Attachment 6

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2018

Prepared by:

Excellence Delivered ***As Promised***

ROCHESTER GAS AND ELECTRIC CORPORATION

Rochester, New York

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC, GAS AND COMMON PLANT
AS OF DECEMBER 31, 2018

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

May 15, 2019

Rochester Gas and Electric Corporation
89 East Avenue
Rochester, NY 14649

Attention: Mr. Joseph Syta, Vice President, Controller & Treasurer
New York State Electric & Gas Corporation
and Rochester Gas and Electric Corporation

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Rochester Gas and Electric Corporation. The study results include annual depreciation rates as of December 31, 2018. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:sh

065602.000

Gannett Fleming Valuation and Rate Consultants, LLC
P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011-2316
t: 717.763.7211 • f: 717.763.4590
www.gfvrc.com

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ROCHESTER GAS AND ELECTRIC CORPORATION

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Rochester Gas and Electric Corporation's ("RGE" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric, gas and common plant as of December 31, 2018. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

RGE's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in depreciation rates caused by the proposed service life and net salvage estimates in this depreciation study as compared to those proposed in the previous depreciation study as of December 31, 2014.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric, gas and common plant in service as of December 31, 2018 as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $90.2 million when applied to depreciable plant balances as of December 31, 2018. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2018	PROPOSED RATE	PROPOSED EXPENSE
Electric Plant			
Generation - Hydro	$ 134,093,305.62	4.45	$ 5,966,689
Transmission	940,032,008.08	1.96	18,387,334
Distribution	1,312,131,783.93	2.27	29,791,390
General	33,872,378.92	3.40	1,150,746
Total Electric Plant	**$2,420,129,476.55**	**2.28**	**$55,296,159**
Gas Plant			
Distribution	$903,560,643.27	2.39	$21,586,882
General	6,843,734.93	3.72	254,288
Total Gas Plant	**$910,404,378.20**	**2.40**	**$21,841,170**
Common Plant			
General	$224,950,492.26	5.80	$13,043,238
Total Electric, Gas and Common	**$3,555,484,347.01**	**2.54**	**$90,180,567**

PART I. INTRODUCTION

ROCHESTER GAS AND ELECTRIC CORPORATION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Rochester Gas and Electric Corporation (the Company) as applied to electric, gas and common plant in service as of December 31, 2018. The study results include annual depreciation rates and reserve variance amounts. The rates and amounts are based on the straight line whole life method of depreciation with a variance between the book depreciation reserve and the calculated accrued depreciation (theoretical reserve). The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current utility plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2018; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric and gas industry, including knowledge of service life and salvage estimates used for other electric and gas properties.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized

for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VII, Service Life Statistics presents the statistical analysis of service life estimates; Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents; and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line whole life method using the average service life procedure. The calculated annual and accrued

depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is used for most general plant accounts. The calculations of annual depreciation use the whole life basis plus an amortization of the reserve variance.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric and gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2018 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1947 through 2018 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

The estimates of net salvage were based in part on historical data compiled for the years 1961 through 2018. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

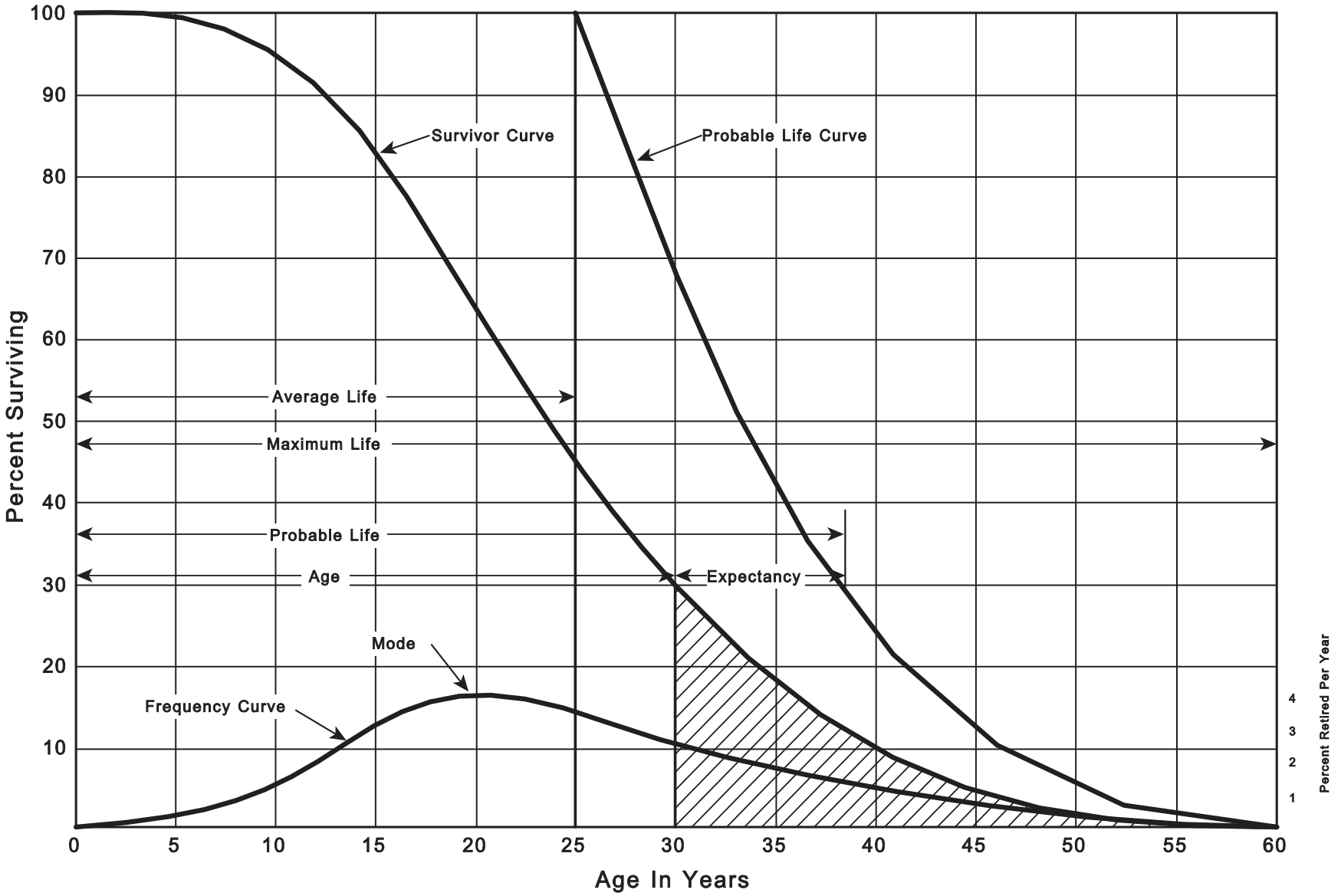


Figure 1. A Typical Survivor Curve and Derived Curves

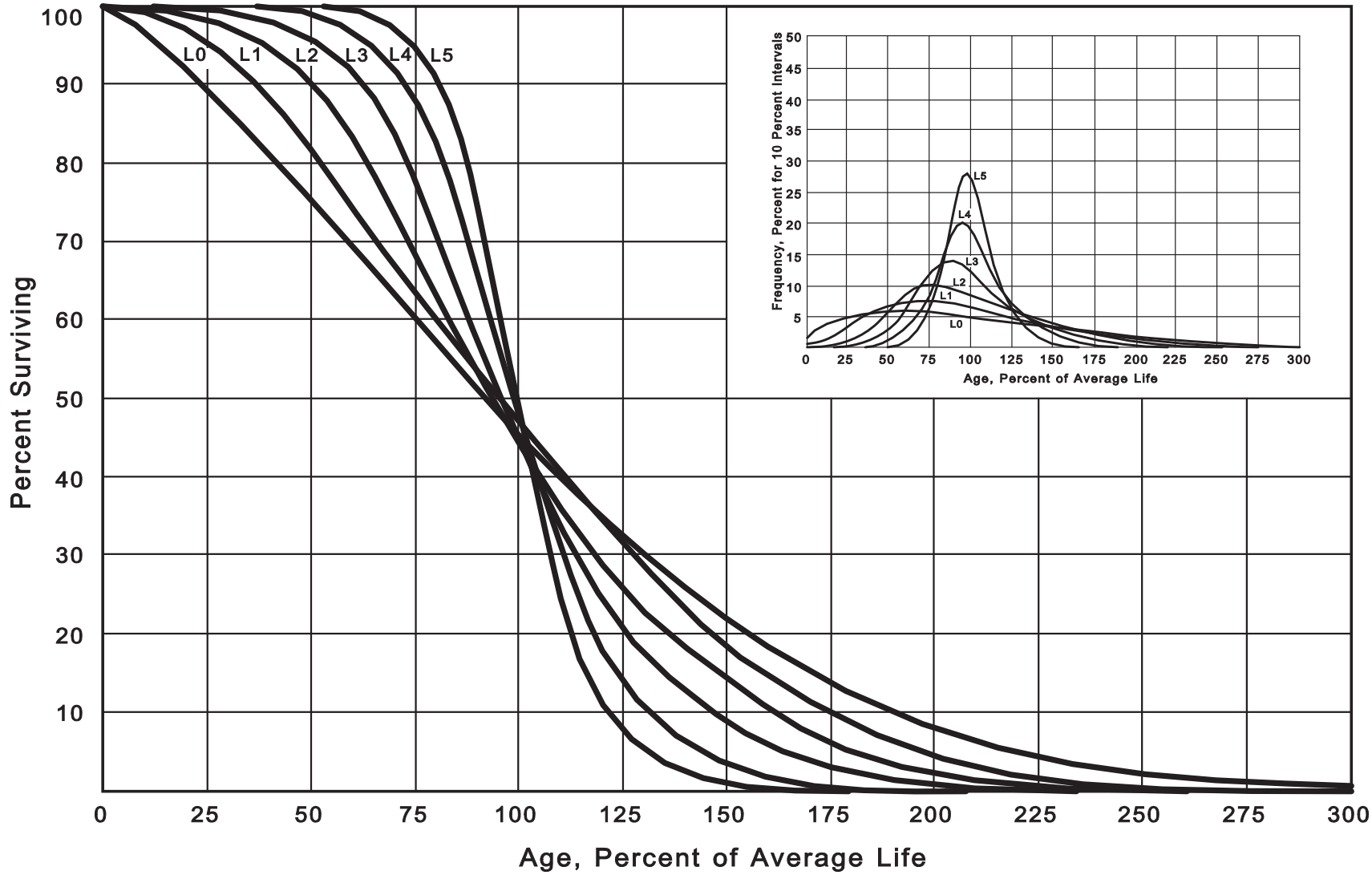


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

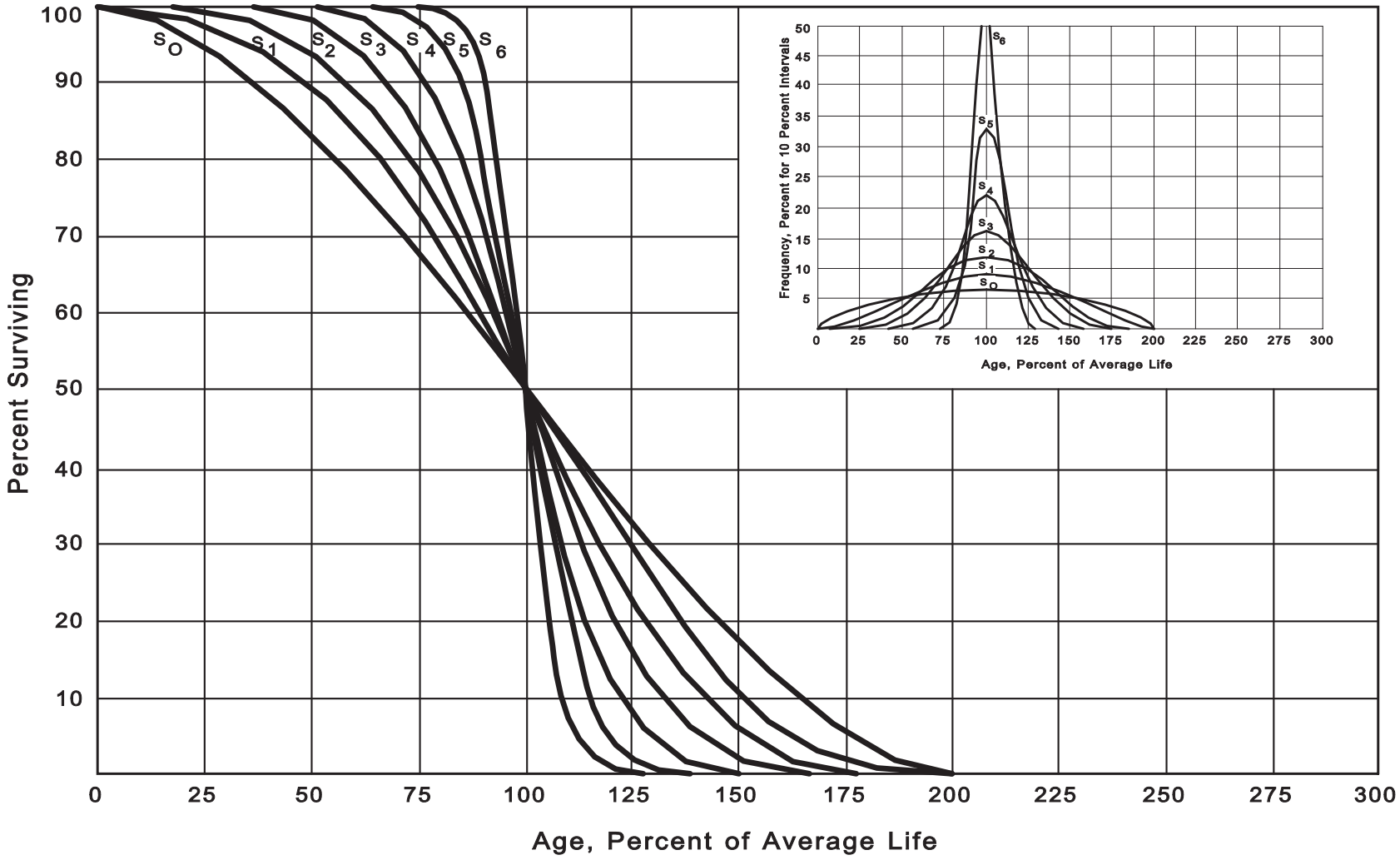


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

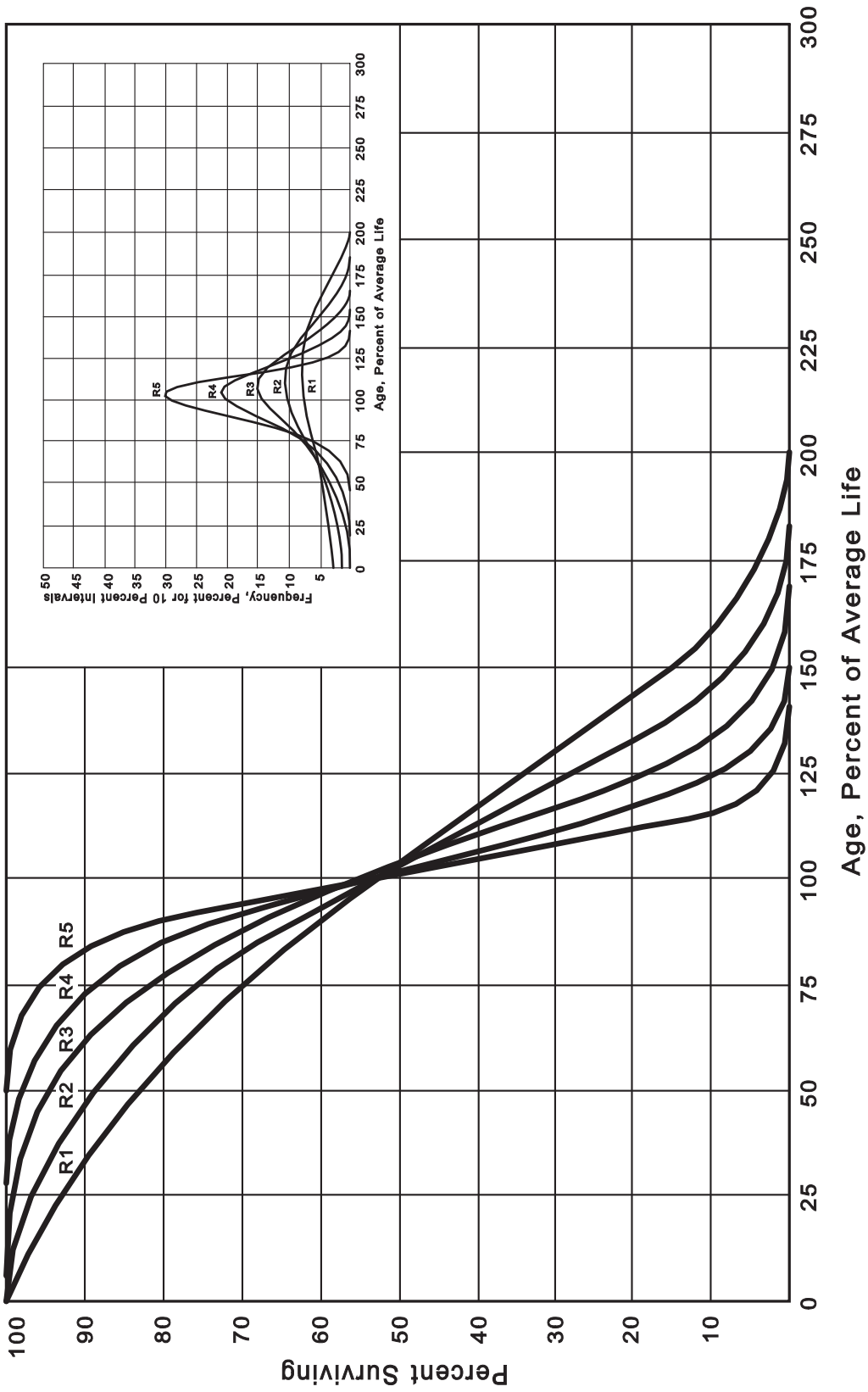


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

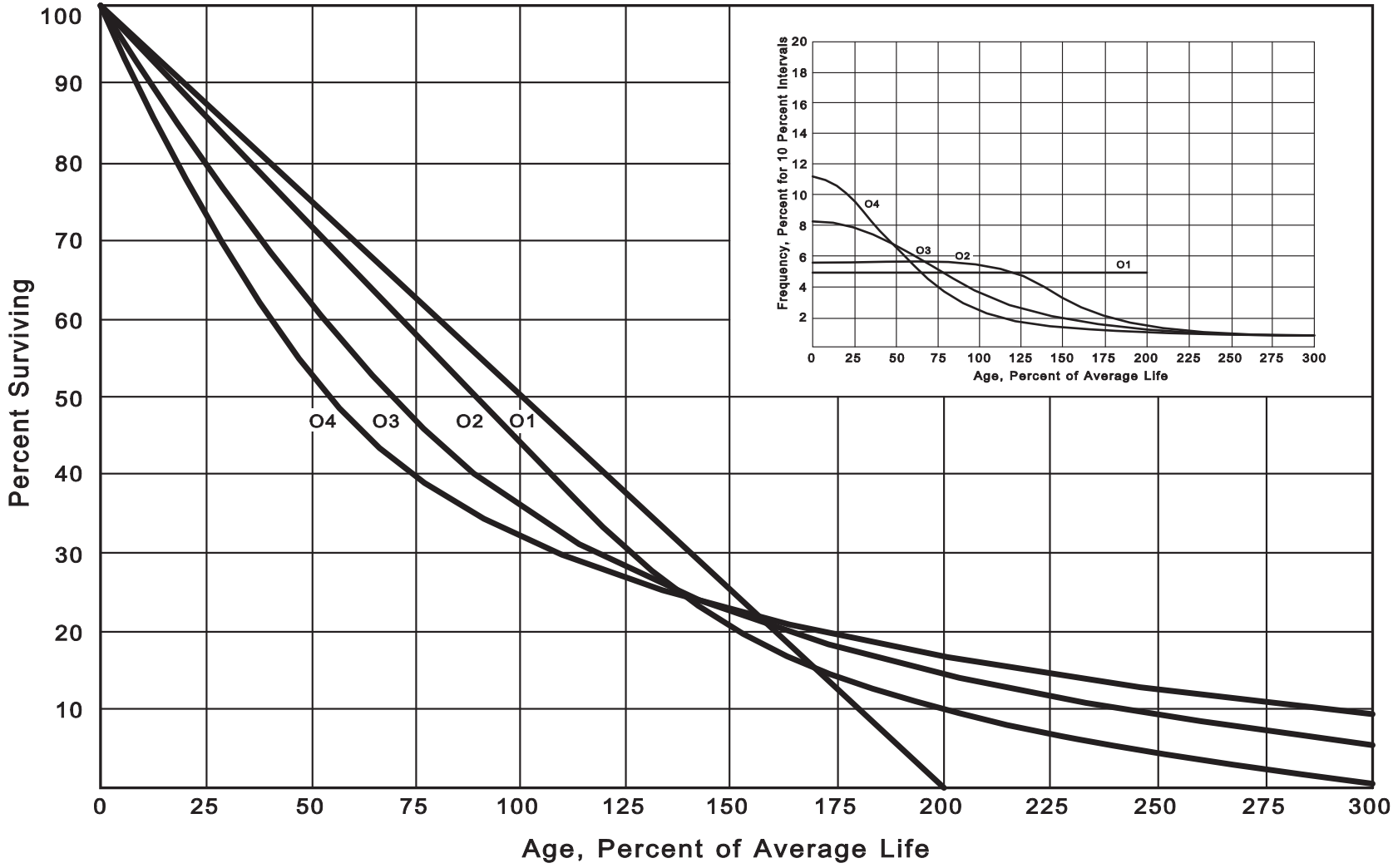


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2009-2018 during which there were placements (or installations) during the years 2004-2018. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12 In Schedule 1, year placed and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2004 were retired in 2009. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2009 retirements of 2004 installations and ending with the 2018 retirements of the 2013 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2009-2018
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018

Placement Band 2004-2018

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2005	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2006	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2007	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2008	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2009	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2010		5	11	12	13	14	15	16	18	20	113	7½-8½
2011			6	12	13	15	16	17	19	19	124	6½-7½
2012				6	13	15	16	17	19	19	131	5½-6½
2013					7	14	16	17	19	20	143	4½-5½
2014						8	18	20	22	23	146	3½-4½
2015							9	20	22	25	150	2½-3½
2016								11	23	25	151	1½-2½
2017									11	24	153	½-1½
2018										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2009-2018
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018 Placement Band 2004-2018

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2005	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2006	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2007	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2008	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2009	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2010		-	-	-	-	-	-	-	-	-	6	7½-8½
2011			-	-	-	-	-	-	-	-	-	6½-7½
2012				-	-	-	-	(12)[b]	-	-	-	5½-6½
2013					-	-	-	-	22[a]	-	-	4½-5½
2014						-	-	(19)[b]	-	-	10	3½-4½
2015							-	-	-	-	-	2½-3½
2016								-	-	(102)[c]	(121)	1½-2½
2017									-	-	-	½-1½
2018											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2009 through 2018 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2014 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2009-2018
SUMMARIZED BY AGE INTERVAL

Experience Band 2009-2018

Placement Band 2004-2018

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2005	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2006	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2007	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2008	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2009	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2010		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2011			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2012				580[a]	574	561	546	530	501	482	3,057	5½-6½
2013					660[a]	653	639	623	628	609	3,789	4½-5½
2014						750[a]	742	724	685	663	4,332	3½-4½
2015							850[a]	841	821	799	4,955	2½-3½
2016								960[a]	949	926	5,719	1½-2½
2017									1,080[a]	1,069	6,579	½-1½
2018										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2009-2018, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16**,** is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2009-2018 Placement Band 2004-2018

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

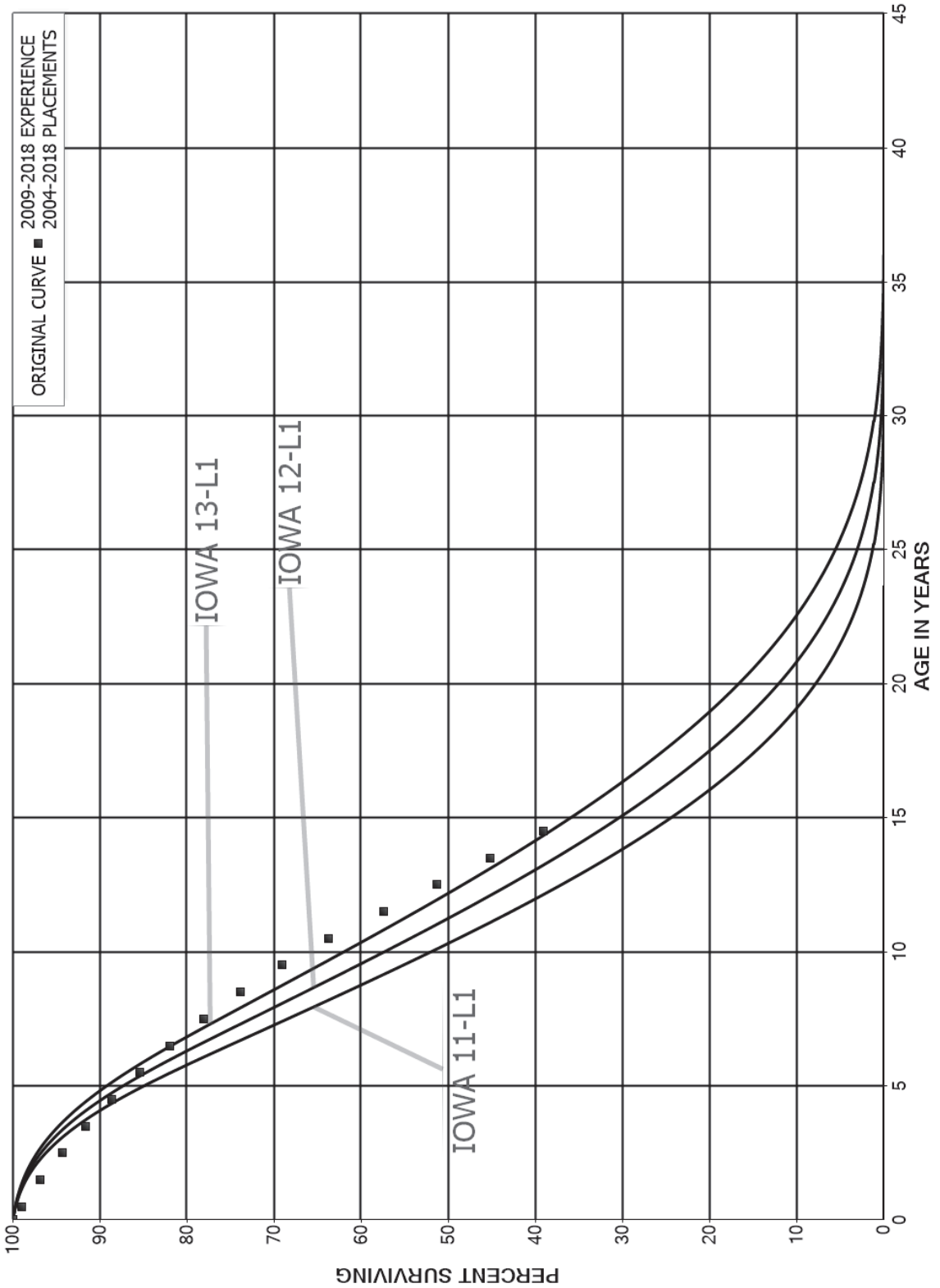


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

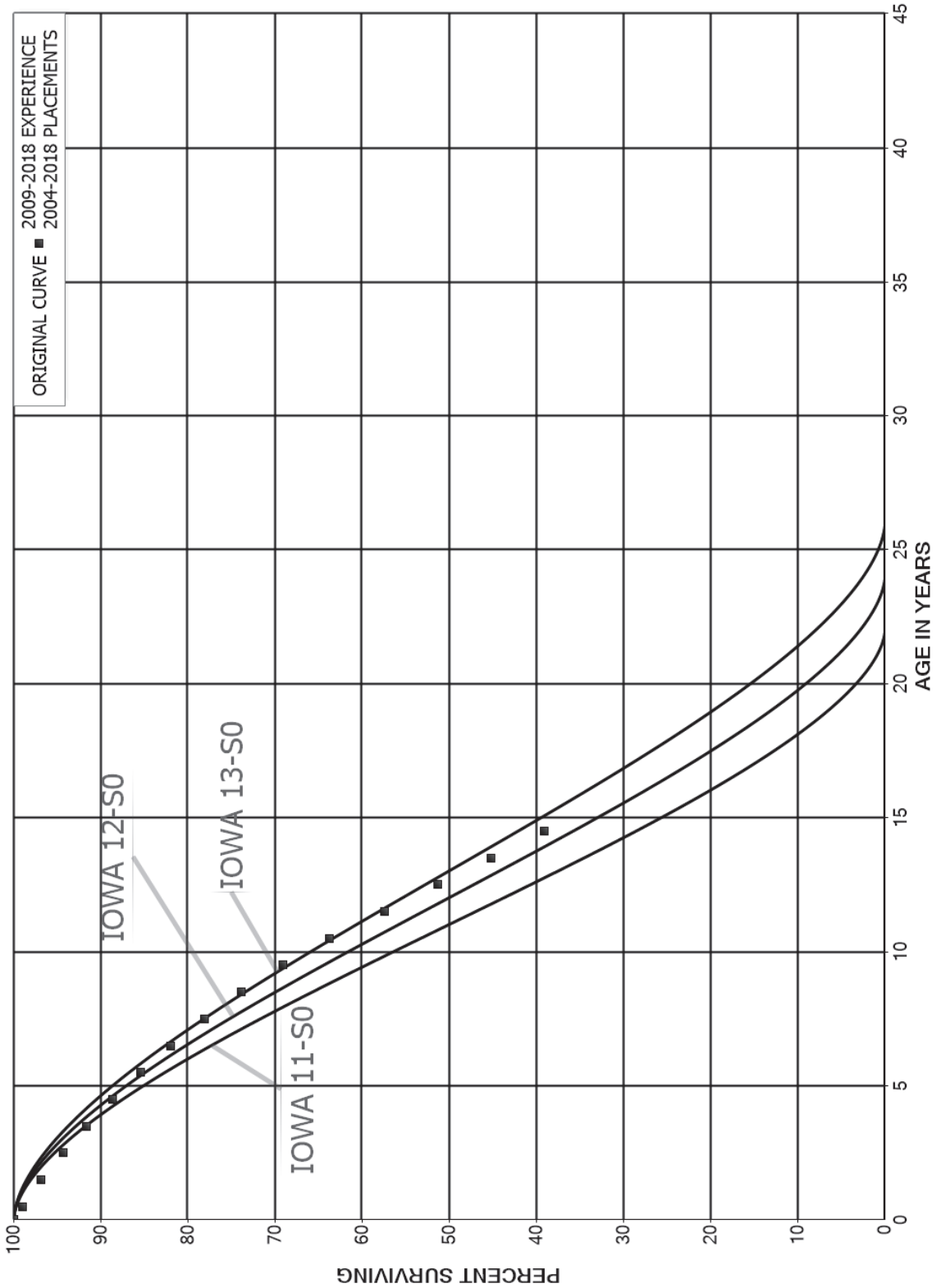


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

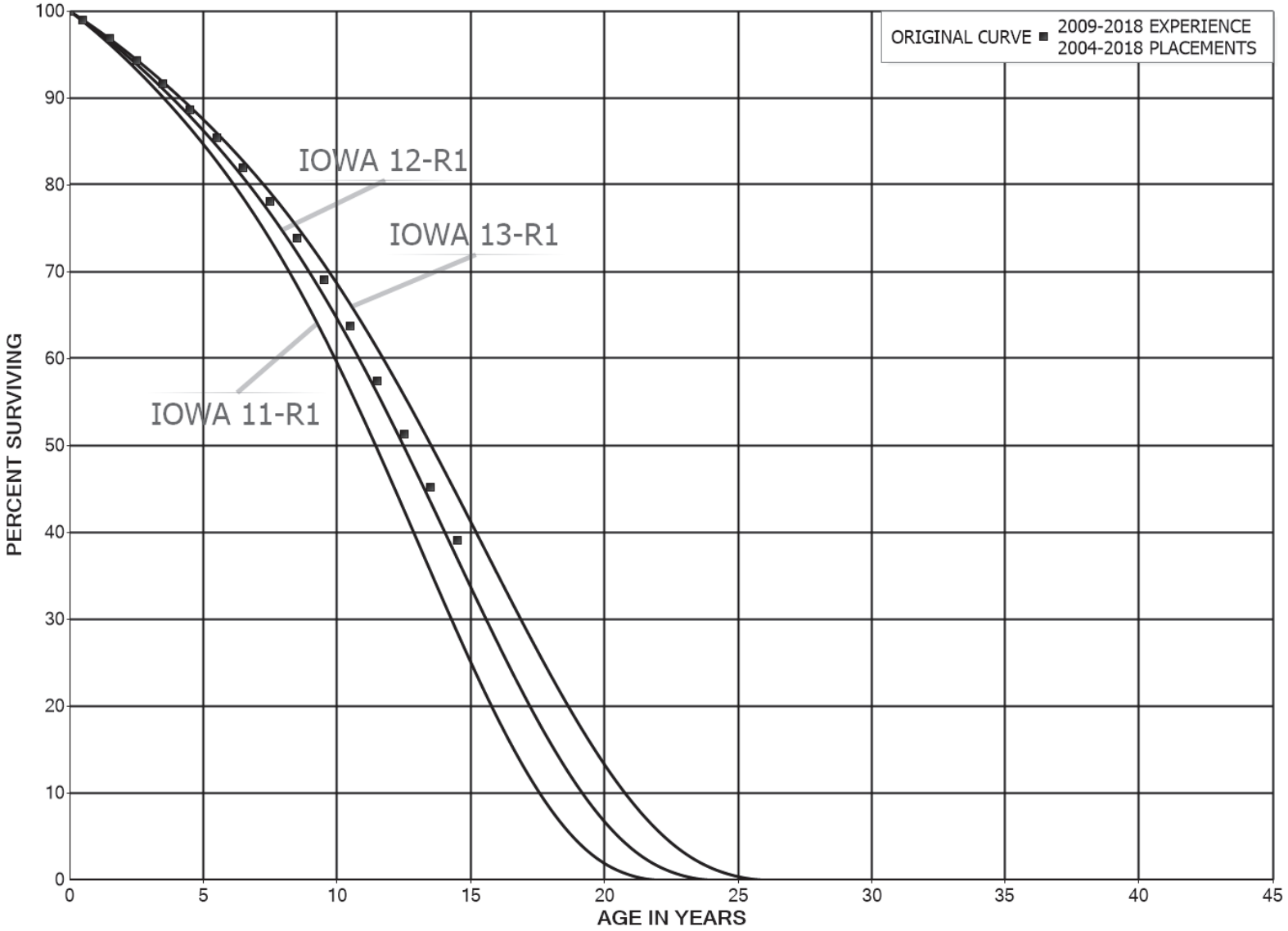
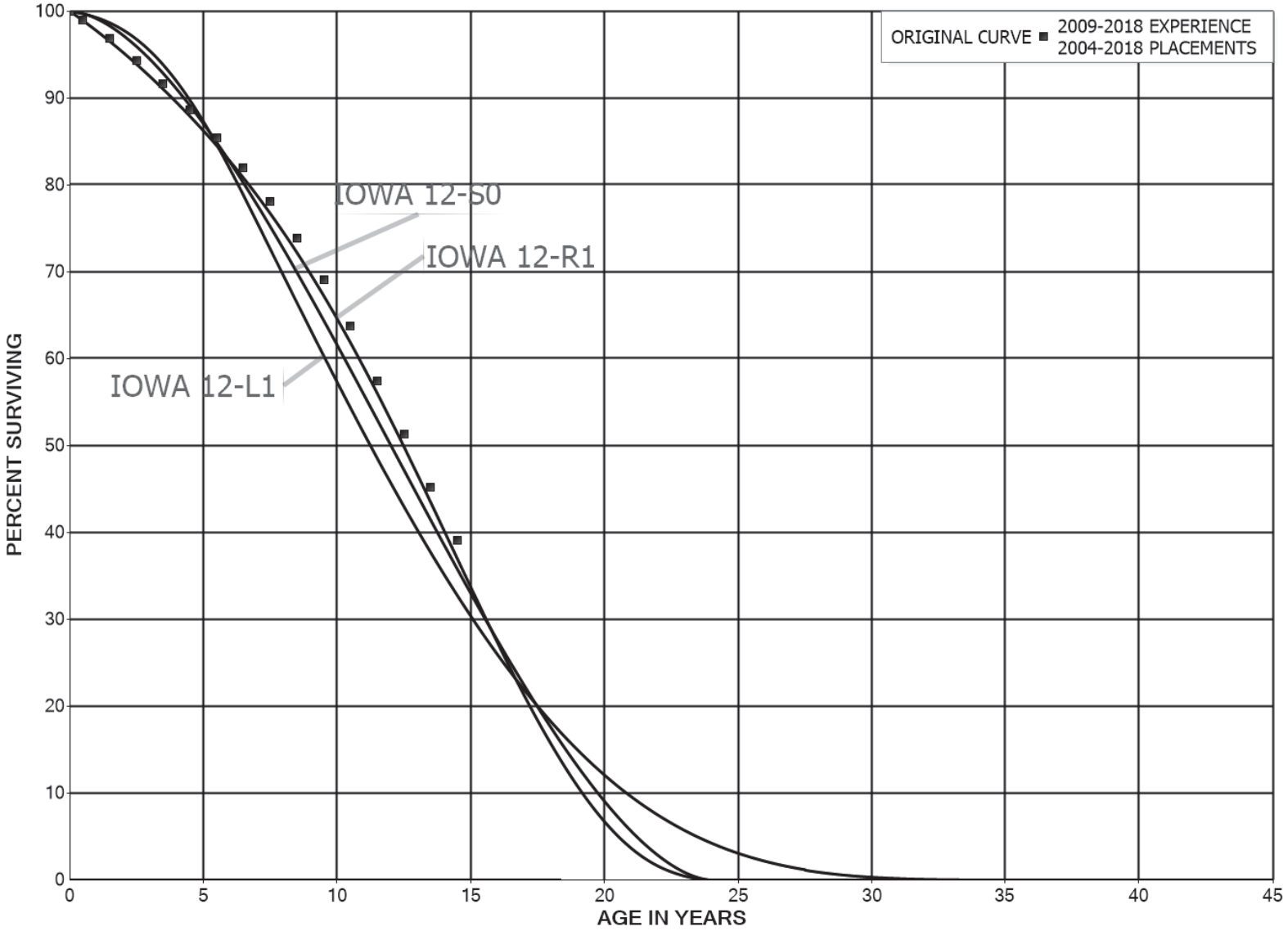


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

February 20, 2019
- Hydro Station #26
- Central Avenue Dam
- Substation #137
- Hydro Station #2
- Hydro Station #5 Rackhouse and Headgates
- Hydro Station #5

February 19, 2019
- Caledonia City Gate Station
- Chili City Gate Station
- Buffalo Road Regulator Station
- West Avenue Control Center
- Substation #251 (500 Kendrick Road)
- Substation #100 (Clay Road)
- Substation #75 (Clay Road)
- Substation #118 (Lehigh Station Road)
- Substation #110 (Lehigh Station Road)

June 4, 2013
- Hydro Station #26
- Hydro Station #2
- Hydro Station #5
- Hydro Control Office
- RGE Headquarters Building

July 25, 2012
RGE Substation #67
RGE Substation #22
RGE Substation #63
RGE Substation #22
Buffalo Road Regulator Station
Regulator Station #102
Buffalo Road Regulator Station #343
Regulator Station #426
Regulator Station #457
Regulator Station #56
Regulator Station #482
West Allen Avenue Service Center
Scottsville Road Service Center

SERVICE LIFE CONSIDERATIONS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during discussions with management, and the survivor curve estimates from other electric and gas companies.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other electric and gas utilities. Gas Account 376.0, Mains - Steel, is one of the largest depreciable groups, representing 6 percent of depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1947 through 2018. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life

analysis. The survivor curve chart for the account is presented on page VII-125 and the life tables for the experience bands 1947-2018 and 1999-2018, plotted on the chart follows it. Other life tables were analyzed; however these bands were selected for presentation purposes.

The previous estimate for this account was the 68-R2.5 for steel mains. The primary causes of retirements for steel mains are leaks and size upgrades. Management has continued to replace mains as needed based on size and pipe integrity purposes. The historical indication of life characteristics shows a slightly shorter life expectancy. There has been an increased percentage of retirements from age 50 to age 100, then what has been experienced from ages prior to 50.

The 70-R2.5 survivor curve is selected to describe the past and future life characteristics of steel mains. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement due to leaks and pipe integrity improvements.

Electric Account 356.00, Overhead Conductors and Devices has a survivor curve estimate of 60-R2 based on the statistical indications for the periods 1947 through 2018 and 1999 through 2018. The Iowa 60-R2 is a good fit of the stub curve for Overhead Conductors and Devices through age 55 and is consistent with the outlook for this account. The 60-year service life is within the typical service life range of 50 to 65 years for overhead conductor. The currently approved life for this account is 60 years. Based on these considerations, the 60-R2 survivor curve is the most reasonable estimate for this account.

Electric Account 367.00, Underground Conductors and Devices has aged retirement and other plant accounting data compiled for the years 1947 through 2018. The survivor curve estimate of 56-R1 is based on the statistical indications for the period

1947 through 2018. The Iowa 56-R1 is a good fit of the stub curve for underground conductors through age 57 and is consistent with the outlook for this account. The 56-year service life is within the typical service life range of 40 to 60 years for underground conductors. The currently approved life for this account is 55 years. Based on these considerations, the 56-R1 survivor curve is the most reasonable estimate for this account.

Gas Account 378.00, Measuring and Regulation Station Equipment has aged retirement and other plant accounting data compiled for the years 1951 through 2018 and 1999 through 2018. The survivor curve estimate of 46-S0 is based on the statistical indications for the period 1947 through 2018. The Iowa 46-S0 is a good fit of the stub curve for measuring and regulating equipment through age 65 and is consistent with the outlook for this account. The stub curve representing the historical data compiled for the years 1999 through 2018 displays the service life is trending shorter for assets over the age of 30. The 46-year service life is within the typical service life range of 35 to 55 years for measuring and regulating equipment. The currently approved life for this account is 50 years. Based on these considerations, the 46-S0 survivor curve is the most reasonable estimate for this account.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric and gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization".

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1961 through 2018. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts and three-year moving average bases.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the electric and gas industries, and net salvage estimates used by other electric and gas companies. Depreciation reserve accounting data were compiled for the years 1961 through 2018. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Gas Account 376.0, Mains - Steel, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for the steel mains is negative 50 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages VIII-77 through VIII-79 and the typical range of net salvage estimates used by other gas utilities for steel mains. The historical indication for the period 1970 through 2018 is negative 61 percent. The most recent five-year average, 2014-2018, was negative 33 percent net salvage. Based on this average and the range of estimates used by others, negative 50 percent net salvage is estimated for Gas Account 376.0, Mains - Steel.

The net salvage results for Electric Account 365.00, Overhead Conductors and Devices, is another account used to illustrate the methods for estimating net salvage. The

net salvage estimate for Overhead Conductors and Devices is negative 30 percent and is based on the historical analysis of net salvage percents for the period, 1961 through 2018. The overall calculated net salvage percent for this period is negative 25 percent with the most recent five-year average, 2014 through 2018, trending much more negative (167 percent) than the negative 30 percent estimate. The estimate of negative 30 percent is at the lower end of the industry range of negative 25 percent to negative 60 percent used by other electric utilities for Overhead Conductors and Devices. The currently approved estimate for this account is negative 15 percent. Based on these considerations, the negative 30 percent is the most reasonable estimate for this account.

