

Attachment 3

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
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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
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

Formula Rate - Non-Levelized

Transmission Formula Rate 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

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
GROSS PLANT IN SERVICE					
1	Production	Worksheet 1, Line 6, Col. (c)	0	NA	0
2	Transmission	Worksheet 1, Line 6, Col. (d) or Col. (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!
5	Electric Intangible	Worksheet 1, Line 6, Col. (b)	0	S19 W/S	#DIV/0!
6	Common	Worksheet 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	Worksheet 1, Line 12, Col. (c)	-	NA	0
10	Transmission	Worksheet 1, Line 12, Col. (d) or Col. (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!
13	Electric Intangible	Worksheet 1, Line 12, Col. (b)	-	S19 W/S	#DIV/0!
14	Common	Worksheet 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 (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
27	TOTAL ACCUMULATED DEFERRED 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 26-42 times 45/360)	NA		#DIV/0!
30	Materials & Supplies - Transmission	Worksheet 1, Line 18, Col. (k)	0	S19P	#DIV/0!
31	Materials and Supplies - Electric and Gas - Assigned to Construction	Worksheet 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!
32	Prepayments	Worksheet 1, Line 18, Col. (m)	0	CP*GPE	#DIV/0!
33	Regulatory Assets/Deferred Liabilities	Worksheet 1, Line 18, Col. (n-g)	NA	DA	#DIV/0!
34	Unfunded Liabilities	Worksheet 1, Line 18, Col. (h-g)	NA	CP'S19 W/S	#DIV/0!
35-34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 29 through 34 33)	NA		#DIV/0!
35-35	RATE BASE	+ Line 35-34	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

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
OPERATIONS AND MAINTENANCE					
22-30	Transmission - Direct Assign	320-323.112.b fn	0	DA	0
28-37	Transmission - Allocate	320-323.112.b fn	0		
30-38	Less: EPRI Dues in Account 566	352-353	0		
40-39	Subtotal - Transmission to Allocate	Line 37 - Line 38 times 24	0	S19P	#DIV/0!
42-40	Electric A&G	320-323.197.b	0		
42-41	Less: EPRI Dues in A&G	352-353	0		
42-42	Less: Regulatory Commission Expenses	320-323.189.b	0		
44-43	Less: Property Insurance	320-323.185.b	0		
42-44	Less: Account 930.2 Items	Note L	0		
46-45	Adjusted Electric A&G	Line 40 - Line 41 - Line 42 - Line 43 - Line 44	0	S19 W/S	#DIV/0!
47-46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
48-47	Plus: Direct Assigned Regulatory	350-351 fn	NA	DA	0
48-48	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!
50-49	TOTAL O&M	46-48	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
54-50	Transmission	336.7.f. fn	0	DA	0
52-51	Electric General	336.10 f	0	S19 W/S	#DIV/0!
52-52	Electric Intangible		0	S19 W/S	#DIV/0!
54-53	Common Electric	336.11 f	0	S19 W/S	#DIV/0!
55-54	Amortization of Cost of Abandoned Plant	230a fn	NA	DA	0
56-54	Amortization of Abandoned Plant	230a fn	NA		
57-55	TOTAL DEPRECIATION	Sum of Lines 54-50 through 56-54	0		#DIV/0!
TAXES OTHER THAN INCOME TAXES					
58-56	LABOR RELATED Payroll (Note D)	262-263.9.i+262-263.18.i	0	CP'S19 W/S	#DIV/0!
59-57	PLANT RELATED Real Estate	262-263.6.i	0	CP*GPE	#DIV/0!
61-59	Franchise Tax	262-263	0	CP*GPE	#DIV/0!
62-60	Gross Receipts Tax	Note M	NA	Note M	0
64-61	Other (Note E)	262-263	0		0
64-62	TOTAL OTHER TAXES	Sum of Lines 58-56 and 60-61 through 63-61	0		#DIV/0!
INCOME TAXES (Note F)					
65-63	Composite Tax Rate = T	T=1 - ((1 - SIT) * (1 - FIT)) / (1 -	0.0000%		

