0!

ANNUAL TRANSMISSION REVENUE

REQUIREMENT BEFORE REVENUE (Line 50 + Line 57 + Line 64 + Line 75

79 CREDITS + Line 78) NA #DIV/0!

80 REVENUE CREDITS (Line 104) NA -

ANNUAL TRANSMISSION REVENUE

81 REQUIREMENT (ATRR) (Line 79 + Line 80) NA #DIV/0!

82 CORRECTIONS Worksheet 9, Line 11, Col. (b) NA 0

ANNUAL TRUE-UP ADJUSTMENT (ATU)

83 (Note G) Worksheet 7, Line 7 NA 0

84 ATRR PLUS ATU AND CORRECTIONS Sum of Lines 81 through 83 NA #DIV/0!

Section 6.19.7.2.2   
 Appendix A

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT ALLOCATOR

85 Electric Plant (Line 99) 0

86 Total Transmission Plant (Line 2) 0

87 Schedule 19 Projects (Line 2) 0

88 Schedule 19 Projects Plant Allocator (Line 87 / Line86) #DIV/0! S19P

89 Transmission Plant Allocator (Line 86 / Line 85) #DIV/0! TP

ELECTRIC WAGE AND SALARY

ALLOCATOR

90 Production 354-355.20.b 0

91 Transmission 354-355.21.b 0

92 Distribution 354-355.23.b 0

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

94 Total Sum of Lines 90 through 93 0

95 Transmission Wage and Salary Allocator (Line 91 / Line 94) #DIV/0! T W/S

Schedule 19 Projects Wages and Salaries

96 (transmission wages and salary times S19P) (Line 91 \* Line 88) #DIV/0!

Schedule 19 Projects Wage and Salary

97 Allocator (Line 96 / Line 94) #DIV/0! S19 W/S

Schedule 19 Projects Transmission Wage and

98 Salary Allocator (Line 96 / Line 91) #DIV/0! S19 W/S T

ELECTRIC COMMON PLANT ALLOCATOR

(CE) % Electric

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

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

101 Total (excludes common) (Line 99 + Line 100) 0

REVENUE CREDITS

Account 454, Rent from Electric Property

102 (Note I) 300-301, fn -

Account 456, Other Electric Revenue (Note J)

103 300-301, fn -

104 Total Revenue Credits -

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

General Note: References to pages in this transmission formula rate rate are indicated as: (page#, line#, col.#)

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

Note

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 Includes removal costs related to assets removed to make room for Schedule 19 Projects which are amortized over 10 years to FERC Account 407.3, subject to FERC approval under a future, limited

Section 205 filing.

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 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 May include CWIP in rate base as authorized by FERC.

Section 6.19.7.2.2   
 RB Items

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Rochester Gas and Electric Corporation

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

Gross Operating Property

(a)

Month Year   
FF1 Reference

Appendix A Line #

1 December 2020

2 March 2021

3 June 2021

4 September 2021

5 December 2021

6 Average

Month Year

FF1 Reference

Appendix A Line #

7 December 2020

8 March 2021

9 June 2021

10 September 2021

11 December 2021

12 Average

Month Year

FF1 Reference   
Appendix A Line #

13 December 2020

14 March 2021

15 June 2021

16 September 2021

17 December 2021

18 Average

Month

FF1 Reference   
Appendix A Line #

19 December 2020

20 March 2021

21 June 2021

22 September 2021

23 December 2021   
24 Average

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

Electric Intangible Production Transmission Distribution

204-207, line 5 fn 204-207, line 46 fn 204-207, line 58 fn 204-207, Line 75 fn

5 1 2 3

- - -

- - -

- - -

- - -

- - -

- - -

Electric Intangible Production Transmission Distribution

200-201.21c 219, lines 20-24 fn 219, line 25 fn 219, line 26 fn

13 9 10 11

- - - -

- - - -

- - - -

- - - -

- - - -

0 0 0 0

Schedule 19 Projects - CWIP

Project 1 Project 2 Project 3 Project 4

216 fn 216 fn 216 fn 216 fn

23 23 23 23

- - - -

- - - -

- - - -

- - - -

- - - -

0 0 0 0

Unfunded Liabilities - Account 242

Accrued Vacation Other Total

NA NA

NA NA

- - -

- - -

- - -

- - -

- - -  
0 0 0

(f) (g) (h) (i)

Electric General Common Project 1 Project 2

204-207, l. 99 fn 355 fn 204-207, line 58 fn 204-207, line 58 fn

4 6 2 2

- - - -

- - - -

- - - -

- - - -

- - - -

- - -

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Electric General Common Project 1 Project 2