Electric Account 368.00, Line Transformers, is another electric utility account used to illustrate the methods of estimating net salvage. The net salvage estimate for Line Transformers is negative 10 percent and is based on the historical analysis of net salvage percents for the period, 1970 through 2018. The overall calculated net salvage percent for this period is negative 5 percent with the most recent five-year average, 2014 through 2018, trending much more negative (93 percent) than the negative 10 percent estimate. The estimate of negative 10 percent is within the industry average of 0 percent to negative 15 percent used by other electric utilities for Line Transformers. The currently approved estimate for this account is negative 5 percent. Based on these considerations, the negative 10 percent is the most reasonable estimate for this account.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric and gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-1.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$Annual\ Accrual\ Rate,\ Percent = \frac{(100\% - Net\ Salvage,\ Percent)}{Average\ Service\ Life}.$$

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an

age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4+6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000\,(1 - \frac{6}{10}) = \$400.$$

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \left(\frac{Average\ Remaining\ Life}{Average\ Service\ Life}\right)\ (1 - Net\ Salvage, Percent).$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric and gas plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
ELECTRIC PLANT		
391,	Office Furniture and Equipment	
	Furniture	20
	Data Processing Equipment	7
	Office Equipment	15
394,	Tools, Shop and Garage Equipment	25
395,	Laboratory Equipment	20
397,	Communication Equipment	15
397.1,	Communication Equipment - Overhead/Underground	35
398,	Miscellaneous Equipment	15
GAS PLANT		
394,	Tools, Shop and Garage Equipment	25

Account		Amortization Period, Years
COMMON PLANT		
391,	Office Furniture and Equipment	
	Furniture	20
	Data Processing Equipment	7
	Office Equipment	15
393,	Stores Equipment	30
394,	Tools, Shop and Garage Equipment	25
395,	Laboratory Equipment	20
397,	Communication Equipment	15
398,	Miscellaneous Equipment	15

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to insure complete recovery of capital over the life of the property. The adjustment of the annual accrual to correct such variances can be made. The Company has identified a reserve variance of $4,308,314 as of December 31, 2018 based on the results of the updated service life and net salvage studies.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric, gas and common plant in service as of December 31, 2018. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2018, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric and gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric, gas and common plant at December 31, 2018, are presented on pages VI-4 through VI-10 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve variance by account.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

ROCHESTER GAS AND ELECTRIC CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2018	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
	(1)	(2)		(3)	(4)	(5)	(6)=(5)/(4)	(7)
ELECTRIC PLANT								
GENERATION - HYDRO								
331.00	STRUCTURES AND IMPROVEMENTS							
	STATION 2	85-R1	*	(5)	2,180,859.51	84,210	3.86	903,548
	STATION 5	85-R1	*	(5)	13,574,260.49	515,843	3.80	5,772,752
	STATION 26	85-R1	*	(5)	1,001,180.11	36,695	3.67	391,687
	TOTAL ACCOUNT 331				16,756,300.11	636,748	3.80	7,067,987
332.00	RESERVOIRS, DAMS AND WATERWAYS							
	STATION 2	55-S0.5	*	(10)	5,627,625.04	219,909	3.91	2,687,909
	STATION 5	55-S0.5	*	(10)	75,818,593.93	3,534,363	4.66	25,770,346
	STATION 26	55-S0.5	*	(10)	7,410,474.41	321,223	4.33	2,458,344
	TOTAL ACCOUNT 332				88,856,693.38	4,075,495	4.59	30,916,599
333.00	WATER WHEELS, TURBINES AND GENERATORS							
	STATION 2	60-R2.5	*	(15)	4,364,172.33	204,335	4.68	1,639,918
	STATION 5	60-R2.5	*	(15)	12,603,020.34	584,600	4.64	4,755,423
	STATION 26	60-R2.5	*	(15)	863,575.81	29,939	3.47	498,252
	TOTAL ACCOUNT 333				17,830,768.48	818,874	4.59	6,893,593
334.00	ACCESSROY ELECTRIC EQUIPMENT							
	STATION 2	65-R1.5	*	(5)	1,469,641.06	71,347	4.85	367,501
	STATION 5	65-R1.5	*	(5)	6,709,171.66	278,131	4.15	2,489,310
	STATION 26	65-R1.5	*	(5)	167,153.89	6,458	3.86	60,971
	TOTAL ACCOUNT 334				8,345,966.61	355,936	4.26	2,917,782
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	STATION 2	75-R2.5	*	(5)	197,791.05	9,408	4.76	48,847
	STATION 5	75-R2.5	*	(5)	352,749.52	15,087	4.28	116,845
	TOTAL ACCOUNT 335				550,540.57	24,495	4.45	165,692

ROCHESTER GAS AND ELECTRIC CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2018	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
	(1)	(2)		(3)	(4)	(5)	(6)=(5)/(4)	(7)
336.00	ROADS, RAILROADS AND BRIDGES							
	STATION 2	75-R4	*	0	25,148.73	1,353	5.38	2,030
	STATION 5	75-R4	*	0	1,727,887.74	53,788	3.11	819,543
	TOTAL ACCOUNT 336				1,753,036.47	55,141	3.15	821,573
TOTAL GENERATION - HYDRO					**134,093,305.62**	**5,966,689**	**4.45**	**48,783,226**
TRANSMISSION PLANT								
350.40	LAND RIGHTS	75-R3		0	9,982,904.03	132,773	1.33	2,751,010
352.00	STRUCTURES AND IMPROVEMENTS	65-R3		(10)	20,880,050.75	353,017	1.69	5,599,539
353.00	STATION EQUIPMENT	60-R2		(15)	585,355,505.16	11,241,752	1.92	83,309,583
354.00	TOWERS AND FIXTURES	60-R2		(20)	5,846,986.59	117,174	2.00	2,767,192
355.00	POLES AND FIXTURES	60-R2		(40)	70,095,774.76	1,638,839	2.34	22,798,018
356.00	OVERHEAD CONDUCTORS AND DEVICES	60-R2		(20)	67,894,566.80	1,360,607	2.00	17,401,675
357.00	UNDERGROUND CONDUIT	70-R4		(20)	20,962,507.71	359,717	1.72	11,661,479
358.00	UNDERGROUND CONDUCTORS AND DEVICES	65-R2		(30)	159,013,712.28	3,183,455	2.00	35,915,873
TOTAL TRANSMISSION PLANT					**940,032,008.08**	**18,387,334**	**1.96**	**182,204,369**
DISTRIBUTION PLANT								
360.20	LAND RIGHTS	75-R3		0	7,925,809.93	105,412	1.33	3,271,494
361.00	STRUCTURES AND IMPROVEMENTS	65-R3		(10)	11,974,347.72	202,473	1.69	4,736,597
362.00	STATION EQUIPMENT	65-R2		(25)	292,879,287.95	5,637,926	1.92	54,244,185
364.00	POLES, TOWERS AND FIXTURES	55-R1.5		(70)	167,247,387.06	5,174,634	3.09	66,126,374
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R1		(30)	172,544,546.53	3,745,942	2.17	45,657,042
366.00	UNDERGROUND CONDUIT	75-R2.5		(70)	177,790,937.49	4,019,853	2.26	83,503,159
367.00	UNDERGROUND CONDUCTORS AND DEVICES	56-R1		(25)	212,574,891.81	4,756,363	2.24	53,538,084
368.00	LINE TRANSFORMERS	60-R1.5		(10)	163,117,415.23	2,996,467	1.84	50,241,819
369.00	SERVICES	68-R1.5		(75)	43,425,409.44	1,117,119	2.57	22,713,408
370.00	METERS	40-S0		(20)	43,845,555.98	1,315,018	3.00	21,084,739
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30-L0		(15)	18,806,194.79	720,183	3.83	7,232,013
TOTAL DISTRIBUTION PLANT					**1,312,131,783.93**	**29,791,390**	**2.27**	**412,348,914**

ROCHESTER GAS AND ELECTRIC CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2018	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	55-R2	(20)	1,134,957.60	24,670	2.17	627,083
	OFFICE FURNITURE AND EQUIPMENT						
391.00	FURNITURE	20-SQ	0	5,983,746.06	213,849	3.57	3,918,405
391.20	DATA PROCESSING EQUIPMENT	7-SQ	0	478,842.90	68,427	14.29	183,353
391.30	OFFICE EQUIPMENT	15-SQ	0	4,403.20	122	2.77	4,220
	TOTAL ACCOUNT 391			6,466,992.16	282,398	4.37	4,105,978
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	8,740,671.95	299,609	3.43	4,558,460
395.00	LABORATORY EQUIPMENT	20-SQ	0	1,510,865.02	14,519	0.96	1,442,275
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	8,594,013.17	312,049	3.63	6,111,007
397.10	COMMUNICATION EQUIPMENT - OVERHEAD/UNDERGROUND	35-SQ	0	7,289,737.47	208,487	2.86	3,428,257
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	135,141.55	9,014	6.67	22,323
TOTAL GENERAL PLANT				**33,872,378.92**	**1,150,746**	**3.40**	**20,295,383**
TOTAL DEPRECIABLE ELECTRIC PLANT				**2,420,129,476.55**	**55,296,159**	**2.28**	**663,631,892**
GAS PLANT							
DISTRIBUTION PLANT							
374.20	LAND RIGHTS	75-R3	0	7,615,520.85	101,286	1.33	2,792,542
375.00	STRUCTURES AND IMPROVEMENTS	45-S1	(15)	1,291,701.76	32,977	2.55	321,339
376.00	MAINS - STEEL	70-R2.5	(50)	224,228,785.75	4,809,707	2.15	123,805,970
376.20	MAINS - PLASTIC	58-R2	(35)	296,410,045.31	6,882,641	2.32	59,427,628
376.30	MAINS - CAST IRON	65-S4	(85)	235,682.30	6,703	2.84	379,180
378.00	MEASURING AND REGULATING STATION EQUIPMENT	46-S0	(30)	46,787,400.43	1,319,860	2.82	9,605,877
380.00	SERVICES -STEEL	45-R0.5	(40)	37,129,304.80	1,153,979	3.11	26,549,709
380.20	SERVICES - PLASTIC	65-R2	(40)	204,729,510.85	4,413,968	2.16	71,501,349
381.00	METERS AND METER INSTALLATIONS	35-R2	(20)	68,431,845.42	2,348,248	3.43	30,064,676
383.00	HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS	40-R5	(25)	16,700,845.80	517,513	3.10	12,115,267
TOTAL DISTRIBUTION PLANT				**903,560,643.27**	**21,586,882**	**2.39**	**336,563,537**

ROCHESTER GAS AND ELECTRIC CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2018	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	60-R3	(5)	337,788.75	5,923	1.75	189,983
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,505,946.18	248,365	3.82	3,042,370
TOTAL GENERAL PLANT				**6,843,734.93**	**254,288**	**3.72**	**3,232,353**
TOTAL DEPRECIABLE GAS PLANT				**910,404,378.20**	**21,841,170**	**2.40**	**339,795,890**
COMMON PLANT							
GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	42-R0.5	(25)	66,882,609.60	1,963,985	2.94	20,163,610
	OFFICE FURNITURE AND EQUIPMENT						
391.00	FURNITURE	20-SQ	0	4,579,459.32	156,415	3.42	3,009,830
391.20	DATA PROCESSING EQUIPMENT	7-SQ	0	12,708,022.99	1,662,910	13.09	6,119,951
391.30	OFFICE EQUIPMENT	15-SQ	0	164,672.59	1,802	1.09	152,889
	TOTAL ACCOUNT 391			17,452,154.90	1,821,127	10.43	9,282,670
	TRANSPORTATION EQUIPMENT						
392.09	MINI PASSENGER VANS	9-L4	0	53,802.64	5,977	11.11	41,583
392.13	PASSENGER CARS	8-L4	0	343,069.81	42,884	12.50	188,688
392.32	FULL SIZE PICKUPS	11-S3	0	15,138,099.31	1,376,053	9.09	3,599,579
392.33	LIGHT DUTY GAS POWERED UTILITY TRUCKS	10-L4	0	2,683,268.50	268,327	10.00	999,473
392.34	HEAVY DUTY GAS POWERED UTILITY TRUCKS	11-S4	0	3,523,694.79	320,304	9.09	1,438,767
392.37	FULL SIZE CARGO VANS	9-S3	0	3,155,840.10	345,481	10.95	1,898,089
392.38	MINI PICKUPS	10-L3	0	1,565,433.64	156,543	10.00	948,511
392.39	HEAVY DUTY DIESEL POWERED UTILITY TRUCKS AND EQUIPMENT	13-S2.5	0	16,295,175.35	1,253,099	7.69	8,457,337
392.42	MEDIUM DUTY DIESEL POWERED UTILITY TRUCKS	12-S2.5	0	1,717,982.01	143,108	8.33	1,199,134
	TOTAL ACCOUNT 392			44,476,366.15	3,911,776	8.80	18,771,161
393.00	STORES EQUIPMENT	30-SQ	0	231,970.49	6,669	2.87	178,748
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,511,389.64	189,526	2.91	4,803,167
395.00	LABORATORY EQUIPMENT	20-SQ	0	2,455,348.19	69,603	2.83	1,667,896
396.00	POWER OPERATED EQUIPMENT	13-L3	0	4,365,536.46	335,710	7.69	2,140,527

ROCHESTER GAS AND ELECTRIC CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2018	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
397.00	COMUNICATION EQUIPMENT	15-SQ	0	47,951,068.56	2,581,625	5.38	17,993,800
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	34,624,048.27	2,163,217	6.25	6,915,398
TOTAL GENERAL PLANT				**224,950,492.26**	**13,043,238**	**5.80**	**81,916,977**
TOTAL DEPRECIABLE COMMON PLANT				**224,950,492.26**	**13,043,238**	**5.80**	**81,916,977**
TOTAL DEPRECIABLE ELECTRIC, GAS AND COMMON PLANT				**3,555,484,347.01**	**90,180,567**	**2.54**	**1,085,344,759**
NONDEPRECIABLE AND NOT STUDIED ELECTRIC PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT			2,738,115.13			
330.00	LAND AND LAND RIGHTS			4,534,198.97			
331.00	STRUCTURES AND IMPROVEMENTS - MORRIS STREET			17,523.77			
344.00	GENERATORS			1,855,948.54			
345.00	ACCESSORY ELECTRIC EQUIPMENT			120,782.94			
350.00	LAND AND LAND RIGHTS			4,884,842.15			
360.00	LAND AND LAND RIGHTS			2,615,924.17			
389.00	LAND AND LAND RIGHTS			68,986.02			
TOTAL NONDEPRECIABLE AND NOT STUDIED ELECTRIC PLANT				**16,836,321.69**			
NONDEPRECIABLE AND NOT STUDIED GAS PLANT							
301.00	ORGANIZATION			382.91			
302.00	FRANCHISES AND CONSENTS			921.12			
303.00	MISCELLANOUS INTANGIBLE PLANT			1,161,361.64			
374.00	LAND AND LAND RIGHTS			118,860.79			
389.00	LAND AND LAND RIGHTS			18,083.36			
TOTAL NONDEPRECIABLE AND NOT STUDIED GAS PLANT				**1,299,609.82**			
NONDEPRECIABLE AND NOT STUDIED COMMON PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT			114,773,442.15			
389.00	LAND AND LAND RIGHTS			2,370,825.10			
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS - GROSS			13,658,486.03			
TOTAL NONDEPRECIABLE AND NOT STUDIED COMMON PLANT				**130,802,753.28**			
TOTAL ELECTRIC, GAS AND COMMON PLANT				**3,704,423,031.80**	**90,180,567**		**1,085,344,759**

ROCHESTER GAS AND ELECTRIC CORPORATION

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION VS. BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	VARIANCE
	(1)	(2)	(3)	(4)=(2)-(3)
ELECTRIC PLANT				
GENERATION - HYDRO				
331.00	STRUCTURES AND IMPROVEMENTS	7,067,987	(241,054)	7,309,041
332.00	RESERVOIRS, DAMS AND WATERWAYS	30,916,599	10,464,907	20,451,692
333.00	WATER WHEELS, TURBINES AND GENERATORS	6,893,593	2,211,784	4,681,809
334.00	ACCESSORY ELECTRIC EQUIPMENT	2,917,782	1,286,083	1,631,699
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	165,692	(9,213)	174,905
336.00	ROADS, RAILROADS AND BRIDGES	821,573	485,509	336,064
TOTAL GENERATION - HYDRO		**48,783,226**	**14,198,016**	**34,585,210**
TRANSMISSION PLANT				
350.40	LAND RIGHTS	2,751,010	742,033	2,008,977
352.00	STRUCTURES AND IMPROVEMENTS	5,599,539	5,072,784	526,755
353.00	STATION EQUIPMENT	83,309,583	91,153,111	(7,843,528)
354.00	TOWERS AND FIXTURES	2,767,192	3,146,737	(379,545)
355.00	POLES AND FIXTURES	22,798,018	23,559,908	(761,890)
356.00	OVERHEAD CONDUCTORS AND DEVICES	17,401,675	14,340,388	3,061,287
357.00	UNDERGROUND CONDUIT	11,661,479	11,214,512	446,967
358.00	UNDERGROUND CONDUCTORS AND DEVICES	35,915,873	33,223,703	2,692,170
TOTAL TRANSMISSION PLANT		**182,204,369**	**182,453,176**	**(248,807)**
DISTRIBUTION PLANT				
360.20	LAND RIGHTS	3,271,494	624,444	2,647,050
361.00	STRUCTURES AND IMPROVEMENTS	4,736,597	6,463,097	(1,726,500)
362.00	STATION EQUIPMENT	54,244,185	63,590,074	(9,345,889)
364.00	POLES, TOWERS AND FIXTURES	66,126,374	44,656,148	21,470,226
365.00	OVERHEAD CONDUCTORS AND DEVICES	45,657,042	52,417,009	(6,759,967)
366.00	UNDERGROUND CONDUIT	83,503,159	79,249,470	4,253,689
367.00	UNDERGROUND CONDUCTORS AND DEVICES	53,538,084	53,612,332	(74,248)
368.00	LINE TRANSFORMERS	50,241,819	64,507,763	(14,265,944)
369.00	SERVICES	22,713,408	29,343,029	(6,629,621)
370.00	METERS	21,084,739	25,757,146	(4,672,407)
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	7,232,013	15,201,199	(7,969,186)
TOTAL DISTRIBUTION PLANT		**412,348,914**	**435,421,711**	**(23,072,797)**
GENERAL PLANT				
390.00	STRUCTURES AND IMPROVEMENTS	627,083	829,038	(201,955)
	OFFICE FURNITURE AND EQUIPMENT			
391.00	FURNITURE	3,918,405		
391.20	DATA PROCESSING EQUIPMENT	183,353		
391.30	OFFICE EQUIPMENT	4,220		
	TOTAL ACCOUNT 391	4,105,978	2,877,032	1,228,946
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,558,460	4,481,804	76,656
395.00	LABORATORY EQUIPMENT	1,442,275	1,103,775	338,500
397.00	COMMUNICATION EQUIPMENT	6,111,007	9,026,853	(2,915,846)
397.10	COMMUNICATION EQUIPMENT - OVERHEAD/UNDERGROUND	3,428,257		3,428,257
398.00	MISCELLANEOUS EQUIPMENT	22,323	16,606	5,717
TOTAL GENERAL PLANT		**20,295,383**	**18,335,108**	**1,960,275**
TOTAL DEPRECIABLE ELECTRIC PLANT		**663,631,892**	**650,408,011**	**13,223,881**
GAS PLANT				
DISTRIBUTION PLANT				
374.20	STRUCTURES AND IMPROVEMENTS	2,792,542	194,387	2,598,155
375.00	STRUCTURES AND IMPROVEMENTS	321,339	299,106	22,233
376.00	MAINS - STEEL	123,805,970	179,734,485	(55,928,515)
376.20	MAINS - PLASTIC	59,427,628		59,427,628
376.30	MAINS - CAST IRON	379,180		379,180
378.00	MEASURING AND REGULATING STATION EQUIPMENT	9,605,877	11,564,066	(1,958,189)
380.00	SERVICES -STEEL	26,549,709	122,122,462	(95,572,753)
380.20	SERVICES - PLASTIC	71,501,349		71,501,349
381.00	METERS AND METER INSTALLATION	30,064,676	27,084,258	2,980,418
383.00	HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS	12,115,267	9,036,917	3,078,350
TOTAL DISTRIBUTION PLANT		**336,563,537**	**350,035,681**	**(13,472,144)**

ROCHESTER GAS AND ELECTRIC CORPORATION

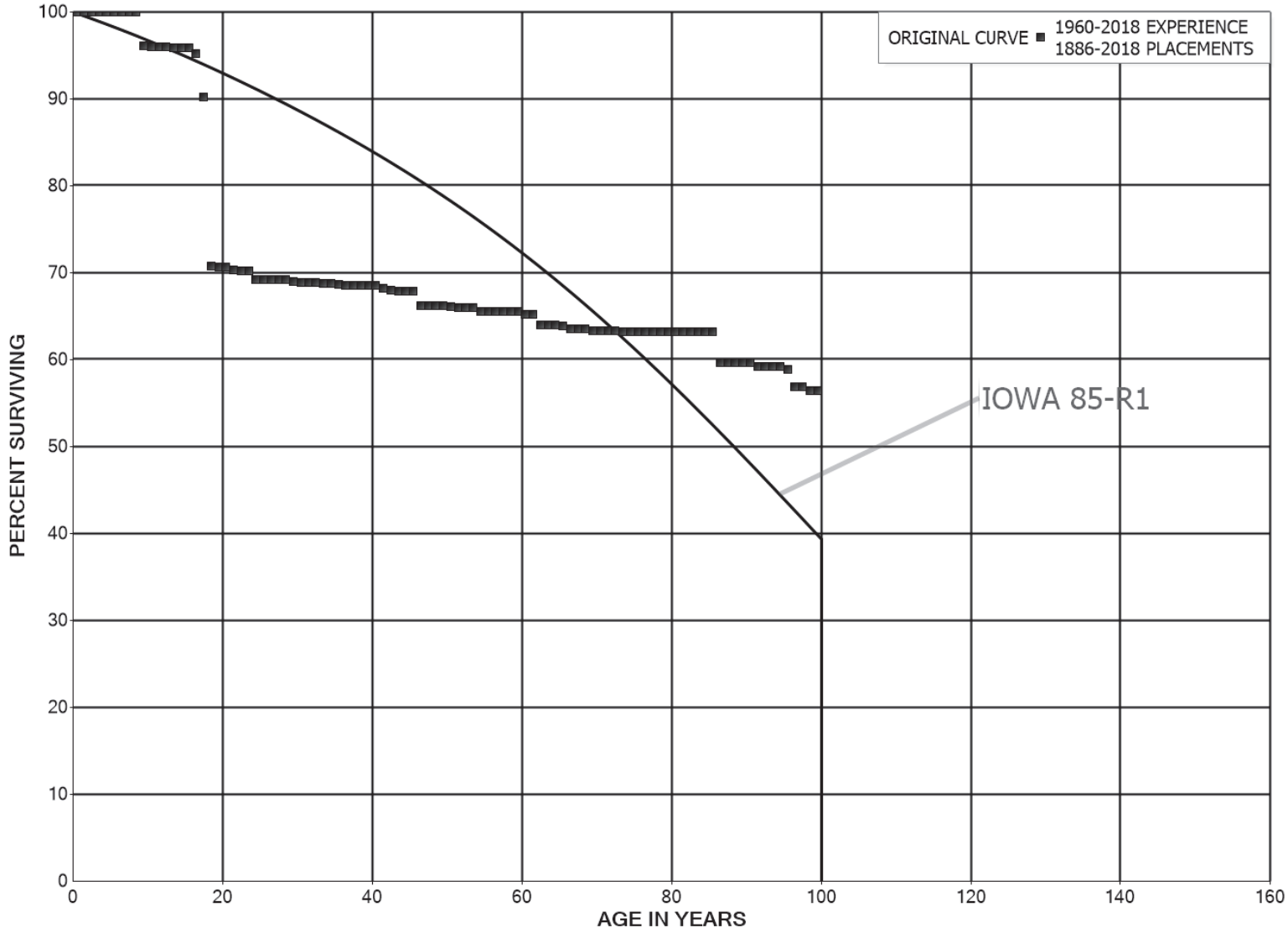
TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION VS. BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2018

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	VARIANCE
	(1)	(2)	(3)	(4)=(2)-(3)
GENERAL PLANT				
390.00	STRUCTURES AND IMPROVEMENTS	189,983	227,169	(37,186)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	3,042,370	2,859,635	182,735
TOTAL GENERAL PLANT		**3,232,353**	**3,086,804**	**145,549**
TOTAL DEPRECIABLE GAS PLANT		**339,795,890**	**353,122,485**	**(13,326,595)**
COMMON PLANT				
GENERAL PLANT				
390.00	STRUCTURES AND IMPROVEMENTS	20,163,610	21,005,364	(841,754)
	OFFICE FURNITURE AND EQUIPMENT			
391.00	FURNITURE	3,009,830		
391.20	DATA PROCESSING EQUIPMENT	6,119,951		
391.30	OFFICE EQUIPMENT	152,889		
	TOTAL ACCOUNT 391	9,282,670	8,426,395	856,275
	TRANSPORTATION EQUIPMENT			
392.09	MINI PASSENGER VANS	41,583		
392.13	PASSENGER CARS	188,688		
392.32	FULL SIZE PICKUPS	3,599,579		
392.33	LIGHT DUTY GAS POWERED UTILITY TRUCKS	999,473		
392.34	HEAVY DUTY GAS POWERED UTILITY TRUCKS	1,438,767		
392.37	FULL SIZE CARGO VANS	1,898,089		
392.38	MINI PICKUPS	948,511		
392.39	HEAVY DUTY DIESEL POWERED UTILITY TRUCKS AND EQUIPMENT	8,457,337		
392.42	MEDIUM DUTY DIESEL POWERED UTILITY TRUCKS	1,199,134		
	TOTAL ACCOUNT 392	18,771,161	18,712,602	58,559
393.00	STORES EQUIPMENT	178,748	162,174	16,574
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,803,167	4,735,185	67,982
395.00	LABORATORY EQUIPMENT	1,667,896	1,342,019	325,877
396.00	POWER OPERATED EQUIPMENT	2,140,527	2,132,947	7,580
397.00	COMUNICATION EQUIPMENT	17,993,800	15,738,013	2,255,787
398.00	MISCELLANEOUS EQUIPMENT	6,915,398	5,251,250	1,664,148
TOTAL GENERAL PLANT		**81,916,977**	**77,505,949**	**4,411,028**
TOTAL DEPRECIABLE COMMON PLANT		**81,916,977**	**77,505,949**	**4,411,028**
TOTAL DEPRECIABLE PLANT		**1,085,344,759**	**1,081,036,445**	**4,308,314**

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,827,805		0.0000	1.0000	100.00
0.5	16,379,996		0.0000	1.0000	100.00
1.5	16,386,706		0.0000	1.0000	100.00
2.5	16,390,207	195	0.0000	1.0000	100.00
3.5	16,319,982	3,243	0.0002	0.9998	100.00
4.5	16,168,419		0.0000	1.0000	99.98
5.5	14,934,278		0.0000	1.0000	99.98
6.5	12,862,056	984	0.0001	0.9999	99.98
7.5	11,320,251	3,277	0.0003	0.9997	99.97
8.5	11,296,573	439,161	0.0389	0.9611	99.94
9.5	9,996,156	6,607	0.0007	0.9993	96.06
10.5	9,874,222	9,412	0.0010	0.9990	95.99
11.5	9,604,142	329	0.0000	1.0000	95.90
12.5	8,711,205	6,430	0.0007	0.9993	95.90
13.5	3,344,013	260	0.0001	0.9999	95.83
14.5	2,471,933	617	0.0002	0.9998	95.82
15.5	2,415,978	14,714	0.0061	0.9939	95.80
16.5	2,401,697	126,290	0.0526	0.9474	95.21
17.5	2,265,974	489,999	0.2162	0.7838	90.21
18.5	1,759,293	2,865	0.0016	0.9984	70.70
19.5	1,756,429	560	0.0003	0.9997	70.58
20.5	1,755,869	6,452	0.0037	0.9963	70.56
21.5	1,668,946	3,516	0.0021	0.9979	70.30
22.5	1,438,861	262	0.0002	0.9998	70.16
23.5	1,219,485	16,196	0.0133	0.9867	70.14
24.5	1,078,550		0.0000	1.0000	69.21
25.5	1,028,206	78	0.0001	0.9999	69.21
26.5	897,846		0.0000	1.0000	69.21
27.5	895,897		0.0000	1.0000	69.21
28.5	755,000	3,100	0.0041	0.9959	69.21
29.5	734,849	545	0.0007	0.9993	68.92
30.5	718,969	250	0.0003	0.9997	68.87
31.5	1,281,103	735	0.0006	0.9994	68.85
32.5	1,233,069	705	0.0006	0.9994	68.81
33.5	1,228,814		0.0000	1.0000	68.77
34.5	1,223,123	3,309	0.0027	0.9973	68.77
35.5	1,213,839	892	0.0007	0.9993	68.58
36.5	1,212,947	275	0.0002	0.9998	68.53
37.5	1,205,492	652	0.0005	0.9995	68.52
38.5	1,204,840		0.0000	1.0000	68.48

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,205,170		0.0000	1.0000	68.48
40.5	1,199,111	6,272	0.0052	0.9948	68.48
41.5	1,565,454	3,232	0.0021	0.9979	68.12
42.5	1,562,223	3,000	0.0019	0.9981	67.98
43.5	1,554,596		0.0000	1.0000	67.85
44.5	1,555,328		0.0000	1.0000	67.85
45.5	1,592,911	38,817	0.0244	0.9756	67.85
46.5	1,549,598		0.0000	1.0000	66.20
47.5	1,549,598		0.0000	1.0000	66.20
48.5	1,549,598	340	0.0002	0.9998	66.20
49.5	1,540,266	3,920	0.0025	0.9975	66.18
50.5	1,533,219	735	0.0005	0.9995	66.01
51.5	1,535,123	696	0.0005	0.9995	65.98
52.5	1,533,794	170	0.0001	0.9999	65.95
53.5	1,510,137	9,945	0.0066	0.9934	65.94
54.5	1,469,781		0.0000	1.0000	65.51
55.5	1,488,212		0.0000	1.0000	65.51
56.5	1,486,179		0.0000	1.0000	65.51
57.5	1,549,175		0.0000	1.0000	65.51
58.5	1,263,907	617	0.0005	0.9995	65.51
59.5	1,262,796	4,842	0.0038	0.9962	65.48
60.5	1,257,954	1,000	0.0008	0.9992	65.23
61.5	1,254,283	24,196	0.0193	0.9807	65.17
62.5	1,223,957		0.0000	1.0000	63.92
63.5	1,223,891	417	0.0003	0.9997	63.92
64.5	1,221,263	261	0.0002	0.9998	63.90
65.5	1,219,902	7,366	0.0060	0.9940	63.88
66.5	1,030,991		0.0000	1.0000	63.50
67.5	1,030,073		0.0000	1.0000	63.50
68.5	1,030,073	3,182	0.0031	0.9969	63.50
69.5	1,026,891		0.0000	1.0000	63.30
70.5	1,026,891	20	0.0000	1.0000	63.30
71.5	1,026,871	650	0.0006	0.9994	63.30
72.5	1,026,103	785	0.0008	0.9992	63.26
73.5	1,037,061		0.0000	1.0000	63.21
74.5	1,035,732	334	0.0003	0.9997	63.21
75.5	1,035,398		0.0000	1.0000	63.19
76.5	1,025,700		0.0000	1.0000	63.19
77.5	1,024,508	50	0.0000	1.0000	63.19
78.5	1,024,458		0.0000	1.0000	63.19

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,024,458		0.0000	1.0000	63.19
80.5	1,024,458	67	0.0001	0.9999	63.19
81.5	1,024,391	450	0.0004	0.9996	63.18
82.5	1,023,941		0.0000	1.0000	63.15
83.5	1,023,941		0.0000	1.0000	63.15
84.5	1,023,941		0.0000	1.0000	63.15
85.5	1,023,941	57,463	0.0561	0.9439	63.15
86.5	966,478		0.0000	1.0000	59.61
87.5	966,478		0.0000	1.0000	59.61
88.5	966,421		0.0000	1.0000	59.61
89.5	966,421		0.0000	1.0000	59.61
90.5	461,775	3,379	0.0073	0.9927	59.61
91.5	455,655		0.0000	1.0000	59.17
92.5	455,655		0.0000	1.0000	59.17
93.5	455,655		0.0000	1.0000	59.17
94.5	455,655	2,837	0.0062	0.9938	59.17
95.5	452,818	15,534	0.0343	0.9657	58.81
96.5	437,285		0.0000	1.0000	56.79
97.5	437,285	2,639	0.0060	0.9940	56.79
98.5	434,646		0.0000	1.0000	56.45
99.5	434,646	1,575	0.0036	0.9964	56.45
100.5	86,866		0.0000	1.0000	56.24
101.5	86,866	17,586	0.2024	0.7976	56.24
102.5	69,280		0.0000	1.0000	44.86
103.5	69,097	45,164	0.6536	0.3464	44.86
104.5	23,933		0.0000	1.0000	15.54
105.5	23,933		0.0000	1.0000	15.54
106.5	23,933		0.0000	1.0000	15.54
107.5	23,933		0.0000	1.0000	15.54
108.5	23,933		0.0000	1.0000	15.54
109.5	23,933		0.0000	1.0000	15.54
110.5	23,933		0.0000	1.0000	15.54
111.5	23,933		0.0000	1.0000	15.54
112.5	23,933		0.0000	1.0000	15.54
113.5	23,933		0.0000	1.0000	15.54
114.5	23,933		0.0000	1.0000	15.54
115.5	23,933		0.0000	1.0000	15.54
116.5	11,293		0.0000	1.0000	15.54
117.5	11,293		0.0000	1.0000	15.54
118.5	11,293		0.0000	1.0000	15.54

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

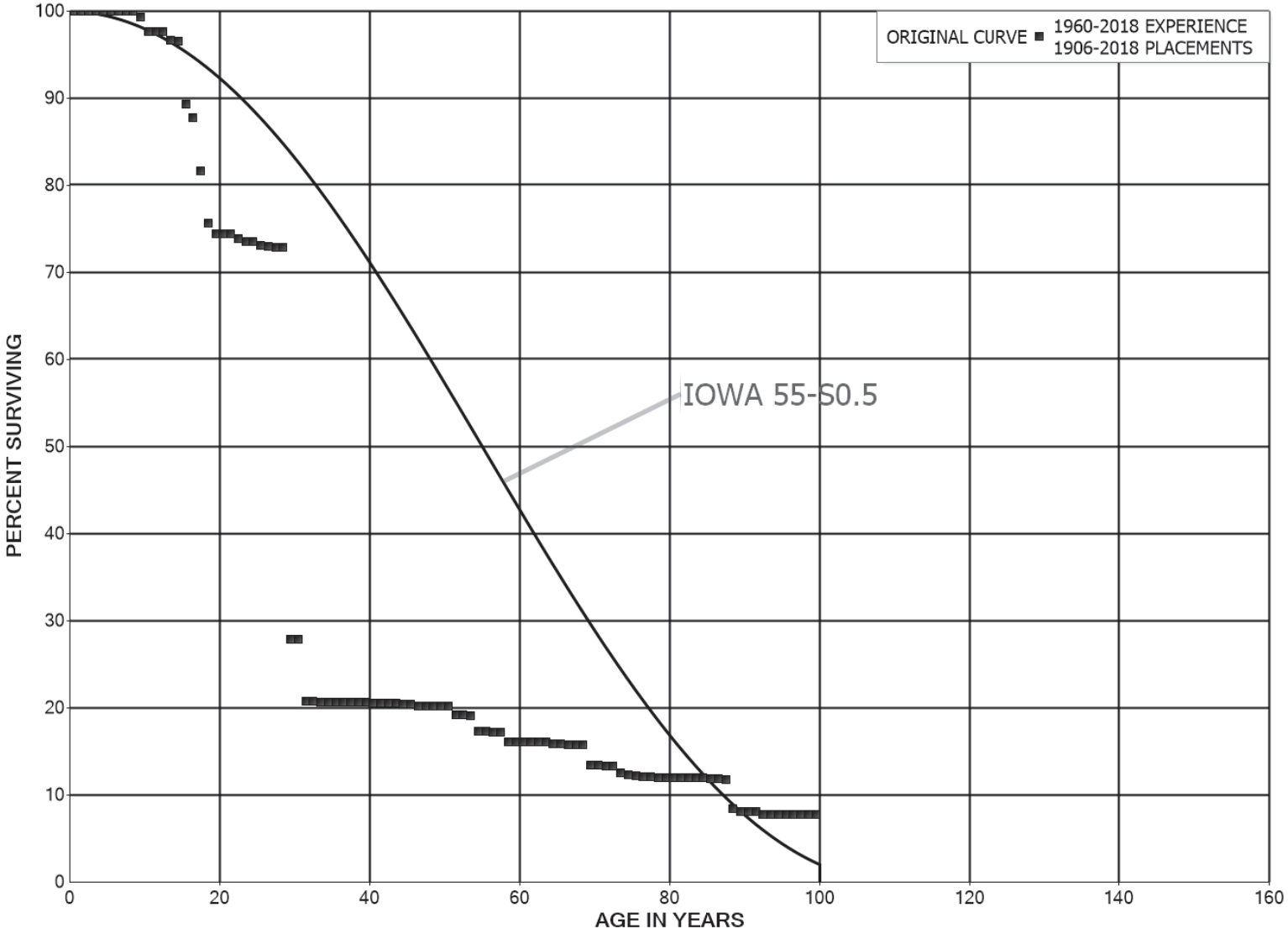
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	11,293	7,243	0.6414	0.3586	15.54
120.5	4,050		0.0000	1.0000	5.57
121.5	4,050		0.0000	1.0000	5.57
122.5	4,050		0.0000	1.0000	5.57
123.5	4,050		0.0000	1.0000	5.57
124.5	4,050		0.0000	1.0000	5.57
125.5	4,050		0.0000	1.0000	5.57
126.5	4,050		0.0000	1.0000	5.57
127.5	4,050		0.0000	1.0000	5.57
128.5	4,050		0.0000	1.0000	5.57
129.5	4,050		0.0000	1.0000	5.57
130.5	4,050		0.0000	1.0000	5.57
131.5	4,050		0.0000	1.0000	5.57
132.5					5.57

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,766,440		0.0000	1.0000	100.00
0.5	96,770,335		0.0000	1.0000	100.00
1.5	96,770,335		0.0000	1.0000	100.00
2.5	96,111,111	15,712	0.0002	0.9998	100.00
3.5	96,099,178	15,217	0.0002	0.9998	99.98
4.5	87,328,592		0.0000	1.0000	99.97
5.5	87,330,288		0.0000	1.0000	99.97
6.5	32,626,746	16,020	0.0005	0.9995	99.97
7.5	32,425,320		0.0000	1.0000	99.92
8.5	32,342,863	219,136	0.0068	0.9932	99.92
9.5	32,053,688	507,834	0.0158	0.9842	99.24
10.5	20,949,823		0.0000	1.0000	97.67
11.5	19,880,306	2,926	0.0001	0.9999	97.67
12.5	17,326,723	194,080	0.0112	0.9888	97.66
13.5	13,916,041	14,481	0.0010	0.9990	96.56
14.5	13,063,956	970,328	0.0743	0.9257	96.46
15.5	12,093,633	210,761	0.0174	0.9826	89.30
16.5	10,997,160	761,266	0.0692	0.9308	87.74
17.5	10,236,848	762,690	0.0745	0.9255	81.67
18.5	9,425,659	149,065	0.0158	0.9842	75.58
19.5	8,804,790	4,009	0.0005	0.9995	74.39
20.5	8,683,083	1,312	0.0002	0.9998	74.35
21.5	8,238,004	53,030	0.0064	0.9936	74.34
22.5	7,272,718	30,286	0.0042	0.9958	73.86
23.5	7,232,147		0.0000	1.0000	73.56
24.5	7,224,358	46,954	0.0065	0.9935	73.56
25.5	7,172,755	18,197	0.0025	0.9975	73.08
26.5	7,138,791	1,160	0.0002	0.9998	72.89
27.5	6,899,185		0.0000	1.0000	72.88
28.5	6,816,248	4,210,480	0.6177	0.3823	72.88
29.5	2,435,052	1,613	0.0007	0.9993	27.86
30.5	2,355,051	600,217	0.2549	0.7451	27.84
31.5	1,764,121	3,662	0.0021	0.9979	20.75
32.5	1,760,459	5,636	0.0032	0.9968	20.70
33.5	1,754,843		0.0000	1.0000	20.64
34.5	1,668,878	500	0.0003	0.9997	20.64
35.5	1,658,893	94	0.0001	0.9999	20.63
36.5	1,658,799	913	0.0006	0.9994	20.63
37.5	1,640,443	750	0.0005	0.9995	20.62
38.5	1,645,495		0.0000	1.0000	20.61

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,648,259	7,116	0.0043	0.9957	20.61
40.5	1,649,568	97	0.0001	0.9999	20.52
41.5	2,728,075	4,911	0.0018	0.9982	20.52
42.5	2,624,168	2,486	0.0009	0.9991	20.48
43.5	2,092,448	4,888	0.0023	0.9977	20.46
44.5	2,075,377	924	0.0004	0.9996	20.41
45.5	2,158,711	23,675	0.0110	0.9890	20.41
46.5	2,135,036	3,188	0.0015	0.9985	20.18
47.5	2,131,561	888	0.0004	0.9996	20.15
48.5	2,130,673		0.0000	1.0000	20.14
49.5	2,126,793	2,055	0.0010	0.9990	20.14
50.5	2,124,738	105,990	0.0499	0.9501	20.12
51.5	2,017,675		0.0000	1.0000	19.12
52.5	2,012,802	1,696	0.0008	0.9992	19.12
53.5	2,045,377	200,625	0.0981	0.9019	19.10
54.5	1,843,169		0.0000	1.0000	17.23
55.5	1,843,169	2,395	0.0013	0.9987	17.23
56.5	1,831,330		0.0000	1.0000	17.21
57.5	1,811,809	116,361	0.0642	0.9358	17.21
58.5	1,525,068		0.0000	1.0000	16.10
59.5	1,525,068		0.0000	1.0000	16.10
60.5	1,525,068		0.0000	1.0000	16.10
61.5	1,525,068	115	0.0001	0.9999	16.10
62.5	1,524,953		0.0000	1.0000	16.10
63.5	1,524,953	28,000	0.0184	0.9816	16.10
64.5	1,496,953	953	0.0006	0.9994	15.81
65.5	1,494,800	4,319	0.0029	0.9971	15.80
66.5	1,206,027	691	0.0006	0.9994	15.75
67.5	1,205,336	3,091	0.0026	0.9974	15.74
68.5	1,202,244	173,840	0.1446	0.8554	15.70
69.5	1,028,404	2,000	0.0019	0.9981	13.43
70.5	1,026,404	8,049	0.0078	0.9922	13.40
71.5	1,018,268	188	0.0002	0.9998	13.30
72.5	1,004,776	57,535	0.0573	0.9427	13.30
73.5	947,241	19,858	0.0210	0.9790	12.54
74.5	927,383	4,688	0.0051	0.9949	12.27
75.5	921,965	7,842	0.0085	0.9915	12.21
76.5	914,123	36	0.0000	1.0000	12.11
77.5	914,087	12,024	0.0132	0.9868	12.11
78.5	902,063	1,284	0.0014	0.9986	11.95

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

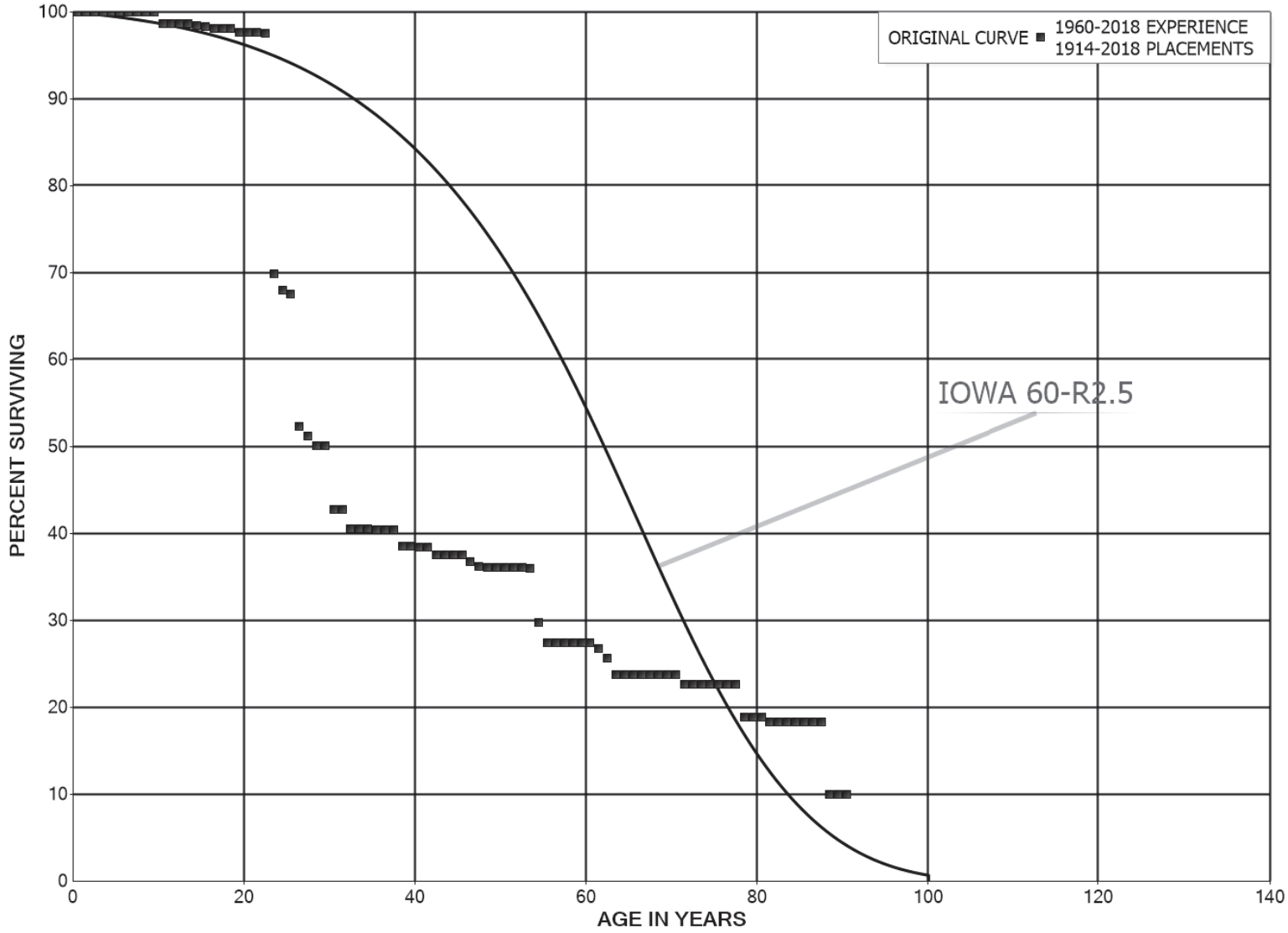
ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	845,421	20	0.0000	1.0000	11.93
80.5	845,401		0.0000	1.0000	11.93
81.5	845,401		0.0000	1.0000	11.93
82.5	845,401		0.0000	1.0000	11.93
83.5	845,401		0.0000	1.0000	11.93
84.5	845,401	4,922	0.0058	0.9942	11.93
85.5	840,480	880	0.0010	0.9990	11.86
86.5	839,600	8,237	0.0098	0.9902	11.85
87.5	831,363	235,531	0.2833	0.7167	11.73
88.5	582,915	23,520	0.0403	0.9597	8.41
89.5	559,395		0.0000	1.0000	8.07
90.5	550,994		0.0000	1.0000	8.07
91.5	550,994	20,630	0.0374	0.9626	8.07
92.5	530,364		0.0000	1.0000	7.77
93.5	530,364		0.0000	1.0000	7.77
94.5	530,364		0.0000	1.0000	7.77
95.5	530,364		0.0000	1.0000	7.77
96.5	530,364		0.0000	1.0000	7.77
97.5	530,364		0.0000	1.0000	7.77
98.5	530,364		0.0000	1.0000	7.77
99.5	530,364	9,772	0.0184	0.9816	7.77
100.5	52,994		0.0000	1.0000	7.62
101.5	52,994		0.0000	1.0000	7.62
102.5	52,994		0.0000	1.0000	7.62
103.5	52,994		0.0000	1.0000	7.62
104.5	22,500		0.0000	1.0000	7.62
105.5	22,500		0.0000	1.0000	7.62
106.5	22,500		0.0000	1.0000	7.62
107.5	22,500		0.0000	1.0000	7.62
108.5	22,500		0.0000	1.0000	7.62
109.5	22,500		0.0000	1.0000	7.62
110.5	22,500		0.0000	1.0000	7.62
111.5	22,500		0.0000	1.0000	7.62
112.5					7.62

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,845,382		0.0000	1.0000	100.00
0.5	20,434,609		0.0000	1.0000	100.00
1.5	20,305,602	3,142	0.0002	0.9998	100.00
2.5	19,395,440		0.0000	1.0000	99.98
3.5	19,396,026		0.0000	1.0000	99.98
4.5	19,366,109		0.0000	1.0000	99.98
5.5	19,366,109		0.0000	1.0000	99.98
6.5	11,292,140		0.0000	1.0000	99.98
7.5	8,409,750		0.0000	1.0000	99.98
8.5	8,528,116		0.0000	1.0000	99.98
9.5	8,076,414	106,617	0.0132	0.9868	99.98
10.5	7,214,861		0.0000	1.0000	98.66
11.5	7,207,488	145	0.0000	1.0000	98.66
12.5	7,105,277	5,879	0.0008	0.9992	98.66
13.5	5,496,032	10,533	0.0019	0.9981	98.58
14.5	5,418,542	8,848	0.0016	0.9984	98.39
15.5	5,420,810	10,728	0.0020	0.9980	98.23
16.5	5,410,082		0.0000	1.0000	98.04
17.5	5,402,725		0.0000	1.0000	98.04
18.5	5,419,561	23,805	0.0044	0.9956	98.04
19.5	5,405,119		0.0000	1.0000	97.61
20.5	5,405,119		0.0000	1.0000	97.61
21.5	5,405,119	3,413	0.0006	0.9994	97.61
22.5	5,401,706	1,533,001	0.2838	0.7162	97.54
23.5	3,868,705	107,300	0.0277	0.9723	69.86
24.5	3,761,405	24,448	0.0065	0.9935	67.92
25.5	3,736,957	839,707	0.2247	0.7753	67.48
26.5	2,897,250	61,211	0.0211	0.9789	52.32
27.5	2,601,202	59,871	0.0230	0.9770	51.21
28.5	2,541,331		0.0000	1.0000	50.03
29.5	2,541,331	370,193	0.1457	0.8543	50.03
30.5	1,926,014		0.0000	1.0000	42.75
31.5	2,148,224	113,438	0.0528	0.9472	42.75
32.5	1,940,059		0.0000	1.0000	40.49
33.5	1,940,059		0.0000	1.0000	40.49
34.5	1,920,028	2,620	0.0014	0.9986	40.49
35.5	1,917,408		0.0000	1.0000	40.43
36.5	1,917,408		0.0000	1.0000	40.43
37.5	1,917,408	91,226	0.0476	0.9524	40.43
38.5	1,830,783		0.0000	1.0000	38.51

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,829,497	7,100	0.0039	0.9961	38.51
40.5	1,822,496	99	0.0001	0.9999	38.36
41.5	2,012,665	45,000	0.0224	0.9776	38.36
42.5	1,955,338		0.0000	1.0000	37.50
43.5	1,955,338		0.0000	1.0000	37.50
44.5	1,955,438		0.0000	1.0000	37.50
45.5	1,996,012	40,574	0.0203	0.9797	37.50
46.5	1,955,438	28,000	0.0143	0.9857	36.74
47.5	1,927,438	7,199	0.0037	0.9963	36.21
48.5	1,920,239	850	0.0004	0.9996	36.08
49.5	1,919,389	400	0.0002	0.9998	36.06
50.5	1,918,989		0.0000	1.0000	36.05
51.5	1,918,989		0.0000	1.0000	36.05
52.5	1,918,989	3,356	0.0017	0.9983	36.05
53.5	1,827,338	319,062	0.1746	0.8254	35.99
54.5	1,508,276	118,367	0.0785	0.9215	29.71
55.5	1,389,909		0.0000	1.0000	27.38
56.5	1,387,984		0.0000	1.0000	27.38
57.5	1,387,984		0.0000	1.0000	27.38
58.5	768,028		0.0000	1.0000	27.38
59.5	752,040		0.0000	1.0000	27.38
60.5	745,095	19,100	0.0256	0.9744	27.38
61.5	725,995	27,379	0.0377	0.9623	26.67
62.5	698,030	52,689	0.0755	0.9245	25.67
63.5	644,835		0.0000	1.0000	23.73
64.5	644,835		0.0000	1.0000	23.73
65.5	644,835		0.0000	1.0000	23.73
66.5	294,175	43	0.0001	0.9999	23.73
67.5	294,132		0.0000	1.0000	23.73
68.5	294,132	150	0.0005	0.9995	23.73
69.5	293,982		0.0000	1.0000	23.71
70.5	293,622	13,400	0.0456	0.9544	23.71
71.5	280,222		0.0000	1.0000	22.63
72.5	278,525		0.0000	1.0000	22.63
73.5	278,525		0.0000	1.0000	22.63
74.5	278,287		0.0000	1.0000	22.63
75.5	278,287		0.0000	1.0000	22.63
76.5	278,287		0.0000	1.0000	22.63
77.5	263,207	43,579	0.1656	0.8344	22.63
78.5	210,745		0.0000	1.0000	18.89