64.64	Gross-up Factor	1 / (1 - T)	0.0000			
64.65	Income Tax Factor	T/(1-T)	0.0000			
64.66	Amortization of Investment Tax Credit (enter	266-267.11, f, fn	NA	DA		0
64.67	Amortization of Excess Deferred Income	Worksheet 3	NA	DA		0
20.68	Tax Effect of Permanent Differences	Worksheet 4, Line 2, Col. (e)	NA	DA		-
21.69	Income Tax Calculation	(Line 22.72 + Line 62.62)	NA	Calc	#DIV/0!	
22.70	ITC adjustment	(Line 64.66 + Line 64.64)	NA	Calc		0
22.71	Amortization of Excess Deferred Income Tax	(Line 64.67 + Line 64.64)	NA	Calc		0
24.72	Permanent Differences Tax Adjustment	(Line 20.68 + Line 64.64)	NA	Calc		0
25.72	TOTAL INCOME TAXES	Sum of Lines 21.69 through 24.72	NA		#DIV/0!	
RETURN (Note H)						
26.74	Debt	Worksheet 5, Line 12, Col. (i)	NA	Calc	#DIV/0!	
22.75	Common Equity and Preferred Stock	Worksheet 5, Line 12, Col. (f)	NA	Calc	#DIV/0!	
28.26	TOTAL RETURN	Sum of Lines 26.74 through 22.75	NA		#DIV/0!	
29.77	ANNUAL TRANSMISSION REVENUE	72 + Line 28.26	NA		#DIV/0!	
60.78	REVENUE CREDITS	(Line 404.302)	NA			-
61.79	ANNUAL TRANSMISSION REVENUE	(Line 29.77 + Line 60.78)	NA		#DIV/0!	
62.80	CORRECTIONS	Worksheet 9, Line 11, Col. (b)	NA			0
62.81	(Note G)	Worksheet 7, Line 7	NA			0
64.86	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 61.79 through 62.81	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					
65.83	Electric Plant	(Line 99.97)	0			
66.84	Total Transmission Plant	(Line 2)	0			
67.85	Schedule 19 Projects	(Line 2)	0			
68.86	Schedule 19 Projects Plant Allocator	(Line 65.83 / Line 66.84)	#DIV/0!	S19P		
69.87	Transmission Plant Allocator	(Line 66.84 / Line 65.83)	#DIV/0!	TP		
ELECTRIC WAGE AND SALARY						
90.88	Production	354-355.20.b	0			
91.89	Transmission	354-355.21.b	0			
92.90	Distribution	354-355.23.b	0			
93.91	Other	354-355.24.25.26.b	0			
94.92	Total	Sum of Lines 90.88 through 93.91	0			
95.93	Transmission Wage and Salary Allocator	(Line 94.92 / Line 94.92)	#DIV/0!	T W/S		
96.94	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 94.93 + Line 94.96)	#DIV/0!			
97.95	Schedule 19 Projects Wage and Salary	(Line 96.94 / Line 94.92)	#DIV/0!	S19 W/S		
98.96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 96.94 / Line 94.92)	#DIV/0!	S19 W/S T		
ELECTRIC COMMON PLANT ALLOCATOR						
99.97	Electric	200-201.3.c+6.c	0		% Electric	
100.98	Gas	200-201.3.d+6.d	0	CP=	0.000%	
101.99	Total (excludes common)	(Line 99.97 + Line 100.98)	0			
REVENUE CREDITS						
102.10	Account 454, Rent from Electric Property (Note I)	300-301, fn	-			
103.11	Account 456, Other Electric Revenue (Note J)	300-301, fn	-			
104.12	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 FF-1 (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 the maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(i)-1(h)(6).					
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(i)-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 revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.					
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					
	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					
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= direct assignment (the item is direct assigned to Schedule 19 Projects)					
	GPA= 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.	

Actual for the 12 Months Ended 12/31/2021

		Schedule 19 Projects - CWMP																							
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 Land	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Prepayment Costs - Removal Costs	Prepayment Costs - Acquisition Costs	Prepayment Costs - Construction	Current and Accrued	Total								
FF1 Reference Appendix A Line #		216 fn 23	216 fn 23	216 fn 23	216 fn 23	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	21 216 fn	214-116 line 2b fn	Account 242 - line	Account 242 - line	21								
December 2020		-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-								
March 2021		-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-								
June 2021		-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-								
September 2021		-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-								
December 2021		-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-								
Average		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								

Rochester Gas and Electric Corporation
Worksheet 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)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1	Current Year						
2	ADIT-190	0	0	0			(Line 24)
3	ADIT-282	0	0	0			(Line 30)
4	ADIT-283	0	0	0			(Line 38)
5	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
6	Schedule 19 Projects W/S Allocator						Appendix A
7	GP Allocator		#DIV/0!				Appendix A
8	End of Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 + Line 5 or Line 6)
9	End of Previous Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	Worksheet 2b, Line 7
10	Average Beginning and End of Year	0	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
11	Prorated ADIT						From Worksheet 2c, Line 14, Col. (j) or Worksheet 2d, Line 13, Col. (j)
	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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
12	0	0	0	0	0	0	
13	0	0	0	0	0	0	
14	0	0	0	0	0	0	
15	0	0	0	0	0	0	
16	0	0	0	0	0	0	
17	0	0	0	0	0	0	
18	0	0	0	0	0	0	
19	0	0	0	0	0	0	
20	0	0	0	0	0	0	
21	0	0	0	0	0	0	
22	0	0	0	0	0	0	
23	0	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
Worksheet 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
25	#DIV/0!	0	#DIV/0!	0	0	0	Worksheet 2c, Line 14, Col. (i)
26	0						
27	0						
28	0						
29	0	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

Worksheet 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
31	Cost of Removal	0	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:

- 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
Worksheet 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)
	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.