219, line 28 fn 355 fn 219, line 25 fn 219, line 25 fn

12 14 10 10

- - - -

- - - -

- - - -

- - - -

- - - -

0 0 0 0

Transmission Land Held Schedule 19 Projects -  
Total

for Future Use Land Held for Future Use

214, line 17 fn 214, line TBD

216 fn

23 23 28 28

0 - -

0 - -

0 - -

0 - -

0 - -  
0 0 0 0

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

Schedule 19 Projects

Project 3 Project 4 Total

Sum of Columns (h)

204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn through (l)

2 2 2 2

- - -

- - -

- - -

- - -

- - -

- - - -

Schedule 19 Projects

Project 3 Project 4 Total

219, line 25 fn 219, line 25 fn 219, line 25 fn Sum of Columns (h)through (l)

10 10 10 10

- - - -

- - - -

- - - -

- - - -

- - - -

0 0 0 -

Miscellaneous Rate Base Items

Schedule 19 Projects - Materials & Supplies - Materials and Supplies - Regulatory

Assigned to Construction Prepayments

Abandoned Plant Transmission (Electric and Gas) Asset - Removal

Costs

230b, line TBD 227, Line 8 fn 227, line 5 fn 110-111, line 57 fn 232 fn

24 30 31 32 33

- - - - -

- - - - -

- - - - -

- - - - -

- - - - -  
0 0 0 0 -

Section 6.19.7.2.2

ADIT Current YearPage 6 of 16

Rochester Gas and Electric Corporation

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

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

Schedule 19

Projects Plant Labor Total

Nonprorated Itemsd Related Related ADIT

Current Year

1 ADIT-190 0 0 0 (Line 24)

2 ADIT-282 0 0 0 (Line 30)

3 ADIT-283 0 0 0 (Line 38)

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

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

6 GP Allocator #DIV/0! Appendix A

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

8 End of Previous Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! 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 Worksheet 2c, Line 14, Col. (r) or Worksheet 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0!

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

Schedule 19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 0 0 0 0 0

24 Total 0 0 0 0 0

Instructions for Account 190:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

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

26 0

27 0

28 0

29 0 0 0 0 0

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

Instructions for Account 282:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT-283 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Justification

31 Cost of Removal 0 0 0 0

32 0 0

33 0

34 0

35 0

36 0

37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

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

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

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

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

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

Section 6.19.7.2.2ADIT Prior Year

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Rochester Gas and Electric Corporation

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

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

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Prior Year

1 ADIT-190 0 0 0 (Line 20)

2 ADIT-282 0 0 0 (Line 26)

3 ADIT-283 0 0 0 (Line 34)

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

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

6 GP Allocator #DIV/0! Appendix A

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

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

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

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

ADIT-190 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 0 0 0 0 0

9 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor G

Excluded Related Related Related Justification

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

22 0 0

23 0

24 0

25 0 0 0 0 0

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

Instructions for Account 282:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT-283 - Includes Only Items Applicable to Schedule 19

Scheduel 19 Projects Total Projects Plant Labor

Excluded Related Justification

27 Cost of Removal 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

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

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

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

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

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

Section 6.19.7.2.2

ADIT Proration ProjectedPage 8 of 16

Rochester Gas and Electric Corporation

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

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

Account 282 (Note A)

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

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

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

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

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

December 31st balance of Prorated

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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ADIT Proration ActualPage 9 of 16

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)

Days in Period Projection - Proration of Projected Deferred Tax Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

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

Preserve Difference between Actual activity (Col I)

Number ofDays Difference proration when projected and when projected activity

Remaining in

Total Days in between actual monthly actual activity when is an increase while

Proration Projected Prorated Prorated Projected Actual Monthly projected and projected actual and actual activity is a Balance reflecting

Month Days in the Year After Projected Rate Percentage Monthly Amount (e) Balance Sum Activity (table monthly and monthly activity projected activity decrease OR projected proration or averaging (n)

Month Month's Year (Line 14, (c)/(d) Activity \* (f) of (g) below, grand total) actual monthly are either both are either both activity is a decrease + (k) +((l) + (m))/2

Accrual of Col b) activity (i) - increases or increases or while actual activity is

DeferredTaxes (f) decreases. decreases. an increase.