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

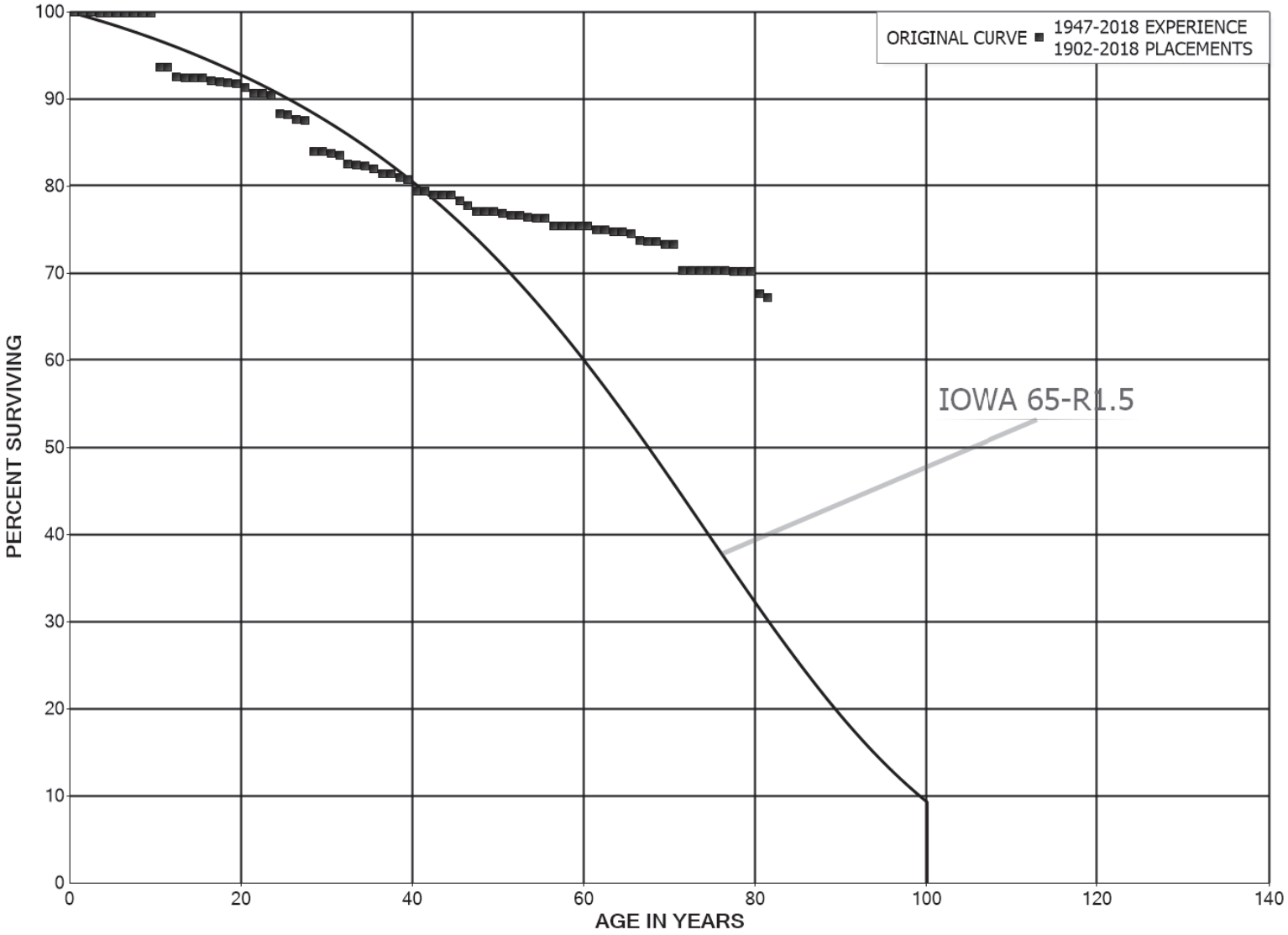
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	210,745		0.0000	1.0000	18.89
80.5	210,745	7,150	0.0339	0.9661	18.89
81.5	203,594		0.0000	1.0000	18.24
82.5	203,594		0.0000	1.0000	18.24
83.5	203,594		0.0000	1.0000	18.24
84.5	203,594		0.0000	1.0000	18.24
85.5	203,594		0.0000	1.0000	18.24
86.5	203,594		0.0000	1.0000	18.24
87.5	203,594	92,739	0.4555	0.5445	18.24
88.5	110,856		0.0000	1.0000	9.93
89.5	110,766		0.0000	1.0000	9.93
90.5	11,224	100	0.0089	0.9911	9.93
91.5	11,124		0.0000	1.0000	9.85
92.5	11,124		0.0000	1.0000	9.85
93.5	11,124		0.0000	1.0000	9.85
94.5	11,124		0.0000	1.0000	9.85
95.5	11,124		0.0000	1.0000	9.85
96.5	11,124		0.0000	1.0000	9.85
97.5	10,730		0.0000	1.0000	9.85
98.5	10,730		0.0000	1.0000	9.85
99.5	10,730		0.0000	1.0000	9.85
100.5					9.85

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,460,093	294	0.0000	1.0000	100.00
0.5	8,449,653	494	0.0001	0.9999	100.00
1.5	8,437,476	7,537	0.0009	0.9991	99.99
2.5	8,435,020	2,202	0.0003	0.9997	99.90
3.5	8,435,142	971	0.0001	0.9999	99.88
4.5	7,053,382	35	0.0000	1.0000	99.86
5.5	7,054,185		0.0000	1.0000	99.86
6.5	2,100,624	423	0.0002	0.9998	99.86
7.5	2,029,619		0.0000	1.0000	99.84
8.5	2,029,619	257	0.0001	0.9999	99.84
9.5	2,030,098	125,301	0.0617	0.9383	99.83
10.5	1,904,849		0.0000	1.0000	93.67
11.5	1,863,741	22,255	0.0119	0.9881	93.67
12.5	1,829,761	2,185	0.0012	0.9988	92.55
13.5	1,769,092	699	0.0004	0.9996	92.44
14.5	1,552,761	332	0.0002	0.9998	92.40
15.5	1,552,836	5,458	0.0035	0.9965	92.38
16.5	1,547,547	2,774	0.0018	0.9982	92.06
17.5	1,546,973	1,606	0.0010	0.9990	91.89
18.5	1,365,366	1,342	0.0010	0.9990	91.80
19.5	1,371,318	6,766	0.0049	0.9951	91.71
20.5	1,377,290	9,592	0.0070	0.9930	91.26
21.5	1,413,898	433	0.0003	0.9997	90.62
22.5	1,389,707	2,460	0.0018	0.9982	90.59
23.5	1,393,118	33,854	0.0243	0.9757	90.43
24.5	1,080,827	1,251	0.0012	0.9988	88.23
25.5	1,024,620	6,602	0.0064	0.9936	88.13
26.5	1,008,210	691	0.0007	0.9993	87.56
27.5	678,003	27,858	0.0411	0.9589	87.50
28.5	643,531	16	0.0000	1.0000	83.91
29.5	609,590	1,658	0.0027	0.9973	83.91
30.5	607,982	1,507	0.0025	0.9975	83.68
31.5	594,711	7,047	0.0118	0.9882	83.47
32.5	590,147	555	0.0009	0.9991	82.48
33.5	588,761	1,220	0.0021	0.9979	82.40
34.5	508,840	1,755	0.0034	0.9966	82.23
35.5	459,894	2,828	0.0061	0.9939	81.95
36.5	457,066	256	0.0006	0.9994	81.45
37.5	452,407	2,242	0.0050	0.9950	81.40
38.5	450,165	1,354	0.0030	0.9970	81.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	449,148	7,371	0.0164	0.9836	80.75
40.5	441,777	150	0.0003	0.9997	79.43
41.5	445,093	2,581	0.0058	0.9942	79.40
42.5	442,707		0.0000	1.0000	78.94
43.5	442,707	50	0.0001	0.9999	78.94
44.5	446,427	3,850	0.0086	0.9914	78.93
45.5	415,829	2,573	0.0062	0.9938	78.25
46.5	413,256	3,943	0.0095	0.9905	77.77
47.5	400,943		0.0000	1.0000	77.03
48.5	398,596		0.0000	1.0000	77.03
49.5	392,594	983	0.0025	0.9975	77.03
50.5	391,611	1,277	0.0033	0.9967	76.83
51.5	390,334	51	0.0001	0.9999	76.58
52.5	390,283	941	0.0024	0.9976	76.57
53.5	300,508	270	0.0009	0.9991	76.39
54.5	300,238	342	0.0011	0.9989	76.32
55.5	299,747	3,500	0.0117	0.9883	76.23
56.5	296,247		0.0000	1.0000	75.34
57.5	296,247		0.0000	1.0000	75.34
58.5	208,133		0.0000	1.0000	75.34
59.5	208,133		0.0000	1.0000	75.34
60.5	202,380	1,177	0.0058	0.9942	75.34
61.5	199,437		0.0000	1.0000	74.90
62.5	176,782	325	0.0018	0.9982	74.90
63.5	176,457		0.0000	1.0000	74.77
64.5	176,457	515	0.0029	0.9971	74.77
65.5	174,005	1,922	0.0110	0.9890	74.55
66.5	143,821	305	0.0021	0.9979	73.72
67.5	138,583		0.0000	1.0000	73.57
68.5	138,583	572	0.0041	0.9959	73.57
69.5	138,011	62	0.0004	0.9996	73.26
70.5	137,949	5,623	0.0408	0.9592	73.23
71.5	132,326		0.0000	1.0000	70.25
72.5	114,804		0.0000	1.0000	70.25
73.5	114,804		0.0000	1.0000	70.25
74.5	110,084		0.0000	1.0000	70.25
75.5	108,080		0.0000	1.0000	70.25
76.5	108,080	38	0.0004	0.9996	70.25
77.5	107,682	2	0.0000	1.0000	70.22
78.5	105,355		0.0000	1.0000	70.22

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

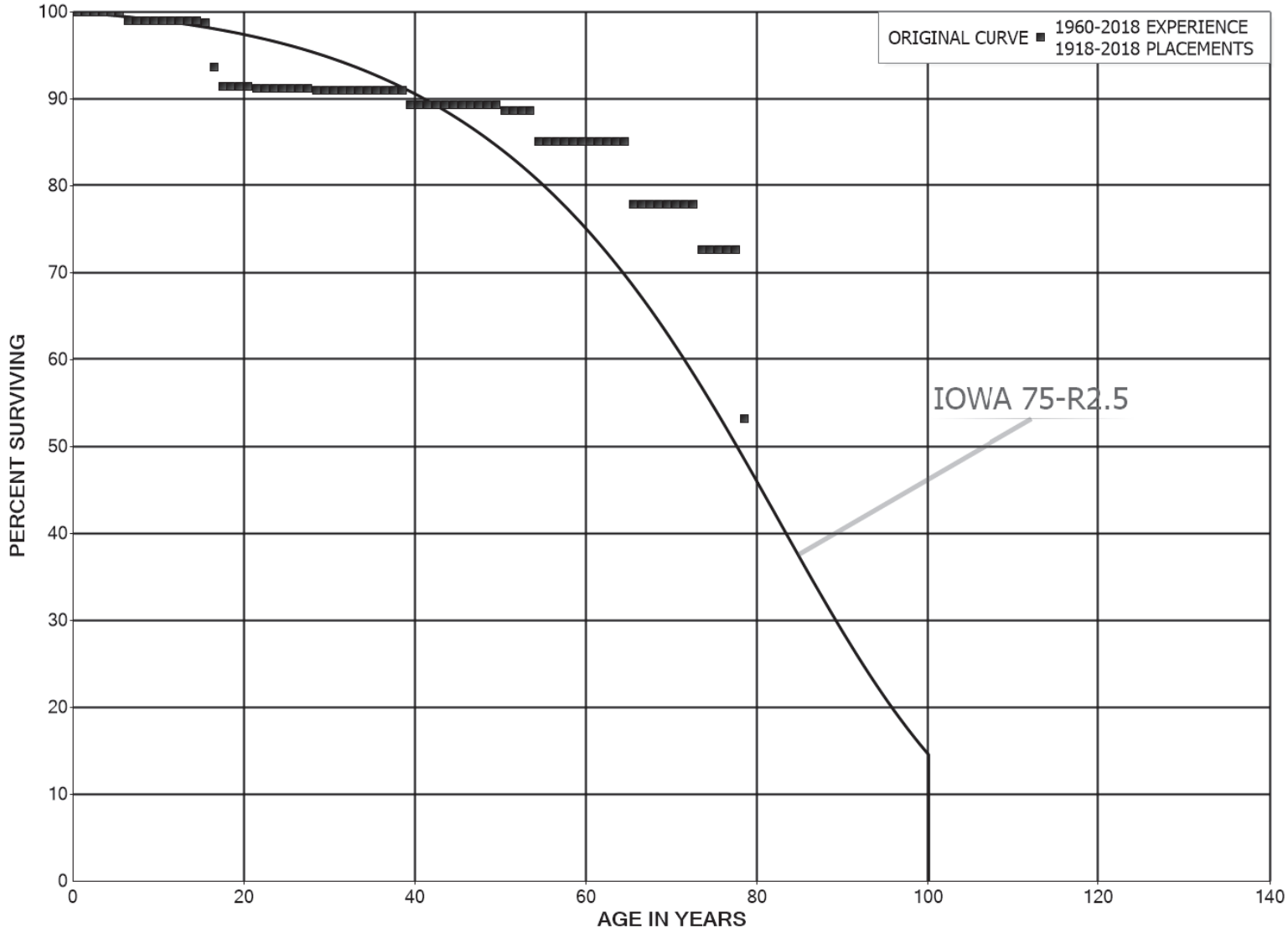
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	104,392	3,945	0.0378	0.9622	70.22
80.5	100,448	647	0.0064	0.9936	67.57
81.5	99,800		0.0000	1.0000	67.13
82.5	99,800		0.0000	1.0000	67.13
83.5	99,800	30	0.0003	0.9997	67.13
84.5	99,770		0.0000	1.0000	67.11
85.5	99,770		0.0000	1.0000	67.11
86.5	99,770		0.0000	1.0000	67.11
87.5	99,770	32	0.0003	0.9997	67.11
88.5	99,738		0.0000	1.0000	67.09
89.5	98,784		0.0000	1.0000	67.09
90.5	61,332		0.0000	1.0000	67.09
91.5	61,332		0.0000	1.0000	67.09
92.5	61,292	195	0.0032	0.9968	67.09
93.5	11,869		0.0000	1.0000	66.88
94.5	11,869		0.0000	1.0000	66.88
95.5	10,349		0.0000	1.0000	66.88
96.5	10,349		0.0000	1.0000	66.88
97.5	10,349		0.0000	1.0000	66.88
98.5	10,349		0.0000	1.0000	66.88
99.5	10,349		0.0000	1.0000	66.88
100.5					66.88

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	561,899		0.0000	1.0000	100.00
0.5	445,843		0.0000	1.0000	100.00
1.5	369,794		0.0000	1.0000	100.00
2.5	369,794		0.0000	1.0000	100.00
3.5	370,284	237	0.0006	0.9994	100.00
4.5	370,179		0.0000	1.0000	99.94
5.5	355,668	3,682	0.0104	0.9896	99.94
6.5	319,136		0.0000	1.0000	98.90
7.5	250,203		0.0000	1.0000	98.90
8.5	250,203		0.0000	1.0000	98.90
9.5	250,203		0.0000	1.0000	98.90
10.5	250,203		0.0000	1.0000	98.90
11.5	250,203		0.0000	1.0000	98.90
12.5	205,496		0.0000	1.0000	98.90
13.5	180,096		0.0000	1.0000	98.90
14.5	135,015	253	0.0019	0.9981	98.90
15.5	134,762	6,978	0.0518	0.9482	98.72
16.5	123,309	2,980	0.0242	0.9758	93.60
17.5	120,329		0.0000	1.0000	91.34
18.5	117,565		0.0000	1.0000	91.34
19.5	117,696		0.0000	1.0000	91.34
20.5	117,696	176	0.0015	0.9985	91.34
21.5	77,272		0.0000	1.0000	91.21
22.5	72,754		0.0000	1.0000	91.21
23.5	72,754		0.0000	1.0000	91.21
24.5	69,576		0.0000	1.0000	91.21
25.5	53,107		0.0000	1.0000	91.21
26.5	53,107		0.0000	1.0000	91.21
27.5	53,107	131	0.0025	0.9975	91.21
28.5	52,976		0.0000	1.0000	90.98
29.5	32,826		0.0000	1.0000	90.98
30.5	32,826		0.0000	1.0000	90.98
31.5	33,264		0.0000	1.0000	90.98
32.5	26,242		0.0000	1.0000	90.98
33.5	11,609		0.0000	1.0000	90.98
34.5	12,197		0.0000	1.0000	90.98
35.5	12,197		0.0000	1.0000	90.98
36.5	12,197		0.0000	1.0000	90.98
37.5	12,197		0.0000	1.0000	90.98
38.5	12,197	233	0.0191	0.9809	90.98

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,542		0.0000	1.0000	89.24
40.5	9,506		0.0000	1.0000	89.24
41.5	8,340		0.0000	1.0000	89.24
42.5	8,340		0.0000	1.0000	89.24
43.5	7,897		0.0000	1.0000	89.24
44.5	7,897		0.0000	1.0000	89.24
45.5	7,487		0.0000	1.0000	89.24
46.5	7,487		0.0000	1.0000	89.24
47.5	7,487		0.0000	1.0000	89.24
48.5	7,284		0.0000	1.0000	89.24
49.5	7,284	47	0.0065	0.9935	89.24
50.5	7,237		0.0000	1.0000	88.67
51.5	7,237		0.0000	1.0000	88.67
52.5	7,237		0.0000	1.0000	88.67
53.5	7,237	293	0.0405	0.9595	88.67
54.5	6,944		0.0000	1.0000	85.07
55.5	6,225		0.0000	1.0000	85.07
56.5	3,410		0.0000	1.0000	85.07
57.5	3,410		0.0000	1.0000	85.07
58.5	2,724		0.0000	1.0000	85.07
59.5	2,724		0.0000	1.0000	85.07
60.5	2,724		0.0000	1.0000	85.07
61.5	2,724		0.0000	1.0000	85.07
62.5	2,724		0.0000	1.0000	85.07
63.5	2,592		0.0000	1.0000	85.07
64.5	2,592	222	0.0857	0.9143	85.07
65.5	2,370		0.0000	1.0000	77.79
66.5	2,283		0.0000	1.0000	77.79
67.5	2,283		0.0000	1.0000	77.79
68.5	2,283		0.0000	1.0000	77.79
69.5	2,283		0.0000	1.0000	77.79
70.5	2,283		0.0000	1.0000	77.79
71.5	2,283		0.0000	1.0000	77.79
72.5	2,283	152	0.0666	0.9334	77.79
73.5	803		0.0000	1.0000	72.61
74.5	803		0.0000	1.0000	72.61
75.5	803		0.0000	1.0000	72.61
76.5	803		0.0000	1.0000	72.61
77.5	803	215	0.2680	0.7320	72.61
78.5	588		0.0000	1.0000	53.15

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

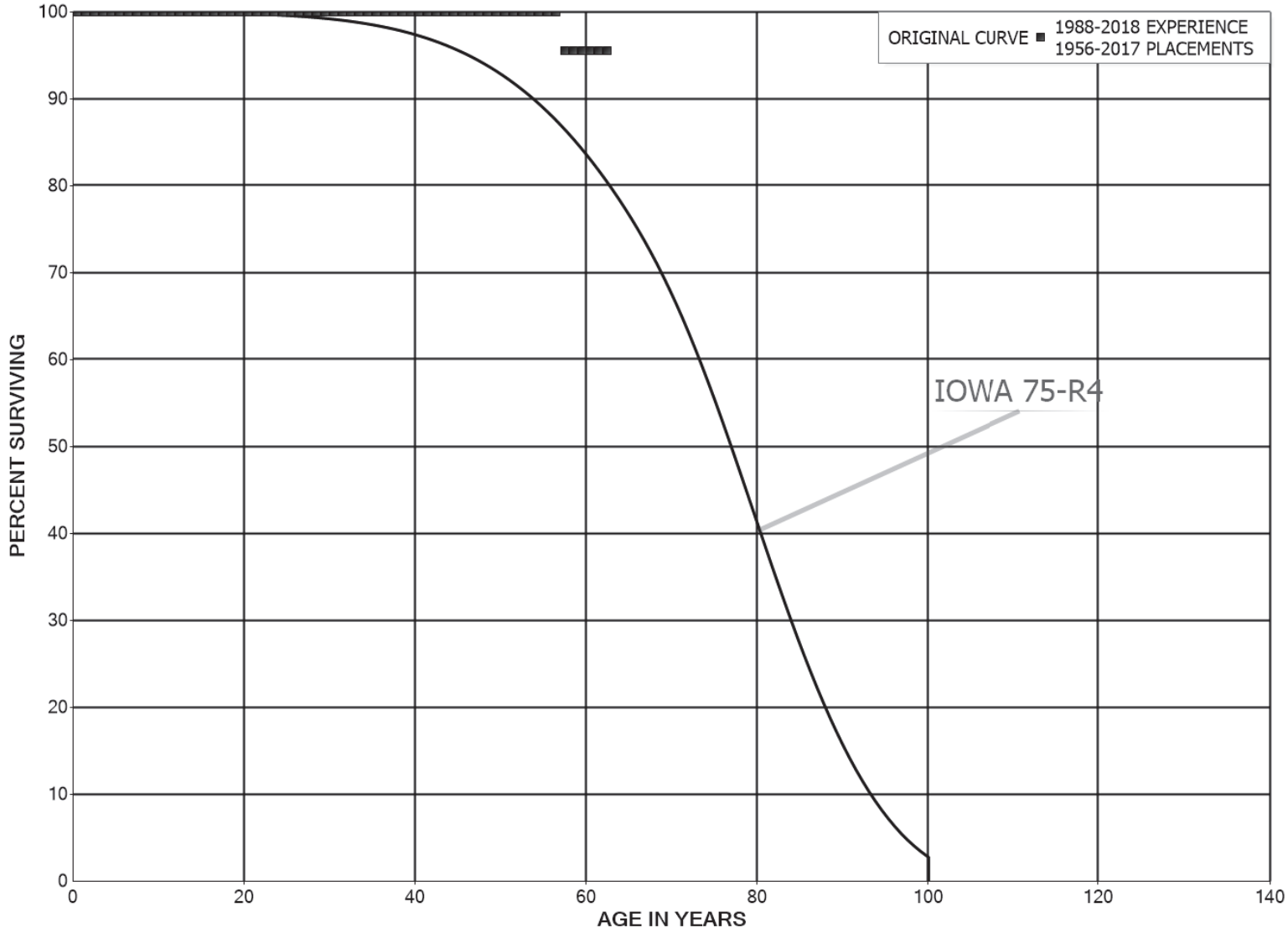
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	588		0.0000	1.0000	53.15
80.5	588		0.0000	1.0000	53.15
81.5	588		0.0000	1.0000	53.15
82.5	588		0.0000	1.0000	53.15
83.5	588		0.0000	1.0000	53.15
84.5	588		0.0000	1.0000	53.15
85.5	588		0.0000	1.0000	53.15
86.5	588		0.0000	1.0000	53.15
87.5	588		0.0000	1.0000	53.15
88.5	588		0.0000	1.0000	53.15
89.5	588		0.0000	1.0000	53.15
90.5	588		0.0000	1.0000	53.15
91.5	588		0.0000	1.0000	53.15
92.5	588		0.0000	1.0000	53.15
93.5					53.15

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1988-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,610,762	1	0.0000	1.0000	100.00
0.5	1,610,762	1	0.0000	1.0000	100.00
1.5	1,556,018	1	0.0000	1.0000	100.00
2.5	1,556,017		0.0000	1.0000	100.00
3.5	1,556,017		0.0000	1.0000	100.00
4.5	1,556,017		0.0000	1.0000	100.00
5.5	1,556,017		0.0000	1.0000	100.00
6.5	1,556,017		0.0000	1.0000	100.00
7.5	1,556,017		0.0000	1.0000	100.00
8.5	1,565,022		0.0000	1.0000	100.00
9.5	1,565,022		0.0000	1.0000	100.00
10.5	1,565,022		0.0000	1.0000	100.00
11.5	1,565,022		0.0000	1.0000	100.00
12.5	1,565,022		0.0000	1.0000	100.00
13.5	88,580		0.0000	1.0000	100.00
14.5	88,580		0.0000	1.0000	100.00
15.5	88,580		0.0000	1.0000	100.00
16.5	88,580		0.0000	1.0000	100.00
17.5	88,580		0.0000	1.0000	100.00
18.5	88,580		0.0000	1.0000	100.00
19.5	88,580		0.0000	1.0000	100.00
20.5	88,580		0.0000	1.0000	100.00
21.5	88,580		0.0000	1.0000	100.00
22.5	88,580		0.0000	1.0000	100.00
23.5	88,580		0.0000	1.0000	100.00
24.5	88,580		0.0000	1.0000	100.00
25.5	88,580		0.0000	1.0000	100.00
26.5	88,580		0.0000	1.0000	100.00
27.5	88,580		0.0000	1.0000	100.00
28.5	88,580		0.0000	1.0000	100.00
29.5	9,005		0.0000	1.0000	100.00
30.5	9,005		0.0000	1.0000	100.00
31.5	148,608		0.0000	1.0000	100.00
32.5	148,608		0.0000	1.0000	100.00
33.5	148,608		0.0000	1.0000	100.00
34.5	148,608		0.0000	1.0000	100.00
35.5	148,608		0.0000	1.0000	100.00
36.5	148,608		0.0000	1.0000	100.00
37.5	148,608		0.0000	1.0000	100.00
38.5	148,608		0.0000	1.0000	100.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

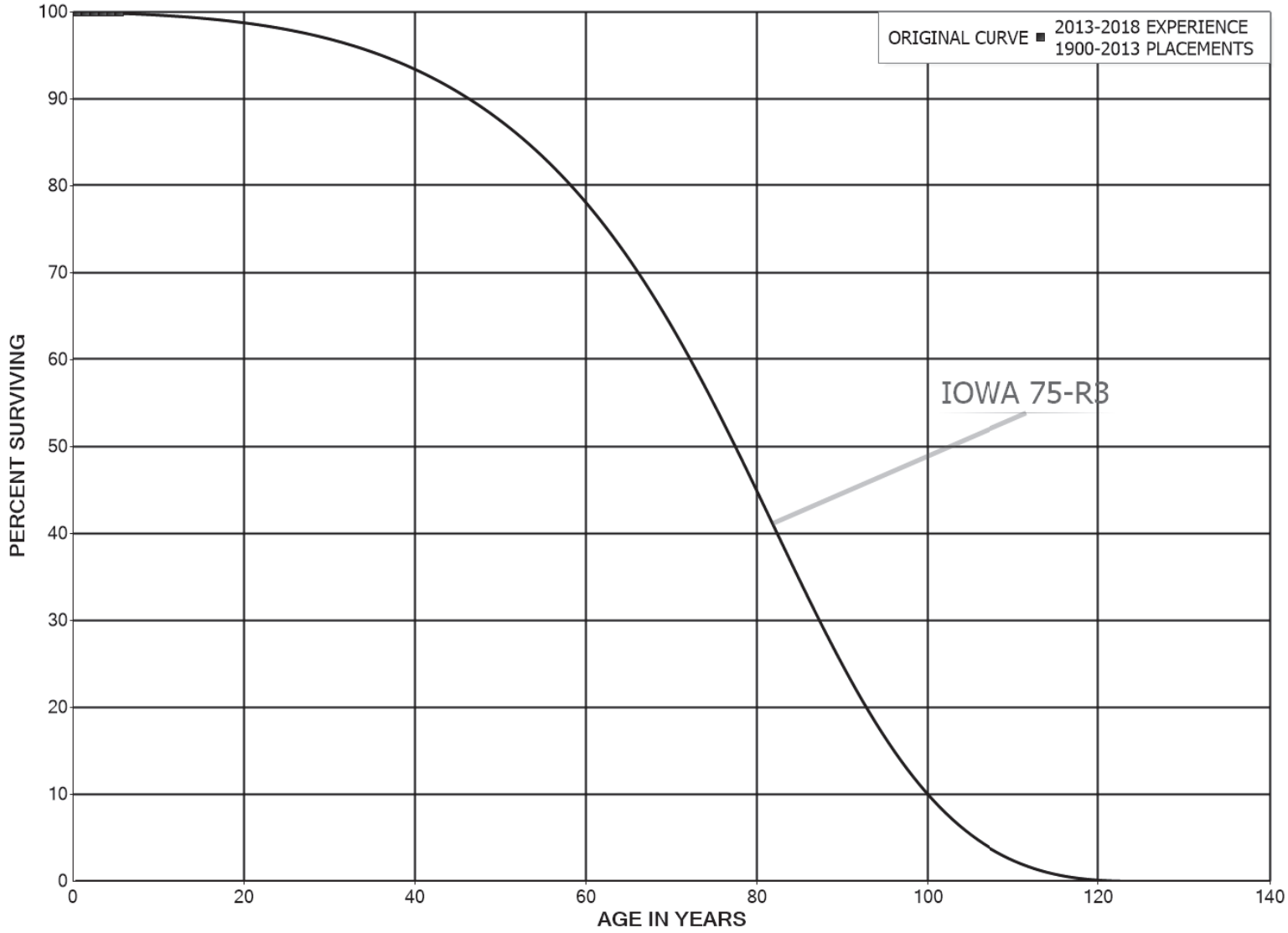
ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1988-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	139,603		0.0000	1.0000	100.00
40.5	139,603		0.0000	1.0000	100.00
41.5	139,603		0.0000	1.0000	100.00
42.5	139,603		0.0000	1.0000	100.00
43.5	139,603		0.0000	1.0000	100.00
44.5	139,603		0.0000	1.0000	100.00
45.5	139,603		0.0000	1.0000	100.00
46.5	139,603		0.0000	1.0000	100.00
47.5	139,603		0.0000	1.0000	100.00
48.5	139,603		0.0000	1.0000	100.00
49.5	139,603		0.0000	1.0000	100.00
50.5	139,603		0.0000	1.0000	100.00
51.5	139,603		0.0000	1.0000	100.00
52.5	139,603		0.0000	1.0000	100.00
53.5	139,603		0.0000	1.0000	100.00
54.5	139,603		0.0000	1.0000	100.00
55.5	139,603		0.0000	1.0000	100.00
56.5	139,603	6,333	0.0454	0.9546	100.00
57.5	133,270		0.0000	1.0000	95.46
58.5	133,270		0.0000	1.0000	95.46
59.5	133,270		0.0000	1.0000	95.46
60.5	133,270		0.0000	1.0000	95.46
61.5	133,270		0.0000	1.0000	95.46
62.5					95.46

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 350.40 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,515,623		0.0000	1.0000	100.00
0.5	4,515,623		0.0000	1.0000	100.00
1.5	4,515,623		0.0000	1.0000	100.00
2.5	4,515,623		0.0000	1.0000	100.00
3.5	4,515,623		0.0000	1.0000	100.00
4.5	4,515,623		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
9.5	9,810		0.0000		
10.5	9,810		0.0000		
11.5	9,810		0.0000		
12.5	9,810		0.0000		
13.5	9,810		0.0000		
14.5	9,810		0.0000		
15.5	77,530		0.0000		
16.5	129,909		0.0000		
17.5	129,909		0.0000		
18.5	129,909		0.0000		
19.5	1,041,941		0.0000		
20.5	3,212,216		0.0000		
21.5	3,134,686		0.0000		
22.5	3,101,196		0.0000		
23.5	3,101,196		0.0000		
24.5	3,101,196		0.0000		
25.5	2,215,503		0.0000		
26.5	78,729		0.0000		
27.5	78,729		0.0000		
28.5	59,840		0.0000		
29.5	64,031		0.0000		
30.5	64,031		0.0000		
31.5	72,523		0.0000		
32.5	123,987		0.0000		
33.5	206,625		0.0000		
34.5	218,297		0.0000		
35.5	247,705		0.0000		
36.5	271,358		0.0000		
37.5	237,002		0.0000		
38.5	237,224		0.0000		

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	198,454		0.0000		
40.5	241,705		0.0000		
41.5	209,312		0.0000		
42.5	205,504		0.0000		
43.5	632,289		0.0000		
44.5	615,920		0.0000		
45.5	589,151		0.0000		
46.5	544,390		0.0000		
47.5	813,025		0.0000		
48.5	1,158,070		0.0000		
49.5	957,657		0.0000		
50.5	921,005		0.0000		
51.5	907,834		0.0000		
52.5	921,139		0.0000		
53.5	652,029		0.0000		
54.5	294,004		0.0000		
55.5	93,838		0.0000		
56.5	81,490		0.0000		
57.5	85,397		0.0000		
58.5	63,388		0.0000		
59.5	76,725		0.0000		
60.5	74,153		0.0000		
61.5	54,249		0.0000		
62.5	50,426		0.0000		
63.5	45,719		0.0000		
64.5	47,962		0.0000		
65.5	39,967		0.0000		
66.5	40,309		0.0000		
67.5	33,751		0.0000		
68.5	17,757		0.0000		
69.5	14,629		0.0000		
70.5	10,927		0.0000		
71.5	5,998		0.0000		
72.5	2,443		0.0000		
73.5	2,882		0.0000		
74.5	6,147		0.0000		
75.5	7,258		0.0000		
76.5	8,972		0.0000		
77.5	8,404		0.0000		
78.5	7,438		0.0000		

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

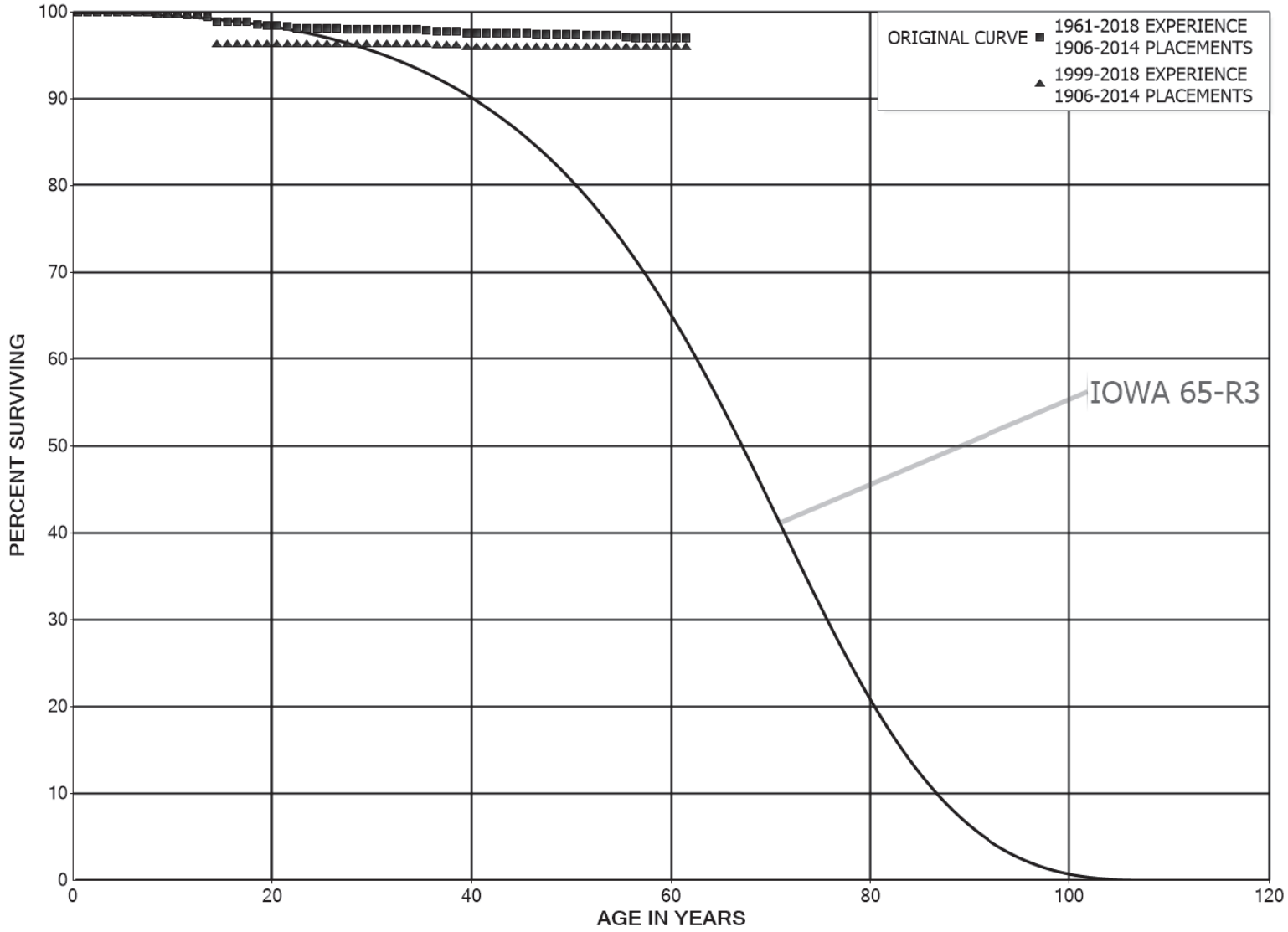
ACCOUNT 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,820		0.0000		
80.5	62,224		0.0000		
81.5	62,187		0.0000		
82.5	63,009		0.0000		
83.5	64,848		0.0000		
84.5	64,758		0.0000		
85.5	10,288		0.0000		
86.5	9,362		0.0000		
87.5	11,509		0.0000		
88.5	10,791		0.0000		
89.5	10,141		0.0000		
90.5	22,006		0.0000		
91.5	38,037		0.0000		
92.5	37,539		0.0000		
93.5	34,355		0.0000		
94.5	32,536		0.0000		
95.5	30,975		0.0000		
96.5	19,085		0.0000		
97.5	1,485		0.0000		
98.5	240		0.0000		
99.5	204		0.0000		
100.5	768		0.0000		
101.5	564		0.0000		
102.5	564		0.0000		
103.5	1,055		0.0000		
104.5	1,195		0.0000		
105.5	1,195		0.0000		
106.5	712		0.0000		
107.5	1,044		0.0000		
108.5	1,044		0.0000		
109.5	552		0.0000		
110.5	412		0.0000		
111.5	412		0.0000		
112.5	1,929		0.0000		
113.5	1,597		0.0000		
114.5	1,597		0.0000		
115.5	1,597		0.0000		
116.5	1,597		0.0000		
117.5	1,597		0.0000		
118.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2014 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,936,442		0.0000	1.0000	100.00
0.5	24,939,054		0.0000	1.0000	100.00
1.5	24,942,810	627	0.0000	1.0000	100.00
2.5	24,944,294	100	0.0000	1.0000	100.00
3.5	20,841,256	830	0.0000	1.0000	100.00
4.5	16,688,051	858	0.0001	0.9999	99.99
5.5	9,357,529	235	0.0000	1.0000	99.99
6.5	8,623,022	172	0.0000	1.0000	99.99
7.5	8,261,449	15,285	0.0019	0.9981	99.98
8.5	8,239,645	1,232	0.0001	0.9999	99.80
9.5	7,205,510	5,736	0.0008	0.9992	99.78
10.5	7,123,368	2,477	0.0003	0.9997	99.70
11.5	6,832,240	3,161	0.0005	0.9995	99.67
12.5	6,688,415	15,482	0.0023	0.9977	99.62
13.5	6,546,550	36,413	0.0056	0.9944	99.39
14.5	6,427,846	20	0.0000	1.0000	98.84
15.5	6,427,826	489	0.0001	0.9999	98.84
16.5	6,210,814	400	0.0001	0.9999	98.83
17.5	5,977,343	20,008	0.0033	0.9967	98.83
18.5	5,950,301	5,222	0.0009	0.9991	98.49
19.5	5,946,958	211	0.0000	1.0000	98.41
20.5	5,946,747	10,536	0.0018	0.9982	98.40
21.5	5,938,785	9,793	0.0016	0.9984	98.23
22.5	5,896,739	150	0.0000	1.0000	98.07
23.5	5,895,369	1,523	0.0003	0.9997	98.07
24.5	5,860,733		0.0000	1.0000	98.04
25.5	5,773,303	1,267	0.0002	0.9998	98.04
26.5	5,727,020	1,352	0.0002	0.9998	98.02
27.5	5,725,669	90	0.0000	1.0000	98.00
28.5	5,627,526	288	0.0001	0.9999	97.99
29.5	5,570,676	2,422	0.0004	0.9996	97.99
30.5	5,552,562	325	0.0001	0.9999	97.95
31.5	5,475,888		0.0000	1.0000	97.94
32.5	5,444,095	1,281	0.0002	0.9998	97.94
33.5	5,437,106	412	0.0001	0.9999	97.92
34.5	5,409,579	3,259	0.0006	0.9994	97.91
35.5	5,498,543	4,614	0.0008	0.9992	97.85
36.5	5,283,299	2,849	0.0005	0.9995	97.77
37.5	5,205,061	244	0.0000	1.0000	97.72
38.5	5,166,223	12,156	0.0024	0.9976	97.71

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,042,605		0.0000	1.0000	97.48
40.5	4,711,288		0.0000	1.0000	97.48
41.5	4,430,008	873	0.0002	0.9998	97.48
42.5	4,180,777		0.0000	1.0000	97.46
43.5	2,930,146	190	0.0001	0.9999	97.46
44.5	1,713,892		0.0000	1.0000	97.46
45.5	1,683,372	400	0.0002	0.9998	97.46
46.5	1,663,544		0.0000	1.0000	97.43
47.5	1,657,055	43	0.0000	1.0000	97.43
48.5	1,511,175	801	0.0005	0.9995	97.43
49.5	948,932		0.0000	1.0000	97.38
50.5	943,369	547	0.0006	0.9994	97.38
51.5	926,715	43	0.0000	1.0000	97.32
52.5	925,598		0.0000	1.0000	97.32
53.5	903,133	375	0.0004	0.9996	97.32
54.5	877,377	2,123	0.0024	0.9976	97.28
55.5	835,749	496	0.0006	0.9994	97.04
56.5	813,345	440	0.0005	0.9995	96.99
57.5	279,678	2	0.0000	1.0000	96.93
58.5	277,090		0.0000	1.0000	96.93
59.5	273,334		0.0000	1.0000	96.93
60.5	273,334		0.0000	1.0000	96.93
61.5	191,765		0.0000	1.0000	96.93
62.5	191,765		0.0000	1.0000	96.93
63.5	191,403		0.0000	1.0000	96.93
64.5	184,560	2,545	0.0138	0.9862	96.93
65.5	176,530		0.0000	1.0000	95.60
66.5	172,630		0.0000	1.0000	95.60
67.5	172,630	416	0.0024	0.9976	95.60
68.5	167,207		0.0000	1.0000	95.37
69.5	162,564	400	0.0025	0.9975	95.37
70.5	161,050	100	0.0006	0.9994	95.13
71.5	160,915		0.0000	1.0000	95.07
72.5	160,915		0.0000	1.0000	95.07
73.5	160,915	500	0.0031	0.9969	95.07
74.5	160,415		0.0000	1.0000	94.78
75.5	160,415		0.0000	1.0000	94.78
76.5	159,891		0.0000	1.0000	94.78
77.5	158,356		0.0000	1.0000	94.78
78.5	158,356		0.0000	1.0000	94.78

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	158,356		0.0000	1.0000	94.78
80.5	158,356		0.0000	1.0000	94.78
81.5	158,356		0.0000	1.0000	94.78
82.5	158,356	420	0.0027	0.9973	94.78
83.5	157,936		0.0000	1.0000	94.52
84.5	157,936		0.0000	1.0000	94.52
85.5	157,936		0.0000	1.0000	94.52
86.5	157,936		0.0000	1.0000	94.52
87.5	157,936		0.0000	1.0000	94.52
88.5	157,295		0.0000	1.0000	94.52
89.5	157,170		0.0000	1.0000	94.52
90.5	153,967		0.0000	1.0000	94.52
91.5	147,103		0.0000	1.0000	94.52
92.5	147,058		0.0000	1.0000	94.52
93.5	50,960		0.0000	1.0000	94.52
94.5	40,839		0.0000	1.0000	94.52
95.5	40,839		0.0000	1.0000	94.52
96.5	40,812		0.0000	1.0000	94.52
97.5	40,812		0.0000	1.0000	94.52
98.5	40,812		0.0000	1.0000	94.52
99.5	40,812		0.0000	1.0000	94.52
100.5	40,812		0.0000	1.0000	94.52
101.5	40,812		0.0000	1.0000	94.52
102.5	40,812		0.0000	1.0000	94.52
103.5	40,812		0.0000	1.0000	94.52
104.5	40,812		0.0000	1.0000	94.52
105.5	40,812		0.0000	1.0000	94.52
106.5	40,812		0.0000	1.0000	94.52
107.5	40,812		0.0000	1.0000	94.52
108.5	40,812		0.0000	1.0000	94.52
109.5	40,812		0.0000	1.0000	94.52
110.5	40,812		0.0000	1.0000	94.52
111.5	40,812		0.0000	1.0000	94.52
112.5					94.52

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2014 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,021,505		0.0000	1.0000	100.00
0.5	19,021,505		0.0000	1.0000	100.00
1.5	19,021,505		0.0000	1.0000	100.00
2.5	19,053,758		0.0000	1.0000	100.00
3.5	14,867,459		0.0000	1.0000	100.00
4.5	10,748,197		0.0000	1.0000	100.00
5.5	3,541,575		0.0000	1.0000	100.00
6.5	2,844,196		0.0000	1.0000	100.00
7.5	2,477,310	12,170	0.0049	0.9951	100.00
8.5	2,552,625		0.0000	1.0000	99.51
9.5	1,574,470		0.0000	1.0000	99.51
10.5	1,508,831		0.0000	1.0000	99.51
11.5	1,290,253		0.0000	1.0000	99.51
12.5	1,183,908		0.0000	1.0000	99.51
13.5	1,071,734	35,975	0.0336	0.9664	99.51
14.5	980,836		0.0000	1.0000	96.17
15.5	988,761		0.0000	1.0000	96.17
16.5	996,270		0.0000	1.0000	96.17
17.5	838,587		0.0000	1.0000	96.17
18.5	869,466		0.0000	1.0000	96.17
19.5	980,928		0.0000	1.0000	96.17
20.5	1,317,246		0.0000	1.0000	96.17
21.5	1,598,899		0.0000	1.0000	96.17
22.5	1,815,004		0.0000	1.0000	96.17
23.5	3,076,571		0.0000	1.0000	96.17
24.5	4,259,523		0.0000	1.0000	96.17
25.5	4,202,613		0.0000	1.0000	96.17
26.5	4,177,025	582	0.0001	0.9999	96.17
27.5	4,182,932		0.0000	1.0000	96.16
28.5	4,230,716		0.0000	1.0000	96.16
29.5	4,735,596		0.0000	1.0000	96.16
30.5	4,724,825		0.0000	1.0000	96.16
31.5	4,664,459		0.0000	1.0000	96.16
32.5	4,630,101		0.0000	1.0000	96.16
33.5	4,638,821		0.0000	1.0000	96.16
34.5	4,681,878		0.0000	1.0000	96.16
35.5	4,713,459	4,420	0.0009	0.9991	96.16
36.5	4,506,915		0.0000	1.0000	96.06
37.5	4,964,754		0.0000	1.0000	96.06
38.5	4,928,717	12,156	0.0025	0.9975	96.06

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,808,854		0.0000	1.0000	95.83
40.5	4,477,537		0.0000	1.0000	95.83
41.5	4,277,454	500	0.0001	0.9999	95.83
42.5	4,028,596		0.0000	1.0000	95.82
43.5	2,778,327		0.0000	1.0000	95.82
44.5	1,569,106		0.0000	1.0000	95.82
45.5	1,544,071		0.0000	1.0000	95.82
46.5	1,528,543		0.0000	1.0000	95.82
47.5	1,522,054		0.0000	1.0000	95.82
48.5	1,381,224		0.0000	1.0000	95.82
49.5	824,426		0.0000	1.0000	95.82
50.5	819,976		0.0000	1.0000	95.82
51.5	803,904		0.0000	1.0000	95.82
52.5	802,830		0.0000	1.0000	95.82
53.5	780,365		0.0000	1.0000	95.82
54.5	709,940		0.0000	1.0000	95.82
55.5	670,435		0.0000	1.0000	95.82
56.5	649,051		0.0000	1.0000	95.82
57.5	117,359		0.0000	1.0000	95.82
58.5	114,773		0.0000	1.0000	95.82
59.5	111,017		0.0000	1.0000	95.82
60.5	111,017		0.0000	1.0000	95.82
61.5	29,447		0.0000	1.0000	95.82
62.5	29,447		0.0000	1.0000	95.82
63.5	29,086		0.0000	1.0000	95.82
64.5	22,243		0.0000	1.0000	95.82
65.5	16,758		0.0000	1.0000	95.82
66.5	12,858		0.0000	1.0000	95.82
67.5	12,858		0.0000	1.0000	95.82
68.5	8,492		0.0000	1.0000	95.82
69.5	3,974		0.0000	1.0000	95.82
70.5	6,064		0.0000	1.0000	95.82
71.5	12,892		0.0000	1.0000	95.82
72.5	12,937		0.0000	1.0000	95.82
73.5	109,035		0.0000	1.0000	95.82
74.5	119,156		0.0000	1.0000	95.82
75.5	119,156		0.0000	1.0000	95.82
76.5	118,659		0.0000	1.0000	95.82
77.5	117,124		0.0000	1.0000	95.82
78.5	117,124		0.0000	1.0000	95.82