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

Worksheet 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

- 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
Worksheet 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 (j) * (k)	(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 + (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 Worksheet 2d-Prior Year ADIT Proration Actual

Rochester Gas and Electric 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	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)	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 (h) - Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31 Column (i) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)		
Deficient Deferred Income Taxes - amortized to 410.1															
1	FERC Account 190	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
2		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
3		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
4		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
5		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
6	Total FERC Account 190	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
FERC Account 282															
7		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
8		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
9		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
10		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
11	Total Account 282	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
FERC Account 283															
12		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
13		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
14		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
15		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
16		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
17	Total FERC Account 283	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
18	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	0	
19	Gross Up			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	
Excess Accumulated Deferred Income Taxes - amortized to 411.1															
21	FERC Account 190	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
22		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
23	Total Account 190	0	0	0	0	0	0.000%	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	0	
25		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
26		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
27		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
28		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
29	Total Account 282	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
FERC Account 283															
30		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
31		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
32		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
33		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
34		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
35	Total Account 283	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	
36	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	0	
37	Gross Up			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	
39	Grand Total			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 Local Transmission Projects	(c) Other 2	(d) Other 3	(e) Total
1	FF1 Reference Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ref		Line 1 * Income Tax Factor	Line 1 * Income Tax Factor	Line 1 * Income Tax Factor	Sum of Columns (b), (c) and (d)

Rochester Gas and Electric Corporation
 Worksheet 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									
Line 8	Gross Plant in Service	Accumulated Depreciation	Net Operating Property		Net General Plant - Using Allocator	Net Intangible Plant - Using Allocator	Net Common Plant - Using Allocator	Abandoned Plant - Using Allocator	Accumulated Deferred Income (Excess)/Deficient Taxes - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base	Sum of Col. (e) through Col. (n)	
Reference Project Grouping 1	Worksheet 1, Line 6	Calculated	Worksheet 1, Line 12	Col. (b) - Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Worksheet 1, Line 18	Worksheet 1, Line 18	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!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
5	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Total	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	0	#DIV/0!	0	-	#DIV/0!	
Ref					Appendix A, Line 18	Appendix A, Line 20	Worksheet 1, Line 21	Worksheet 1, Line 18	Appendix A, Line 20	Appendix A, Line 20	Appendix A, Line 20	Appendix A, Line 20	Appendix A, Line 20	

Schedule 19 Projects Included in Each Project Group		
Project Group	Project Name	Project Description
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)
Project Grouping 1										
		Capitalization	%s	Cost Rates	WACC					
1	Long Term Debt	Line 22, Col. (i)	0	0.0%	#DIV/0!					
2	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%				
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!				
6	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%				
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!				
10	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%				
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!				
14	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%				
15	Common Stock	Line 22 Col. (d)	0	0.0%	0.000%	0.00%				
				(Lines 13 and						
16	Total Capitalization		0	0.0%	14, Col. (j)	#DIV/0!				

Common Equity					Long-term Debt				
					Less:				
					Unamortized				
					Gains on				
					Reacquired				
					Debt				
					Unamortized				
					Loss on				
					Reacquired				
					Debt				
					Capitalization				
					Long-term				
					Debt for				
					Capitalization				
					Col. (e) + Col.				
					(f) - Col. (g) - (h)				
Month	Year	112-113, L16, fn	112-113, L3, fn	112-113, L15, fn	Col. (a) - Col. (b) - Col. (c)	112-113, L24, fn	112-113, L61, fn	110-111, L69, fn	110-111, L81, fn
17	December 2020	-	-	-	-	-	-	-	-
18	March 2021	-	-	-	-	-	-	-	-
19	June 2021	-	-	-	-	-	-	-	-
20	September 2021	-	-	-	-	-	-	-	-
21	December 2021	-	-	-	-	-	-	-	-
22	Average	-	-	-	-	-	-	-	-

23	Long Term Interest	(114-117, sum of lines 62, 63, 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, L29	-
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 NYSPSC 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 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

		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 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

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly 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		0.0000%	0.0000%

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	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	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

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)
			Revenue	Calendar Year
Line			Impact of	
<u>No.</u>	<u>Description</u>	<u>Source</u>	<u>Correction</u>	<u>Requirement</u>
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.