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

1 December 31st balance 0 0

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

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

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

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

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

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

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

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

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

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

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

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

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

Gross Plant Labor Related

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

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

Actual Monthly Activity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Rochester Gas and Electric Corporation

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

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

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

Protected(P)

Deficient or Adjusted Unprotected

Excess Deficient or Schedule 19 Property

ADIT Balances Accumulated Excess Projects (UP)

ADIT Balances After Deferred Taxes Accumulated Allocation Allocated to Unprotected

Prior to Remeasurement at December Adjustments After Deferred Factors (Note Schedule 19 Other (UO) Amortization Balance at Amortization Balance at

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

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

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

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

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

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

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

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

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

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

FERC Account 282

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

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

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

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

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

FERC Account 283

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

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

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

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

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

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

Subtotal Before Being Grossed up for

18Income Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred

20Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

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

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

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

FERC Account 282

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

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

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

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

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

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

FERC Account 283

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

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

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

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

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

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

Subtotal Before Being Grossed up for

36Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0

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

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

41 New nominal rate 1.0%

42 Prior nominal rate 1.0%

43Note D: Remeasurement Factor 100.0%

Note E:Note F:

Section 6.19.7.2.2

Permanent Book/Tax Differences

Rochester Gas and Electric Corporation   
Workpaper 4: Permanent Book/Tax Differences

Actual for the 12 Months Ended 12/31/2021

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

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent Local

Book/Tax Transmission

Line # Differences Projects

FF1 Reference

1 Amount - 0 0 -

2 Income Tax Effect - 0 0 -

Line 1 \* Line 1 \* Sum of

Line 1 \* Income Income Tax Income Tax Columns (b), (c)   
Ref Tax Factor Factor Factor and (d)

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Project ReturnPage 12 of 16

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

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

Five Quarter Averages Allocate Other Rate Base Items to Schedule 19 Projects

NetIntangible Accumulated

Plant - - Net Common Deferred Land Held for

Net General Using Plant - - Abandoned ncome Taxes - (Excess)/Deficient Future Use - Other Rate Base

Gross Plant in Accumulated Net Operating Plant - Using Using Plant - Using Using ADIT - Using Using Items - Using

Line # Service Allocator Depreciation Property Allocator Allocator Allocator CWIP Allocator Allocator Allocator Allocator Allocator Total Rate Base

Workpaper 1, Workpaper 1, Line 6 \* Col. Line 6 \* Col. Workpaper 1, Workpaper 1, Line 6 \* Col. Line 6 \* Col. Sum of Col. (e)

ReferenceProject Line 6 Calculated Line 12 Col. (b) - Col. (d) Line 6 \* Col. (c) (c) (c) Line 18 Line 18 (c) Line 6 \* Col. (c) (c) Line 6 \* Col. (c) through Col. (n)

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

Project

2 Grouping 2 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

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

Project

4 Grouping 4 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 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, Appendix A, Appendix A, Workpaper 1, Workpaper 1, Appendix A, Appendix A, Line Appendix A, Appendix A, Line

Ref Line 19 Line 20 Line 21 Line 18 Line 18 Line 25 26 Line 28 35

Weighted

Preferred and Preferred and

Common Equity Common Weighted

Rate Base WACC Return Rate Equity Return Debt Rate Debt Return

Workpaper 6,

Workpaper 6, Lines 2 + 3, Workpaper,

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

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

ReferenceProject Col. (o) Line 16 (c) Lines 14 + 15 (e) Line 13 (h)

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

Project

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

Project

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

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

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

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

Schedule 19 Projects Included in Each Project Group

Project Project Gross

Project Name Description Investment

Grouping 1

ProjectGrouping 2

ProjectGrouping 3

ProjectGrouping 4

Section 6.19.7.2.2   
Project Cost of Capital   
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Rochester Gas and Electric Corporation

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

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

Line # Project Grouping 1 (Note A)

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 22, Col. (i) 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. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Lines 1 and 2,

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

Project Grouping 2

Capitalization %s Cost Rates WACC

5 Long Term Debt Line 22, Col. (i) 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. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Lines 5 and 6,

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

Project Grouping 3

Capitalization %s Cost Rates WACC

9 Long Term Debt Line 22, Col. (i) 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. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Lines 9 and 10,

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

Project Grouping 4

Capitalization %s Cost Rates WACC

13 Long Term Debt Line 22, Col. (i) 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. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Lines 13 and 14,

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

Common Equity Long-term Debt

Less:

Accumulated

Other Common Unamortized Unamortized Loss Long-term Debt

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

Total Stock Income Capitalization Total Reacquired Debt Expense Debt Capitalization

Col. (a) - Col. Col. (e) + Col.