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

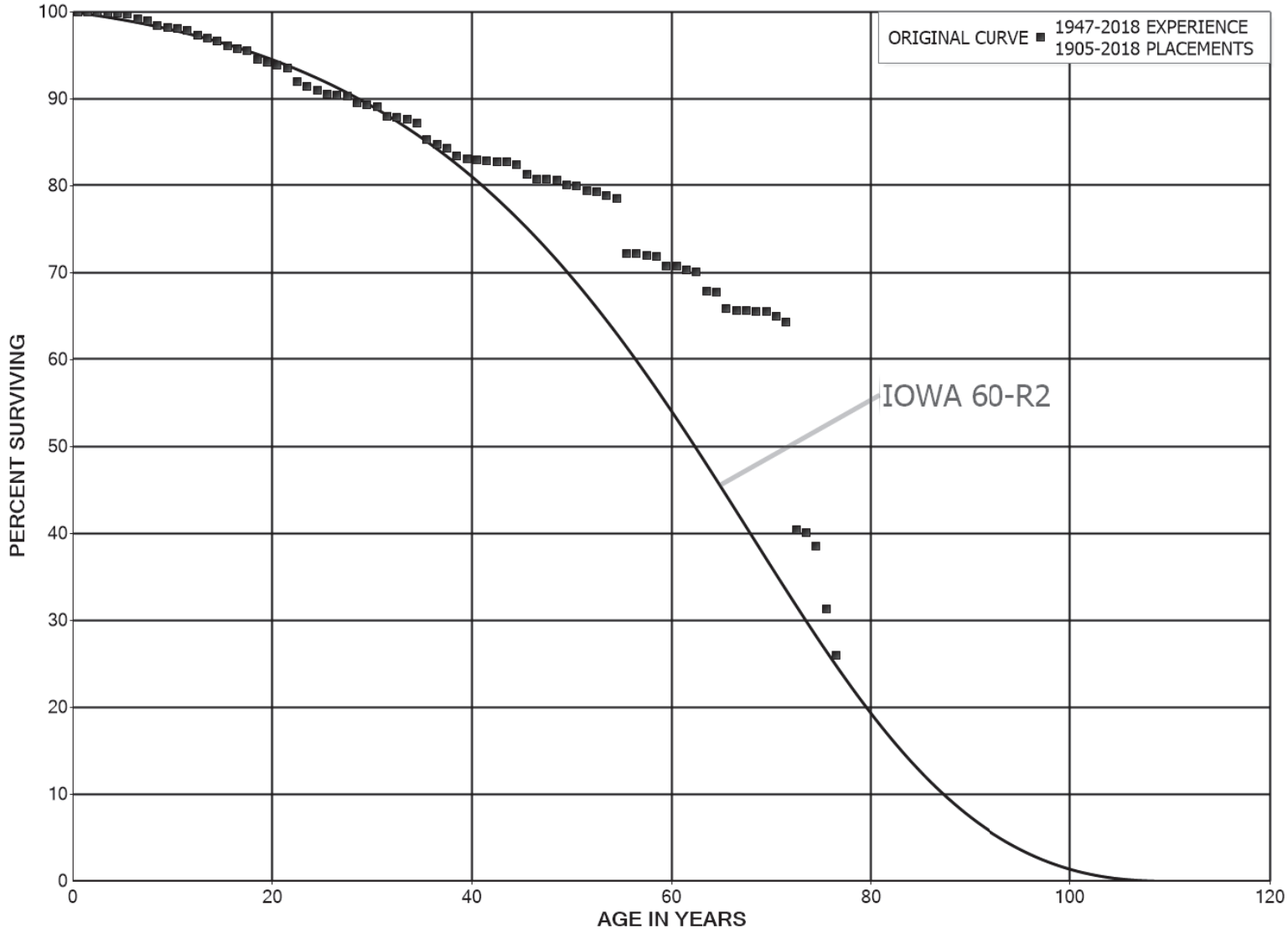
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2014 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	117,124		0.0000	1.0000	95.82
80.5	117,124		0.0000	1.0000	95.82
81.5	117,124		0.0000	1.0000	95.82
82.5	117,124		0.0000	1.0000	95.82
83.5	117,124		0.0000	1.0000	95.82
84.5	117,124		0.0000	1.0000	95.82
85.5	117,124		0.0000	1.0000	95.82
86.5	117,124		0.0000	1.0000	95.82
87.5	117,124		0.0000	1.0000	95.82
88.5	116,483		0.0000	1.0000	95.82
89.5	116,358		0.0000	1.0000	95.82
90.5	113,155		0.0000	1.0000	95.82
91.5	106,291		0.0000	1.0000	95.82
92.5	147,058		0.0000	1.0000	95.82
93.5	50,960		0.0000	1.0000	95.82
94.5	40,839		0.0000	1.0000	95.82
95.5	40,839		0.0000	1.0000	95.82
96.5	40,812		0.0000	1.0000	95.82
97.5	40,812		0.0000	1.0000	95.82
98.5	40,812		0.0000	1.0000	95.82
99.5	40,812		0.0000	1.0000	95.82
100.5	40,812		0.0000	1.0000	95.82
101.5	40,812		0.0000	1.0000	95.82
102.5	40,812		0.0000	1.0000	95.82
103.5	40,812		0.0000	1.0000	95.82
104.5	40,812		0.0000	1.0000	95.82
105.5	40,812		0.0000	1.0000	95.82
106.5	40,812		0.0000	1.0000	95.82
107.5	40,812		0.0000	1.0000	95.82
108.5	40,812		0.0000	1.0000	95.82
109.5	40,812		0.0000	1.0000	95.82
110.5	40,812		0.0000	1.0000	95.82
111.5	40,812		0.0000	1.0000	95.82
112.5					95.82

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	612,014,653	6,141	0.0000	1.0000	100.00
0.5	514,579,480	8,870	0.0000	1.0000	100.00
1.5	377,288,061	241,753	0.0006	0.9994	100.00
2.5	342,429,737	203,482	0.0006	0.9994	99.93
3.5	339,179,592	217,410	0.0006	0.9994	99.87
4.5	315,108,771	207,055	0.0007	0.9993	99.81
5.5	244,934,419	1,439,868	0.0059	0.9941	99.74
6.5	229,191,254	418,014	0.0018	0.9982	99.16
7.5	215,995,942	1,217,113	0.0056	0.9944	98.98
8.5	203,961,662	510,839	0.0025	0.9975	98.42
9.5	194,308,385	165,398	0.0009	0.9991	98.17
10.5	155,289,181	378,294	0.0024	0.9976	98.09
11.5	122,413,915	667,020	0.0054	0.9946	97.85
12.5	103,593,079	329,604	0.0032	0.9968	97.32
13.5	101,010,117	400,913	0.0040	0.9960	97.01
14.5	100,302,478	585,894	0.0058	0.9942	96.62
15.5	98,136,569	284,195	0.0029	0.9971	96.06
16.5	85,601,244	267,930	0.0031	0.9969	95.78
17.5	83,112,416	837,881	0.0101	0.9899	95.48
18.5	81,575,017	313,833	0.0038	0.9962	94.52
19.5	78,490,118	292,171	0.0037	0.9963	94.15
20.5	76,065,094	243,591	0.0032	0.9968	93.80
21.5	75,577,698	1,294,711	0.0171	0.9829	93.50
22.5	73,457,523	420,230	0.0057	0.9943	91.90
23.5	71,930,157	317,095	0.0044	0.9956	91.38
24.5	68,936,120	328,021	0.0048	0.9952	90.97
25.5	68,015,856	84,983	0.0012	0.9988	90.54
26.5	66,377,805	66,874	0.0010	0.9990	90.43
27.5	65,956,458	599,855	0.0091	0.9909	90.34
28.5	62,594,312	193,345	0.0031	0.9969	89.51
29.5	61,428,747	131,648	0.0021	0.9979	89.24
30.5	60,608,608	755,430	0.0125	0.9875	89.05
31.5	58,883,003	60,884	0.0010	0.9990	87.94
32.5	58,288,282	137,069	0.0024	0.9976	87.85
33.5	57,209,128	300,761	0.0053	0.9947	87.64
34.5	53,201,630	1,182,543	0.0222	0.9778	87.18
35.5	46,395,625	270,899	0.0058	0.9942	85.24
36.5	44,677,231	260,334	0.0058	0.9942	84.74
37.5	42,517,267	455,969	0.0107	0.9893	84.25
38.5	40,357,933	137,311	0.0034	0.9966	83.35

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,991,780	47,477	0.0013	0.9987	83.06
40.5	33,824,019	43,362	0.0013	0.9987	82.96
41.5	29,103,439	38,387	0.0013	0.9987	82.85
42.5	28,001,911	8,763	0.0003	0.9997	82.74
43.5	24,972,107	91,430	0.0037	0.9963	82.71
44.5	19,277,537	273,789	0.0142	0.9858	82.41
45.5	18,285,452	112,682	0.0062	0.9938	81.24
46.5	17,491,653	4,960	0.0003	0.9997	80.74
47.5	16,653,893	10,054	0.0006	0.9994	80.72
48.5	15,507,022	113,605	0.0073	0.9927	80.67
49.5	11,398,068	12,746	0.0011	0.9989	80.08
50.5	11,135,747	88,969	0.0080	0.9920	79.99
51.5	10,249,499	15,160	0.0015	0.9985	79.35
52.5	10,212,232	53,388	0.0052	0.9948	79.23
53.5	9,617,137	36,524	0.0038	0.9962	78.82
54.5	8,675,332	705,039	0.0813	0.9187	78.52
55.5	7,706,853	1,688	0.0002	0.9998	72.14
56.5	7,406,669	23,551	0.0032	0.9968	72.12
57.5	5,000,221	6,165	0.0012	0.9988	71.89
58.5	4,864,962	75,206	0.0155	0.9845	71.80
59.5	4,701,220	499	0.0001	0.9999	70.69
60.5	4,523,562	26,866	0.0059	0.9941	70.69
61.5	4,030,251	13,531	0.0034	0.9966	70.27
62.5	3,995,674	125,590	0.0314	0.9686	70.03
63.5	3,662,735	4,129	0.0011	0.9989	67.83
64.5	3,414,026	95,237	0.0279	0.9721	67.75
65.5	2,473,788	7,657	0.0031	0.9969	65.86
66.5	2,274,739	1,399	0.0006	0.9994	65.66
67.5	1,614,574	3,239	0.0020	0.9980	65.62
68.5	1,397,997		0.0000	1.0000	65.49
69.5	452,172	3,375	0.0075	0.9925	65.49
70.5	422,649	4,702	0.0111	0.9889	65.00
71.5	399,456	148,248	0.3711	0.6289	64.27
72.5	247,838	1,866	0.0075	0.9925	40.42
73.5	245,637	9,675	0.0394	0.9606	40.12
74.5	217,063	40,613	0.1871	0.8129	38.54
75.5	170,335	28,932	0.1699	0.8301	31.33
76.5	139,006	550	0.0040	0.9960	26.00
77.5	133,584	80	0.0006	0.9994	25.90
78.5	133,504		0.0000	1.0000	25.89

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

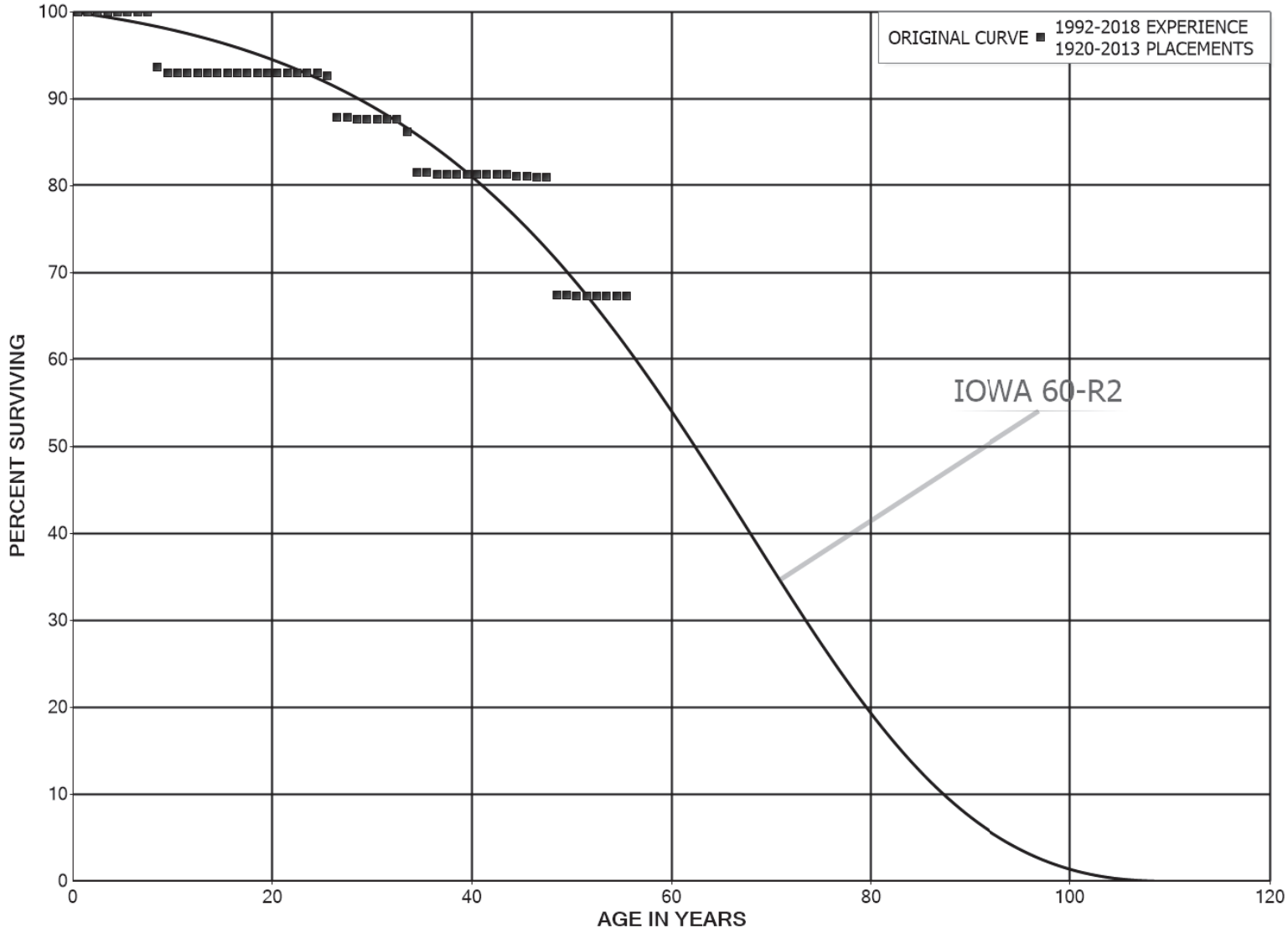
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	112,247	3,327	0.0296	0.9704	25.89
80.5	98,347		0.0000	1.0000	25.12
81.5	98,120	932	0.0095	0.9905	25.12
82.5	97,188		0.0000	1.0000	24.88
83.5	97,188		0.0000	1.0000	24.88
84.5	97,188	46	0.0005	0.9995	24.88
85.5	97,143	177	0.0018	0.9982	24.87
86.5	96,966	83,056	0.8566	0.1434	24.82
87.5	13,801		0.0000	1.0000	3.56
88.5	13,801		0.0000	1.0000	3.56
89.5	13,752		0.0000	1.0000	3.56
90.5	7,886		0.0000	1.0000	3.56
91.5	4,403	139	0.0316	0.9684	3.56
92.5	3,613		0.0000	1.0000	3.45
93.5	3,315		0.0000	1.0000	3.45
94.5	3,315		0.0000	1.0000	3.45
95.5	2,088		0.0000	1.0000	3.45
96.5	2,088		0.0000	1.0000	3.45
97.5	2,088		0.0000	1.0000	3.45
98.5	2,088		0.0000	1.0000	3.45
99.5	2,088		0.0000	1.0000	3.45
100.5					3.45

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2013 EXPERIENCE BAND 1992-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,408,235		0.0000	1.0000	100.00
0.5	3,408,235		0.0000	1.0000	100.00
1.5	3,408,235		0.0000	1.0000	100.00
2.5	3,408,235		0.0000	1.0000	100.00
3.5	3,408,235		0.0000	1.0000	100.00
4.5	3,408,235		0.0000	1.0000	100.00
5.5	3,400,413		0.0000	1.0000	100.00
6.5	3,400,413		0.0000	1.0000	100.00
7.5	3,498,593	224,686	0.0642	0.9358	100.00
8.5	3,693,399	26,100	0.0071	0.9929	93.58
9.5	3,773,462		0.0000	1.0000	92.92
10.5	3,773,462		0.0000	1.0000	92.92
11.5	3,773,462		0.0000	1.0000	92.92
12.5	3,773,462		0.0000	1.0000	92.92
13.5	3,859,716		0.0000	1.0000	92.92
14.5	4,141,068		0.0000	1.0000	92.92
15.5	4,236,363		0.0000	1.0000	92.92
16.5	4,590,664		0.0000	1.0000	92.92
17.5	3,543,716		0.0000	1.0000	92.92
18.5	2,826,528		0.0000	1.0000	92.92
19.5	2,852,362		0.0000	1.0000	92.92
20.5	2,875,933		0.0000	1.0000	92.92
21.5	2,875,933		0.0000	1.0000	92.92
22.5	3,021,946		0.0000	1.0000	92.92
23.5	3,021,946		0.0000	1.0000	92.92
24.5	3,021,946	8,440	0.0028	0.9972	92.92
25.5	3,013,506	156,369	0.0519	0.9481	92.66
26.5	2,833,464		0.0000	1.0000	87.85
27.5	2,833,464	8,831	0.0031	0.9969	87.85
28.5	2,825,528		0.0000	1.0000	87.58
29.5	2,844,244		0.0000	1.0000	87.58
30.5	2,947,846		0.0000	1.0000	87.58
31.5	2,947,846		0.0000	1.0000	87.58
32.5	2,947,846	48,021	0.0163	0.9837	87.58
33.5	2,899,826	156,572	0.0540	0.9460	86.15
34.5	2,645,137		0.0000	1.0000	81.50
35.5	2,309,543	7,472	0.0032	0.9968	81.50
36.5	2,164,783		0.0000	1.0000	81.23
37.5	2,164,783		0.0000	1.0000	81.23
38.5	2,164,824		0.0000	1.0000	81.23

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013 EXPERIENCE BAND 1992-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,164,824		0.0000	1.0000	81.23
40.5	1,975,333		0.0000	1.0000	81.23
41.5	1,702,812		0.0000	1.0000	81.23
42.5	1,022,773		0.0000	1.0000	81.23
43.5	897,515	1,644	0.0018	0.9982	81.23
44.5	538,291		0.0000	1.0000	81.08
45.5	539,622	959	0.0018	0.9982	81.08
46.5	512,829		0.0000	1.0000	80.94
47.5	489,258	81,918	0.1674	0.8326	80.94
48.5	407,340		0.0000	1.0000	67.39
49.5	49,574	42	0.0008	0.9992	67.39
50.5	49,532		0.0000	1.0000	67.33
51.5	49,532		0.0000	1.0000	67.33
52.5	49,532		0.0000	1.0000	67.33
53.5	49,532		0.0000	1.0000	67.33
54.5	49,532		0.0000	1.0000	67.33
55.5	49,532		0.0000	1.0000	67.33
56.5	30,816		0.0000	1.0000	67.33
57.5	10,775		0.0000	1.0000	67.33
58.5	10,775		0.0000	1.0000	67.33
59.5	10,775		0.0000	1.0000	67.33
60.5	10,775		0.0000	1.0000	67.33
61.5	10,775		0.0000	1.0000	67.33
62.5	10,775		0.0000	1.0000	67.33
63.5	10,775		0.0000	1.0000	67.33
64.5	10,775		0.0000	1.0000	67.33
65.5	10,775		0.0000	1.0000	67.33
66.5	10,775		0.0000	1.0000	67.33
67.5	10,775		0.0000	1.0000	67.33
68.5	10,775		0.0000	1.0000	67.33
69.5	1,330		0.0000	1.0000	67.33
70.5	1,330		0.0000	1.0000	67.33
71.5	63,368		0.0000	1.0000	67.33
72.5	62,037		0.0000	1.0000	67.33
73.5	62,037		0.0000	1.0000	67.33
74.5	62,037		0.0000	1.0000	67.33
75.5	62,037		0.0000	1.0000	67.33
76.5	62,037		0.0000	1.0000	67.33
77.5	62,037		0.0000	1.0000	67.33
78.5	62,037		0.0000	1.0000	67.33

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

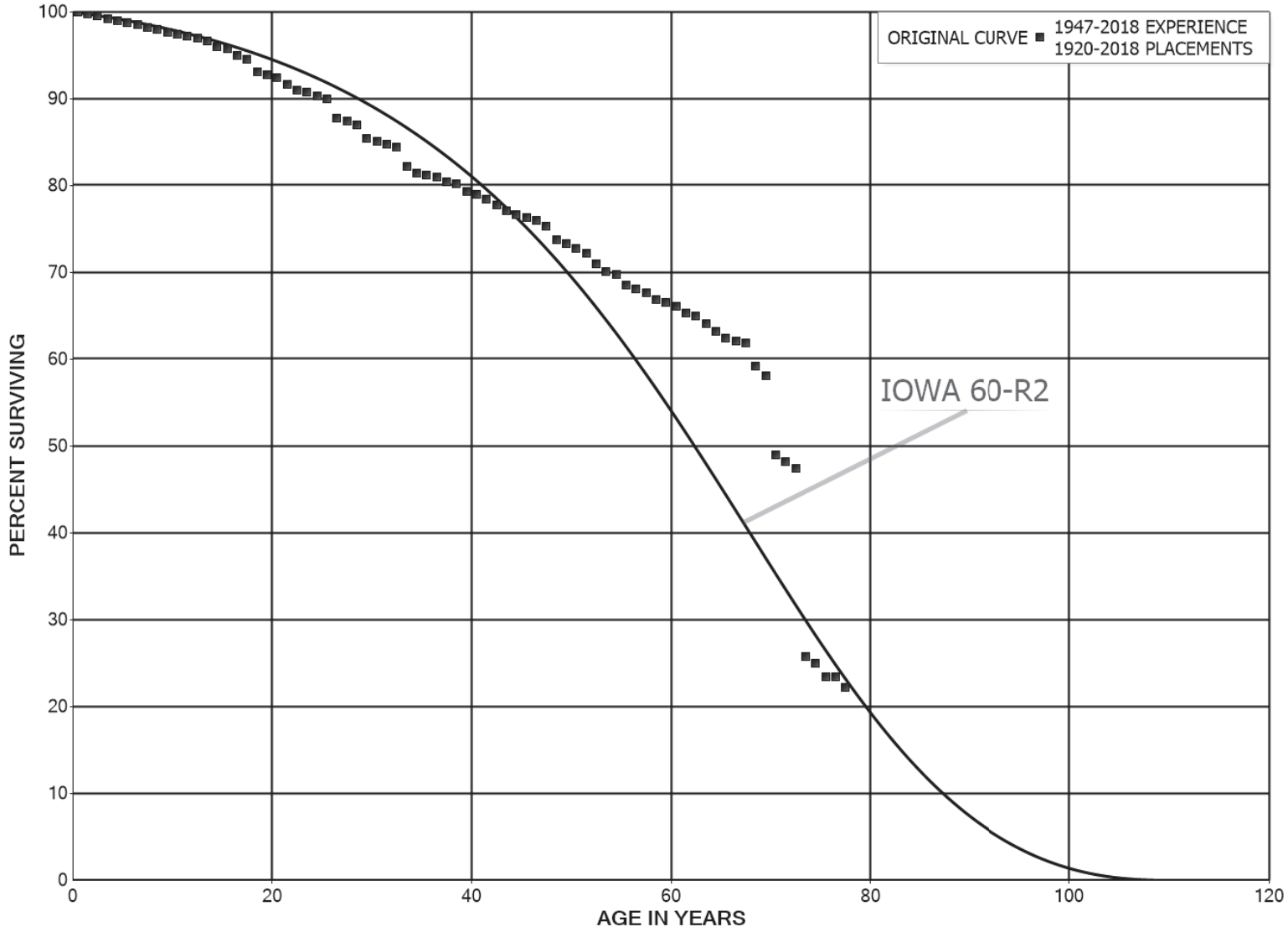
ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2013 EXPERIENCE BAND 1992-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,037	18,495	0.2981	0.7019	67.33
80.5	43,542	1,750	0.0402	0.9598	47.26
81.5	41,793	460	0.0110	0.9890	45.36
82.5	41,333	645	0.0156	0.9844	44.86
83.5	40,688		0.0000	1.0000	44.16
84.5	40,688	12,453	0.3061	0.6939	44.16
85.5	28,235		0.0000	1.0000	30.64
86.5	28,235	577	0.0204	0.9796	30.64
87.5	27,657		0.0000	1.0000	30.02
88.5	27,657	219	0.0079	0.9921	30.02
89.5	27,438		0.0000	1.0000	29.78
90.5	27,438		0.0000	1.0000	29.78
91.5	27,438		0.0000	1.0000	29.78
92.5	27,438		0.0000	1.0000	29.78
93.5	27,438		0.0000	1.0000	29.78
94.5	27,438		0.0000	1.0000	29.78
95.5	27,438		0.0000	1.0000	29.78
96.5	27,438		0.0000	1.0000	29.78
97.5	27,438		0.0000	1.0000	29.78
98.5					29.78

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,404,419	4,094	0.0001	0.9999	100.00
0.5	73,247,666	182,948	0.0025	0.9975	99.99
1.5	72,598,838	150,741	0.0021	0.9979	99.74
2.5	66,709,495	249,434	0.0037	0.9963	99.54
3.5	65,929,116	121,579	0.0018	0.9982	99.17
4.5	64,056,155	185,310	0.0029	0.9971	98.98
5.5	63,583,708	101,633	0.0016	0.9984	98.70
6.5	62,934,202	260,503	0.0041	0.9959	98.54
7.5	61,003,662	147,986	0.0024	0.9976	98.13
8.5	60,060,858	198,703	0.0033	0.9967	97.89
9.5	59,248,265	133,155	0.0022	0.9978	97.57
10.5	56,492,718	78,906	0.0014	0.9986	97.35
11.5	29,056,837	92,052	0.0032	0.9968	97.21
12.5	28,756,447	101,762	0.0035	0.9965	96.91
13.5	27,420,526	159,087	0.0058	0.9942	96.56
14.5	27,234,330	76,324	0.0028	0.9972	96.00
15.5	24,982,353	218,357	0.0087	0.9913	95.73
16.5	24,478,848	109,165	0.0045	0.9955	94.90
17.5	20,663,629	304,417	0.0147	0.9853	94.47
18.5	18,992,378	83,800	0.0044	0.9956	93.08
19.5	18,488,190	63,325	0.0034	0.9966	92.67
20.5	18,085,192	147,254	0.0081	0.9919	92.35
21.5	17,717,650	118,367	0.0067	0.9933	91.60
22.5	16,368,483	50,956	0.0031	0.9969	90.99
23.5	15,674,299	69,002	0.0044	0.9956	90.71
24.5	15,310,685	58,754	0.0038	0.9962	90.31
25.5	14,972,246	378,709	0.0253	0.9747	89.96
26.5	13,892,140	52,838	0.0038	0.9962	87.68
27.5	13,325,404	52,219	0.0039	0.9961	87.35
28.5	13,169,532	243,919	0.0185	0.9815	87.01
29.5	12,873,769	56,261	0.0044	0.9956	85.40
30.5	12,753,379	47,319	0.0037	0.9963	85.02
31.5	12,696,286	54,552	0.0043	0.9957	84.71
32.5	12,641,734	323,386	0.0256	0.9744	84.34
33.5	12,242,424	115,014	0.0094	0.9906	82.19
34.5	11,730,947	34,744	0.0030	0.9970	81.42
35.5	11,601,993	39,741	0.0034	0.9966	81.17
36.5	9,387,820	55,609	0.0059	0.9941	80.90
37.5	9,160,545	32,657	0.0036	0.9964	80.42
38.5	8,917,253	91,474	0.0103	0.9897	80.13

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,623,499	34,227	0.0040	0.9960	79.31
40.5	7,406,092	60,107	0.0081	0.9919	78.99
41.5	6,962,492	57,484	0.0083	0.9917	78.35
42.5	6,154,235	50,948	0.0083	0.9917	77.71
43.5	6,001,776	38,078	0.0063	0.9937	77.06
44.5	5,394,503	19,642	0.0036	0.9964	76.57
45.5	5,084,636	19,205	0.0038	0.9962	76.29
46.5	4,715,274	42,993	0.0091	0.9909	76.01
47.5	4,299,457	93,158	0.0217	0.9783	75.31
48.5	3,944,245	23,736	0.0060	0.9940	73.68
49.5	3,096,843	22,129	0.0071	0.9929	73.24
50.5	2,800,877	21,675	0.0077	0.9923	72.71
51.5	2,233,631	35,737	0.0160	0.9840	72.15
52.5	2,002,333	26,580	0.0133	0.9867	71.00
53.5	1,564,957	7,048	0.0045	0.9955	70.06
54.5	1,181,598	21,490	0.0182	0.9818	69.74
55.5	729,418	4,627	0.0063	0.9937	68.47
56.5	584,826	4,087	0.0070	0.9930	68.04
57.5	479,943	5,091	0.0106	0.9894	67.56
58.5	408,370	1,914	0.0047	0.9953	66.84
59.5	371,519	2,389	0.0064	0.9936	66.53
60.5	310,510	3,974	0.0128	0.9872	66.10
61.5	262,666	1,413	0.0054	0.9946	65.26
62.5	188,873	2,424	0.0128	0.9872	64.91
63.5	130,943	1,891	0.0144	0.9856	64.07
64.5	115,284	1,367	0.0119	0.9881	63.15
65.5	111,492	528	0.0047	0.9953	62.40
66.5	107,207	546	0.0051	0.9949	62.10
67.5	89,915	3,785	0.0421	0.9579	61.79
68.5	76,589	1,440	0.0188	0.9812	59.19
69.5	46,936	7,344	0.1565	0.8435	58.07
70.5	29,331	491	0.0168	0.9832	48.99
71.5	26,811	450	0.0168	0.9832	48.17
72.5	23,448	10,725	0.4574	0.5426	47.36
73.5	12,630	360	0.0285	0.9715	25.70
74.5	11,946	733	0.0614	0.9386	24.96
75.5	11,187	4	0.0003	0.9997	23.43
76.5	10,865	602	0.0554	0.9446	23.42
77.5	9,040	74	0.0082	0.9918	22.13
78.5	7,998		0.0000	1.0000	21.94

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,378	2,239	0.3511	0.6489	21.94
80.5	4,139	273	0.0660	0.9340	14.24
81.5	3,866	3	0.0009	0.9991	13.30
82.5	3,862		0.0000	1.0000	13.29
83.5	3,862	18	0.0045	0.9955	13.29
84.5	3,844	67	0.0174	0.9826	13.23
85.5	3,777		0.0000	1.0000	13.00
86.5	3,777	752	0.1992	0.8008	13.00
87.5	3,025	903	0.2985	0.7015	10.41
88.5	2,122	12	0.0057	0.9943	7.30
89.5	2,110		0.0000	1.0000	7.26
90.5	1,841		0.0000	1.0000	7.26
91.5	1,841		0.0000	1.0000	7.26
92.5	1,841		0.0000	1.0000	7.26
93.5	1,841	1,727	0.9376	0.0624	7.26
94.5	115		0.0000	1.0000	0.45
95.5	115	115	1.0000		0.45
96.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
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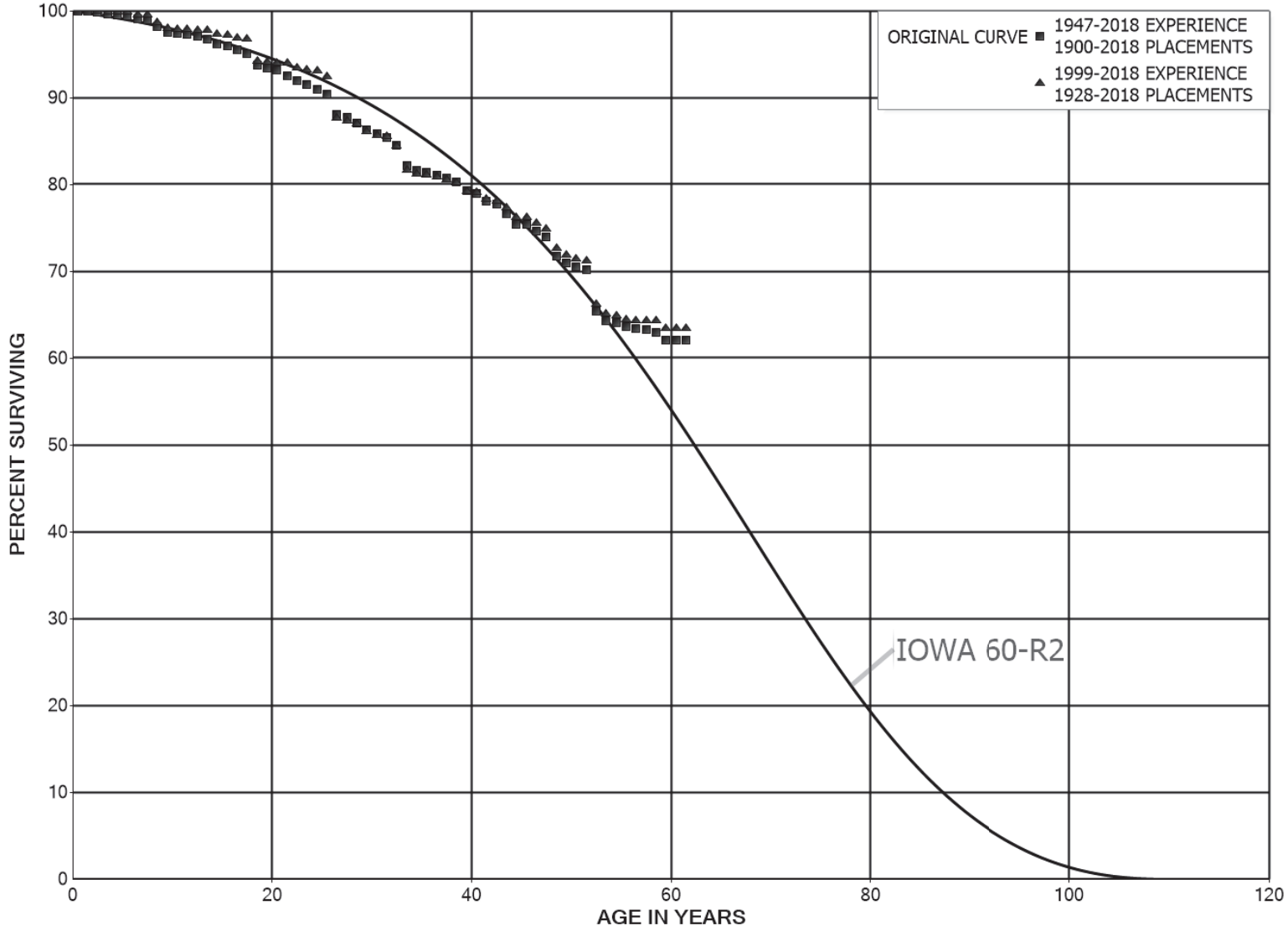
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,802,161	5,211	0.0001	0.9999	100.00
0.5	72,210,502	43,045	0.0006	0.9994	99.99
1.5	68,840,927	73,809	0.0011	0.9989	99.93
2.5	58,809,573	110,499	0.0019	0.9981	99.83
3.5	58,658,885	47,534	0.0008	0.9992	99.64
4.5	57,617,561	84,752	0.0015	0.9985	99.56
5.5	56,776,338	189,373	0.0033	0.9967	99.41
6.5	53,840,058	69,560	0.0013	0.9987	99.08
7.5	52,255,626	397,358	0.0076	0.9924	98.95
8.5	51,411,462	337,646	0.0066	0.9934	98.20
9.5	50,922,831	90,206	0.0018	0.9982	97.55
10.5	49,169,156	66,607	0.0014	0.9986	97.38
11.5	26,303,915	58,358	0.0022	0.9978	97.25
12.5	25,978,922	86,421	0.0033	0.9967	97.03
13.5	23,742,471	126,344	0.0053	0.9947	96.71
14.5	23,572,410	61,972	0.0026	0.9974	96.20
15.5	20,627,083	88,962	0.0043	0.9957	95.94
16.5	20,063,103	89,896	0.0045	0.9955	95.53
17.5	18,156,044	256,723	0.0141	0.9859	95.10
18.5	16,596,643	63,233	0.0038	0.9962	93.76
19.5	16,115,416	41,721	0.0026	0.9974	93.40
20.5	15,602,876	102,695	0.0066	0.9934	93.16
21.5	15,402,427	107,148	0.0070	0.9930	92.54
22.5	14,535,137	60,084	0.0041	0.9959	91.90
23.5	13,834,002	77,524	0.0056	0.9944	91.52
24.5	13,666,280	92,332	0.0068	0.9932	91.01
25.5	13,189,594	332,071	0.0252	0.9748	90.39
26.5	12,419,691	50,312	0.0041	0.9959	88.12
27.5	12,150,708	90,191	0.0074	0.9926	87.76
28.5	12,024,970	108,859	0.0091	0.9909	87.11
29.5	11,906,885	69,909	0.0059	0.9941	86.32
30.5	11,825,803	62,018	0.0052	0.9948	85.81
31.5	11,763,785	113,853	0.0097	0.9903	85.36
32.5	11,594,682	329,207	0.0284	0.9716	84.54
33.5	11,235,729	66,711	0.0059	0.9941	82.14
34.5	10,806,657	29,898	0.0028	0.9972	81.65
35.5	10,708,912	45,713	0.0043	0.9957	81.42
36.5	9,188,313	42,106	0.0046	0.9954	81.08
37.5	8,930,770	48,018	0.0054	0.9946	80.70
38.5	8,732,131	104,726	0.0120	0.9880	80.27

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,439,322	34,313	0.0041	0.9959	79.31
40.5	7,656,739	84,812	0.0111	0.9889	78.99
41.5	7,345,909	38,379	0.0052	0.9948	78.11
42.5	6,939,549	95,479	0.0138	0.9862	77.70
43.5	6,762,703	107,254	0.0159	0.9841	76.63
44.5	6,260,134	3,476	0.0006	0.9994	75.42
45.5	5,980,887	57,894	0.0097	0.9903	75.38
46.5	5,691,308	50,507	0.0089	0.9911	74.65
47.5	5,466,535	163,764	0.0300	0.9700	73.98
48.5	5,037,708	56,627	0.0112	0.9888	71.77
49.5	3,910,998	26,332	0.0067	0.9933	70.96
50.5	3,573,175	13,742	0.0038	0.9962	70.48
51.5	3,039,211	210,848	0.0694	0.9306	70.21
52.5	2,657,340	43,087	0.0162	0.9838	65.34
53.5	2,239,928	7,799	0.0035	0.9965	64.28
54.5	1,880,492	14,232	0.0076	0.9924	64.06
55.5	1,519,163	3,169	0.0021	0.9979	63.57
56.5	1,329,698	4,249	0.0032	0.9968	63.44
57.5	1,110,750	4,024	0.0036	0.9964	63.24
58.5	950,294	13,453	0.0142	0.9858	63.01
59.5	839,266	39	0.0000	1.0000	62.12
60.5	614,503		0.0000	1.0000	62.11
61.5	504,665	1,009	0.0020	0.9980	62.11
62.5	416,452	956	0.0023	0.9977	61.99
63.5	236,400	5,177	0.0219	0.9781	61.85
64.5	223,868	2,070	0.0092	0.9908	60.49
65.5	207,705		0.0000	1.0000	59.93
66.5	202,909	132	0.0006	0.9994	59.93
67.5	187,657	806	0.0043	0.9957	59.89
68.5	144,734	837	0.0058	0.9942	59.64
69.5	68,965	6,100	0.0885	0.9115	59.29
70.5	62,553	28	0.0005	0.9995	54.05
71.5	59,607		0.0000	1.0000	54.02
72.5	49,396	1,493	0.0302	0.9698	54.02
73.5	47,903		0.0000	1.0000	52.39
74.5	47,877	94	0.0020	0.9980	52.39
75.5	47,784	0	0.0000	1.0000	52.29
76.5	47,783		0.0000	1.0000	52.29
77.5	42,576		0.0000	1.0000	52.29
78.5	31,790		0.0000	1.0000	52.29

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,568	1,445	0.0613	0.9387	52.29
80.5	22,123	56	0.0025	0.9975	49.08
81.5	22,067		0.0000	1.0000	48.96
82.5	22,067		0.0000	1.0000	48.96
83.5	22,067		0.0000	1.0000	48.96
84.5	22,067		0.0000	1.0000	48.96
85.5	22,067	457	0.0207	0.9793	48.96
86.5	21,610	1,428	0.0661	0.9339	47.94
87.5	20,182	228	0.0113	0.9887	44.77
88.5	19,953		0.0000	1.0000	44.27
89.5	19,953		0.0000	1.0000	44.27
90.5	2,209		0.0000	1.0000	44.27
91.5	2,209		0.0000	1.0000	44.27
92.5	2,209		0.0000	1.0000	44.27
93.5	2,209		0.0000	1.0000	44.27
94.5	2,209		0.0000	1.0000	44.27
95.5	2,209	2,064	0.9344	0.0656	44.27
96.5	145		0.0000	1.0000	2.91
97.5	145	145	1.0000		2.91
98.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,525,372		0.0000	1.0000	100.00
0.5	55,377,573		0.0000	1.0000	100.00
1.5	52,170,193	18,748	0.0004	0.9996	100.00
2.5	42,964,181	38,190	0.0009	0.9991	99.96
3.5	43,533,279	21,432	0.0005	0.9995	99.88
4.5	42,640,256	14,854	0.0003	0.9997	99.83
5.5	42,277,335	107,448	0.0025	0.9975	99.79
6.5	39,883,552	16,179	0.0004	0.9996	99.54
7.5	38,772,345	335,382	0.0087	0.9913	99.50
8.5	38,055,337	282,603	0.0074	0.9926	98.64
9.5	37,631,065	17,050	0.0005	0.9995	97.90
10.5	35,971,633	17,637	0.0005	0.9995	97.86
11.5	13,184,239	8,733	0.0007	0.9993	97.81
12.5	12,976,890	7,749	0.0006	0.9994	97.75
13.5	10,848,858	50,406	0.0046	0.9954	97.69
14.5	11,119,858	2,961	0.0003	0.9997	97.23
15.5	8,543,357	31,646	0.0037	0.9963	97.21
16.5	9,547,924	12,121	0.0013	0.9987	96.85
17.5	7,972,233	212,607	0.0267	0.9733	96.73
18.5	6,311,144	5,658	0.0009	0.9991	94.15
19.5	6,084,328	8,192	0.0013	0.9987	94.06
20.5	6,381,743	750	0.0001	0.9999	93.94
21.5	6,544,617	34,411	0.0053	0.9947	93.92
22.5	6,391,128	20,221	0.0032	0.9968	93.43
23.5	5,914,101	3,565	0.0006	0.9994	93.13
24.5	6,232,148	45,521	0.0073	0.9927	93.08
25.5	6,112,916	315,635	0.0516	0.9484	92.40
26.5	5,668,688	23,742	0.0042	0.9958	87.63
27.5	5,635,474	18,509	0.0033	0.9967	87.26
28.5	5,897,000	61,790	0.0105	0.9895	86.97
29.5	6,904,485	34,942	0.0051	0.9949	86.06
30.5	7,275,103	6,649	0.0009	0.9991	85.63
31.5	7,797,766	102,717	0.0132	0.9868	85.55
32.5	7,850,725	262,470	0.0334	0.9666	84.42
33.5	7,972,752	46,043	0.0058	0.9942	81.60
34.5	7,937,835	11,292	0.0014	0.9986	81.13
35.5	8,245,068	20,526	0.0025	0.9975	81.01
36.5	7,005,244	22,525	0.0032	0.9968	80.81
37.5	7,148,863	30,258	0.0042	0.9958	80.55
38.5	7,452,834	92,179	0.0124	0.9876	80.21

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,320,960	17,106	0.0023	0.9977	79.22
40.5	6,791,263	64,421	0.0095	0.9905	79.03
41.5	6,647,709	14,177	0.0021	0.9979	78.28
42.5	6,380,783	70,585	0.0111	0.9889	78.12
43.5	6,410,184	91,352	0.0143	0.9857	77.25
44.5	5,931,909	212	0.0000	1.0000	76.15
45.5	5,685,656	51,546	0.0091	0.9909	76.15
46.5	5,406,391	45,391	0.0084	0.9916	75.46
47.5	5,205,352	157,408	0.0302	0.9698	74.83
48.5	4,837,697	48,138	0.0100	0.9900	72.56
49.5	3,804,262	23,742	0.0062	0.9938	71.84
50.5	3,474,596	10,809	0.0031	0.9969	71.39
51.5	2,946,482	208,330	0.0707	0.9293	71.17
52.5	2,578,342	42,535	0.0165	0.9835	66.14
53.5	2,161,483	7,245	0.0034	0.9966	65.05
54.5	1,802,627	13,564	0.0075	0.9925	64.83
55.5	1,441,965	62	0.0000	1.0000	64.34
56.5	1,255,608	304	0.0002	0.9998	64.34
57.5	1,047,614	995	0.0010	0.9990	64.32
58.5	901,905	11,760	0.0130	0.9870	64.26
59.5	804,714	38	0.0000	1.0000	63.42
60.5	579,953		0.0000	1.0000	63.42
61.5	470,114	1,009	0.0021	0.9979	63.42
62.5	381,901	956	0.0025	0.9975	63.28
63.5	201,849	58	0.0003	0.9997	63.13
64.5	194,437	1,893	0.0097	0.9903	63.11
65.5	178,450		0.0000	1.0000	62.49
66.5	173,655	132	0.0008	0.9992	62.49
67.5	158,403	806	0.0051	0.9949	62.45
68.5	115,479	837	0.0072	0.9928	62.13
69.5	39,710	2,000	0.0504	0.9496	61.68
70.5	60,344	28	0.0005	0.9995	58.57
71.5	57,398		0.0000	1.0000	58.54
72.5	47,187	1,493	0.0316	0.9684	58.54
73.5	45,694		0.0000	1.0000	56.69
74.5	45,668	94	0.0020	0.9980	56.69
75.5	45,575	0	0.0000	1.0000	56.58
76.5	45,574		0.0000	1.0000	56.58
77.5	40,367		0.0000	1.0000	56.58
78.5	29,581		0.0000	1.0000	56.58

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

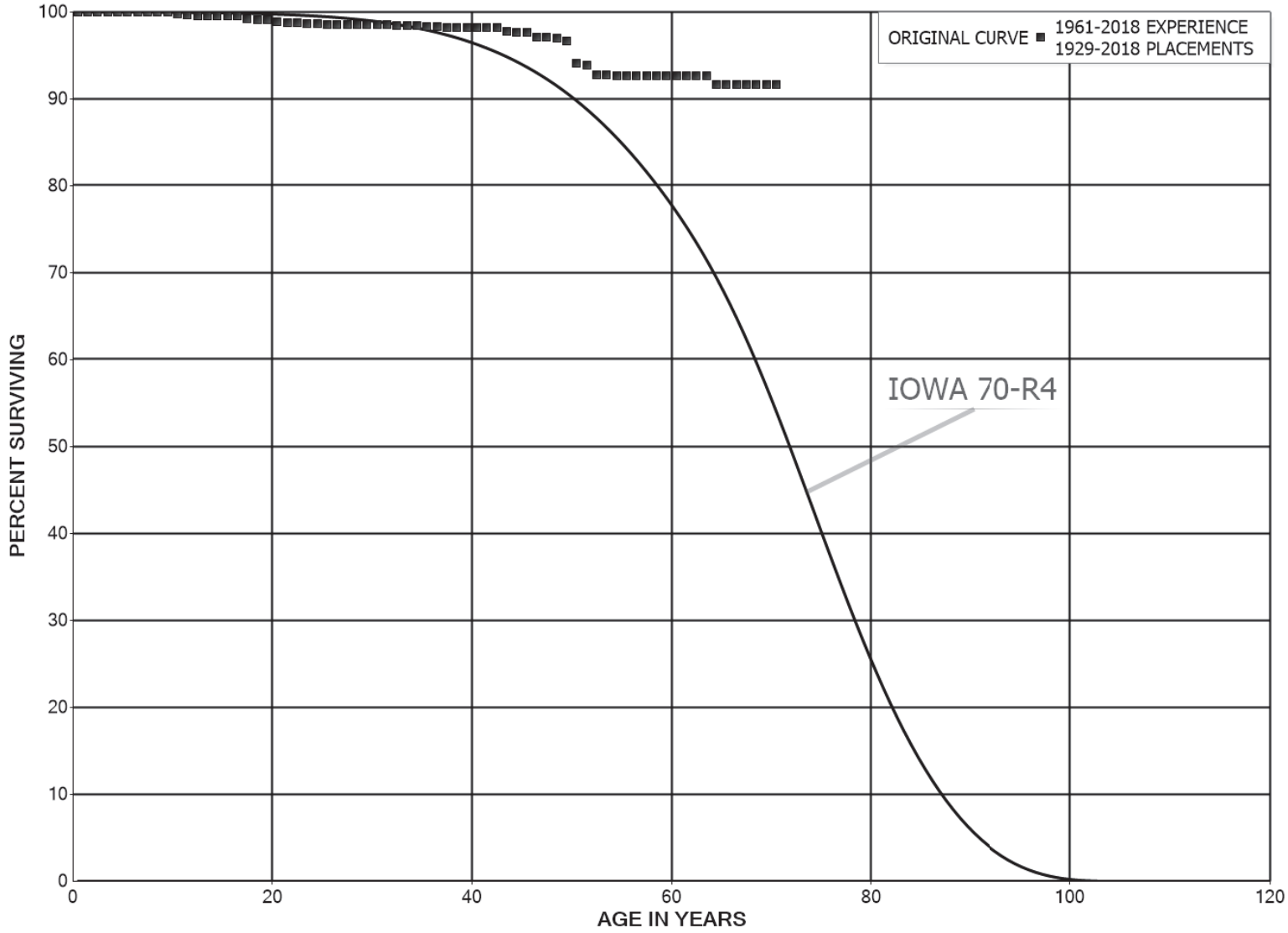
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	21,359	1,445	0.0677	0.9323	56.58
80.5	19,914	56	0.0028	0.9972	52.75
81.5	19,858		0.0000	1.0000	52.60
82.5	19,858		0.0000	1.0000	52.60
83.5	19,858		0.0000	1.0000	52.60
84.5	19,858		0.0000	1.0000	52.60
85.5	19,858	457	0.0230	0.9770	52.60
86.5	19,401	1,428	0.0736	0.9264	51.39
87.5	17,973	228	0.0127	0.9873	47.60
88.5	17,744		0.0000	1.0000	47.00
89.5	17,744		0.0000	1.0000	47.00
90.5					47.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2018 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,764,118		0.0000	1.0000	100.00
0.5	17,762,608		0.0000	1.0000	100.00
1.5	17,290,225		0.0000	1.0000	100.00
2.5	17,318,304		0.0000	1.0000	100.00
3.5	17,562,851	114	0.0000	1.0000	100.00
4.5	18,178,639		0.0000	1.0000	100.00
5.5	18,149,038	1,053	0.0001	0.9999	100.00
6.5	18,000,365		0.0000	1.0000	99.99
7.5	18,931,480	8,547	0.0005	0.9995	99.99
8.5	17,937,673	1,052	0.0001	0.9999	99.95
9.5	18,509,906	34,776	0.0019	0.9981	99.94
10.5	18,910,409	21,908	0.0012	0.9988	99.75
11.5	19,440,046	25,383	0.0013	0.9987	99.64
12.5	19,320,318	2,556	0.0001	0.9999	99.51
13.5	18,352,455	188	0.0000	1.0000	99.50
14.5	18,352,267		0.0000	1.0000	99.49
15.5	15,415,881	2,396	0.0002	0.9998	99.49
16.5	15,408,354	49,891	0.0032	0.9968	99.48
17.5	14,766,962	17,501	0.0012	0.9988	99.16
18.5	13,299,128	228	0.0000	1.0000	99.04
19.5	12,708,583	19,882	0.0016	0.9984	99.04
20.5	12,675,185	22,372	0.0018	0.9982	98.88
21.5	12,585,773	2,495	0.0002	0.9998	98.71
22.5	12,308,061	7,457	0.0006	0.9994	98.69
23.5	12,289,673	3,852	0.0003	0.9997	98.63
24.5	12,285,821	4,898	0.0004	0.9996	98.60
25.5	12,076,092		0.0000	1.0000	98.56
26.5	12,031,570	8,542	0.0007	0.9993	98.56
27.5	12,000,030	1,053	0.0001	0.9999	98.49
28.5	11,927,877	392	0.0000	1.0000	98.48
29.5	11,927,485	752	0.0001	0.9999	98.48
30.5	11,909,399	2,449	0.0002	0.9998	98.47
31.5	11,908,470	673	0.0001	0.9999	98.45
32.5	11,907,797	10,373	0.0009	0.9991	98.45
33.5	11,891,443	1,581	0.0001	0.9999	98.36
34.5	11,889,862	4,232	0.0004	0.9996	98.35
35.5	11,884,710	848	0.0001	0.9999	98.31
36.5	11,883,862	14,021	0.0012	0.9988	98.30
37.5	11,820,520	1,597	0.0001	0.9999	98.19
38.5	11,596,826	332	0.0000	1.0000	98.18