Month Year 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn (b) - Col. (c) 112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn (f) - Col. (g) - (h)

17 December 2020 - - - - -

18 March 2021 - - - - -

19 June 2021 - - - - -

20 September 2021 - - - - -

21 December 2021 - - - - -

22 Average -

(114-117c, sum

of lines 62, 63,

23 Long Term Interest 64, 65, 66) 0

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

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

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

27 Preferred Stock (Line 22 Col. (b)) -

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.

Section 6.19.7.2.2   
True-up Adjustment   
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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 worksheet included in the filed Formula Rate Template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line

Interest

Estimated Actual Interest Rate True-

Interest Rate Rate Up

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

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

3 C Difference (A-B) 0 0

4 D Future Value Factor (1+i)^24 1.0000 1.0000 0

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

6 F Interest Rate True-up from Prior Periods 0

7 G ATU Adjustment with Interest Rate True-up From Prior Periods 0

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Estimated Actual

Monthly Monthly

Month Year Interest Rate Interest Rate

8 July Year 1 0.0000% 0.0000%

9 August Year 1 0.0000% 0.0000%

10 September Year 1 0.0000% 0.0000%

11 October Year 1 0.0000% 0.0000%

12 November Year 1 0.0000% 0.0000%

13 December Year 1 0.0000% 0.0000%

14 January Year 2 0.0000% 0.0000%

15 February Year 2 0.0000% 0.0000%

16 March Year 2 0.0000% 0.0000%

17 April Year 2 0.0000% 0.0000%

18 May Year 2 0.0000% 0.0000%

19 June Year 2 0.0000% 0.0000%

20 July Year 2 0.0000% 0.0000%

21 August Year 2 0.0000% 0.0000%

22 September Year 2 0.0000% 0.0000%

23 October Year 2 0.0000% 0.0000%

24 November Year 2 0.0000% 0.0000%

25 December Year 2 0.0000% 0.0000%

26 January Year 3 0.0000% 0.0000%

27 February Year 3 0.0000% 0.0000%

28 March Year 3 0.0000% 0.0000%

29 April Year 3 0.0000% 0.0000%

30 May Year 3 0.0000% 0.0000%

31 June Year 3 0.0000% 0.0000%

32 Average 0.00000% 0.00000%

Section 6.19.7.2.2   
Depreciation Rates   
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Rochester Gas and Electric Corporation

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

FERC Account Description Rate (Note 1)

Transmission

350 Land Rights 1.33%

352 Structures and Improvements 1.69%

353 Station Equipment 1.92%

354 Towers and Fixtures 2.00%

355 Poles and Fixtures 2.17%

356 Overhead Conductors & Devices 1.92%

357 Underground Conduit 1.57%

358 Underground Conductors & Devices 1.79%

359 Roads and Trails NA

Electric General and Intangible

302 Franchises and Consents NA

303 Intangible Plant 14.29%

390 Structures and Improvements 2.18%

391 Office Furniture and Equipment 3.57%

391.2 Computer Equipment 14.29%

391.3 Office Equipment 2.77%

394 Tools, Shop and Garage Equipment 3.43%

395 Laboratory Equipment 0.96%

397 Communication Equipment 3.63%

397.1 Communication Equipment - Overhead 2.86%

398 Miscellaneous Equipment 6.67%

Common

302 Franchises and Consents NA

303 Intangible Plant 13.09%

390 Structures and Improvements 2.98%

391 Office Furniture and Equipment 3.42%

391.2 Computer Equipment 13.09%

391.3 Office Equipment 1.09%

392.09 Mini Passenger Vans 10.00%

392.13 Passenger Cars 11.25%

392.32 Full Size Pickups 8.18%

392.33 Light Duty Gas Powered Utility Trucks 9.00%

392.34 Heavy Duty Gas Powered Utility Trucks 6.92%

392.36 Mini Cargo Vans 11.25%

392.37 Full Size Cargo Vans 10.00%

392.38 Mini Pickups 9.00%

Heavy Duty Diesel Powered Utility Trucks

392.39 and Equipment 6.92%

Medium Duty Diesel Powered Utility

392.42 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

Section 6.19.7.2.2   
 Corrections

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

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

(a) (b)

Calendar Year

Revenue

Line Impact of Revenue

No. Description Source Correction Requirement

1 Filing Name and Date

2 Original Revenue Requirement 0

3 Description of Correction 1 0

4 Description of Correction 2 0

5 Total Corrections (Line 3 + Line 4) 0

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

7 Total Corrections (Line 5) 0

8 Average Monthly FERC Refund Rate Note A 0.00%

9 Number of Months of Interest Note B 0

10 (Line 7 \* Line 8 \*

Interest on Correction Line 9) 0

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

Notes:

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

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