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

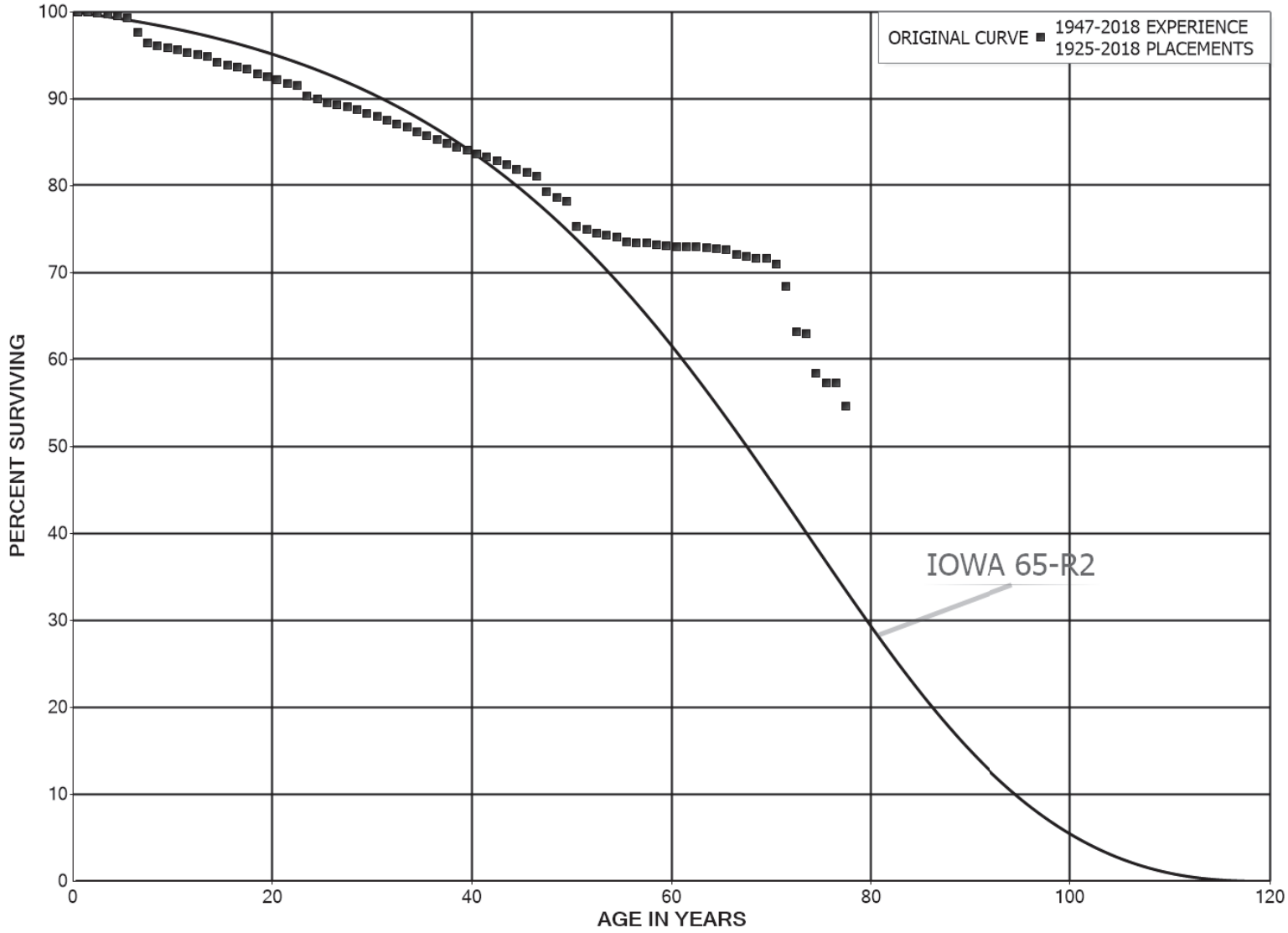
ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2018 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,587,664		0.0000	1.0000	98.17
40.5	9,181,668		0.0000	1.0000	98.17
41.5	8,992,723		0.0000	1.0000	98.17
42.5	8,681,714	35,882	0.0041	0.9959	98.17
43.5	6,919,923	6,944	0.0010	0.9990	97.77
44.5	6,840,986	4,049	0.0006	0.9994	97.67
45.5	6,777,490	35,671	0.0053	0.9947	97.61
46.5	6,662,760	3,368	0.0005	0.9995	97.10
47.5	6,650,577	5,709	0.0009	0.9991	97.05
48.5	6,219,567	22,140	0.0036	0.9964	96.96
49.5	3,816,503	102,989	0.0270	0.9730	96.62
50.5	3,620,668	6,556	0.0018	0.9982	94.01
51.5	3,534,627	42,489	0.0120	0.9880	93.84
52.5	3,452,427		0.0000	1.0000	92.71
53.5	3,424,788	1,770	0.0005	0.9995	92.71
54.5	3,423,018	18	0.0000	1.0000	92.67
55.5	3,420,090		0.0000	1.0000	92.67
56.5	3,347,084		0.0000	1.0000	92.67
57.5	3,331,631		0.0000	1.0000	92.67
58.5	3,331,547		0.0000	1.0000	92.67
59.5	3,189,985		0.0000	1.0000	92.67
60.5	3,142,221		0.0000	1.0000	92.67
61.5	2,897,674	125	0.0000	1.0000	92.67
62.5	2,283,752	2,340	0.0010	0.9990	92.66
63.5	2,281,412	23,995	0.0105	0.9895	92.57
64.5	2,255,404		0.0000	1.0000	91.59
65.5	1,485,284		0.0000	1.0000	91.59
66.5	1,480,873		0.0000	1.0000	91.59
67.5	988,870		0.0000	1.0000	91.59
68.5	544,490		0.0000	1.0000	91.59
69.5	87		0.0000	1.0000	91.59
70.5					91.59

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,034,296	31,209	0.0002	0.9998	100.00
0.5	139,274,043	51,292	0.0004	0.9996	99.98
1.5	117,513,480	126,205	0.0011	0.9989	99.94
2.5	117,290,029	132,451	0.0011	0.9989	99.84
3.5	117,188,989	212,382	0.0018	0.9982	99.72
4.5	113,938,836	353,023	0.0031	0.9969	99.54
5.5	107,952,574	1,816,595	0.0168	0.9832	99.24
6.5	104,990,690	1,282,320	0.0122	0.9878	97.57
7.5	97,821,227	295,256	0.0030	0.9970	96.37
8.5	93,664,667	267,445	0.0029	0.9971	96.08
9.5	93,304,991	222,656	0.0024	0.9976	95.81
10.5	86,313,963	281,269	0.0033	0.9967	95.58
11.5	73,010,676	128,517	0.0018	0.9982	95.27
12.5	60,443,509	156,910	0.0026	0.9974	95.10
13.5	46,427,582	322,530	0.0069	0.9931	94.85
14.5	45,854,350	155,379	0.0034	0.9966	94.19
15.5	41,193,834	102,522	0.0025	0.9975	93.88
16.5	40,836,317	119,905	0.0029	0.9971	93.64
17.5	38,180,968	196,317	0.0051	0.9949	93.37
18.5	32,932,901	118,086	0.0036	0.9964	92.89
19.5	29,948,092	118,854	0.0040	0.9960	92.55
20.5	29,476,300	145,274	0.0049	0.9951	92.19
21.5	28,952,922	80,496	0.0028	0.9972	91.73
22.5	27,097,737	350,062	0.0129	0.9871	91.48
23.5	26,520,036	110,662	0.0042	0.9958	90.30
24.5	26,027,318	105,545	0.0041	0.9959	89.92
25.5	24,531,477	74,642	0.0030	0.9970	89.55
26.5	23,432,504	67,961	0.0029	0.9971	89.28
27.5	21,900,848	80,018	0.0037	0.9963	89.02
28.5	21,520,104	94,969	0.0044	0.9956	88.70
29.5	21,276,011	79,913	0.0038	0.9962	88.31
30.5	21,041,543	114,347	0.0054	0.9946	87.97
31.5	20,867,903	106,533	0.0051	0.9949	87.50
32.5	20,761,371	89,085	0.0043	0.9957	87.05
33.5	20,535,576	109,312	0.0053	0.9947	86.68
34.5	20,269,632	116,375	0.0057	0.9943	86.21
35.5	19,797,173	99,856	0.0050	0.9950	85.72
36.5	19,468,999	92,869	0.0048	0.9952	85.29
37.5	19,213,220	107,862	0.0056	0.9944	84.88
38.5	18,818,903	77,731	0.0041	0.9959	84.40

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,363,457	96,176	0.0052	0.9948	84.06
40.5	16,544,715	65,713	0.0040	0.9960	83.62
41.5	15,668,260	87,656	0.0056	0.9944	83.28
42.5	14,958,798	72,947	0.0049	0.9951	82.82
43.5	13,535,377	100,303	0.0074	0.9926	82.41
44.5	13,294,887	45,403	0.0034	0.9966	81.80
45.5	12,941,448	75,738	0.0059	0.9941	81.52
46.5	12,046,459	265,628	0.0221	0.9779	81.05
47.5	11,567,087	93,004	0.0080	0.9920	79.26
48.5	10,531,522	56,097	0.0053	0.9947	78.62
49.5	7,272,642	274,082	0.0377	0.9623	78.20
50.5	6,762,734	32,123	0.0047	0.9953	75.26
51.5	6,432,613	35,194	0.0055	0.9945	74.90
52.5	6,290,853	12,603	0.0020	0.9980	74.49
53.5	5,974,555	25,451	0.0043	0.9957	74.34
54.5	5,863,024	43,317	0.0074	0.9926	74.02
55.5	5,760,606	3,856	0.0007	0.9993	73.48
56.5	5,645,341	5,920	0.0010	0.9990	73.43
57.5	5,580,369	11,247	0.0020	0.9980	73.35
58.5	5,483,856	11,430	0.0021	0.9979	73.20
59.5	5,265,727	5,612	0.0011	0.9989	73.05
60.5	5,125,071	2,761	0.0005	0.9995	72.97
61.5	4,559,970	2,622	0.0006	0.9994	72.93
62.5	3,898,432	4,563	0.0012	0.9988	72.89
63.5	3,812,218	4,042	0.0011	0.9989	72.80
64.5	3,656,031	5,123	0.0014	0.9986	72.73
65.5	2,140,497	17,817	0.0083	0.9917	72.63
66.5	2,018,825	6,402	0.0032	0.9968	72.02
67.5	1,660,040	5,323	0.0032	0.9968	71.79
68.5	1,130,568		0.0000	1.0000	71.56
69.5	518,680	4,725	0.0091	0.9909	71.56
70.5	492,738	17,787	0.0361	0.9639	70.91
71.5	451,881	33,938	0.0751	0.9249	68.35
72.5	417,231	2,122	0.0051	0.9949	63.22
73.5	413,514	29,369	0.0710	0.9290	62.90
74.5	382,711	7,224	0.0189	0.9811	58.43
75.5	366,006	362	0.0010	0.9990	57.33
76.5	292,527	13,458	0.0460	0.9540	57.27
77.5	273,517		0.0000	1.0000	54.63
78.5	272,545		0.0000	1.0000	54.63

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

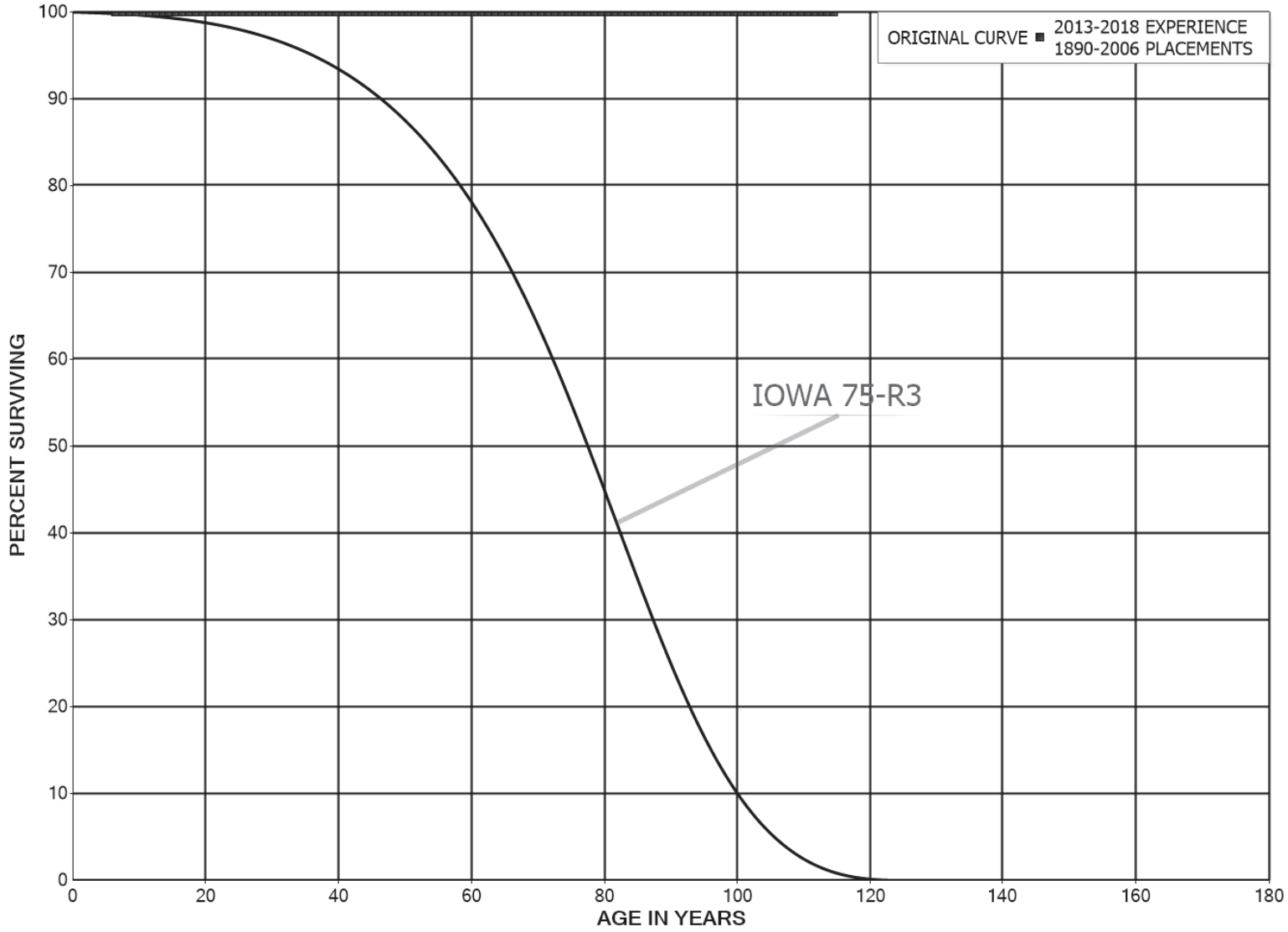
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	271,513		0.0000	1.0000	54.63
80.5	271,513		0.0000	1.0000	54.63
81.5	271,513		0.0000	1.0000	54.63
82.5	271,513		0.0000	1.0000	54.63
83.5	271,513		0.0000	1.0000	54.63
84.5	271,513		0.0000	1.0000	54.63
85.5	271,513		0.0000	1.0000	54.63
86.5	271,513		0.0000	1.0000	54.63
87.5	271,513		0.0000	1.0000	54.63
88.5	271,513		0.0000	1.0000	54.63
89.5	271,513	122	0.0005	0.9995	54.63
90.5	271,391		0.0000	1.0000	54.61
91.5	271,391		0.0000	1.0000	54.61
92.5					54.61

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2006 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5	124,088		0.0000	1.0000	100.00
7.5	312,548		0.0000	1.0000	100.00
8.5	502,707		0.0000	1.0000	100.00
9.5	502,707		0.0000	1.0000	100.00
10.5	871,169		0.0000	1.0000	100.00
11.5	974,751		0.0000	1.0000	100.00
12.5	1,032,056		0.0000	1.0000	100.00
13.5	940,372		0.0000	1.0000	100.00
14.5	860,992		0.0000	1.0000	100.00
15.5	949,444		0.0000	1.0000	100.00
16.5	650,218		0.0000	1.0000	100.00
17.5	625,903		0.0000	1.0000	100.00
18.5	676,285		0.0000	1.0000	100.00
19.5	924,460		0.0000	1.0000	100.00
20.5	1,171,807		0.0000	1.0000	100.00
21.5	1,431,156		0.0000	1.0000	100.00
22.5	1,696,202		0.0000	1.0000	100.00
23.5	2,009,965		0.0000	1.0000	100.00
24.5	2,089,727		0.0000	1.0000	100.00
25.5	2,030,353		0.0000	1.0000	100.00
26.5	1,947,063		0.0000	1.0000	100.00
27.5	1,849,082		0.0000	1.0000	100.00
28.5	1,742,397		0.0000	1.0000	100.00
29.5	1,582,040		0.0000	1.0000	100.00
30.5	1,518,099		0.0000	1.0000	100.00
31.5	1,489,567		0.0000	1.0000	100.00
32.5	1,454,773		0.0000	1.0000	100.00
33.5	1,362,906		0.0000	1.0000	100.00
34.5	1,292,895		0.0000	1.0000	100.00
35.5	1,198,938		0.0000	1.0000	100.00
36.5	1,073,045		0.0000	1.0000	100.00
37.5	936,070		0.0000	1.0000	100.00
38.5	791,588		0.0000	1.0000	100.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2006 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	701,857		0.0000	1.0000	100.00
40.5	615,558		0.0000	1.0000	100.00
41.5	542,691		0.0000	1.0000	100.00
42.5	499,352		0.0000	1.0000	100.00
43.5	434,932		0.0000	1.0000	100.00
44.5	409,765		0.0000	1.0000	100.00
45.5	395,336		0.0000	1.0000	100.00
46.5	370,800		0.0000	1.0000	100.00
47.5	343,699		0.0000	1.0000	100.00
48.5	296,252		0.0000	1.0000	100.00
49.5	266,581		0.0000	1.0000	100.00
50.5	222,263		0.0000	1.0000	100.00
51.5	188,849		0.0000	1.0000	100.00
52.5	160,285		0.0000	1.0000	100.00
53.5	143,948		0.0000	1.0000	100.00
54.5	133,154		0.0000	1.0000	100.00
55.5	127,407		0.0000	1.0000	100.00
56.5	120,220		0.0000	1.0000	100.00
57.5	118,223		0.0000	1.0000	100.00
58.5	115,231		0.0000	1.0000	100.00
59.5	107,407		0.0000	1.0000	100.00
60.5	100,172		0.0000	1.0000	100.00
61.5	92,163		0.0000	1.0000	100.00
62.5	79,285		0.0000	1.0000	100.00
63.5	66,882		0.0000	1.0000	100.00
64.5	56,432		0.0000	1.0000	100.00
65.5	47,060		0.0000	1.0000	100.00
66.5	42,086		0.0000	1.0000	100.00
67.5	35,148		0.0000	1.0000	100.00
68.5	33,652		0.0000	1.0000	100.00
69.5	31,648		0.0000	1.0000	100.00
70.5	30,268		0.0000	1.0000	100.00
71.5	30,513		0.0000	1.0000	100.00
72.5	27,864		0.0000	1.0000	100.00
73.5	27,095		0.0000	1.0000	100.00
74.5	27,039		0.0000	1.0000	100.00
75.5	31,964		0.0000	1.0000	100.00
76.5	36,717		0.0000	1.0000	100.00
77.5	33,654		0.0000	1.0000	100.00
78.5	30,539		0.0000	1.0000	100.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2006 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,261		0.0000	1.0000	100.00
80.5	27,004		0.0000	1.0000	100.00
81.5	29,354		0.0000	1.0000	100.00
82.5	39,922		0.0000	1.0000	100.00
83.5	52,436		0.0000	1.0000	100.00
84.5	79,005		0.0000	1.0000	100.00
85.5	105,394		0.0000	1.0000	100.00
86.5	127,187		0.0000	1.0000	100.00
87.5	138,121		0.0000	1.0000	100.00
88.5	147,596		0.0000	1.0000	100.00
89.5	149,770		0.0000	1.0000	100.00
90.5	136,042		0.0000	1.0000	100.00
91.5	118,595		0.0000	1.0000	100.00
92.5	101,397		0.0000	1.0000	100.00
93.5	85,532		0.0000	1.0000	100.00
94.5	62,454		0.0000	1.0000	100.00
95.5	51,435		0.0000	1.0000	100.00
96.5	40,819		0.0000	1.0000	100.00
97.5	33,514		0.0000	1.0000	100.00
98.5	30,476		0.0000	1.0000	100.00
99.5	28,621		0.0000	1.0000	100.00
100.5	27,192		0.0000	1.0000	100.00
101.5	25,221		0.0000	1.0000	100.00
102.5	23,382		0.0000	1.0000	100.00
103.5	20,539		0.0000	1.0000	100.00
104.5	16,691		0.0000	1.0000	100.00
105.5	13,895		0.0000	1.0000	100.00
106.5	10,298		0.0000	1.0000	100.00
107.5	6,301		0.0000	1.0000	100.00
108.5	3,779		0.0000	1.0000	100.00
109.5	2,746		0.0000	1.0000	100.00
110.5	1,838		0.0000	1.0000	100.00
111.5	167		0.0000	1.0000	100.00
112.5	111		0.0000	1.0000	100.00
113.5	15		0.0000	1.0000	100.00
114.5					100.00
115.5					
116.5					
117.5					
118.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

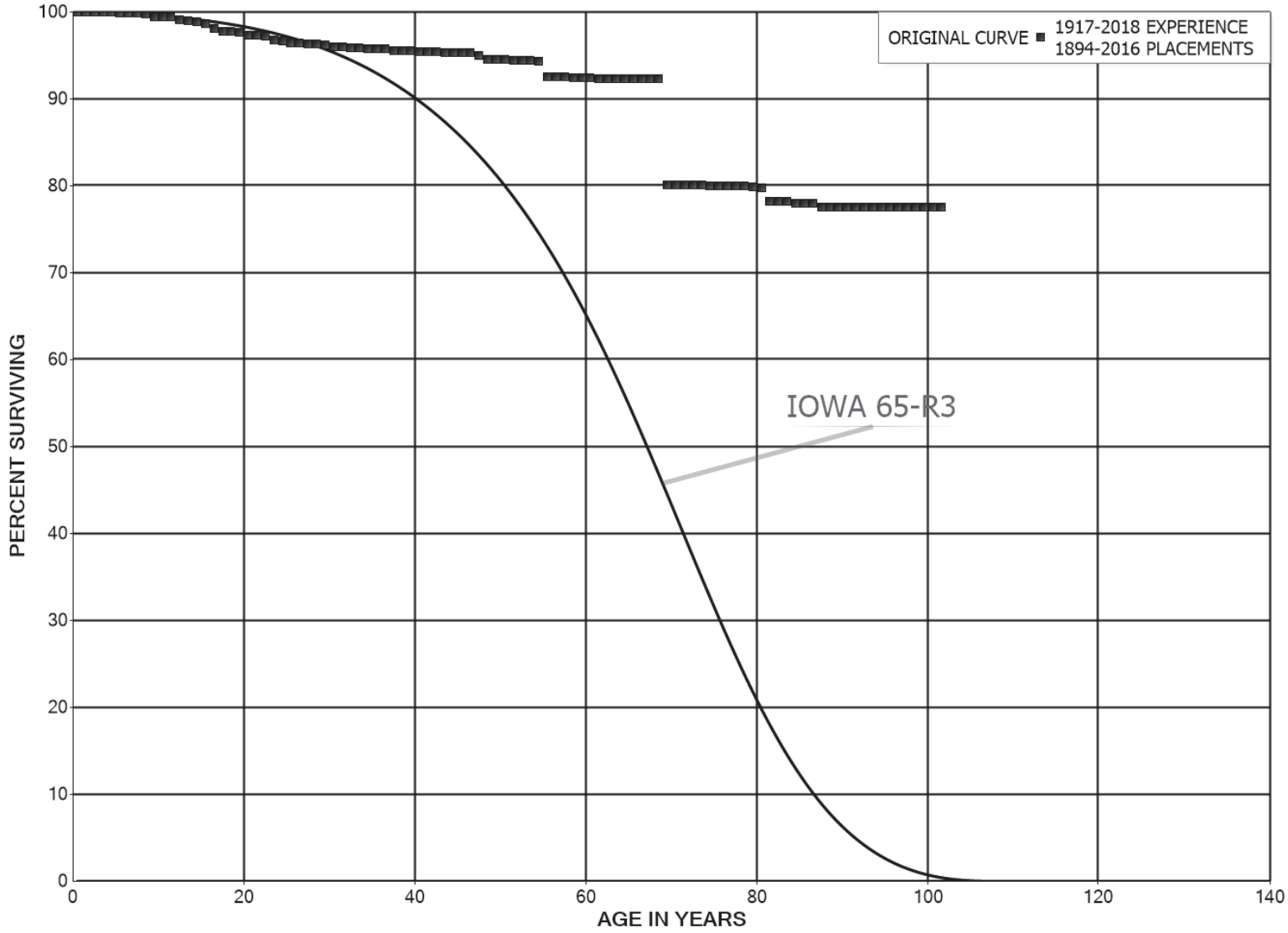
ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2006 EXPERIENCE BAND 2013-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5					
120.5					
121.5					
122.5	65		0.0000		
123.5	65		0.0000		
124.5	65		0.0000		
125.5	65		0.0000		
126.5	65		0.0000		
127.5	65		0.0000		
128.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016 EXPERIENCE BAND 1917-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,830,754		0.0000	1.0000	100.00
0.5	11,840,900		0.0000	1.0000	100.00
1.5	11,854,478	705	0.0001	0.9999	100.00
2.5	11,689,252	677	0.0001	0.9999	99.99
3.5	11,688,629	8,077	0.0007	0.9993	99.99
4.5	11,608,548	5,203	0.0004	0.9996	99.92
5.5	10,248,836		0.0000	1.0000	99.87
6.5	9,002,186	6,670	0.0007	0.9993	99.87
7.5	8,848,025	2,089	0.0002	0.9998	99.80
8.5	8,847,458	30,589	0.0035	0.9965	99.78
9.5	8,149,759	1,982	0.0002	0.9998	99.43
10.5	8,069,507	3,500	0.0004	0.9996	99.41
11.5	8,022,859	25,347	0.0032	0.9968	99.36
12.5	7,608,609	3,131	0.0004	0.9996	99.05
13.5	5,655,805	13,122	0.0023	0.9977	99.01
14.5	5,619,913	6,687	0.0012	0.9988	98.78
15.5	5,234,404	34,131	0.0065	0.9935	98.66
16.5	5,156,007	14,987	0.0029	0.9971	98.02
17.5	4,955,050	3,099	0.0006	0.9994	97.73
18.5	4,975,284	5,437	0.0011	0.9989	97.67
19.5	4,970,529	12,409	0.0025	0.9975	97.57
20.5	4,988,349	4,115	0.0008	0.9992	97.32
21.5	5,029,222	5,493	0.0011	0.9989	97.24
22.5	5,113,616	23,002	0.0045	0.9955	97.14
23.5	5,111,401	5,214	0.0010	0.9990	96.70
24.5	5,044,547	9,472	0.0019	0.9981	96.60
25.5	5,016,711	2,362	0.0005	0.9995	96.42
26.5	4,877,537	1,892	0.0004	0.9996	96.37
27.5	4,740,940	4,566	0.0010	0.9990	96.34
28.5	4,591,582	5,836	0.0013	0.9987	96.24
29.5	4,512,836	6,051	0.0013	0.9987	96.12
30.5	4,489,929	2,285	0.0005	0.9995	95.99
31.5	4,447,168	5,449	0.0012	0.9988	95.94
32.5	4,391,334	1,396	0.0003	0.9997	95.83
33.5	4,311,265	2,890	0.0007	0.9993	95.80
34.5	4,280,875	490	0.0001	0.9999	95.73
35.5	4,256,120	2,100	0.0005	0.9995	95.72
36.5	4,153,358	5,819	0.0014	0.9986	95.67
37.5	4,109,830	2,179	0.0005	0.9995	95.54
38.5	3,971,139	595	0.0001	0.9999	95.49

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016 EXPERIENCE BAND 1917-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,833,153	2,428	0.0006	0.9994	95.47
40.5	3,624,097	350	0.0001	0.9999	95.41
41.5	3,335,079	1,679	0.0005	0.9995	95.40
42.5	2,922,726	1,969	0.0007	0.9993	95.36
43.5	2,645,865	832	0.0003	0.9997	95.29
44.5	2,474,827		0.0000	1.0000	95.26
45.5	2,328,205	566	0.0002	0.9998	95.26
46.5	2,257,871	7,981	0.0035	0.9965	95.24
47.5	2,121,009	8,275	0.0039	0.9961	94.90
48.5	1,933,200	670	0.0003	0.9997	94.53
49.5	1,900,328	454	0.0002	0.9998	94.50
50.5	1,808,849	1,497	0.0008	0.9992	94.48
51.5	1,762,647		0.0000	1.0000	94.40
52.5	1,866,134	70	0.0000	1.0000	94.40
53.5	1,749,321	1,120	0.0006	0.9994	94.40
54.5	1,746,598	33,370	0.0191	0.9809	94.33
55.5	1,699,202	452	0.0003	0.9997	92.53
56.5	1,642,722	800	0.0005	0.9995	92.51
57.5	1,639,042	712	0.0004	0.9996	92.46
58.5	1,582,450	988	0.0006	0.9994	92.42
59.5	1,574,849	289	0.0002	0.9998	92.37
60.5	1,502,504	468	0.0003	0.9997	92.35
61.5	1,454,728		0.0000	1.0000	92.32
62.5	1,383,689		0.0000	1.0000	92.32
63.5	1,310,171	364	0.0003	0.9997	92.32
64.5	1,264,324		0.0000	1.0000	92.29
65.5	1,143,505	250	0.0002	0.9998	92.29
66.5	1,010,440	83	0.0001	0.9999	92.27
67.5	930,962	93	0.0001	0.9999	92.27
68.5	823,736	108,761	0.1320	0.8680	92.26
69.5	578,447	300	0.0005	0.9995	80.08
70.5	517,582		0.0000	1.0000	80.03
71.5	464,844		0.0000	1.0000	80.03
72.5	454,698		0.0000	1.0000	80.03
73.5	445,449	500	0.0011	0.9989	80.03
74.5	443,942	100	0.0002	0.9998	79.94
75.5	443,789		0.0000	1.0000	79.93
76.5	439,993	162	0.0004	0.9996	79.93
77.5	439,831	31	0.0001	0.9999	79.90
78.5	436,027	10	0.0000	1.0000	79.89

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

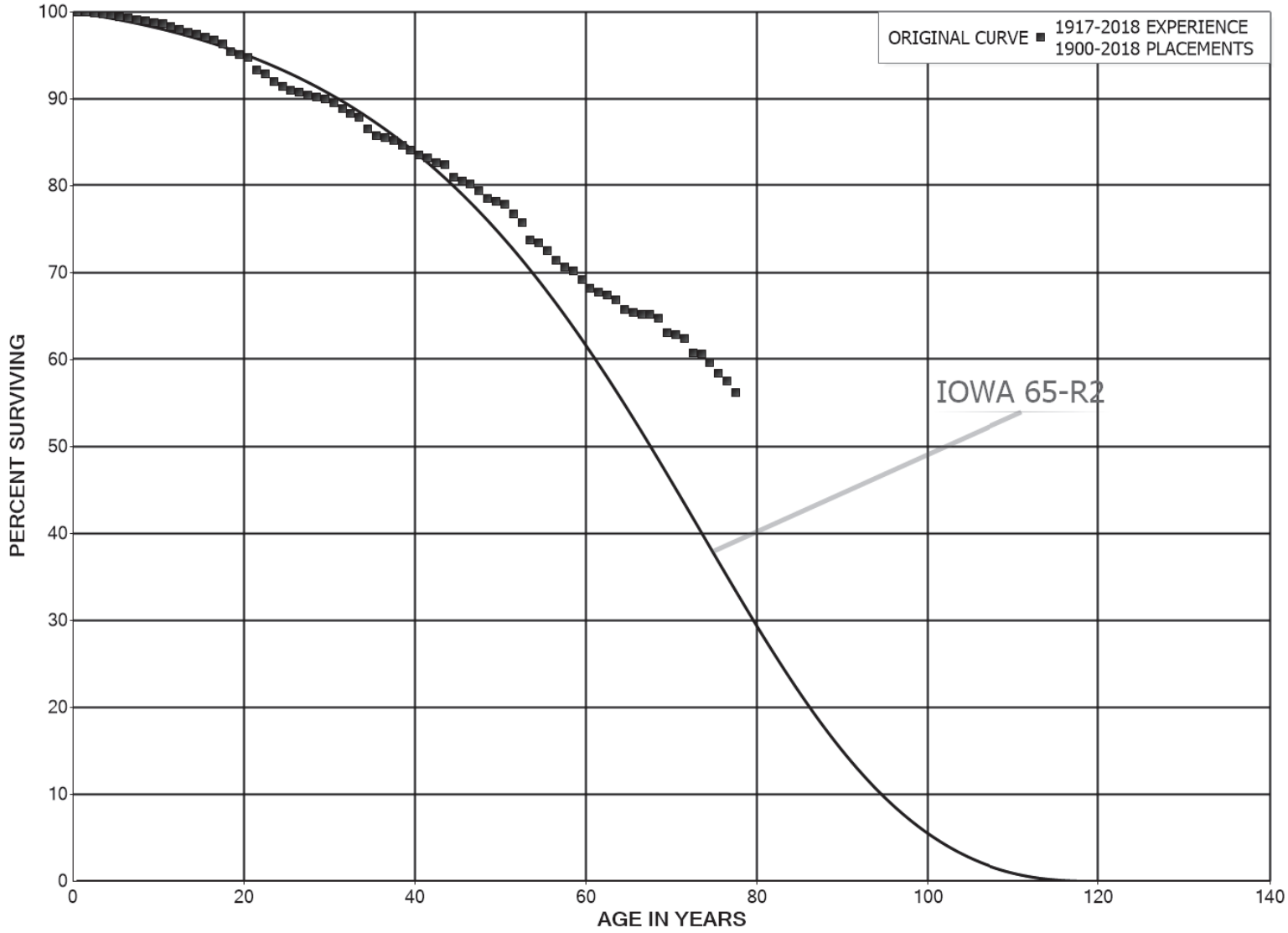
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016 EXPERIENCE BAND 1917-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	433,955	632	0.0015	0.9985	79.89
80.5	432,400	8,745	0.0202	0.9798	79.77
81.5	423,256		0.0000	1.0000	78.16
82.5	423,253	26	0.0001	0.9999	78.16
83.5	423,227	1,028	0.0024	0.9976	78.15
84.5	422,199		0.0000	1.0000	77.96
85.5	421,882		0.0000	1.0000	77.96
86.5	421,882	2,649	0.0063	0.9937	77.96
87.5	419,233		0.0000	1.0000	77.48
88.5	418,799		0.0000	1.0000	77.48
89.5	417,463		0.0000	1.0000	77.48
90.5	396,809		0.0000	1.0000	77.48
91.5	396,231		0.0000	1.0000	77.48
92.5	361,931		0.0000	1.0000	77.48
93.5	324,539		0.0000	1.0000	77.48
94.5	188,086		0.0000	1.0000	77.48
95.5	160,825		0.0000	1.0000	77.48
96.5	141,801		0.0000	1.0000	77.48
97.5	138,876		0.0000	1.0000	77.48
98.5	138,250		0.0000	1.0000	77.48
99.5	135,181		0.0000	1.0000	77.48
100.5	134,244		0.0000	1.0000	77.48
101.5	106,491		0.0000	1.0000	77.48
102.5	97,723		0.0000	1.0000	77.48
103.5	97,723		0.0000	1.0000	77.48
104.5	59,848		0.0000	1.0000	77.48
105.5	59,848		0.0000	1.0000	77.48
106.5	59,848		0.0000	1.0000	77.48
107.5	47,014		0.0000	1.0000	77.48
108.5	29,254		0.0000	1.0000	77.48
109.5	21,971		0.0000	1.0000	77.48
110.5	21,971		0.0000	1.0000	77.48
111.5	21,971		0.0000	1.0000	77.48
112.5	21,971		0.0000	1.0000	77.48
113.5	13,537		0.0000	1.0000	77.48
114.5	13,537		0.0000	1.0000	77.48
115.5	13,537		0.0000	1.0000	77.48
116.5					77.48

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1917-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,578,251	195,838	0.0006	0.9994	100.00
0.5	235,921,630	56,130	0.0002	0.9998	99.94
1.5	198,533,986	109,026	0.0005	0.9995	99.91
2.5	155,746,292	128,525	0.0008	0.9992	99.86
3.5	152,932,163	290,675	0.0019	0.9981	99.77
4.5	147,423,404	234,027	0.0016	0.9984	99.59
5.5	137,101,399	235,065	0.0017	0.9983	99.43
6.5	131,639,439	184,259	0.0014	0.9986	99.26
7.5	124,537,936	213,888	0.0017	0.9983	99.12
8.5	124,066,223	232,474	0.0019	0.9981	98.95
9.5	116,760,043	182,610	0.0016	0.9984	98.76
10.5	112,356,372	363,499	0.0032	0.9968	98.61
11.5	106,744,273	417,139	0.0039	0.9961	98.29
12.5	92,905,927	254,722	0.0027	0.9973	97.90
13.5	88,221,504	258,963	0.0029	0.9971	97.64
14.5	86,240,067	266,561	0.0031	0.9969	97.35
15.5	82,123,303	240,257	0.0029	0.9971	97.05
16.5	71,473,412	356,702	0.0050	0.9950	96.76
17.5	65,550,608	584,818	0.0089	0.9911	96.28
18.5	63,651,778	270,156	0.0042	0.9958	95.42
19.5	61,380,887	208,181	0.0034	0.9966	95.02
20.5	61,362,487	913,638	0.0149	0.9851	94.70
21.5	60,133,313	259,927	0.0043	0.9957	93.29
22.5	59,520,422	579,374	0.0097	0.9903	92.88
23.5	58,900,175	402,827	0.0068	0.9932	91.98
24.5	53,413,390	252,349	0.0047	0.9953	91.35
25.5	52,092,288	124,514	0.0024	0.9976	90.92
26.5	50,240,247	153,185	0.0030	0.9970	90.70
27.5	46,977,944	122,175	0.0026	0.9974	90.42
28.5	45,988,240	105,589	0.0023	0.9977	90.19
29.5	43,829,378	250,553	0.0057	0.9943	89.98
30.5	42,953,328	310,091	0.0072	0.9928	89.47
31.5	41,260,172	253,196	0.0061	0.9939	88.82
32.5	40,417,785	184,843	0.0046	0.9954	88.28
33.5	39,366,357	588,507	0.0149	0.9851	87.87
34.5	38,122,419	351,086	0.0092	0.9908	86.56
35.5	37,539,523	90,366	0.0024	0.9976	85.76
36.5	36,064,664	170,314	0.0047	0.9953	85.56
37.5	35,269,436	223,721	0.0063	0.9937	85.15
38.5	33,927,560	235,908	0.0070	0.9930	84.61

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1917-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,550,742	208,769	0.0064	0.9936	84.02
40.5	30,187,774	130,102	0.0043	0.9957	83.48
41.5	27,701,437	183,441	0.0066	0.9934	83.12
42.5	26,365,584	73,735	0.0028	0.9972	82.57
43.5	25,256,156	434,540	0.0172	0.9828	82.34
44.5	23,985,578	136,557	0.0057	0.9943	80.93
45.5	22,719,985	84,646	0.0037	0.9963	80.46
46.5	21,170,532	208,688	0.0099	0.9901	80.17
47.5	18,955,939	199,913	0.0105	0.9895	79.37
48.5	17,421,069	89,264	0.0051	0.9949	78.54
49.5	16,402,529	70,091	0.0043	0.9957	78.14
50.5	15,208,128	220,377	0.0145	0.9855	77.80
51.5	13,700,492	165,371	0.0121	0.9879	76.67
52.5	12,844,940	340,336	0.0265	0.9735	75.75
53.5	11,563,956	50,481	0.0044	0.9956	73.74
54.5	11,422,453	139,858	0.0122	0.9878	73.42
55.5	10,791,572	162,518	0.0151	0.9849	72.52
56.5	10,196,803	109,793	0.0108	0.9892	71.43
57.5	9,685,491	71,868	0.0074	0.9926	70.66
58.5	8,877,483	117,228	0.0132	0.9868	70.14
59.5	8,254,041	127,607	0.0155	0.9845	69.21
60.5	7,105,106	44,861	0.0063	0.9937	68.14
61.5	6,242,201	29,075	0.0047	0.9953	67.71
62.5	5,774,181	45,879	0.0079	0.9921	67.39
63.5	5,189,521	86,369	0.0166	0.9834	66.86
64.5	4,562,498	23,007	0.0050	0.9950	65.75
65.5	3,836,167	13,352	0.0035	0.9965	65.41
66.5	2,951,481	198	0.0001	0.9999	65.19
67.5	2,503,944	17,091	0.0068	0.9932	65.18
68.5	1,998,290	51,414	0.0257	0.9743	64.74
69.5	1,109,985	3,190	0.0029	0.9971	63.07
70.5	779,600	5,914	0.0076	0.9924	62.89
71.5	534,104	14,024	0.0263	0.9737	62.41
72.5	503,813	1,632	0.0032	0.9968	60.77
73.5	495,497	8,116	0.0164	0.9836	60.58
74.5	471,879	9,815	0.0208	0.9792	59.59
75.5	436,236	6,547	0.0150	0.9850	58.35
76.5	373,093	8,087	0.0217	0.9783	57.47
77.5	346,407	2,407	0.0069	0.9931	56.22
78.5	336,776	61	0.0002	0.9998	55.83

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

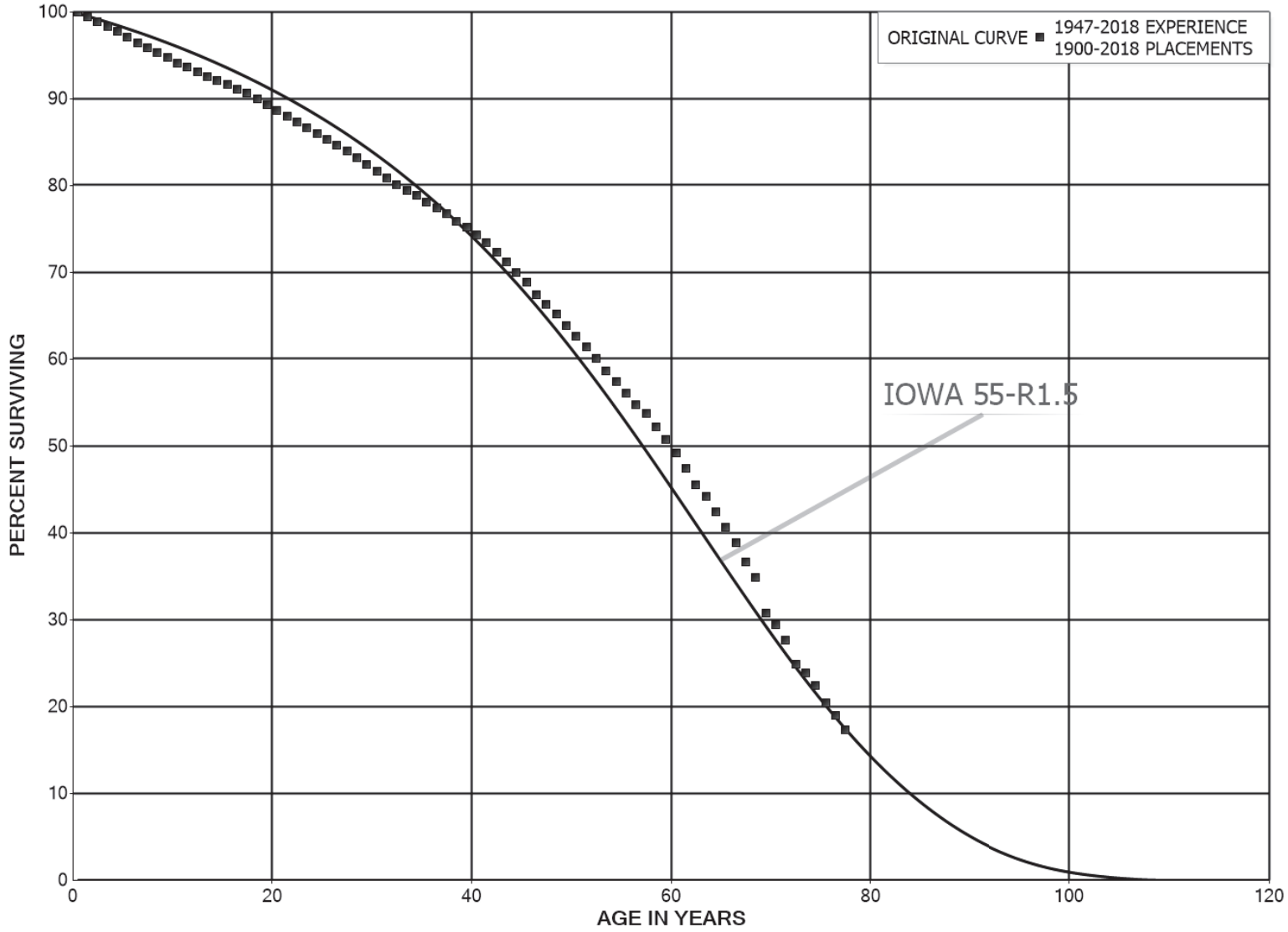
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1917-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	279,060	1,038	0.0037	0.9963	55.82
80.5	275,304	1,352	0.0049	0.9951	55.62
81.5	269,105	30	0.0001	0.9999	55.34
82.5	268,101	475	0.0018	0.9982	55.34
83.5	267,626	304	0.0011	0.9989	55.24
84.5	266,791	497	0.0019	0.9981	55.18
85.5	264,283	17	0.0001	0.9999	55.07
86.5	263,619	39,396	0.1494	0.8506	55.07
87.5	222,188	1,098	0.0049	0.9951	46.84
88.5	220,323	217	0.0010	0.9990	46.61
89.5	206,782		0.0000	1.0000	46.56
90.5	137,641		0.0000	1.0000	46.56
91.5	133,479		0.0000	1.0000	46.56
92.5	85,069		0.0000	1.0000	46.56
93.5	55,859		0.0000	1.0000	46.56
94.5	34,254		0.0000	1.0000	46.56
95.5	24,399		0.0000	1.0000	46.56
96.5	21,794	467	0.0214	0.9786	46.56
97.5	19,328	6,246	0.3232	0.6768	45.56
98.5	13,082		0.0000	1.0000	30.84
99.5	13,082		0.0000	1.0000	30.84
100.5	4,276		0.0000	1.0000	30.84
101.5	1,036	500	0.4828	0.5172	30.84
102.5	536		0.0000	1.0000	15.95
103.5	536	500	0.9334	0.0666	15.95
104.5	36		0.0000	1.0000	1.06
105.5	36		0.0000	1.0000	1.06
106.5	36		0.0000	1.0000	1.06
107.5					1.06

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	187,803,062	105,629	0.0006	0.9994	100.00
0.5	183,155,749	924,436	0.0050	0.9950	99.94
1.5	166,141,292	953,877	0.0057	0.9943	99.44
2.5	157,597,632	981,680	0.0062	0.9938	98.87
3.5	152,621,387	903,595	0.0059	0.9941	98.25
4.5	145,060,394	903,985	0.0062	0.9938	97.67
5.5	138,093,128	935,055	0.0068	0.9932	97.06
6.5	130,224,726	817,520	0.0063	0.9937	96.40
7.5	122,778,812	721,469	0.0059	0.9941	95.80
8.5	120,013,460	664,487	0.0055	0.9945	95.24
9.5	116,519,078	750,274	0.0064	0.9936	94.71
10.5	111,280,191	608,311	0.0055	0.9945	94.10
11.5	106,929,606	546,425	0.0051	0.9949	93.59
12.5	102,723,861	610,981	0.0059	0.9941	93.11
13.5	98,581,441	493,477	0.0050	0.9950	92.55
14.5	96,346,044	507,870	0.0053	0.9947	92.09
15.5	86,171,220	474,444	0.0055	0.9945	91.60
16.5	75,162,754	395,884	0.0053	0.9947	91.10
17.5	69,139,427	516,466	0.0075	0.9925	90.62
18.5	62,354,339	473,343	0.0076	0.9924	89.94
19.5	59,005,892	442,864	0.0075	0.9925	89.26
20.5	57,090,732	449,051	0.0079	0.9921	88.59
21.5	55,968,404	401,172	0.0072	0.9928	87.89
22.5	50,919,944	401,678	0.0079	0.9921	87.26
23.5	48,963,011	362,159	0.0074	0.9926	86.58
24.5	46,032,296	344,359	0.0075	0.9925	85.94
25.5	43,484,849	338,209	0.0078	0.9922	85.29
26.5	41,636,633	351,808	0.0084	0.9916	84.63
27.5	38,674,833	344,227	0.0089	0.9911	83.91
28.5	36,393,045	338,214	0.0093	0.9907	83.17
29.5	35,593,843	340,282	0.0096	0.9904	82.39
30.5	34,680,389	335,677	0.0097	0.9903	81.61
31.5	34,017,560	293,413	0.0086	0.9914	80.82
32.5	33,715,692	281,767	0.0084	0.9916	80.12
33.5	31,977,029	261,910	0.0082	0.9918	79.45
34.5	30,128,293	292,433	0.0097	0.9903	78.80
35.5	28,402,672	244,212	0.0086	0.9914	78.03
36.5	26,071,276	211,918	0.0081	0.9919	77.36
37.5	23,685,408	276,764	0.0117	0.9883	76.73
38.5	21,384,492	195,202	0.0091	0.9909	75.84

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,132,793	206,641	0.0108	0.9892	75.15
40.5	17,337,464	221,023	0.0127	0.9873	74.33
41.5	15,625,595	235,201	0.0151	0.9849	73.39
42.5	14,357,535	222,394	0.0155	0.9845	72.28
43.5	13,245,381	219,693	0.0166	0.9834	71.16
44.5	12,111,597	205,806	0.0170	0.9830	69.98
45.5	11,224,719	220,810	0.0197	0.9803	68.79
46.5	10,243,891	182,429	0.0178	0.9822	67.44
47.5	9,304,705	146,468	0.0157	0.9843	66.24
48.5	8,514,943	172,635	0.0203	0.9797	65.20
49.5	7,682,731	155,191	0.0202	0.9798	63.87
50.5	6,969,217	127,256	0.0183	0.9817	62.58
51.5	6,175,320	136,156	0.0220	0.9780	61.44
52.5	5,376,715	126,920	0.0236	0.9764	60.09
53.5	4,784,102	99,767	0.0209	0.9791	58.67
54.5	4,334,845	103,117	0.0238	0.9762	57.44
55.5	3,841,961	89,112	0.0232	0.9768	56.08
56.5	3,425,028	68,440	0.0200	0.9800	54.78
57.5	3,084,559	86,731	0.0281	0.9719	53.68
58.5	2,773,130	78,631	0.0284	0.9716	52.17
59.5	2,449,224	71,077	0.0290	0.9710	50.69
60.5	2,141,484	77,654	0.0363	0.9637	49.22
61.5	1,837,282	76,705	0.0417	0.9583	47.44
62.5	1,591,387	45,084	0.0283	0.9717	45.46
63.5	1,369,676	54,299	0.0396	0.9604	44.17
64.5	1,190,305	50,548	0.0425	0.9575	42.42
65.5	1,037,193	45,066	0.0434	0.9566	40.62
66.5	929,231	52,405	0.0564	0.9436	38.85
67.5	781,194	38,053	0.0487	0.9513	36.66
68.5	693,222	82,636	0.1192	0.8808	34.88
69.5	577,068	25,442	0.0441	0.9559	30.72
70.5	516,733	30,956	0.0599	0.9401	29.36
71.5	452,938	45,391	0.1002	0.8998	27.60
72.5	380,192	16,023	0.0421	0.9579	24.84
73.5	350,035	20,240	0.0578	0.9422	23.79
74.5	320,584	29,219	0.0911	0.9089	22.42
75.5	285,463	19,107	0.0669	0.9331	20.37
76.5	266,356	24,128	0.0906	0.9094	19.01
77.5	242,228	11,300	0.0467	0.9533	17.29
78.5	230,927	10,803	0.0468	0.9532	16.48

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

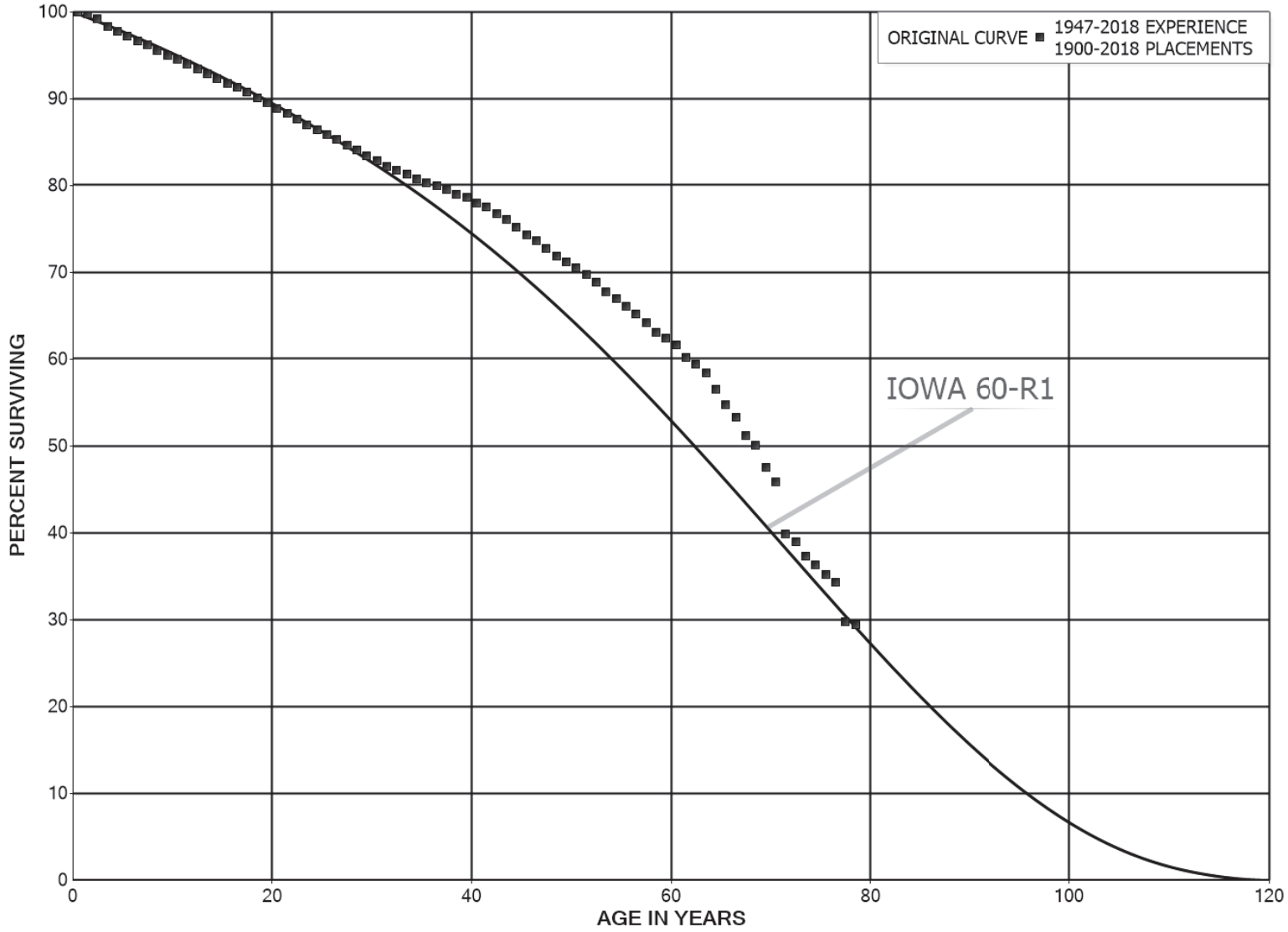
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	220,124	8,984	0.0408	0.9592	15.71
80.5	211,140	515	0.0024	0.9976	15.07
81.5	210,625	2,731	0.0130	0.9870	15.03
82.5	207,894	4,884	0.0235	0.9765	14.84
83.5	203,009	5,036	0.0248	0.9752	14.49
84.5	197,974	4,702	0.0238	0.9762	14.13
85.5	193,272	50,844	0.2631	0.7369	13.79
86.5	142,427	44,629	0.3133	0.6867	10.16
87.5	97,799	85,585	0.8751	0.1249	6.98
88.5	12,214	1,954	0.1600	0.8400	0.87
89.5	311		0.0000	1.0000	0.73
90.5	311		0.0000	1.0000	0.73
91.5	311		0.0000	1.0000	0.73
92.5	311		0.0000	1.0000	0.73
93.5	311		0.0000	1.0000	0.73
94.5	311		0.0000	1.0000	0.73
95.5	311	33	0.1061	0.8939	0.73
96.5	278		0.0000	1.0000	0.65
97.5	278	278	1.0000		0.65
98.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,128,759	122,413	0.0006	0.9994	100.00
0.5	183,723,396	442,353	0.0024	0.9976	99.94
1.5	171,617,730	949,902	0.0055	0.9945	99.70
2.5	163,096,507	1,491,288	0.0091	0.9909	99.14
3.5	159,319,920	880,835	0.0055	0.9945	98.24
4.5	149,896,839	807,529	0.0054	0.9946	97.69
5.5	140,570,123	733,609	0.0052	0.9948	97.17
6.5	126,339,045	608,348	0.0048	0.9952	96.66
7.5	118,141,886	811,190	0.0069	0.9931	96.20
8.5	114,003,294	708,238	0.0062	0.9938	95.53
9.5	111,628,874	565,261	0.0051	0.9949	94.94
10.5	107,579,856	549,487	0.0051	0.9949	94.46
11.5	104,131,182	594,846	0.0057	0.9943	93.98
12.5	100,933,510	647,700	0.0064	0.9936	93.44
13.5	97,456,422	568,868	0.0058	0.9942	92.84
14.5	95,206,279	546,589	0.0057	0.9943	92.30
15.5	85,347,759	464,987	0.0054	0.9946	91.77
16.5	75,923,479	441,378	0.0058	0.9942	91.27
17.5	68,110,699	476,757	0.0070	0.9930	90.74
18.5	63,032,082	425,142	0.0067	0.9933	90.10
19.5	62,515,593	450,977	0.0072	0.9928	89.50
20.5	60,747,284	379,589	0.0062	0.9938	88.85
21.5	59,743,142	423,689	0.0071	0.9929	88.30
22.5	55,120,313	416,741	0.0076	0.9924	87.67
23.5	53,767,230	389,808	0.0072	0.9928	87.01
24.5	50,994,074	346,298	0.0068	0.9932	86.38
25.5	49,230,973	283,953	0.0058	0.9942	85.79
26.5	47,532,562	354,272	0.0075	0.9925	85.29
27.5	44,099,901	322,031	0.0073	0.9927	84.66
28.5	41,481,093	318,655	0.0077	0.9923	84.04
29.5	40,660,651	270,078	0.0066	0.9934	83.39
30.5	39,840,117	302,135	0.0076	0.9924	82.84
31.5	39,174,616	229,972	0.0059	0.9941	82.21
32.5	38,934,866	212,631	0.0055	0.9945	81.73
33.5	37,191,157	237,975	0.0064	0.9936	81.28
34.5	35,118,200	186,093	0.0053	0.9947	80.76
35.5	33,240,353	166,080	0.0050	0.9950	80.34
36.5	30,590,327	178,825	0.0058	0.9942	79.93
37.5	27,902,232	168,430	0.0060	0.9940	79.47
38.5	25,198,286	125,884	0.0050	0.9950	78.99

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,647,663	169,444	0.0075	0.9925	78.59
40.5	20,277,255	144,075	0.0071	0.9929	78.00
41.5	18,278,207	168,581	0.0092	0.9908	77.45
42.5	16,716,323	144,657	0.0087	0.9913	76.74
43.5	15,330,181	173,929	0.0113	0.9887	76.07
44.5	13,890,475	164,513	0.0118	0.9882	75.21
45.5	12,599,010	119,767	0.0095	0.9905	74.32
46.5	11,467,562	143,079	0.0125	0.9875	73.61
47.5	10,279,838	118,682	0.0115	0.9885	72.69
48.5	9,278,046	93,240	0.0100	0.9900	71.85
49.5	8,244,212	78,405	0.0095	0.9905	71.13
50.5	7,279,848	74,337	0.0102	0.9898	70.46
51.5	6,331,100	83,883	0.0132	0.9868	69.74
52.5	5,301,249	81,422	0.0154	0.9846	68.81
53.5	4,565,509	52,682	0.0115	0.9885	67.75
54.5	4,070,725	54,283	0.0133	0.9867	66.97
55.5	3,592,538	51,610	0.0144	0.9856	66.08
56.5	3,050,396	44,395	0.0146	0.9854	65.13
57.5	2,660,797	44,639	0.0168	0.9832	64.18
58.5	2,311,277	24,290	0.0105	0.9895	63.11
59.5	1,973,202	26,277	0.0133	0.9867	62.44
60.5	1,697,020	41,043	0.0242	0.9758	61.61
61.5	1,417,795	16,308	0.0115	0.9885	60.12
62.5	1,150,093	20,366	0.0177	0.9823	59.43
63.5	881,900	27,495	0.0312	0.9688	58.38
64.5	698,975	21,972	0.0314	0.9686	56.56
65.5	578,431	15,474	0.0268	0.9732	54.78
66.5	507,131	20,866	0.0411	0.9589	53.31
67.5	387,054	7,699	0.0199	0.9801	51.12
68.5	341,114	17,882	0.0524	0.9476	50.10
69.5	280,020	9,942	0.0355	0.9645	47.48
70.5	239,886	31,379	0.1308	0.8692	45.79
71.5	179,702	3,809	0.0212	0.9788	39.80
72.5	158,868	6,792	0.0428	0.9572	38.96
73.5	144,505	3,883	0.0269	0.9731	37.29
74.5	135,189	4,280	0.0317	0.9683	36.29
75.5	129,614	3,292	0.0254	0.9746	35.14
76.5	124,375	16,348	0.1314	0.8686	34.25
77.5	103,482	1,336	0.0129	0.9871	29.75
78.5	93,471	716	0.0077	0.9923	29.36

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

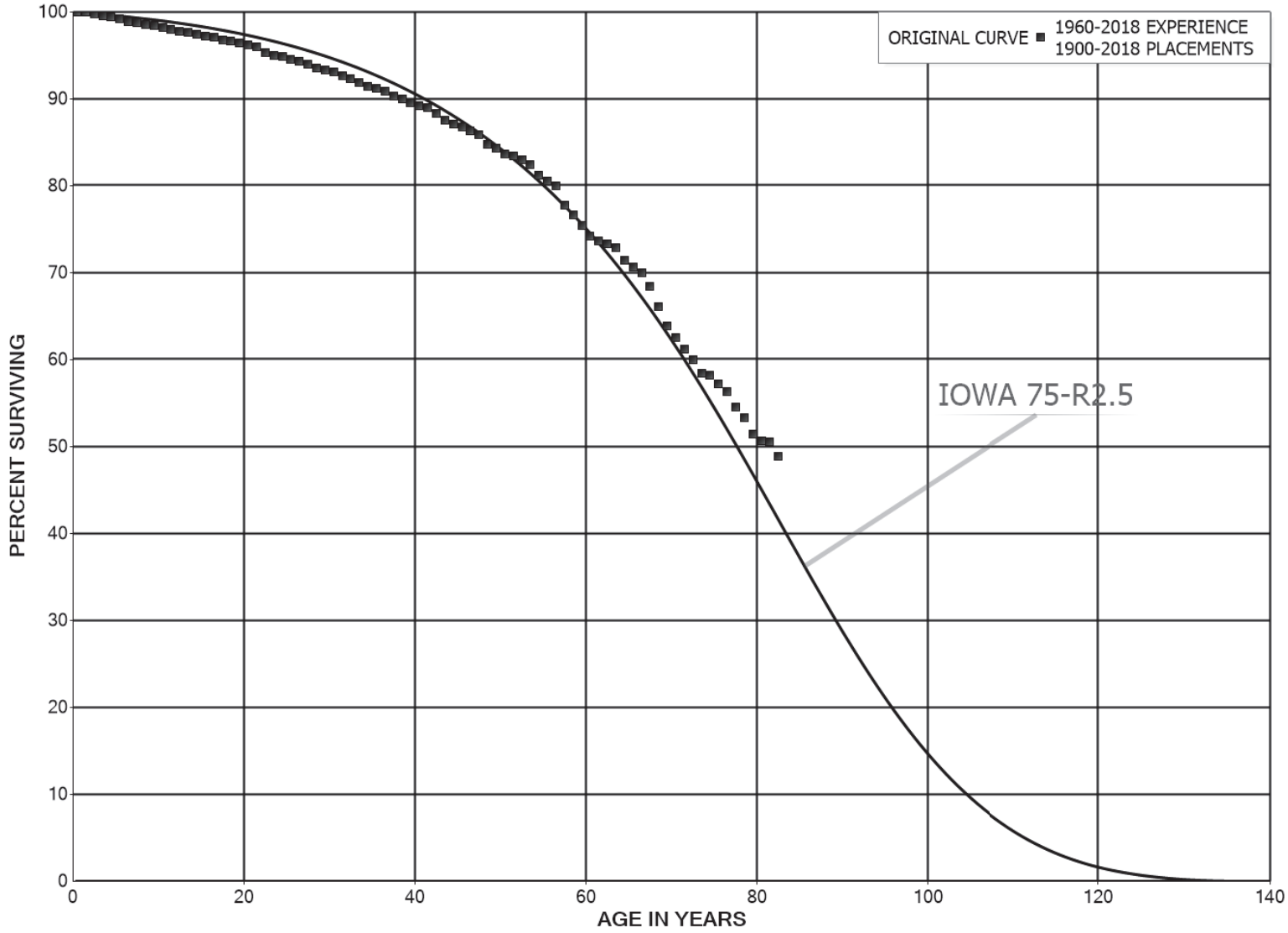
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,014	1,613	0.0179	0.9821	29.14
80.5	88,401	1,123	0.0127	0.9873	28.62
81.5	87,278	2,483	0.0284	0.9716	28.25
82.5	84,795	3,593	0.0424	0.9576	27.45
83.5	81,202	565	0.0070	0.9930	26.29
84.5	80,637	2,631	0.0326	0.9674	26.10
85.5	78,003	2,044	0.0262	0.9738	25.25
86.5	75,959	435	0.0057	0.9943	24.59
87.5	75,524	17,574	0.2327	0.7673	24.45
88.5	56,154	11,590	0.2064	0.7936	18.76
89.5	44,564	248	0.0056	0.9944	14.89
90.5	44,092	102	0.0023	0.9977	14.80
91.5	982	0	0.0000	1.0000	14.77
92.5	982	0	0.0004	0.9996	14.77
93.5	981	897	0.9140	0.0860	14.76
94.5	84		0.0000	1.0000	1.27
95.5	84	84	0.9974	0.0026	1.27
96.5	0	0	1.0000		0.00
97.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	181,908,991	108,539	0.0006	0.9994	100.00
0.5	181,885,455	85,506	0.0005	0.9995	99.94
1.5	181,828,747	330,533	0.0018	0.9982	99.89
2.5	178,168,122	291,183	0.0016	0.9984	99.71
3.5	177,895,329	272,795	0.0015	0.9985	99.55
4.5	174,372,920	446,110	0.0026	0.9974	99.40
5.5	168,698,059	520,871	0.0031	0.9969	99.14
6.5	157,084,364	230,245	0.0015	0.9985	98.84
7.5	155,094,452	321,071	0.0021	0.9979	98.69
8.5	153,489,343	195,207	0.0013	0.9987	98.49
9.5	150,074,809	275,644	0.0018	0.9982	98.36
10.5	148,025,542	353,084	0.0024	0.9976	98.18
11.5	146,038,721	359,437	0.0025	0.9975	97.95
12.5	143,414,758	185,602	0.0013	0.9987	97.71
13.5	140,348,354	259,042	0.0018	0.9982	97.58
14.5	129,074,542	249,420	0.0019	0.9981	97.40
15.5	117,755,423	164,202	0.0014	0.9986	97.21
16.5	115,761,089	447,171	0.0039	0.9961	97.08
17.5	110,445,350	158,464	0.0014	0.9986	96.70
18.5	98,282,137	198,227	0.0020	0.9980	96.56
19.5	88,203,043	191,164	0.0022	0.9978	96.37
20.5	86,523,466	182,171	0.0021	0.9979	96.16
21.5	82,486,080	602,868	0.0073	0.9927	95.96
22.5	68,070,804	202,710	0.0030	0.9970	95.25
23.5	66,901,527	129,272	0.0019	0.9981	94.97
24.5	64,644,222	213,597	0.0033	0.9967	94.79
25.5	59,255,580	116,542	0.0020	0.9980	94.47
26.5	57,634,623	193,339	0.0034	0.9966	94.29
27.5	51,425,720	230,762	0.0045	0.9955	93.97
28.5	43,318,410	97,961	0.0023	0.9977	93.55
29.5	43,064,458	142,894	0.0033	0.9967	93.34
30.5	41,945,719	198,897	0.0047	0.9953	93.03
31.5	41,277,643	150,297	0.0036	0.9964	92.59
32.5	41,011,684	193,094	0.0047	0.9953	92.25
33.5	39,525,937	159,750	0.0040	0.9960	91.82
34.5	37,304,798	89,564	0.0024	0.9976	91.44
35.5	34,470,683	133,599	0.0039	0.9961	91.23
36.5	32,949,955	198,183	0.0060	0.9940	90.87
37.5	31,104,103	144,365	0.0046	0.9954	90.33
38.5	33,722,780	134,335	0.0040	0.9960	89.91

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,665,987	112,436	0.0038	0.9962	89.55
40.5	25,977,344	92,062	0.0035	0.9965	89.21
41.5	24,065,738	163,540	0.0068	0.9932	88.89
42.5	23,093,820	211,996	0.0092	0.9908	88.29
43.5	21,295,866	88,386	0.0042	0.9958	87.48
44.5	19,805,900	89,771	0.0045	0.9955	87.11
45.5	18,475,861	98,822	0.0053	0.9947	86.72
46.5	17,076,812	93,461	0.0055	0.9945	86.26
47.5	15,851,695	188,438	0.0119	0.9881	85.78
48.5	14,822,587	86,392	0.0058	0.9942	84.76
49.5	13,462,447	103,600	0.0077	0.9923	84.27
50.5	12,582,918	40,294	0.0032	0.9968	83.62
51.5	11,866,768	50,630	0.0043	0.9957	83.35
52.5	11,086,333	78,924	0.0071	0.9929	83.00
53.5	10,413,767	148,985	0.0143	0.9857	82.41
54.5	9,540,288	84,932	0.0089	0.9911	81.23
55.5	8,965,308	59,551	0.0066	0.9934	80.51
56.5	8,278,415	232,689	0.0281	0.9719	79.97
57.5	7,617,121	104,729	0.0137	0.9863	77.72
58.5	7,180,737	120,891	0.0168	0.9832	76.65
59.5	6,688,397	103,544	0.0155	0.9845	75.36
60.5	6,082,467	51,322	0.0084	0.9916	74.20
61.5	5,802,031	24,298	0.0042	0.9958	73.57
62.5	5,543,031	28,910	0.0052	0.9948	73.26
63.5	5,288,042	108,013	0.0204	0.9796	72.88
64.5	4,777,968	52,376	0.0110	0.9890	71.39
65.5	4,386,162	38,193	0.0087	0.9913	70.61
66.5	4,241,827	94,770	0.0223	0.9777	69.99
67.5	3,882,422	133,067	0.0343	0.9657	68.43
68.5	3,381,252	114,543	0.0339	0.9661	66.09
69.5	3,025,020	61,813	0.0204	0.9796	63.85
70.5	2,874,305	65,020	0.0226	0.9774	62.54
71.5	2,732,283	52,061	0.0191	0.9809	61.13
72.5	2,659,028	67,915	0.0255	0.9745	59.96
73.5	2,587,370	13,658	0.0053	0.9947	58.43
74.5	2,572,606	41,860	0.0163	0.9837	58.12
75.5	2,506,255	41,269	0.0165	0.9835	57.18
76.5	2,346,734	72,392	0.0308	0.9692	56.24
77.5	2,219,689	51,496	0.0232	0.9768	54.50
78.5	2,155,172	74,287	0.0345	0.9655	53.24

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

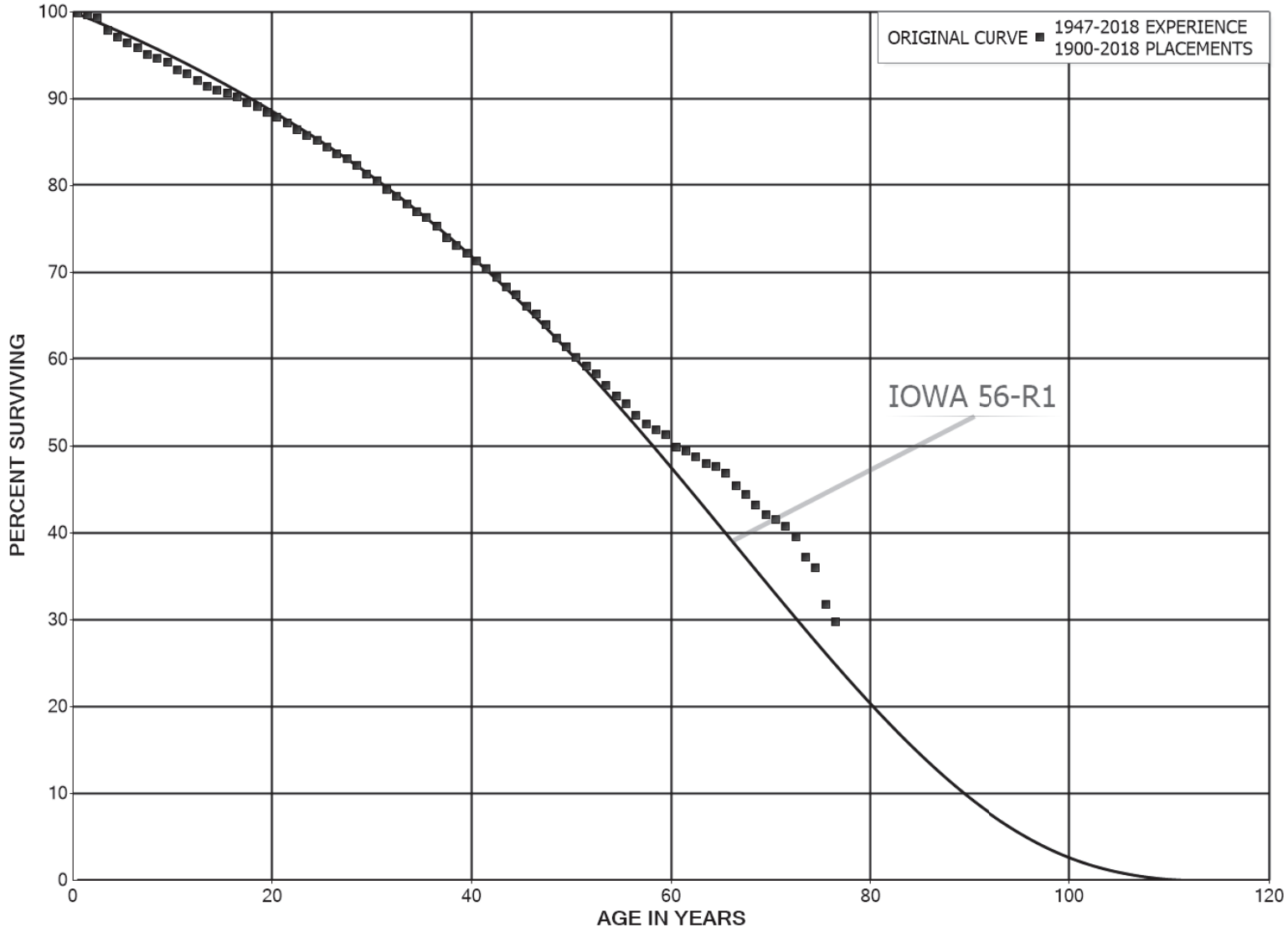
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,069,613	33,049	0.0160	0.9840	51.40
80.5	2,035,168	3,909	0.0019	0.9981	50.58
81.5	2,031,211	67,720	0.0333	0.9667	50.48
82.5	1,962,113	10,210	0.0052	0.9948	48.80
83.5	1,950,662	42	0.0000	1.0000	48.55
84.5	1,949,925	39	0.0000	1.0000	48.55
85.5	1,949,886	404	0.0002	0.9998	48.54
86.5	1,949,482	2,990	0.0015	0.9985	48.53
87.5	1,946,491	42,790	0.0220	0.9780	48.46
88.5	1,902,504	2,134	0.0011	0.9989	47.39
89.5	1,898,574	8,532	0.0045	0.9955	47.34
90.5	1,890,042	67,347	0.0356	0.9644	47.13
91.5	1,822,593	109	0.0001	0.9999	45.45
92.5	1,822,192	55	0.0000	1.0000	45.45
93.5	1,821,650		0.0000	1.0000	45.45
94.5	1,821,650	742	0.0004	0.9996	45.45
95.5	1,820,872	35,658	0.0196	0.9804	45.43
96.5	1,785,215		0.0000	1.0000	44.54
97.5	321	321	1.0000		44.54
98.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,197,901	282,899	0.0012	0.9988	100.00
0.5	229,464,343	668,129	0.0029	0.9971	99.88
1.5	211,167,067	717,900	0.0034	0.9966	99.59
2.5	202,772,369	2,880,324	0.0142	0.9858	99.25
3.5	196,241,817	1,492,906	0.0076	0.9924	97.84
4.5	188,755,720	1,328,605	0.0070	0.9930	97.10
5.5	177,954,864	1,125,777	0.0063	0.9937	96.41
6.5	162,982,618	1,170,586	0.0072	0.9928	95.80
7.5	158,561,364	889,454	0.0056	0.9944	95.12
8.5	154,391,870	632,060	0.0041	0.9959	94.58
9.5	149,434,564	1,445,560	0.0097	0.9903	94.20
10.5	141,053,999	696,643	0.0049	0.9951	93.28
11.5	133,014,939	1,122,446	0.0084	0.9916	92.82
12.5	127,581,143	948,378	0.0074	0.9926	92.04
13.5	122,723,711	485,679	0.0040	0.9960	91.36
14.5	110,451,189	475,554	0.0043	0.9957	90.99
15.5	101,456,773	456,764	0.0045	0.9955	90.60
16.5	98,534,083	723,762	0.0073	0.9927	90.20
17.5	91,824,623	458,197	0.0050	0.9950	89.53
18.5	75,744,331	563,959	0.0074	0.9926	89.09
19.5	69,194,805	429,576	0.0062	0.9938	88.42
20.5	66,083,431	532,881	0.0081	0.9919	87.87
21.5	65,897,248	620,722	0.0094	0.9906	87.17
22.5	60,298,234	448,233	0.0074	0.9926	86.34
23.5	57,397,906	378,804	0.0066	0.9934	85.70
24.5	53,384,826	458,953	0.0086	0.9914	85.14
25.5	49,680,146	449,096	0.0090	0.9910	84.40
26.5	46,854,432	346,217	0.0074	0.9926	83.64
27.5	41,299,221	366,353	0.0089	0.9911	83.02
28.5	36,510,436	435,821	0.0119	0.9881	82.29
29.5	36,036,986	360,271	0.0100	0.9900	81.30
30.5	34,063,791	412,655	0.0121	0.9879	80.49
31.5	32,402,539	338,804	0.0105	0.9895	79.52
32.5	31,737,879	328,298	0.0103	0.9897	78.69
33.5	29,740,883	338,966	0.0114	0.9886	77.87
34.5	27,741,885	265,742	0.0096	0.9904	76.98
35.5	26,057,576	346,000	0.0133	0.9867	76.25
36.5	24,460,658	423,378	0.0173	0.9827	75.23
37.5	22,331,630	275,211	0.0123	0.9877	73.93
38.5	20,723,430	249,224	0.0120	0.9880	73.02

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,554,942	231,041	0.0125	0.9875	72.14
40.5	16,197,738	182,182	0.0112	0.9888	71.24
41.5	14,937,659	213,384	0.0143	0.9857	70.44
42.5	13,755,970	227,590	0.0165	0.9835	69.44
43.5	12,624,433	174,001	0.0138	0.9862	68.29
44.5	11,174,640	221,548	0.0198	0.9802	67.35
45.5	9,913,597	123,051	0.0124	0.9876	66.01
46.5	9,078,364	179,002	0.0197	0.9803	65.19
47.5	7,931,427	194,363	0.0245	0.9755	63.91
48.5	7,177,304	102,984	0.0143	0.9857	62.34
49.5	6,393,474	134,516	0.0210	0.9790	61.45
50.5	5,866,631	92,977	0.0158	0.9842	60.15
51.5	5,266,523	83,972	0.0159	0.9841	59.20
52.5	4,675,078	105,319	0.0225	0.9775	58.26
53.5	4,191,820	88,101	0.0210	0.9790	56.94
54.5	3,819,727	61,386	0.0161	0.9839	55.75
55.5	3,448,538	83,233	0.0241	0.9759	54.85
56.5	3,164,944	62,431	0.0197	0.9803	53.53
57.5	2,915,008	34,938	0.0120	0.9880	52.47
58.5	2,784,753	30,674	0.0110	0.9890	51.84
59.5	2,597,822	70,984	0.0273	0.9727	51.27
60.5	2,338,544	20,971	0.0090	0.9910	49.87
61.5	2,226,983	31,613	0.0142	0.9858	49.42
62.5	2,085,531	31,406	0.0151	0.9849	48.72
63.5	1,872,280	15,853	0.0085	0.9915	47.99
64.5	1,681,153	25,336	0.0151	0.9849	47.58
65.5	1,554,070	49,614	0.0319	0.9681	46.86
66.5	1,368,005	30,389	0.0222	0.9778	45.37
67.5	1,239,324	32,170	0.0260	0.9740	44.36
68.5	1,142,696	29,225	0.0256	0.9744	43.21
69.5	1,002,068	13,056	0.0130	0.9870	42.10
70.5	922,013	17,292	0.0188	0.9812	41.56
71.5	877,162	27,700	0.0316	0.9684	40.78
72.5	842,611	48,533	0.0576	0.9424	39.49
73.5	789,691	26,383	0.0334	0.9666	37.21
74.5	760,576	88,991	0.1170	0.8830	35.97
75.5	661,346	42,587	0.0644	0.9356	31.76
76.5	587,604	5,433	0.0092	0.9908	29.72
77.5	555,252	29,423	0.0530	0.9470	29.44
78.5	510,999	5,938	0.0116	0.9884	27.88

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

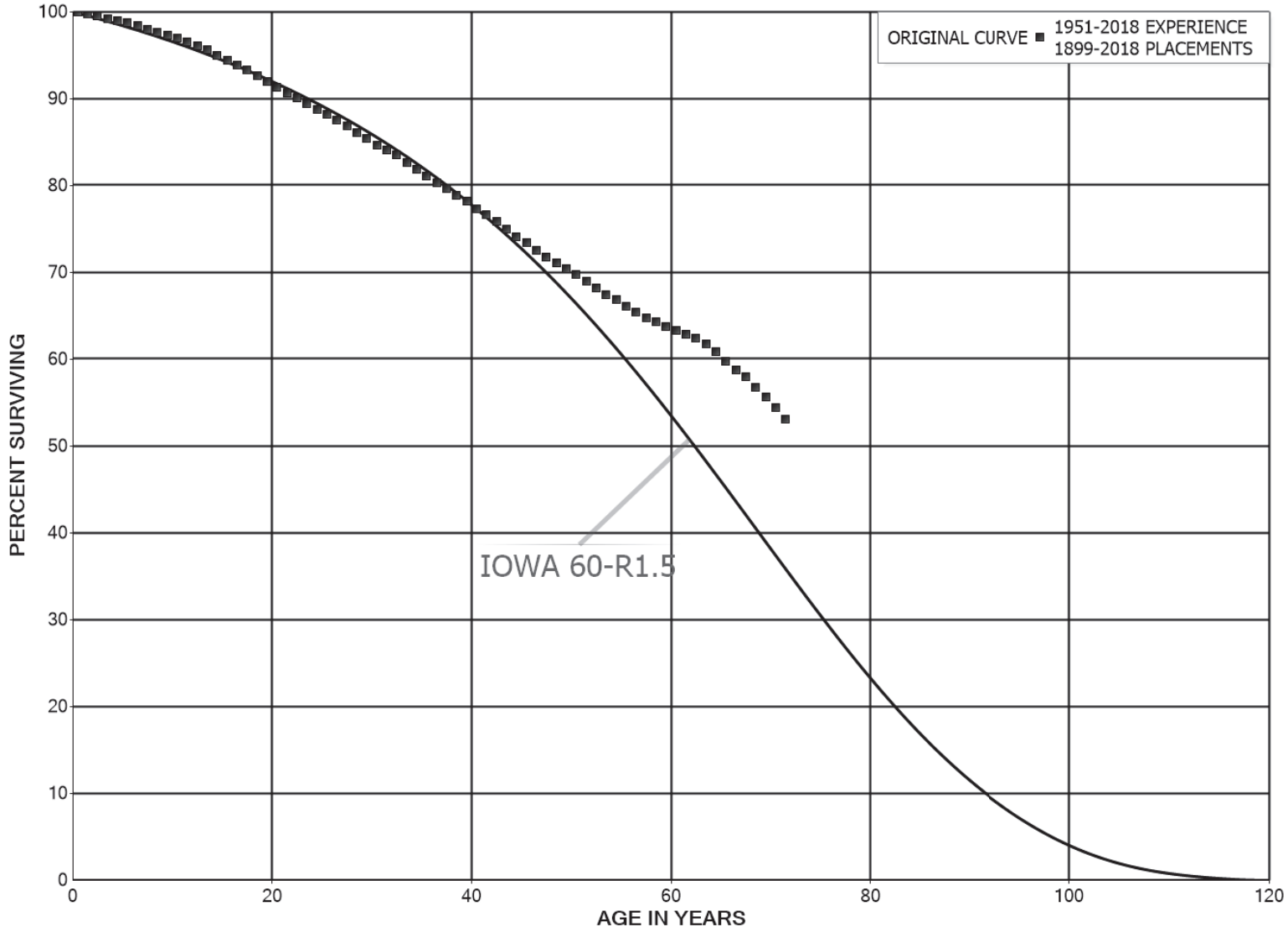
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	496,912	441	0.0009	0.9991	27.56
80.5	490,064		0.0000	1.0000	27.53
81.5	490,064	74	0.0002	0.9998	27.53
82.5	488,988	8,471	0.0173	0.9827	27.53
83.5	480,517	9,925	0.0207	0.9793	27.05
84.5	470,593	5,222	0.0111	0.9889	26.49
85.5	465,371	2,523	0.0054	0.9946	26.20
86.5	462,847	22,026	0.0476	0.9524	26.06
87.5	440,822	4,852	0.0110	0.9890	24.82
88.5	435,970	1,135	0.0026	0.9974	24.54
89.5	434,835	15,646	0.0360	0.9640	24.48
90.5	419,189	12,170	0.0290	0.9710	23.60
91.5	407,019	214,117	0.5261	0.4739	22.91
92.5	192,902	147	0.0008	0.9992	10.86
93.5	6,322		0.0000	1.0000	10.85
94.5	6,322		0.0000	1.0000	10.85
95.5	6,322	5,105	0.8075	0.1925	10.85
96.5	1,217	765	0.6286	0.3714	2.09
97.5	452	452	1.0000		0.78
98.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	181,051,640	168,514	0.0009	0.9991	100.00
0.5	176,035,576	301,736	0.0017	0.9983	99.91
1.5	171,757,965	476,868	0.0028	0.9972	99.74
2.5	164,603,237	404,227	0.0025	0.9975	99.46
3.5	163,749,853	454,574	0.0028	0.9972	99.21
4.5	159,655,661	390,219	0.0024	0.9976	98.94
5.5	155,227,995	547,412	0.0035	0.9965	98.70
6.5	150,718,639	553,135	0.0037	0.9963	98.35
7.5	145,731,180	529,722	0.0036	0.9964	97.99
8.5	139,980,200	470,824	0.0034	0.9966	97.63
9.5	134,196,142	513,729	0.0038	0.9962	97.30
10.5	127,353,158	559,341	0.0044	0.9956	96.93
11.5	126,660,442	573,139	0.0045	0.9955	96.51
12.5	122,872,500	629,152	0.0051	0.9949	96.07
13.5	121,205,826	749,392	0.0062	0.9938	95.58
14.5	117,087,752	753,337	0.0064	0.9936	94.99
15.5	106,910,057	555,611	0.0052	0.9948	94.37
16.5	101,670,340	657,480	0.0065	0.9935	93.88
17.5	101,037,929	723,744	0.0072	0.9928	93.28
18.5	96,735,411	668,446	0.0069	0.9931	92.61
19.5	92,034,000	668,583	0.0073	0.9927	91.97
20.5	87,667,963	622,014	0.0071	0.9929	91.30
21.5	84,846,700	577,376	0.0068	0.9932	90.65
22.5	82,156,460	568,807	0.0069	0.9931	90.04
23.5	79,173,338	584,661	0.0074	0.9926	89.41
24.5	75,726,571	517,743	0.0068	0.9932	88.75
25.5	72,604,870	566,637	0.0078	0.9922	88.15
26.5	68,829,976	502,914	0.0073	0.9927	87.46
27.5	64,891,661	579,035	0.0089	0.9911	86.82
28.5	60,268,240	492,365	0.0082	0.9918	86.04
29.5	55,992,128	456,848	0.0082	0.9918	85.34
30.5	50,909,221	354,186	0.0070	0.9930	84.65
31.5	47,750,375	339,568	0.0071	0.9929	84.06
32.5	42,938,319	435,955	0.0102	0.9898	83.46
33.5	38,899,436	363,598	0.0093	0.9907	82.61
34.5	36,408,414	326,355	0.0090	0.9910	81.84
35.5	33,935,144	325,709	0.0096	0.9904	81.11
36.5	31,509,389	269,391	0.0085	0.9915	80.33
37.5	28,988,033	281,490	0.0097	0.9903	79.64
38.5	27,115,097	241,454	0.0089	0.9911	78.87

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,202,861	266,124	0.0106	0.9894	78.16
40.5	22,940,835	208,399	0.0091	0.9909	77.34
41.5	20,684,586	202,944	0.0098	0.9902	76.64
42.5	18,995,098	229,583	0.0121	0.9879	75.88
43.5	18,184,839	209,196	0.0115	0.9885	74.97
44.5	15,562,710	160,522	0.0103	0.9897	74.10
45.5	14,107,749	162,209	0.0115	0.9885	73.34
46.5	13,040,185	142,227	0.0109	0.9891	72.50
47.5	12,259,382	106,950	0.0087	0.9913	71.71
48.5	10,740,457	109,248	0.0102	0.9898	71.08
49.5	9,540,282	91,327	0.0096	0.9904	70.36
50.5	8,572,609	92,810	0.0108	0.9892	69.68
51.5	7,440,386	84,675	0.0114	0.9886	68.93
52.5	6,708,269	70,102	0.0105	0.9895	68.15
53.5	6,082,688	55,080	0.0091	0.9909	67.43
54.5	5,585,205	61,365	0.0110	0.9890	66.82
55.5	5,289,914	59,718	0.0113	0.9887	66.09
56.5	4,836,699	42,586	0.0088	0.9912	65.34
57.5	4,262,120	29,148	0.0068	0.9932	64.77
58.5	3,717,432	31,669	0.0085	0.9915	64.32
59.5	3,287,181	23,387	0.0071	0.9929	63.78
60.5	2,855,791	20,922	0.0073	0.9927	63.32
61.5	2,454,262	20,199	0.0082	0.9918	62.86
62.5	2,016,968	21,043	0.0104	0.9896	62.34
63.5	1,695,366	24,307	0.0143	0.9857	61.69
64.5	1,411,744	25,154	0.0178	0.9822	60.81
65.5	1,207,012	19,512	0.0162	0.9838	59.72
66.5	1,058,815	15,556	0.0147	0.9853	58.76
67.5	868,683	17,067	0.0196	0.9804	57.89
68.5	778,027	14,910	0.0192	0.9808	56.76
69.5	702,228	16,601	0.0236	0.9764	55.67
70.5	521,688	12,209	0.0234	0.9766	54.35
71.5	418,958	7,024	0.0168	0.9832	53.08
72.5	386,052	10,589	0.0274	0.9726	52.19
73.5	365,416	2,871	0.0079	0.9921	50.76
74.5	350,615	5,616	0.0160	0.9840	50.36
75.5	344,740	6,721	0.0195	0.9805	49.55
76.5	326,364	3,570	0.0109	0.9891	48.59
77.5	299,590	1,367	0.0046	0.9954	48.06
78.5	279,833	1,183	0.0042	0.9958	47.84

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

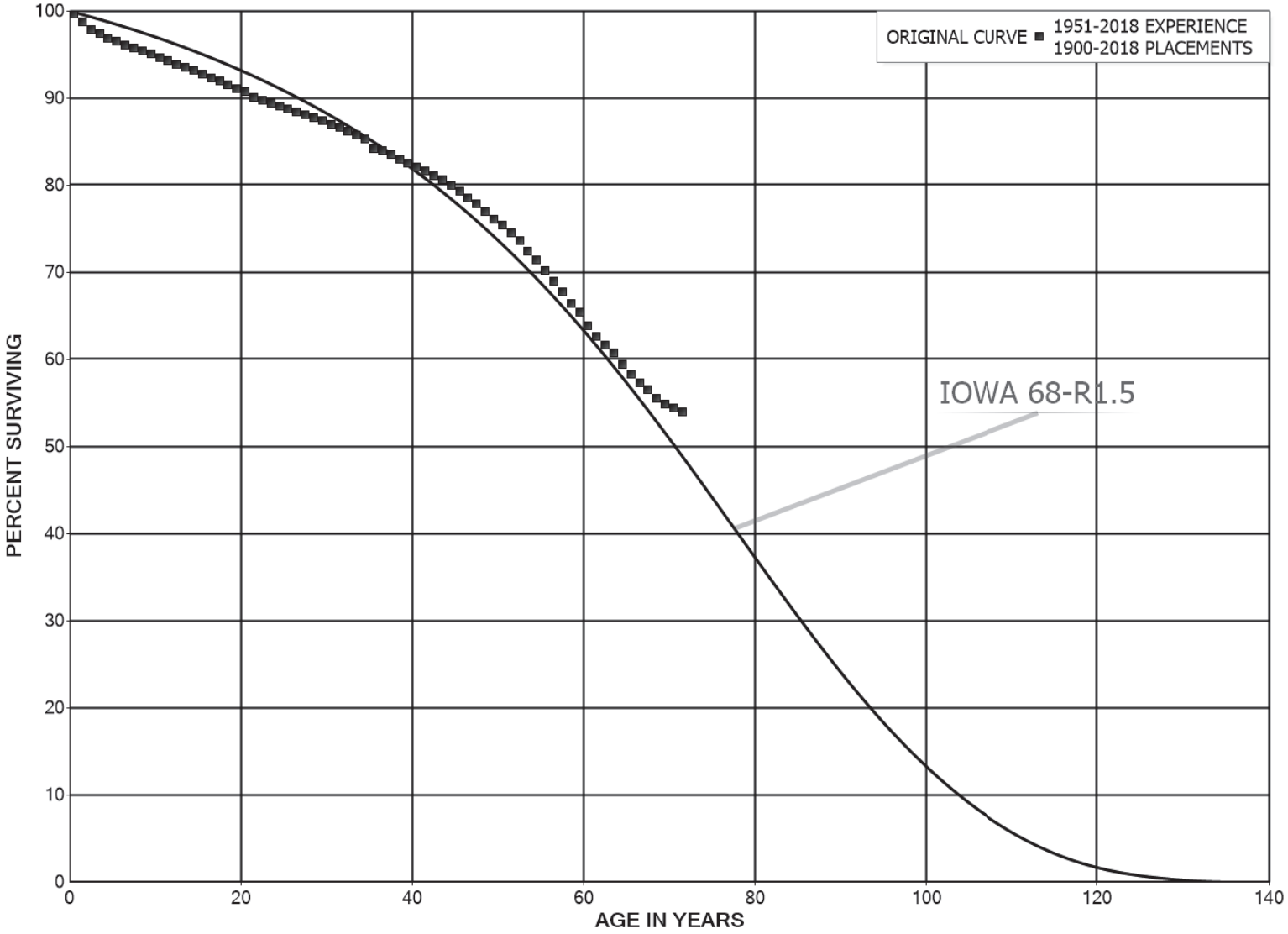
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	274,491	1,312	0.0048	0.9952	47.63
80.5	249,873	578	0.0023	0.9977	47.41
81.5	216,676	2,083	0.0096	0.9904	47.30
82.5	192,055	973	0.0051	0.9949	46.84
83.5	189,093	2	0.0000	1.0000	46.61
84.5	183,781	32	0.0002	0.9998	46.61
85.5	183,459		0.0000	1.0000	46.60
86.5	176,480	230	0.0013	0.9987	46.60
87.5	174,458	6	0.0000	1.0000	46.54
88.5	167,239	2,386	0.0143	0.9857	46.53
89.5	153,243	1,678	0.0109	0.9891	45.87
90.5	127,256	1,122	0.0088	0.9912	45.37
91.5	109,747	678	0.0062	0.9938	44.97
92.5	79,305	765	0.0097	0.9903	44.69
93.5	57,537	493	0.0086	0.9914	44.26
94.5	51,136	498	0.0097	0.9903	43.88
95.5	40,455	334	0.0083	0.9917	43.45
96.5	35,505	541	0.0152	0.9848	43.09
97.5	30,742	58	0.0019	0.9981	42.44
98.5	27,384	11,940	0.4360	0.5640	42.36
99.5	15,135	748	0.0495	0.9505	23.89
100.5	13,194		0.0000	1.0000	22.71
101.5	1,299		0.0000	1.0000	22.71
102.5	1,299	767	0.5902	0.4098	22.71
103.5	533	467	0.8771	0.1229	9.31
104.5	65	65	1.0000		1.14
105.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,564,118	173,459	0.0036	0.9964	100.00
0.5	48,023,212	449,238	0.0094	0.9906	99.64
1.5	47,225,444	397,914	0.0084	0.9916	98.71
2.5	46,264,845	250,012	0.0054	0.9946	97.88
3.5	45,819,885	244,298	0.0053	0.9947	97.35
4.5	44,799,857	169,342	0.0038	0.9962	96.83
5.5	43,684,229	168,300	0.0039	0.9961	96.46
6.5	42,648,218	170,664	0.0040	0.9960	96.09
7.5	41,858,231	139,420	0.0033	0.9967	95.71
8.5	41,047,524	138,527	0.0034	0.9966	95.39
9.5	40,388,950	188,831	0.0047	0.9953	95.07
10.5	39,604,422	132,955	0.0034	0.9966	94.62
11.5	38,900,029	207,517	0.0053	0.9947	94.31
12.5	37,888,707	129,810	0.0034	0.9966	93.80
13.5	36,538,893	130,653	0.0036	0.9964	93.48
14.5	35,479,961	156,103	0.0044	0.9956	93.15
15.5	34,331,305	165,777	0.0048	0.9952	92.74
16.5	33,233,122	133,555	0.0040	0.9960	92.29
17.5	32,156,819	159,723	0.0050	0.9950	91.92
18.5	30,737,196	129,684	0.0042	0.9958	91.46
19.5	29,702,791	118,975	0.0040	0.9960	91.08
20.5	28,407,025	191,660	0.0067	0.9933	90.71
21.5	27,547,244	121,826	0.0044	0.9956	90.10
22.5	26,723,811	105,805	0.0040	0.9960	89.70
23.5	26,072,601	93,218	0.0036	0.9964	89.35
24.5	24,905,759	85,852	0.0034	0.9966	89.03
25.5	23,770,923	95,546	0.0040	0.9960	88.72
26.5	22,183,095	77,862	0.0035	0.9965	88.36
27.5	20,582,992	83,906	0.0041	0.9959	88.05
28.5	19,242,676	77,547	0.0040	0.9960	87.69
29.5	18,795,333	81,098	0.0043	0.9957	87.34
30.5	17,740,254	76,615	0.0043	0.9957	86.96
31.5	16,594,857	82,567	0.0050	0.9950	86.59
32.5	15,722,277	81,829	0.0052	0.9948	86.16
33.5	14,660,876	63,260	0.0043	0.9957	85.71
34.5	13,678,601	182,067	0.0133	0.9867	85.34
35.5	12,774,205	45,447	0.0036	0.9964	84.20
36.5	11,865,935	62,323	0.0053	0.9947	83.90
37.5	10,972,551	61,063	0.0056	0.9944	83.46
38.5	10,123,394	54,969	0.0054	0.9946	83.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,344,726	49,175	0.0053	0.9947	82.55
40.5	8,666,952	54,953	0.0063	0.9937	82.11
41.5	7,971,491	46,177	0.0058	0.9942	81.59
42.5	7,375,466	46,712	0.0063	0.9937	81.12
43.5	6,752,527	54,592	0.0081	0.9919	80.61
44.5	6,123,847	53,206	0.0087	0.9913	79.95
45.5	5,574,771	53,794	0.0096	0.9904	79.26
46.5	4,986,131	44,947	0.0090	0.9910	78.50
47.5	4,457,591	44,912	0.0101	0.9899	77.79
48.5	3,946,046	46,088	0.0117	0.9883	77.00
49.5	3,463,603	31,517	0.0091	0.9909	76.10
50.5	3,000,615	34,772	0.0116	0.9884	75.41
51.5	2,573,001	32,870	0.0128	0.9872	74.54
52.5	2,164,186	34,110	0.0158	0.9842	73.59
53.5	1,825,331	26,132	0.0143	0.9857	72.43
54.5	1,550,366	25,724	0.0166	0.9834	71.39
55.5	1,335,950	23,892	0.0179	0.9821	70.20
56.5	1,152,193	20,625	0.0179	0.9821	68.95
57.5	987,888	18,776	0.0190	0.9810	67.71
58.5	902,592	14,770	0.0164	0.9836	66.43
59.5	837,400	19,763	0.0236	0.9764	65.34
60.5	763,285	14,629	0.0192	0.9808	63.80
61.5	694,282	10,291	0.0148	0.9852	62.58
62.5	626,431	9,468	0.0151	0.9849	61.65
63.5	565,924	11,971	0.0212	0.9788	60.72
64.5	512,323	9,550	0.0186	0.9814	59.43
65.5	463,538	8,581	0.0185	0.9815	58.32
66.5	421,050	5,446	0.0129	0.9871	57.24
67.5	373,549	6,247	0.0167	0.9833	56.50
68.5	340,022	4,266	0.0125	0.9875	55.56
69.5	311,606	2,713	0.0087	0.9913	54.86
70.5	285,838	2,078	0.0073	0.9927	54.38
71.5	270,139	2,110	0.0078	0.9922	53.99
72.5	260,106	1,641	0.0063	0.9937	53.57
73.5	256,601	1,521	0.0059	0.9941	53.23
74.5	254,133	2,157	0.0085	0.9915	52.91
75.5	250,611	3,171	0.0127	0.9873	52.47
76.5	244,566	1,299	0.0053	0.9947	51.80
77.5	232,973	2,337	0.0100	0.9900	51.53
78.5	224,977	1,114	0.0049	0.9951	51.01

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

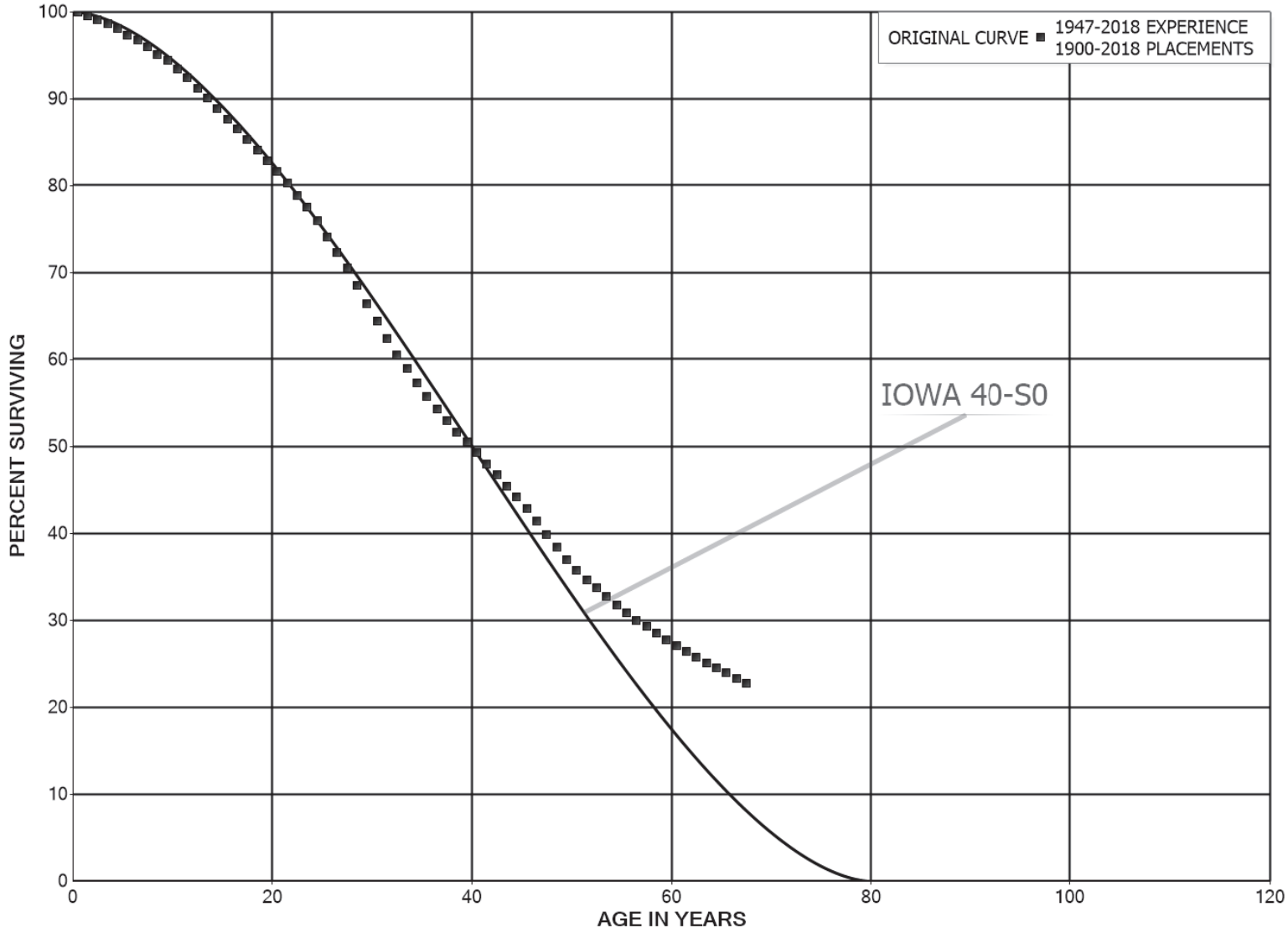
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	218,232	423	0.0019	0.9981	50.76
80.5	217,809	9,819	0.0451	0.9549	50.66
81.5	207,989	502	0.0024	0.9976	48.37
82.5	207,488	1,838	0.0089	0.9911	48.26
83.5	205,650	1,716	0.0083	0.9917	47.83
84.5	203,934	26,112	0.1280	0.8720	47.43
85.5	177,822	242	0.0014	0.9986	41.36
86.5	177,580	2,373	0.0134	0.9866	41.30
87.5	175,207	411	0.0023	0.9977	40.75
88.5	174,796	893	0.0051	0.9949	40.65
89.5	173,903	1,538	0.0088	0.9912	40.45
90.5	172,364	5,730	0.0332	0.9668	40.09
91.5	166,635	850	0.0051	0.9949	38.76
92.5	165,785	15,164	0.0915	0.9085	38.56
93.5	49,605	1,656	0.0334	0.9666	35.03
94.5	47,948	12,593	0.2626	0.7374	33.86
95.5	46		0.0000	1.0000	24.97
96.5	46	11	0.2374	0.7626	24.97
97.5	35		0.0000	1.0000	19.04
98.5	35	35	1.0000		19.04
99.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,990,232	41,369	0.0006	0.9994	100.00
0.5	62,593,693	274,907	0.0044	0.9956	99.94
1.5	61,612,135	259,768	0.0042	0.9958	99.50
2.5	60,742,410	316,282	0.0052	0.9948	99.08
3.5	60,321,742	327,365	0.0054	0.9946	98.56
4.5	58,907,579	430,904	0.0073	0.9927	98.03
5.5	57,606,538	374,160	0.0065	0.9935	97.31
6.5	57,344,881	449,122	0.0078	0.9922	96.68
7.5	55,972,440	470,467	0.0084	0.9916	95.92
8.5	54,831,288	438,817	0.0080	0.9920	95.11
9.5	53,633,820	526,793	0.0098	0.9902	94.35
10.5	52,384,060	589,226	0.0112	0.9888	93.43
11.5	50,940,158	641,077	0.0126	0.9874	92.37
12.5	49,647,005	595,313	0.0120	0.9880	91.21
13.5	48,371,281	712,452	0.0147	0.9853	90.12
14.5	45,467,511	625,355	0.0138	0.9862	88.79
15.5	41,711,810	528,073	0.0127	0.9873	87.57
16.5	41,255,237	581,874	0.0141	0.9859	86.46
17.5	40,768,375	547,190	0.0134	0.9866	85.24
18.5	40,292,900	590,295	0.0147	0.9853	84.10
19.5	39,343,187	598,998	0.0152	0.9848	82.87
20.5	37,881,856	623,903	0.0165	0.9835	81.60
21.5	36,783,777	645,438	0.0175	0.9825	80.26
22.5	35,524,383	625,836	0.0176	0.9824	78.85
23.5	33,660,196	676,648	0.0201	0.9799	77.46
24.5	31,721,652	760,173	0.0240	0.9760	75.91
25.5	29,877,626	718,252	0.0240	0.9760	74.09
26.5	28,222,639	692,126	0.0245	0.9755	72.31
27.5	25,694,792	748,003	0.0291	0.9709	70.53
28.5	23,348,957	700,835	0.0300	0.9700	68.48
29.5	21,447,510	655,552	0.0306	0.9694	66.42
30.5	19,837,596	622,007	0.0314	0.9686	64.39
31.5	17,791,705	518,468	0.0291	0.9709	62.37
32.5	16,601,895	455,848	0.0275	0.9725	60.56
33.5	14,833,703	402,269	0.0271	0.9729	58.89
34.5	13,578,604	366,523	0.0270	0.9730	57.30
35.5	12,485,986	333,641	0.0267	0.9733	55.75
36.5	11,698,732	285,988	0.0244	0.9756	54.26
37.5	10,712,093	257,771	0.0241	0.9759	52.93
38.5	9,872,819	229,278	0.0232	0.9768	51.66

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,255,508	223,963	0.0242	0.9758	50.46
40.5	8,674,919	226,529	0.0261	0.9739	49.24
41.5	8,010,636	213,641	0.0267	0.9733	47.95
42.5	7,224,006	193,273	0.0268	0.9732	46.67
43.5	6,691,397	182,514	0.0273	0.9727	45.43
44.5	6,067,162	181,535	0.0299	0.9701	44.19
45.5	5,360,290	186,832	0.0349	0.9651	42.86
46.5	4,715,726	176,392	0.0374	0.9626	41.37
47.5	4,160,072	153,342	0.0369	0.9631	39.82
48.5	3,737,666	133,356	0.0357	0.9643	38.36
49.5	3,274,257	110,871	0.0339	0.9661	36.99
50.5	2,847,124	87,425	0.0307	0.9693	35.73
51.5	2,556,824	69,900	0.0273	0.9727	34.64
52.5	2,294,445	66,968	0.0292	0.9708	33.69
53.5	1,987,700	57,156	0.0288	0.9712	32.71
54.5	1,739,748	53,925	0.0310	0.9690	31.77
55.5	1,543,946	39,470	0.0256	0.9744	30.78
56.5	1,371,070	34,718	0.0253	0.9747	29.99
57.5	1,179,652	31,142	0.0264	0.9736	29.24
58.5	1,025,151	24,937	0.0243	0.9757	28.46
59.5	874,975	23,485	0.0268	0.9732	27.77
60.5	709,851	17,239	0.0243	0.9757	27.03
61.5	574,100	13,569	0.0236	0.9764	26.37
62.5	447,914	11,743	0.0262	0.9738	25.75
63.5	358,931	8,646	0.0241	0.9759	25.07
64.5	300,092	6,775	0.0226	0.9774	24.47
65.5	261,430	6,910	0.0264	0.9736	23.91
66.5	216,688	5,425	0.0250	0.9750	23.28
67.5	167,731	2,570	0.0153	0.9847	22.70
68.5	140,164	1,403	0.0100	0.9900	22.35
69.5	115,734	687	0.0059	0.9941	22.13
70.5	83,737	729	0.0087	0.9913	22.00
71.5	50,722	1,545	0.0305	0.9695	21.81
72.5	44,840	1,688	0.0377	0.9623	21.14
73.5	42,291	124	0.0029	0.9971	20.35
74.5	40,675	1,582	0.0389	0.9611	20.29
75.5	39,093	1,194	0.0305	0.9695	19.50
76.5	36,259	1,244	0.0343	0.9657	18.90
77.5	31,854	686	0.0215	0.9785	18.25
78.5	29,634	321	0.0108	0.9892	17.86

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

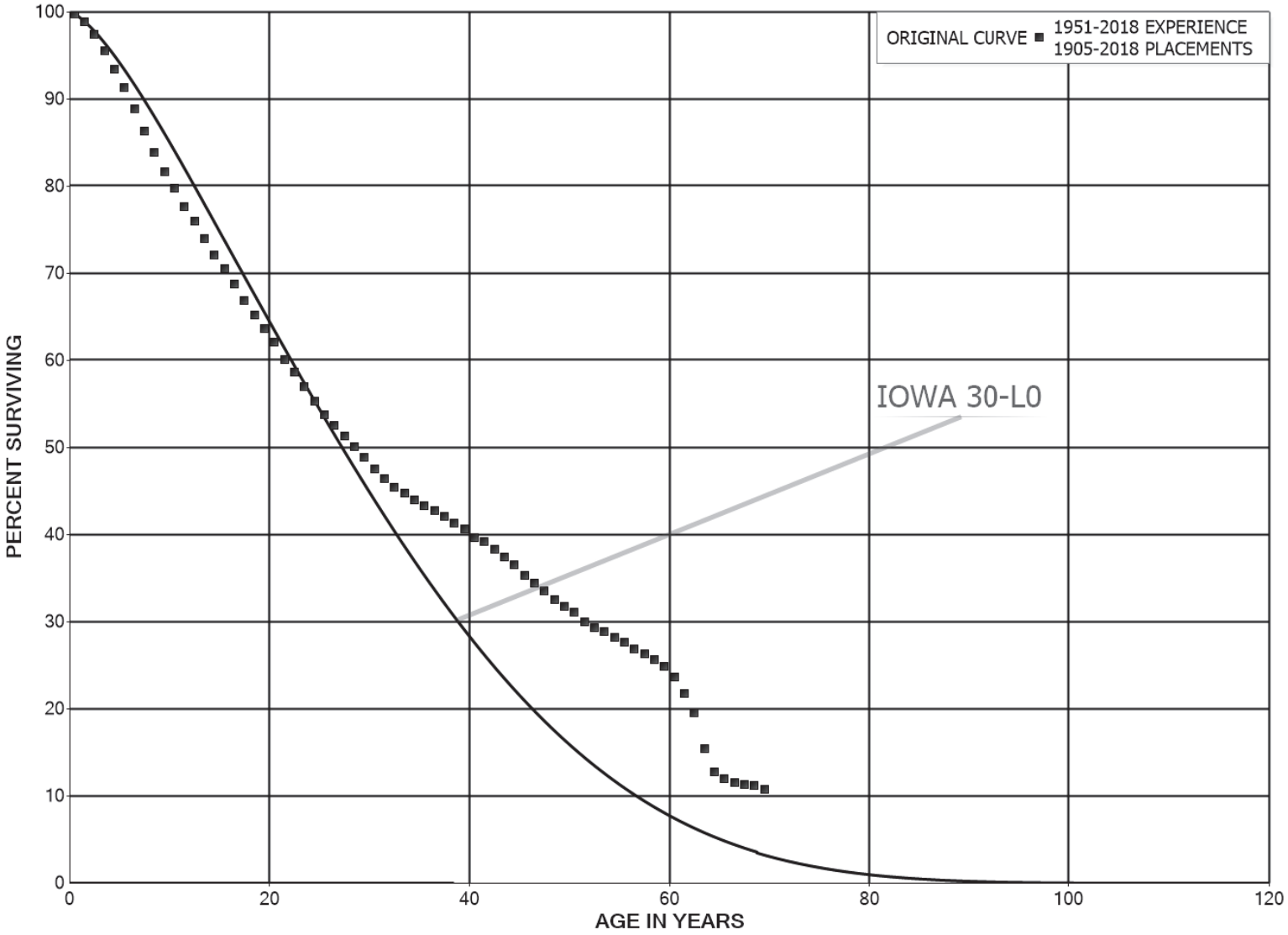
ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,350	293	0.0103	0.9897	17.67
80.5	25,121	463	0.0184	0.9816	17.48
81.5	23,688	4,105	0.1733	0.8267	17.16
82.5	18,535	417	0.0225	0.9775	14.19
83.5	17,947	289	0.0161	0.9839	13.87
84.5	17,659	622	0.0352	0.9648	13.65
85.5	17,036	569	0.0334	0.9666	13.16
86.5	16,467	835	0.0507	0.9493	12.72
87.5	14,864	692	0.0465	0.9535	12.08
88.5	13,033	502	0.0385	0.9615	11.52
89.5	11,794	242	0.0205	0.9795	11.07
90.5	10,447	1,297	0.1241	0.8759	10.85
91.5	8,338	1,952	0.2341	0.7659	9.50
92.5	4,848	1,236	0.2549	0.7451	7.28
93.5	3,198	933	0.2917	0.7083	5.42
94.5	2,265	84	0.0371	0.9629	3.84
95.5	2,181	613	0.2809	0.7191	3.70
96.5	1,568	453	0.2886	0.7114	2.66
97.5	1,116	45	0.0403	0.9597	1.89
98.5	1,071		0.0000	1.0000	1.82
99.5	1,071		0.0000	1.0000	1.82
100.5	1,071	933	0.8717	0.1283	1.82
101.5	137		0.0000	1.0000	0.23
102.5	137		0.0000	1.0000	0.23
103.5	137		0.0000	1.0000	0.23
104.5	137	38	0.2761	0.7239	0.23
105.5	99	99	1.0000		0.17
106.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,757,113	161,914	0.0026	0.9974	100.00
0.5	61,635,041	550,153	0.0089	0.9911	99.74
1.5	60,812,878	905,342	0.0149	0.9851	98.85
2.5	59,755,166	1,125,603	0.0188	0.9812	97.38
3.5	58,377,275	1,330,176	0.0228	0.9772	95.54
4.5	56,312,454	1,244,162	0.0221	0.9779	93.36
5.5	54,228,348	1,465,093	0.0270	0.9730	91.30
6.5	49,928,480	1,462,292	0.0293	0.9707	88.84
7.5	46,980,869	1,333,538	0.0284	0.9716	86.23
8.5	43,826,423	1,149,831	0.0262	0.9738	83.79
9.5	41,496,678	947,789	0.0228	0.9772	81.59
10.5	39,825,967	1,027,921	0.0258	0.9742	79.72
11.5	37,934,368	861,882	0.0227	0.9773	77.67
12.5	36,606,736	929,600	0.0254	0.9746	75.90
13.5	35,100,554	916,596	0.0261	0.9739	73.97
14.5	33,729,036	733,954	0.0218	0.9782	72.04
15.5	30,989,252	746,241	0.0241	0.9759	70.47
16.5	29,390,024	819,854	0.0279	0.9721	68.78
17.5	27,454,390	690,021	0.0251	0.9749	66.86
18.5	25,376,033	599,397	0.0236	0.9764	65.18
19.5	24,064,820	613,370	0.0255	0.9745	63.64
20.5	22,649,728	707,478	0.0312	0.9688	62.02
21.5	21,730,178	525,450	0.0242	0.9758	60.08
22.5	20,361,191	563,658	0.0277	0.9723	58.63
23.5	20,511,877	610,240	0.0298	0.9702	57.00
24.5	19,392,776	538,241	0.0278	0.9722	55.31
25.5	19,049,710	448,275	0.0235	0.9765	53.77
26.5	18,541,119	436,465	0.0235	0.9765	52.51
27.5	17,347,709	419,460	0.0242	0.9758	51.27
28.5	16,275,328	387,248	0.0238	0.9762	50.03
29.5	15,598,539	435,496	0.0279	0.9721	48.84
30.5	14,717,872	348,419	0.0237	0.9763	47.48
31.5	13,703,852	281,551	0.0205	0.9795	46.35
32.5	12,966,783	194,793	0.0150	0.9850	45.40
33.5	12,170,518	195,705	0.0161	0.9839	44.72
34.5	11,413,840	175,343	0.0154	0.9846	44.00
35.5	10,682,196	148,542	0.0139	0.9861	43.32
36.5	9,674,002	153,200	0.0158	0.9842	42.72
37.5	8,963,321	155,360	0.0173	0.9827	42.05
38.5	8,239,498	150,158	0.0182	0.9818	41.32

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,504,360	175,439	0.0234	0.9766	40.56
40.5	6,791,925	83,431	0.0123	0.9877	39.62
41.5	6,294,463	143,537	0.0228	0.9772	39.13
42.5	5,753,599	120,232	0.0209	0.9791	38.24
43.5	5,274,756	129,599	0.0246	0.9754	37.44
44.5	4,708,742	157,516	0.0335	0.9665	36.52
45.5	4,340,629	115,635	0.0266	0.9734	35.30
46.5	4,017,424	103,958	0.0259	0.9741	34.36
47.5	3,659,247	106,573	0.0291	0.9709	33.47
48.5	3,308,282	73,179	0.0221	0.9779	32.49
49.5	2,989,632	67,525	0.0226	0.9774	31.77
50.5	2,749,773	98,785	0.0359	0.9641	31.06
51.5	2,488,868	56,456	0.0227	0.9773	29.94
52.5	2,305,219	37,271	0.0162	0.9838	29.26
53.5	2,193,117	42,850	0.0195	0.9805	28.79
54.5	2,091,342	46,616	0.0223	0.9777	28.23
55.5	1,995,038	52,864	0.0265	0.9735	27.60
56.5	1,902,253	37,628	0.0198	0.9802	26.87
57.5	1,821,893	52,849	0.0290	0.9710	26.33
58.5	1,720,380	48,682	0.0283	0.9717	25.57
59.5	1,630,066	79,131	0.0485	0.9515	24.85
60.5	1,507,469	118,780	0.0788	0.9212	23.64
61.5	1,361,180	140,847	0.1035	0.8965	21.78
62.5	1,189,477	249,113	0.2094	0.7906	19.52
63.5	932,359	166,627	0.1787	0.8213	15.44
64.5	750,544	39,651	0.0528	0.9472	12.68
65.5	703,643	29,170	0.0415	0.9585	12.01
66.5	663,061	14,070	0.0212	0.9788	11.51
67.5	629,502	7,550	0.0120	0.9880	11.26
68.5	559,395	18,655	0.0333	0.9667	11.13
69.5	529,333	4,556	0.0086	0.9914	10.76
70.5	515,221	8,622	0.0167	0.9833	10.67
71.5	503,473	5,536	0.0110	0.9890	10.49
72.5	495,077	2,901	0.0059	0.9941	10.37
73.5	490,917	4,864	0.0099	0.9901	10.31
74.5	485,618	18,745	0.0386	0.9614	10.21
75.5	466,346	14,502	0.0311	0.9689	9.82
76.5	449,701	1,072	0.0024	0.9976	9.51
77.5	443,677	12,066	0.0272	0.9728	9.49
78.5	428,650	6,604	0.0154	0.9846	9.23

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

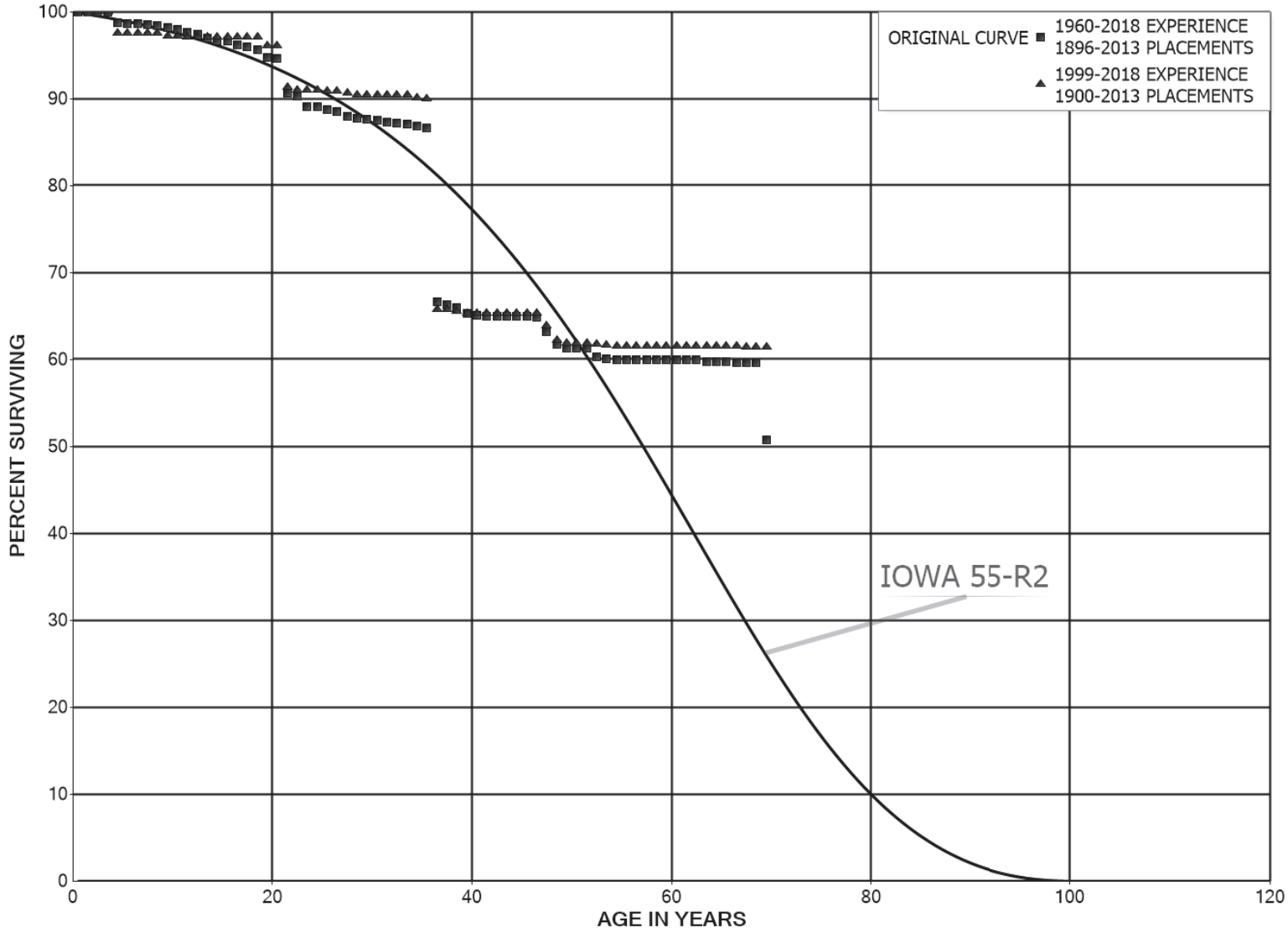
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	420,533	4,401	0.0105	0.9895	9.09
80.5	416,133	149	0.0004	0.9996	8.99
81.5	411,464	628	0.0015	0.9985	8.99
82.5	410,836	35	0.0001	0.9999	8.98
83.5	401,341	2	0.0000	1.0000	8.97
84.5	401,290	157	0.0004	0.9996	8.97
85.5	288,279	921	0.0032	0.9968	8.97
86.5	233,122		0.0000	1.0000	8.94
87.5	231,363	805	0.0035	0.9965	8.94
88.5	230,558	522	0.0023	0.9977	8.91
89.5	223,948	207	0.0009	0.9991	8.89
90.5	223,702	45	0.0002	0.9998	8.88
91.5	207,332	1,391	0.0067	0.9933	8.88
92.5	205,914		0.0000	1.0000	8.82
93.5	48,326	78	0.0016	0.9984	8.82
94.5	2,294		0.0000	1.0000	8.81
95.5	694	420	0.6042	0.3958	8.81
96.5	275	184	0.6710	0.3290	3.49
97.5	90	82	0.9036	0.0964	1.15
98.5	9	9	1.0000		0.11
99.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2013 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,029,447	500	0.0001	0.9999	100.00
0.5	5,037,223	1,009	0.0002	0.9998	99.99
1.5	4,970,532	643	0.0001	0.9999	99.97
2.5	4,968,380		0.0000	1.0000	99.96
3.5	4,749,283	61,069	0.0129	0.9871	99.96
4.5	4,688,071	311	0.0001	0.9999	98.67
5.5	3,596,798	1,167	0.0003	0.9997	98.67
6.5	3,578,378	6,616	0.0018	0.9982	98.63
7.5	3,586,881	2,799	0.0008	0.9992	98.45
8.5	3,362,955	6,954	0.0021	0.9979	98.37
9.5	2,947,081	5,539	0.0019	0.9981	98.17
10.5	2,925,974	12,090	0.0041	0.9959	97.99
11.5	2,913,672	5,574	0.0019	0.9981	97.58
12.5	2,871,318	14,787	0.0051	0.9949	97.39
13.5	2,821,610	7,839	0.0028	0.9972	96.89
14.5	2,770,420	1,715	0.0006	0.9994	96.62
15.5	2,706,583	11,335	0.0042	0.9958	96.56
16.5	2,694,441	6,112	0.0023	0.9977	96.16
17.5	2,666,869	9,482	0.0036	0.9964	95.94
18.5	2,633,487	23,087	0.0088	0.9912	95.60
19.5	2,581,401	3,509	0.0014	0.9986	94.76
20.5	2,574,576	110,271	0.0428	0.9572	94.63
21.5	2,400,008	9,138	0.0038	0.9962	90.58
22.5	2,314,447	28,730	0.0124	0.9876	90.24
23.5	1,722,411	170	0.0001	0.9999	89.12
24.5	1,715,575	8,360	0.0049	0.9951	89.11
25.5	1,676,148	2,877	0.0017	0.9983	88.67
26.5	1,514,085	9,434	0.0062	0.9938	88.52
27.5	1,354,662	3,370	0.0025	0.9975	87.97
28.5	1,350,779	1,349	0.0010	0.9990	87.75
29.5	1,343,362	2,117	0.0016	0.9984	87.66
30.5	1,232,829	4,075	0.0033	0.9967	87.52
31.5	1,194,387	1,317	0.0011	0.9989	87.23
32.5	1,222,765	782	0.0006	0.9994	87.14
33.5	1,191,555	3,554	0.0030	0.9970	87.08
34.5	1,156,969	2,217	0.0019	0.9981	86.82
35.5	1,092,640	252,428	0.2310	0.7690	86.66
36.5	558,936	2,837	0.0051	0.9949	66.64
37.5	548,769	2,597	0.0047	0.9953	66.30
38.5	534,262	5,894	0.0110	0.9890	65.98

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2013 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	506,756	1,820	0.0036	0.9964	65.26
40.5	451,284	100	0.0002	0.9998	65.02
41.5	450,914		0.0000	1.0000	65.01
42.5	449,283		0.0000	1.0000	65.01
43.5	447,542		0.0000	1.0000	65.01
44.5	424,847	695	0.0016	0.9984	65.01
45.5	419,275	257	0.0006	0.9994	64.90
46.5	407,651	10,686	0.0262	0.9738	64.86
47.5	394,236	9,180	0.0233	0.9767	63.16
48.5	382,769	2,623	0.0069	0.9931	61.69
49.5	375,037	75	0.0002	0.9998	61.27
50.5	374,632		0.0000	1.0000	61.26
51.5	368,878	5,989	0.0162	0.9838	61.26
52.5	195,514	758	0.0039	0.9961	60.26
53.5	191,570	135	0.0007	0.9993	60.03
54.5	171,140		0.0000	1.0000	59.99
55.5	156,681	50	0.0003	0.9997	59.99
56.5	156,631		0.0000	1.0000	59.97
57.5	154,845		0.0000	1.0000	59.97
58.5	152,324		0.0000	1.0000	59.97
59.5	153,411		0.0000	1.0000	59.97
60.5	150,097		0.0000	1.0000	59.97
61.5	115,797		0.0000	1.0000	59.97
62.5	111,982	419	0.0037	0.9963	59.97
63.5	118,156		0.0000	1.0000	59.74
64.5	117,339	120	0.0010	0.9990	59.74
65.5	115,570	99	0.0009	0.9991	59.68
66.5	54,662	51	0.0009	0.9991	59.63
67.5	48,480		0.0000	1.0000	59.57
68.5	48,196	7,200	0.1494	0.8506	59.57
69.5	40,433	155	0.0038	0.9962	50.67
70.5	40,277		0.0000	1.0000	50.48
71.5	36,624	150	0.0041	0.9959	50.48
72.5	32,851		0.0000	1.0000	50.27
73.5	32,851		0.0000	1.0000	50.27
74.5	32,851	565	0.0172	0.9828	50.27
75.5	32,286		0.0000	1.0000	49.41
76.5	32,092		0.0000	1.0000	49.41
77.5	32,092		0.0000	1.0000	49.41
78.5	32,054		0.0000	1.0000	49.41

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2013 EXPERIENCE BAND 1960-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	31,857		0.0000	1.0000	49.41
80.5	31,781		0.0000	1.0000	49.41
81.5	31,781		0.0000	1.0000	49.41
82.5	29,985		0.0000	1.0000	49.41
83.5	29,985		0.0000	1.0000	49.41
84.5	29,985		0.0000	1.0000	49.41
85.5	29,985		0.0000	1.0000	49.41
86.5	29,985		0.0000	1.0000	49.41
87.5	29,326		0.0000	1.0000	49.41
88.5	29,326		0.0000	1.0000	49.41
89.5	29,326		0.0000	1.0000	49.41
90.5	29,326		0.0000	1.0000	49.41
91.5	5,795		0.0000	1.0000	49.41
92.5	5,795		0.0000	1.0000	49.41
93.5	5,360		0.0000	1.0000	49.41
94.5	5,360		0.0000	1.0000	49.41
95.5	5,360		0.0000	1.0000	49.41
96.5	5,360		0.0000	1.0000	49.41
97.5	5,360		0.0000	1.0000	49.41
98.5	5,360		0.0000	1.0000	49.41
99.5	5,360		0.0000	1.0000	49.41
100.5	5,360		0.0000	1.0000	49.41
101.5	5,360		0.0000	1.0000	49.41
102.5	5,360		0.0000	1.0000	49.41
103.5	5,360		0.0000	1.0000	49.41
104.5	5,360		0.0000	1.0000	49.41
105.5	5,055		0.0000	1.0000	49.41
106.5	5,055		0.0000	1.0000	49.41
107.5	5,055		0.0000	1.0000	49.41
108.5	5,055		0.0000	1.0000	49.41
109.5	5,055		0.0000	1.0000	49.41
110.5	5,055		0.0000	1.0000	49.41
111.5	5,055		0.0000	1.0000	49.41
112.5	5,055		0.0000	1.0000	49.41
113.5	5,055		0.0000	1.0000	49.41
114.5	5,055		0.0000	1.0000	49.41
115.5	5,055		0.0000	1.0000	49.41
116.5	5,055		0.0000	1.0000	49.41
117.5	5,055		0.0000	1.0000	49.41
118.5					49.41

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,479,518		0.0000	1.0000	100.00
0.5	2,482,035		0.0000	1.0000	100.00
1.5	2,429,330		0.0000	1.0000	100.00
2.5	2,396,500		0.0000	1.0000	100.00
3.5	2,189,895	53,926	0.0246	0.9754	100.00
4.5	2,138,827		0.0000	1.0000	97.54
5.5	1,115,966		0.0000	1.0000	97.54
6.5	1,293,458		0.0000	1.0000	97.54
7.5	1,908,839		0.0000	1.0000	97.54
8.5	1,685,713	6,561	0.0039	0.9961	97.54
9.5	1,297,460		0.0000	1.0000	97.16
10.5	1,454,450	877	0.0006	0.9994	97.16
11.5	1,492,768		0.0000	1.0000	97.10
12.5	1,445,232		0.0000	1.0000	97.10
13.5	1,411,117		0.0000	1.0000	97.10
14.5	1,465,715		0.0000	1.0000	97.10
15.5	1,437,369		0.0000	1.0000	97.10
16.5	1,446,223		0.0000	1.0000	97.10
17.5	1,462,982		0.0000	1.0000	97.10
18.5	1,460,781	15,816	0.0108	0.9892	97.10
19.5	1,483,443		0.0000	1.0000	96.05
20.5	2,062,490	103,104	0.0500	0.9500	96.05
21.5	1,898,840	6,728	0.0035	0.9965	91.25
22.5	1,825,730		0.0000	1.0000	90.92
23.5	1,273,269		0.0000	1.0000	90.92
24.5	1,289,093	1,754	0.0014	0.9986	90.92
25.5	1,261,149		0.0000	1.0000	90.80
26.5	1,113,734	1,733	0.0016	0.9984	90.80
27.5	967,709	2,778	0.0029	0.9971	90.66
28.5	965,913		0.0000	1.0000	90.40
29.5	964,044	308	0.0003	0.9997	90.40
30.5	853,928		0.0000	1.0000	90.37
31.5	825,914		0.0000	1.0000	90.37
32.5	1,002,295		0.0000	1.0000	90.37
33.5	973,111	3,322	0.0034	0.9966	90.37
34.5	959,091	791	0.0008	0.9992	90.06
35.5	910,898	245,148	0.2691	0.7309	89.99
36.5	384,474		0.0000	1.0000	65.77
37.5	378,930	1,250	0.0033	0.9967	65.77
38.5	368,291	1,727	0.0047	0.9953	65.55

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	348,894		0.0000	1.0000	65.24
40.5	295,101		0.0000	1.0000	65.24
41.5	329,130		0.0000	1.0000	65.24
42.5	331,314		0.0000	1.0000	65.24
43.5	329,912		0.0000	1.0000	65.24
44.5	308,033		0.0000	1.0000	65.24
45.5	305,576		0.0000	1.0000	65.24
46.5	354,948	7,430	0.0209	0.9791	65.24
47.5	351,053	9,180	0.0261	0.9739	63.88
48.5	339,871	1,973	0.0058	0.9942	62.21
49.5	333,352		0.0000	1.0000	61.85
50.5	333,022		0.0000	1.0000	61.85
51.5	330,921	771	0.0023	0.9977	61.85
52.5	166,399	333	0.0020	0.9980	61.70
53.5	162,880	135	0.0008	0.9992	61.58
54.5	142,450		0.0000	1.0000	61.53
55.5	127,991		0.0000	1.0000	61.53
56.5	128,185		0.0000	1.0000	61.53
57.5	126,398		0.0000	1.0000	61.53
58.5	123,916		0.0000	1.0000	61.53
59.5	120,046		0.0000	1.0000	61.53
60.5	116,807		0.0000	1.0000	61.53
61.5	82,508		0.0000	1.0000	61.53
62.5	80,644		0.0000	1.0000	61.53
63.5	80,036		0.0000	1.0000	61.53
64.5	79,220		0.0000	1.0000	61.53
65.5	77,571		0.0000	1.0000	61.53
66.5	16,761	51	0.0031	0.9969	61.53
67.5	11,239		0.0000	1.0000	61.34
68.5	10,955		0.0000	1.0000	61.34
69.5	10,392	155	0.0149	0.9851	61.34
70.5	10,236		0.0000	1.0000	60.42
71.5	30,680		0.0000	1.0000	60.42
72.5	27,056		0.0000	1.0000	60.42
73.5	27,491		0.0000	1.0000	60.42
74.5	27,491	565	0.0206	0.9794	60.42
75.5	26,926		0.0000	1.0000	59.18
76.5	26,732		0.0000	1.0000	59.18
77.5	26,732		0.0000	1.0000	59.18
78.5	26,694		0.0000	1.0000	59.18

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

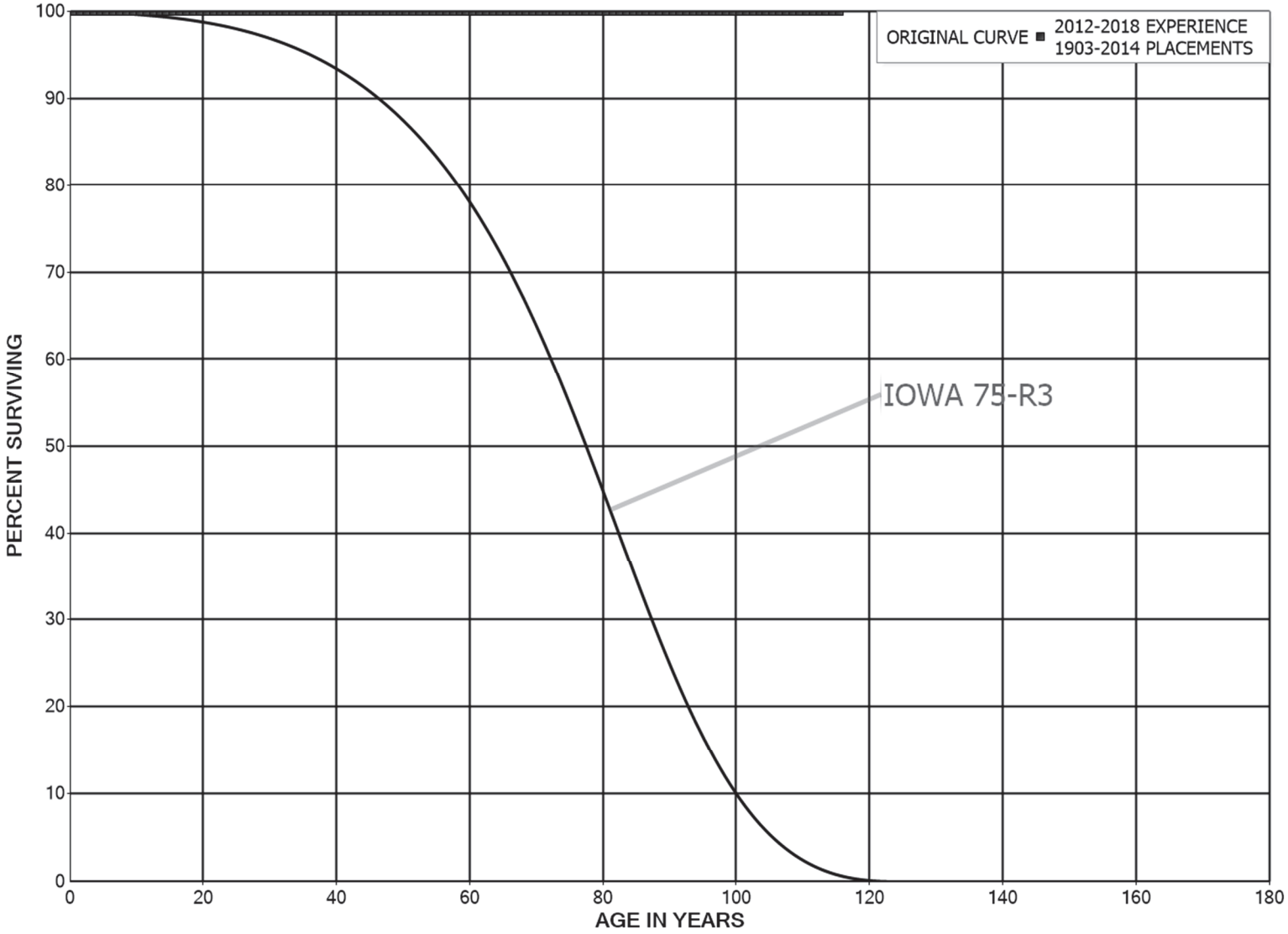
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,497		0.0000	1.0000	59.18
80.5	26,422		0.0000	1.0000	59.18
81.5	26,422		0.0000	1.0000	59.18
82.5	24,626		0.0000	1.0000	59.18
83.5	24,626		0.0000	1.0000	59.18
84.5	24,626		0.0000	1.0000	59.18
85.5	24,930		0.0000	1.0000	59.18
86.5	24,930		0.0000	1.0000	59.18
87.5	24,271		0.0000	1.0000	59.18
88.5	24,271		0.0000	1.0000	59.18
89.5	24,271		0.0000	1.0000	59.18
90.5	24,271		0.0000	1.0000	59.18
91.5	740		0.0000	1.0000	59.18
92.5	740		0.0000	1.0000	59.18
93.5	305		0.0000	1.0000	59.18
94.5	305		0.0000	1.0000	59.18
95.5	305		0.0000	1.0000	59.18
96.5	305		0.0000	1.0000	59.18
97.5	305		0.0000	1.0000	59.18
98.5	5,360		0.0000	1.0000	59.18
99.5	5,360		0.0000	1.0000	59.18
100.5	5,360		0.0000	1.0000	59.18
101.5	5,360		0.0000	1.0000	59.18
102.5	5,360		0.0000	1.0000	59.18
103.5	5,360		0.0000	1.0000	59.18
104.5	5,360		0.0000	1.0000	59.18
105.5	5,055		0.0000	1.0000	59.18
106.5	5,055		0.0000	1.0000	59.18
107.5	5,055		0.0000	1.0000	59.18
108.5	5,055		0.0000	1.0000	59.18
109.5	5,055		0.0000	1.0000	59.18
110.5	5,055		0.0000	1.0000	59.18
111.5	5,055		0.0000	1.0000	59.18
112.5	5,055		0.0000	1.0000	59.18
113.5	5,055		0.0000	1.0000	59.18
114.5	5,055		0.0000	1.0000	59.18
115.5	5,055		0.0000	1.0000	59.18
116.5	5,055		0.0000	1.0000	59.18
117.5	5,055		0.0000	1.0000	59.18
118.5					59.18

GAS PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 374.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2014 EXPERIENCE BAND 2012-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,237		0.0000	1.0000	100.00
0.5	119,237		0.0000	1.0000	100.00
1.5	119,237		0.0000	1.0000	100.00
2.5	119,237		0.0000	1.0000	100.00
3.5	334,214		0.0000	1.0000	100.00
4.5	406,707		0.0000	1.0000	100.00
5.5	633,151		0.0000	1.0000	100.00
6.5	825,186		0.0000	1.0000	100.00
7.5	1,133,041		0.0000	1.0000	100.00
8.5	1,133,041		0.0000	1.0000	100.00
9.5	1,412,624		0.0000	1.0000	100.00
10.5	1,289,685		0.0000	1.0000	100.00
11.5	1,221,585		0.0000	1.0000	100.00
12.5	1,047,347		0.0000	1.0000	100.00
13.5	968,506		0.0000	1.0000	100.00
14.5	795,167		0.0000	1.0000	100.00
15.5	1,036,125		0.0000	1.0000	100.00
16.5	832,647		0.0000	1.0000	100.00
17.5	921,250		0.0000	1.0000	100.00
18.5	1,100,489		0.0000	1.0000	100.00
19.5	1,332,361		0.0000	1.0000	100.00
20.5	1,637,994		0.0000	1.0000	100.00
21.5	1,901,596		0.0000	1.0000	100.00
22.5	2,048,946		0.0000	1.0000	100.00
23.5	2,195,386		0.0000	1.0000	100.00
24.5	2,225,102		0.0000	1.0000	100.00
25.5	2,116,353		0.0000	1.0000	100.00
26.5	2,044,414		0.0000	1.0000	100.00
27.5	1,793,645		0.0000	1.0000	100.00
28.5	1,563,691		0.0000	1.0000	100.00
29.5	1,336,662		0.0000	1.0000	100.00
30.5	1,290,898		0.0000	1.0000	100.00
31.5	1,219,410		0.0000	1.0000	100.00
32.5	1,162,253		0.0000	1.0000	100.00
33.5	1,064,724		0.0000	1.0000	100.00
34.5	993,286		0.0000	1.0000	100.00
35.5	922,705		0.0000	1.0000	100.00
36.5	830,198		0.0000	1.0000	100.00
37.5	819,384		0.0000	1.0000	100.00
38.5	744,098		0.0000	1.0000	100.00

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2014 EXPERIENCE BAND 2012-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	681,498		0.0000	1.0000	100.00
40.5	674,555		0.0000	1.0000	100.00
41.5	643,181		0.0000	1.0000	100.00
42.5	607,509		0.0000	1.0000	100.00
43.5	597,271		0.0000	1.0000	100.00
44.5	487,734		0.0000	1.0000	100.00
45.5	477,818		0.0000	1.0000	100.00
46.5	473,808		0.0000	1.0000	100.00
47.5	425,110		0.0000	1.0000	100.00
48.5	430,660		0.0000	1.0000	100.00
49.5	415,922		0.0000	1.0000	100.00
50.5	392,829		0.0000	1.0000	100.00
51.5	354,080		0.0000	1.0000	100.00
52.5	310,862		0.0000	1.0000	100.00
53.5	252,082		0.0000	1.0000	100.00
54.5	189,456		0.0000	1.0000	100.00
55.5	120,848		0.0000	1.0000	100.00
56.5	95,423		0.0000	1.0000	100.00
57.5	68,364		0.0000	1.0000	100.00
58.5	51,851		0.0000	1.0000	100.00
59.5	43,554		0.0000	1.0000	100.00
60.5	55,364		0.0000	1.0000	100.00
61.5	53,290		0.0000	1.0000	100.00
62.5	51,151		0.0000	1.0000	100.00
63.5	30,758		0.0000	1.0000	100.00
64.5	22,746		0.0000	1.0000	100.00
65.5	23,052		0.0000	1.0000	100.00
66.5	20,924		0.0000	1.0000	100.00
67.5	4,205		0.0000	1.0000	100.00
68.5	3,273		0.0000	1.0000	100.00
69.5	8,867		0.0000	1.0000	100.00
70.5	7,956		0.0000	1.0000	100.00
71.5	7,797		0.0000	1.0000	100.00
72.5	6,740		0.0000	1.0000	100.00
73.5	6,781		0.0000	1.0000	100.00
74.5	7,514		0.0000	1.0000	100.00
75.5	7,772		0.0000	1.0000	100.00
76.5	2,281		0.0000	1.0000	100.00
77.5	1,842		0.0000	1.0000	100.00
78.5	3,118		0.0000	1.0000	100.00

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

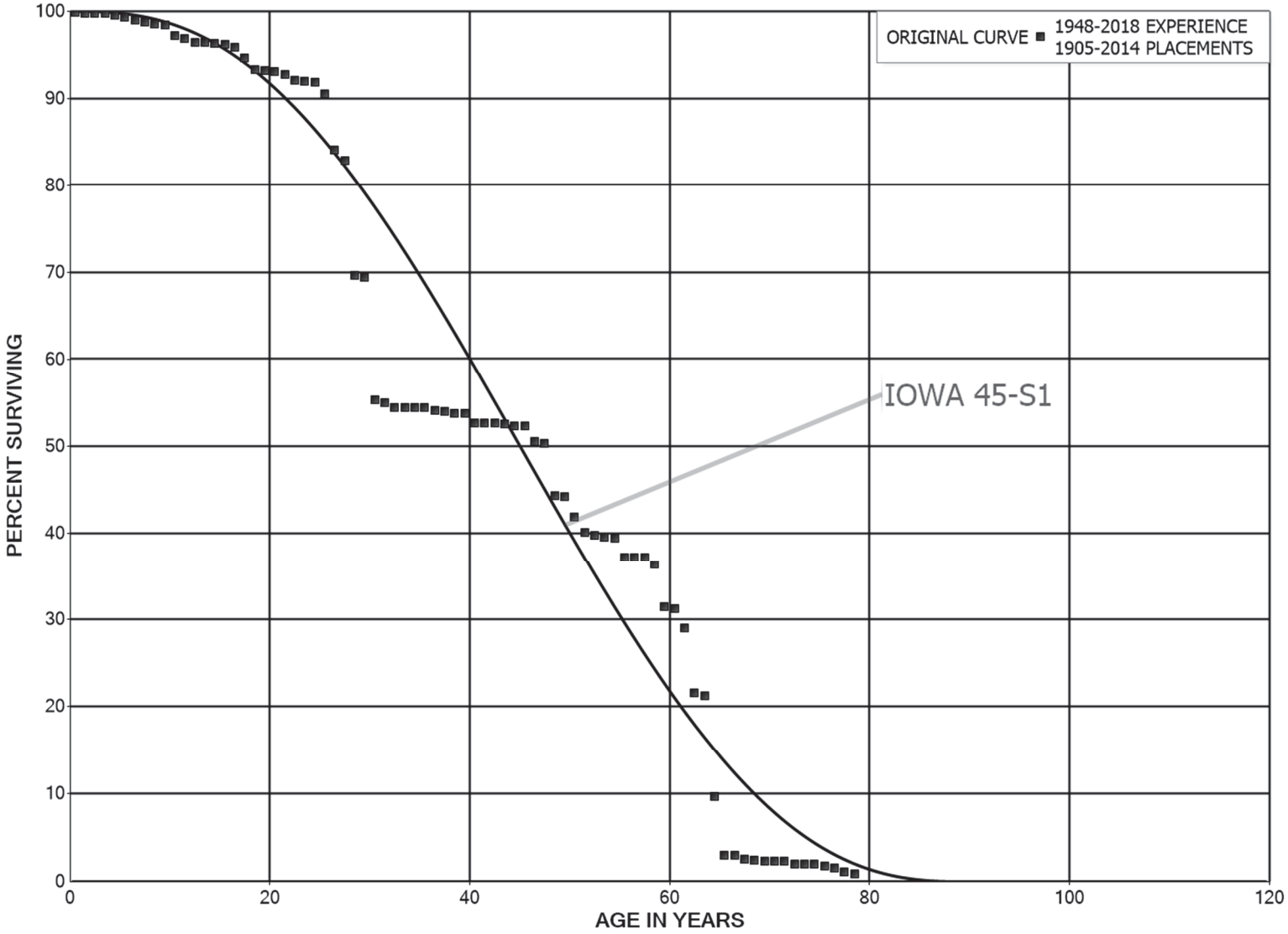
ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2014 EXPERIENCE BAND 2012-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,772		0.0000	1.0000	100.00
80.5	3,627		0.0000	1.0000	100.00
81.5	3,011		0.0000	1.0000	100.00
82.5	7,005		0.0000	1.0000	100.00
83.5	7,305		0.0000	1.0000	100.00
84.5	8,833		0.0000	1.0000	100.00
85.5	8,519		0.0000	1.0000	100.00
86.5	8,694		0.0000	1.0000	100.00
87.5	7,957		0.0000	1.0000	100.00
88.5	8,279		0.0000	1.0000	100.00
89.5	4,247		0.0000	1.0000	100.00
90.5	3,797		0.0000	1.0000	100.00
91.5	2,261		0.0000	1.0000	100.00
92.5	1,091		0.0000	1.0000	100.00
93.5	840		0.0000	1.0000	100.00
94.5	666		0.0000	1.0000	100.00
95.5	395		0.0000	1.0000	100.00
96.5	598		0.0000	1.0000	100.00
97.5	2,727		0.0000	1.0000	100.00
98.5	4,869		0.0000	1.0000	100.00
99.5	5,041		0.0000	1.0000	100.00
100.5	5,189		0.0000	1.0000	100.00
101.5	8,450		0.0000	1.0000	100.00
102.5	8,310		0.0000	1.0000	100.00
103.5	7,914		0.0000	1.0000	100.00
104.5	6,099		0.0000	1.0000	100.00
105.5	4,685		0.0000	1.0000	100.00
106.5	4,522		0.0000	1.0000	100.00
107.5	4,374		0.0000	1.0000	100.00
108.5	1,123		0.0000	1.0000	100.00
109.5	1,094		0.0000	1.0000	100.00
110.5	1,067		0.0000	1.0000	100.00
111.5	754		0.0000	1.0000	100.00
112.5	25		0.0000	1.0000	100.00
113.5	17		0.0000	1.0000	100.00
114.5	17		0.0000	1.0000	100.00
115.5					100.00

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2014 EXPERIENCE BAND 1948-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,554,702	3,397	0.0022	0.9978	100.00
0.5	1,552,831	274	0.0002	0.9998	99.78
1.5	1,616,335	500	0.0003	0.9997	99.76
2.5	1,617,986	760	0.0005	0.9995	99.73
3.5	1,617,226	2,575	0.0016	0.9984	99.69
4.5	1,253,634	2,834	0.0023	0.9977	99.53
5.5	816,447	3,010	0.0037	0.9963	99.30
6.5	813,437	2,151	0.0026	0.9974	98.94
7.5	770,626	1,071	0.0014	0.9986	98.67
8.5	761,717	1,336	0.0018	0.9982	98.54
9.5	595,572	7,315	0.0123	0.9877	98.36
10.5	589,417	1,847	0.0031	0.9969	97.16
11.5	587,570	2,639	0.0045	0.9955	96.85
12.5	556,853		0.0000	1.0000	96.42
13.5	556,896	476	0.0009	0.9991	96.42
14.5	556,420	965	0.0017	0.9983	96.33
15.5	530,399	1,562	0.0029	0.9971	96.17
16.5	528,982	6,804	0.0129	0.9871	95.88
17.5	524,337	7,679	0.0146	0.9854	94.65
18.5	516,658	424	0.0008	0.9992	93.27
19.5	529,672	899	0.0017	0.9983	93.19
20.5	527,879	1,564	0.0030	0.9970	93.03
21.5	526,315	3,899	0.0074	0.9926	92.75
22.5	522,862	790	0.0015	0.9985	92.07
23.5	524,069	348	0.0007	0.9993	91.93
24.5	526,070	7,501	0.0143	0.9857	91.87
25.5	522,689	37,554	0.0718	0.9282	90.56
26.5	491,793	6,816	0.0139	0.9861	84.05
27.5	487,079	78,269	0.1607	0.8393	82.89
28.5	408,921	1,100	0.0027	0.9973	69.57
29.5	289,751	59,046	0.2038	0.7962	69.38
30.5	230,705	972	0.0042	0.9958	55.24
31.5	227,591	2,468	0.0108	0.9892	55.01
32.5	225,872	186	0.0008	0.9992	54.41
33.5	232,398	43	0.0002	0.9998	54.37
34.5	232,355		0.0000	1.0000	54.36
35.5	232,355	1,049	0.0045	0.9955	54.36
36.5	232,602	750	0.0032	0.9968	54.11
37.5	233,964	840	0.0036	0.9964	53.94
38.5	233,359		0.0000	1.0000	53.74

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2014 EXPERIENCE BAND 1948-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	232,954	4,897	0.0210	0.9790	53.74
40.5	228,138		0.0000	1.0000	52.61
41.5	214,953		0.0000	1.0000	52.61
42.5	215,430	235	0.0011	0.9989	52.61
43.5	215,195	1,035	0.0048	0.9952	52.56
44.5	213,604	259	0.0012	0.9988	52.30
45.5	212,777	6,973	0.0328	0.9672	52.24
46.5	201,249	893	0.0044	0.9956	50.53
47.5	198,412	23,616	0.1190	0.8810	50.30
48.5	172,305	546	0.0032	0.9968	44.32
49.5	164,806	8,930	0.0542	0.9458	44.18
50.5	153,028	6,290	0.0411	0.9589	41.78
51.5	146,738	1,186	0.0081	0.9919	40.07
52.5	145,552	898	0.0062	0.9938	39.74
53.5	141,457	477	0.0034	0.9966	39.50
54.5	140,980	7,876	0.0559	0.9441	39.36
55.5	97,591		0.0000	1.0000	37.16
56.5	96,727		0.0000	1.0000	37.16
57.5	86,985	2,042	0.0235	0.9765	37.16
58.5	82,466	11,082	0.1344	0.8656	36.29
59.5	68,351	591	0.0086	0.9914	31.41
60.5	67,760	4,727	0.0698	0.9302	31.14
61.5	63,034	16,262	0.2580	0.7420	28.97
62.5	46,772	751	0.0161	0.9839	21.50
63.5	46,021	25,016	0.5436	0.4564	21.15
64.5	21,005	14,539	0.6922	0.3078	9.65
65.5	6,466		0.0000	1.0000	2.97
66.5	6,466	943	0.1458	0.8542	2.97
67.5	5,523	386	0.0698	0.9302	2.54
68.5	5,137	210	0.0409	0.9591	2.36
69.5	4,927		0.0000	1.0000	2.26
70.5	4,927		0.0000	1.0000	2.26
71.5	4,927	690	0.1400	0.8600	2.26
72.5	4,237		0.0000	1.0000	1.95
73.5	4,237		0.0000	1.0000	1.95
74.5	4,237	493	0.1163	0.8837	1.95
75.5	3,744	459	0.1227	0.8773	1.72
76.5	3,285	1,086	0.3305	0.6695	1.51
77.5	2,199	345	0.1571	0.8429	1.01
78.5	1,854		0.0000	1.0000	0.85

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

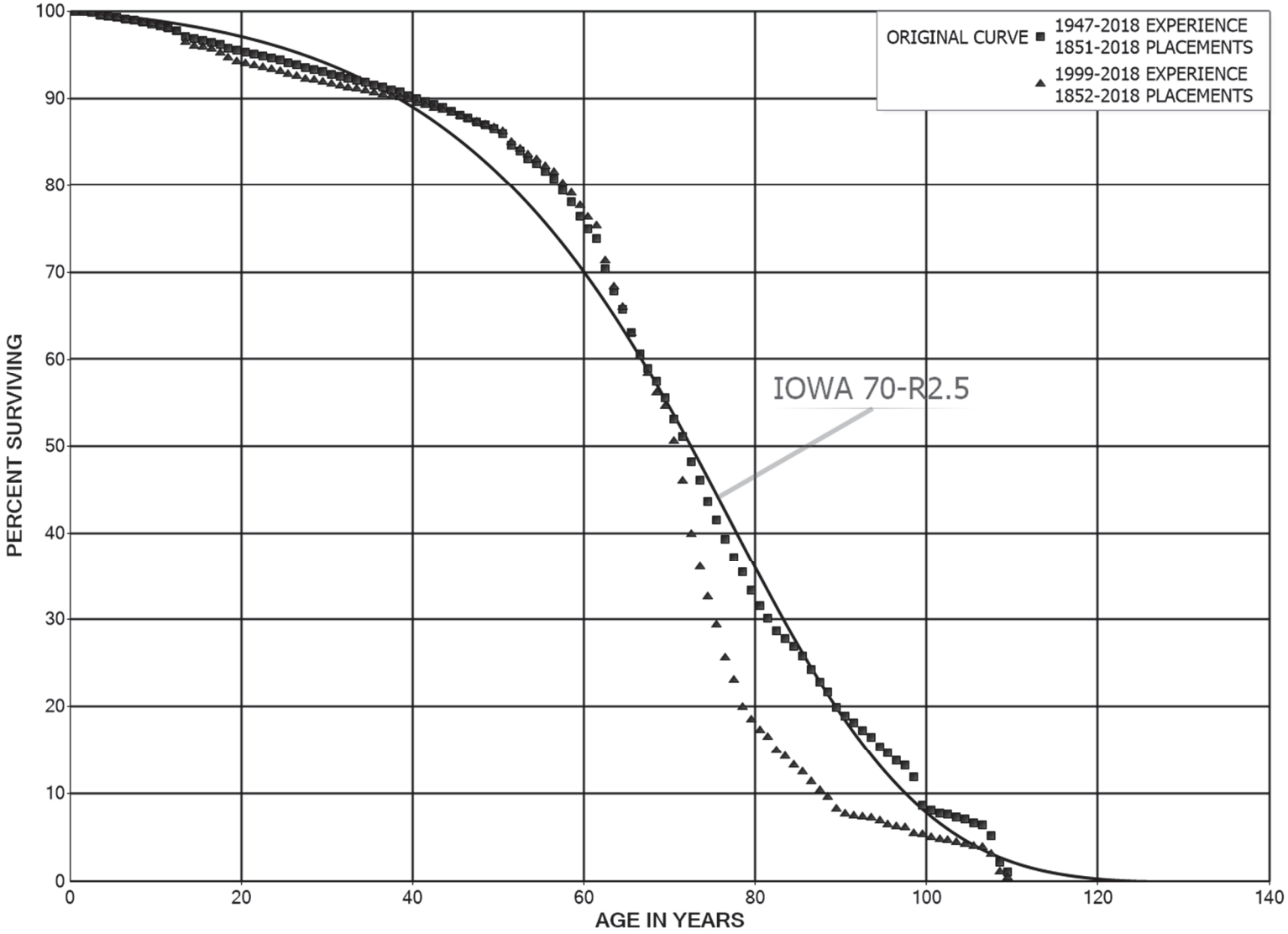
ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2014 EXPERIENCE BAND 1948-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,854		0.0000	1.0000	0.85
80.5	1,854	559	0.3016	0.6984	0.85
81.5	1,295		0.0000	1.0000	0.60
82.5	1,295	49	0.0378	0.9622	0.60
83.5	1,246	236	0.1894	0.8106	0.57
84.5	1,010		0.0000	1.0000	0.46
85.5	1,010		0.0000	1.0000	0.46
86.5	1,010		0.0000	1.0000	0.46
87.5	1,010		0.0000	1.0000	0.46
88.5	1,010		0.0000	1.0000	0.46
89.5	1,010		0.0000	1.0000	0.46
90.5	1,010		0.0000	1.0000	0.46
91.5	1,010		0.0000	1.0000	0.46
92.5	1,010		0.0000	1.0000	0.46
93.5	1,010		0.0000	1.0000	0.46
94.5	1,010		0.0000	1.0000	0.46
95.5	1,010	32	0.0314	0.9686	0.46
96.5	978		0.0000	1.0000	0.45
97.5	978		0.0000	1.0000	0.45
98.5	978		0.0000	1.0000	0.45
99.5	978	718	0.7339	0.2661	0.45
100.5	260	109	0.4184	0.5816	0.12
101.5	151		0.0000	1.0000	0.07
102.5	151		0.0000	1.0000	0.07
103.5	151		0.0000	1.0000	0.07
104.5	151	70	0.4638	0.5362	0.07
105.5	81		0.0000	1.0000	0.04
106.5	81		0.0000	1.0000	0.04
107.5	81	81	1.0000		0.04
108.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 376.00 MAINS - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1851-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,093,937	34,600	0.0001	0.9999	100.00
0.5	244,189,313	101,654	0.0004	0.9996	99.99
1.5	241,752,700	394,683	0.0016	0.9984	99.94
2.5	239,643,479	586,528	0.0024	0.9976	99.78
3.5	235,871,497	365,245	0.0015	0.9985	99.54
4.5	233,605,124	330,029	0.0014	0.9986	99.38
5.5	227,763,794	430,296	0.0019	0.9981	99.24
6.5	216,813,296	320,324	0.0015	0.9985	99.05
7.5	211,101,364	436,974	0.0021	0.9979	98.91
8.5	207,110,677	422,717	0.0020	0.9980	98.70
9.5	206,347,649	392,683	0.0019	0.9981	98.50
10.5	205,080,851	561,896	0.0027	0.9973	98.31
11.5	202,289,964	577,181	0.0029	0.9971	98.05
12.5	200,305,772	1,363,439	0.0068	0.9932	97.77
13.5	194,451,497	634,582	0.0033	0.9967	97.10
14.5	190,549,957	268,471	0.0014	0.9986	96.78
15.5	169,512,304	384,035	0.0023	0.9977	96.65
16.5	165,863,274	496,066	0.0030	0.9970	96.43
17.5	161,330,220	649,016	0.0040	0.9960	96.14
18.5	155,060,645	478,901	0.0031	0.9969	95.75
19.5	151,543,044	328,587	0.0022	0.9978	95.46
20.5	149,971,685	286,654	0.0019	0.9981	95.25
21.5	148,758,862	285,063	0.0019	0.9981	95.07
22.5	148,556,106	443,035	0.0030	0.9970	94.89
23.5	147,298,224	333,297	0.0023	0.9977	94.60
24.5	145,026,197	546,467	0.0038	0.9962	94.39
25.5	141,847,444	379,159	0.0027	0.9973	94.03
26.5	131,107,329	402,658	0.0031	0.9969	93.78
27.5	122,965,650	267,012	0.0022	0.9978	93.49
28.5	120,456,404	288,163	0.0024	0.9976	93.29
29.5	115,957,452	371,266	0.0032	0.9968	93.07
30.5	114,149,251	328,834	0.0029	0.9971	92.77
31.5	109,922,993	257,272	0.0023	0.9977	92.50
32.5	108,802,899	257,592	0.0024	0.9976	92.29
33.5	105,320,193	270,231	0.0026	0.9974	92.07
34.5	102,375,502	334,016	0.0033	0.9967	91.83
35.5	97,849,687	254,126	0.0026	0.9974	91.53
36.5	93,718,458	329,424	0.0035	0.9965	91.29
37.5	88,896,614	261,864	0.0029	0.9971	90.97
38.5	85,685,536	345,718	0.0040	0.9960	90.71

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ACCOUNT 376.00 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1851-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,112,394	375,063	0.0047	0.9953	90.34
40.5	74,049,598	275,218	0.0037	0.9963	89.92
41.5	72,055,539	243,053	0.0034	0.9966	89.58
42.5	69,910,176	256,971	0.0037	0.9963	89.28
43.5	67,805,995	309,081	0.0046	0.9954	88.95
44.5	63,199,524	316,959	0.0050	0.9950	88.55
45.5	59,175,796	273,297	0.0046	0.9954	88.10
46.5	55,968,883	237,891	0.0043	0.9957	87.70
47.5	52,751,335	236,186	0.0045	0.9955	87.32
48.5	49,775,712	244,290	0.0049	0.9951	86.93
49.5	46,596,756	304,658	0.0065	0.9935	86.50
50.5	44,091,572	669,984	0.0152	0.9848	85.94
51.5	41,272,877	353,187	0.0086	0.9914	84.63
52.5	38,583,878	367,500	0.0095	0.9905	83.91
53.5	35,278,722	264,795	0.0075	0.9925	83.11
54.5	31,243,874	317,049	0.0101	0.9899	82.49
55.5	26,096,470	281,481	0.0108	0.9892	81.65
56.5	23,254,108	396,645	0.0171	0.9829	80.77
57.5	20,680,945	345,971	0.0167	0.9833	79.39
58.5	17,529,985	364,610	0.0208	0.9792	78.06
59.5	13,660,933	267,258	0.0196	0.9804	76.44
60.5	12,011,163	180,770	0.0151	0.9849	74.94
61.5	10,835,503	503,457	0.0465	0.9535	73.82
62.5	9,512,461	348,530	0.0366	0.9634	70.39
63.5	6,845,291	205,040	0.0300	0.9700	67.81
64.5	5,681,136	230,501	0.0406	0.9594	65.78
65.5	5,202,474	203,761	0.0392	0.9608	63.11
66.5	4,700,325	130,016	0.0277	0.9723	60.64
67.5	3,692,059	100,486	0.0272	0.9728	58.96
68.5	2,905,450	94,320	0.0325	0.9675	57.35
69.5	2,693,088	115,689	0.0430	0.9570	55.49
70.5	2,416,122	91,305	0.0378	0.9622	53.11
71.5	2,269,111	130,670	0.0576	0.9424	51.10
72.5	2,118,199	90,313	0.0426	0.9574	48.16
73.5	2,028,611	111,272	0.0549	0.9451	46.10
74.5	1,923,849	91,812	0.0477	0.9523	43.58
75.5	1,841,043	96,273	0.0523	0.9477	41.50
76.5	1,714,134	91,650	0.0535	0.9465	39.33
77.5	1,605,860	78,676	0.0490	0.9510	37.22
78.5	1,524,763	89,256	0.0585	0.9415	35.40

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1851-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,436,301	79,255	0.0552	0.9448	33.33
80.5	1,297,055	59,540	0.0459	0.9541	31.49
81.5	1,225,726	56,384	0.0460	0.9540	30.04
82.5	1,166,077	40,259	0.0345	0.9655	28.66
83.5	1,125,048	35,662	0.0317	0.9683	27.67
84.5	1,086,367	45,025	0.0414	0.9586	26.79
85.5	1,041,243	59,981	0.0576	0.9424	25.68
86.5	983,634	59,326	0.0603	0.9397	24.20
87.5	919,678	47,144	0.0513	0.9487	22.74
88.5	864,265	70,567	0.0816	0.9184	21.58
89.5	782,075	40,600	0.0519	0.9481	19.82
90.5	736,448	29,306	0.0398	0.9602	18.79
91.5	691,176	32,966	0.0477	0.9523	18.04
92.5	657,630	28,884	0.0439	0.9561	17.18
93.5	626,144	41,628	0.0665	0.9335	16.43
94.5	584,532	27,694	0.0474	0.9526	15.33
95.5	556,884	34,413	0.0618	0.9382	14.61
96.5	522,358	19,920	0.0381	0.9619	13.70
97.5	502,097	51,161	0.1019	0.8981	13.18
98.5	450,580	122,090	0.2710	0.7290	11.84
99.5	328,463	19,781	0.0602	0.9398	8.63
100.5	308,630	14,428	0.0467	0.9533	8.11
101.5	292,891	5,260	0.0180	0.9820	7.73
102.5	284,690	12,249	0.0430	0.9570	7.59
103.5	265,856	8,842	0.0333	0.9667	7.27
104.5	230,516	12,348	0.0536	0.9464	7.02
105.5	178,817	7,076	0.0396	0.9604	6.65
106.5	171,240	32,086	0.1874	0.8126	6.39
107.5	135,575	78,523	0.5792	0.4208	5.19
108.5	43,125	21,257	0.4929	0.5071	2.18
109.5	12,780	487	0.0381	0.9619	1.11
110.5	12,293	477	0.0388	0.9612	1.07
111.5	11,815	62	0.0052	0.9948	1.02
112.5	11,754	0	0.0000	1.0000	1.02
113.5	11,753	109	0.0092	0.9908	1.02
114.5	11,645	1	0.0001	0.9999	1.01
115.5	11,643	914	0.0785	0.9215	1.01
116.5	10,730		0.0000	1.0000	0.93
117.5	10,730	7,973	0.7431	0.2569	0.93
118.5	2,757	63	0.0228	0.9772	0.24

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,694		0.0000	1.0000	0.23
120.5	2,694		0.0000	1.0000	0.23
121.5	2,694	44	0.0162	0.9838	0.23
122.5	2,650		0.0000	1.0000	0.23
123.5	2,650	64	0.0240	0.9760	0.23
124.5	2,587	35	0.0133	0.9867	0.22
125.5	2,552	0	0.0001	0.9999	0.22
126.5	2,552	21	0.0083	0.9917	0.22
127.5	2,531	112	0.0442	0.9558	0.22
128.5	2,419		0.0000	1.0000	0.21
129.5	2,419	253	0.1044	0.8956	0.21
130.5	2,166	85	0.0393	0.9607	0.19
131.5	2,081	30	0.0146	0.9854	0.18
132.5	2,051	14	0.0066	0.9934	0.18
133.5	2,037	250	0.1227	0.8773	0.18
134.5	1,787		0.0000	1.0000	0.15
135.5	1,787	2	0.0013	0.9987	0.15
136.5	1,785		0.0000	1.0000	0.15
137.5	1,785		0.0000	1.0000	0.15
138.5	1,785		0.0000	1.0000	0.15
139.5	1,785	34	0.0188	0.9812	0.15
140.5	1,751		0.0000	1.0000	0.15
141.5	1,751		0.0000	1.0000	0.15
142.5	1,751		0.0000	1.0000	0.15
143.5	1,751		0.0000	1.0000	0.15
144.5	1,751		0.0000	1.0000	0.15
145.5	1,751		0.0000	1.0000	0.15
146.5	1,751		0.0000	1.0000	0.15
147.5	1,751		0.0000	1.0000	0.15
148.5	1,751		0.0000	1.0000	0.15
149.5	1,751		0.0000	1.0000	0.15
150.5	1,751		0.0000	1.0000	0.15
151.5	1,751		0.0000	1.0000	0.15
152.5	1,751		0.0000	1.0000	0.15
153.5	1,751	501	0.2863	0.7137	0.15
154.5	1,250		0.0000	1.0000	0.11
155.5	1,250		0.0000	1.0000	0.11
156.5	1,250		0.0000	1.0000	0.11
157.5	1,250	1,234	0.9876	0.0124	0.11
158.5	16		0.0000	1.0000	0.00

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1851-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	16	6	0.3774	0.6226	0.00
160.5	10		0.0000	1.0000	0.00
161.5	10		0.0000	1.0000	0.00
162.5	10	0	0.0352	0.9648	0.00
163.5	9	9	1.0000		0.00
164.5					

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1852-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,865,099		0.0000	1.0000	100.00
0.5	88,300,610	11,822	0.0001	0.9999	100.00
1.5	87,119,551	101,636	0.0012	0.9988	99.99
2.5	85,450,032	378,115	0.0044	0.9956	99.87
3.5	82,823,657	138,802	0.0017	0.9983	99.43
4.5	82,886,866	79,850	0.0010	0.9990	99.26
5.5	79,974,253	149,673	0.0019	0.9981	99.17
6.5	80,240,375	120,566	0.0015	0.9985	98.98
7.5	83,861,014	177,904	0.0021	0.9979	98.83
8.5	82,353,322	126,761	0.0015	0.9985	98.62
9.5	86,244,614	164,830	0.0019	0.9981	98.47
10.5	86,708,072	316,049	0.0036	0.9964	98.28
11.5	88,479,443	258,792	0.0029	0.9971	97.92
12.5	87,909,076	1,129,893	0.0129	0.9871	97.64
13.5	85,912,174	376,953	0.0044	0.9956	96.38
14.5	85,377,951	105,448	0.0012	0.9988	95.96
15.5	68,875,966	164,910	0.0024	0.9976	95.84
16.5	69,653,767	286,012	0.0041	0.9959	95.61
17.5	69,896,020	422,082	0.0060	0.9940	95.22
18.5	66,873,375	345,240	0.0052	0.9948	94.64
19.5	68,687,198	179,074	0.0026	0.9974	94.16
20.5	73,027,932	140,795	0.0019	0.9981	93.91
21.5	73,715,454	151,766	0.0021	0.9979	93.73
22.5	75,660,291	246,836	0.0033	0.9967	93.54
23.5	76,595,122	134,417	0.0018	0.9982	93.23
24.5	79,019,858	301,011	0.0038	0.9962	93.07
25.5	79,884,651	177,927	0.0022	0.9978	92.71
26.5	72,417,255	234,080	0.0032	0.9968	92.51
27.5	67,568,339	96,900	0.0014	0.9986	92.21
28.5	68,075,014	141,264	0.0021	0.9979	92.07
29.5	66,865,103	183,392	0.0027	0.9973	91.88
30.5	67,511,839	186,440	0.0028	0.9972	91.63
31.5	65,642,561	137,942	0.0021	0.9979	91.38
32.5	66,982,006	118,319	0.0018	0.9982	91.19
33.5	66,615,350	165,500	0.0025	0.9975	91.03
34.5	67,561,590	168,336	0.0025	0.9975	90.80
35.5	68,178,124	110,511	0.0016	0.9984	90.57
36.5	66,784,360	163,990	0.0025	0.9975	90.43
37.5	64,380,329	128,437	0.0020	0.9980	90.20
38.5	64,306,987	163,456	0.0025	0.9975	90.02

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,870,434	271,161	0.0043	0.9957	89.80
40.5	58,738,053	188,545	0.0032	0.9968	89.41
41.5	58,013,257	155,281	0.0027	0.9973	89.12
42.5	56,918,369	141,411	0.0025	0.9975	88.88
43.5	57,560,563	215,998	0.0038	0.9962	88.66
44.5	54,340,864	241,877	0.0045	0.9955	88.33
45.5	50,814,158	197,859	0.0039	0.9961	87.94
46.5	48,237,487	162,244	0.0034	0.9966	87.59
47.5	46,787,953	162,939	0.0035	0.9965	87.30
48.5	45,014,851	190,943	0.0042	0.9958	86.99
49.5	42,268,379	227,717	0.0054	0.9946	86.63
50.5	40,084,550	570,930	0.0142	0.9858	86.16
51.5	37,510,757	311,027	0.0083	0.9917	84.93
52.5	35,081,898	293,773	0.0084	0.9916	84.23
53.5	31,862,673	213,047	0.0067	0.9933	83.52
54.5	27,875,362	249,232	0.0089	0.9911	82.96
55.5	22,771,817	201,823	0.0089	0.9911	82.22
56.5	20,067,165	314,437	0.0157	0.9843	81.49
57.5	17,638,333	260,425	0.0148	0.9852	80.22
58.5	14,576,347	271,328	0.0186	0.9814	79.03
59.5	10,820,802	183,382	0.0169	0.9831	77.56
60.5	9,360,853	111,909	0.0120	0.9880	76.25
61.5	8,234,628	446,899	0.0543	0.9457	75.34
62.5	6,989,444	292,377	0.0418	0.9582	71.25
63.5	4,380,743	145,524	0.0332	0.9668	68.27
64.5	3,278,371	151,247	0.0461	0.9539	66.00
65.5	2,873,476	120,312	0.0419	0.9581	62.95
66.5	2,446,900	82,509	0.0337	0.9663	60.32
67.5	1,498,999	57,195	0.0382	0.9618	58.28
68.5	785,754	21,512	0.0274	0.9726	56.06
69.5	690,553	50,595	0.0733	0.9267	54.53
70.5	504,722	46,330	0.0918	0.9082	50.53
71.5	501,975	66,691	0.1329	0.8671	45.89
72.5	452,415	44,236	0.0978	0.9022	39.79
73.5	453,725	43,379	0.0956	0.9044	35.90
74.5	431,546	41,813	0.0969	0.9031	32.47
75.5	400,835	51,700	0.1290	0.8710	29.33
76.5	328,822	33,744	0.1026	0.8974	25.54
77.5	276,468	37,885	0.1370	0.8630	22.92
78.5	242,916	17,340	0.0714	0.9286	19.78

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	238,296	16,040	0.0673	0.9327	18.37
80.5	161,917	7,246	0.0448	0.9552	17.13
81.5	144,152	13,408	0.0930	0.9070	16.37
82.5	147,954	6,256	0.0423	0.9577	14.84
83.5	166,026	11,842	0.0713	0.9287	14.22
84.5	212,455	13,760	0.0648	0.9352	13.20
85.5	289,776	23,958	0.0827	0.9173	12.35
86.5	285,429	26,129	0.0915	0.9085	11.33
87.5	267,564	19,031	0.0711	0.9289	10.29
88.5	301,348	43,667	0.1449	0.8551	9.56
89.5	393,209	26,384	0.0671	0.9329	8.17
90.5	363,696	10,676	0.0294	0.9706	7.62
91.5	374,295	5,487	0.0147	0.9853	7.40
92.5	375,877	6,608	0.0176	0.9824	7.29
93.5	374,372	19,290	0.0515	0.9485	7.16
94.5	359,513	20,236	0.0563	0.9437	6.79
95.5	349,702	10,308	0.0295	0.9705	6.41
96.5	346,265	8,626	0.0249	0.9751	6.22
97.5	340,757	34,940	0.1025	0.8975	6.07
98.5	307,300	9,382	0.0305	0.9695	5.45
99.5	298,785	19,264	0.0645	0.9355	5.28
100.5	280,494	14,428	0.0514	0.9486	4.94
101.5	266,411	5,260	0.0197	0.9803	4.69
102.5	260,533	12,239	0.0470	0.9530	4.59
103.5	246,535	8,842	0.0359	0.9641	4.38
104.5	213,284	12,348	0.0579	0.9421	4.22
105.5	162,497	7,076	0.0435	0.9565	3.98
106.5	156,385	30,020	0.1920	0.8080	3.80
107.5	122,978	78,303	0.6367	0.3633	3.07
108.5	31,275	21,227	0.6787	0.3213	1.12
109.5	1,135	487	0.4292	0.5708	0.36
110.5	879	477	0.5430	0.4570	0.20
111.5	510	62	0.1210	0.8790	0.09
112.5	671	0	0.0007	0.9993	0.08
113.5	9,663	109	0.0112	0.9888	0.08
114.5	9,585	1	0.0001	0.9999	0.08
115.5	9,597	914	0.0952	0.9048	0.08
116.5	8,942		0.0000	1.0000	0.07
117.5	8,942	7,973	0.8916	0.1084	0.07
118.5	969	63	0.0648	0.9352	0.01

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1852-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	907		0.0000	1.0000	0.01
120.5	907		0.0000	1.0000	0.01
121.5	907	44	0.0480	0.9520	0.01
122.5	899		0.0000	1.0000	0.01
123.5	899	64	0.0707	0.9293	0.01
124.5	835	35	0.0413	0.9587	0.01
125.5	801	0	0.0003	0.9997	0.01
126.5	801	21	0.0264	0.9736	0.01
127.5	780	112	0.1434	0.8566	0.01
128.5	668		0.0000	1.0000	0.01
129.5	668	253	0.3784	0.6216	0.01
130.5	415	85	0.2054	0.7946	0.00
131.5	330	30	0.0922	0.9078	0.00
132.5	299	14	0.0454	0.9546	0.00
133.5	286	250	0.8742	0.1258	0.00
134.5	36		0.0000	1.0000	0.00
135.5	36	2	0.0643	0.9357	0.00
136.5	34		0.0000	1.0000	0.00
137.5	34		0.0000	1.0000	0.00
138.5	34		0.0000	1.0000	0.00
139.5	34	34	1.0000		0.00
140.5	1,736		0.0000	1.0000	
141.5	1,736		0.0000		
142.5	1,736		0.0000		
143.5	1,736		0.0000		
144.5	1,736		0.0000		
145.5	1,736		0.0000		
146.5	1,751		0.0000		
147.5	1,751		0.0000		
148.5	1,751		0.0000		
149.5	1,751		0.0000		
150.5	1,751		0.0000		
151.5	1,751		0.0000		
152.5	1,751		0.0000		
153.5	1,751	501	0.2863		
154.5	1,250		0.0000		
155.5	1,250		0.0000		
156.5	1,250		0.0000		
157.5	1,250	1,234	0.9876		
158.5	16		0.0000		

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

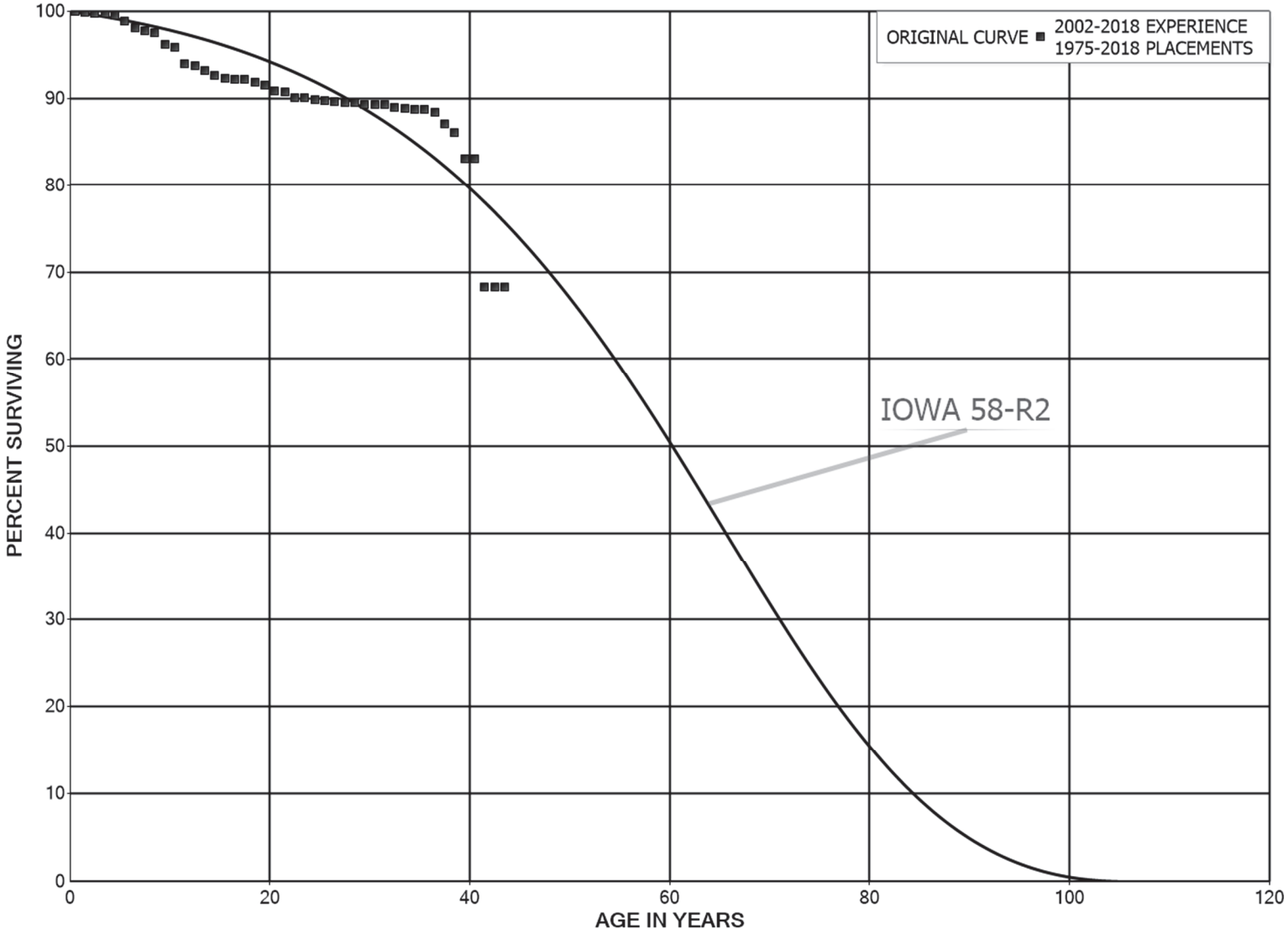
ACCOUNT 376.00 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1852-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	16	6	0.3774		
160.5	10		0.0000		
161.5	10		0.0000		
162.5	10	0	0.0352		
163.5	9	9	1.0000		
164.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 376.20 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.20 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2018 EXPERIENCE BAND 2002-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	223,706,726	2,874	0.0000	1.0000	100.00
0.5	208,686,198	248,797	0.0012	0.9988	100.00
1.5	159,787,419	230,338	0.0014	0.9986	99.88
2.5	149,850,773	84,352	0.0006	0.9994	99.74
3.5	141,138,640	173,865	0.0012	0.9988	99.68
4.5	132,158,707	937,986	0.0071	0.9929	99.56
5.5	120,632,026	946,186	0.0078	0.9922	98.85
6.5	109,795,452	356,446	0.0032	0.9968	98.07
7.5	104,624,692	310,667	0.0030	0.9970	97.76
8.5	100,154,952	1,346,944	0.0134	0.9866	97.47
9.5	100,125,268	364,545	0.0036	0.9964	96.16
10.5	97,664,282	1,897,796	0.0194	0.9806	95.81
11.5	91,400,631	182,490	0.0020	0.9980	93.94
12.5	84,520,716	477,939	0.0057	0.9943	93.76
13.5	81,681,755	578,035	0.0071	0.9929	93.23
14.5	84,991,463	230,774	0.0027	0.9973	92.57
15.5	76,382,815	116,280	0.0015	0.9985	92.31
16.5	71,535,935	40,861	0.0006	0.9994	92.17
17.5	67,722,989	174,019	0.0026	0.9974	92.12
18.5	49,533,454	229,996	0.0046	0.9954	91.88
19.5	40,171,373	262,542	0.0065	0.9935	91.46
20.5	39,031,703	79,002	0.0020	0.9980	90.86
21.5	36,242,266	225,973	0.0062	0.9938	90.68
22.5	36,486,204	19,478	0.0005	0.9995	90.11
23.5	35,226,582	96,606	0.0027	0.9973	90.06
24.5	31,887,017	44,199	0.0014	0.9986	89.82
25.5	29,394,859	32,592	0.0011	0.9989	89.69
26.5	25,208,522	13,142	0.0005	0.9995	89.59
27.5	20,419,576	17,769	0.0009	0.9991	89.55
28.5	18,379,422	29,553	0.0016	0.9984	89.47
29.5	15,597,983	4,613	0.0003	0.9997	89.32
30.5	13,240,408	9,676	0.0007	0.9993	89.30
31.5	9,013,469	26,460	0.0029	0.9971	89.23
32.5	8,207,451	11,368	0.0014	0.9986	88.97
33.5	5,931,492	9,004	0.0015	0.9985	88.85
34.5	3,748,910	1,369	0.0004	0.9996	88.71
35.5	2,673,583	8,782	0.0033	0.9967	88.68
36.5	1,988,512	29,278	0.0147	0.9853	88.39
37.5	1,364,123	15,960	0.0117	0.9883	87.09
38.5	916,550	31,609	0.0345	0.9655	86.07

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

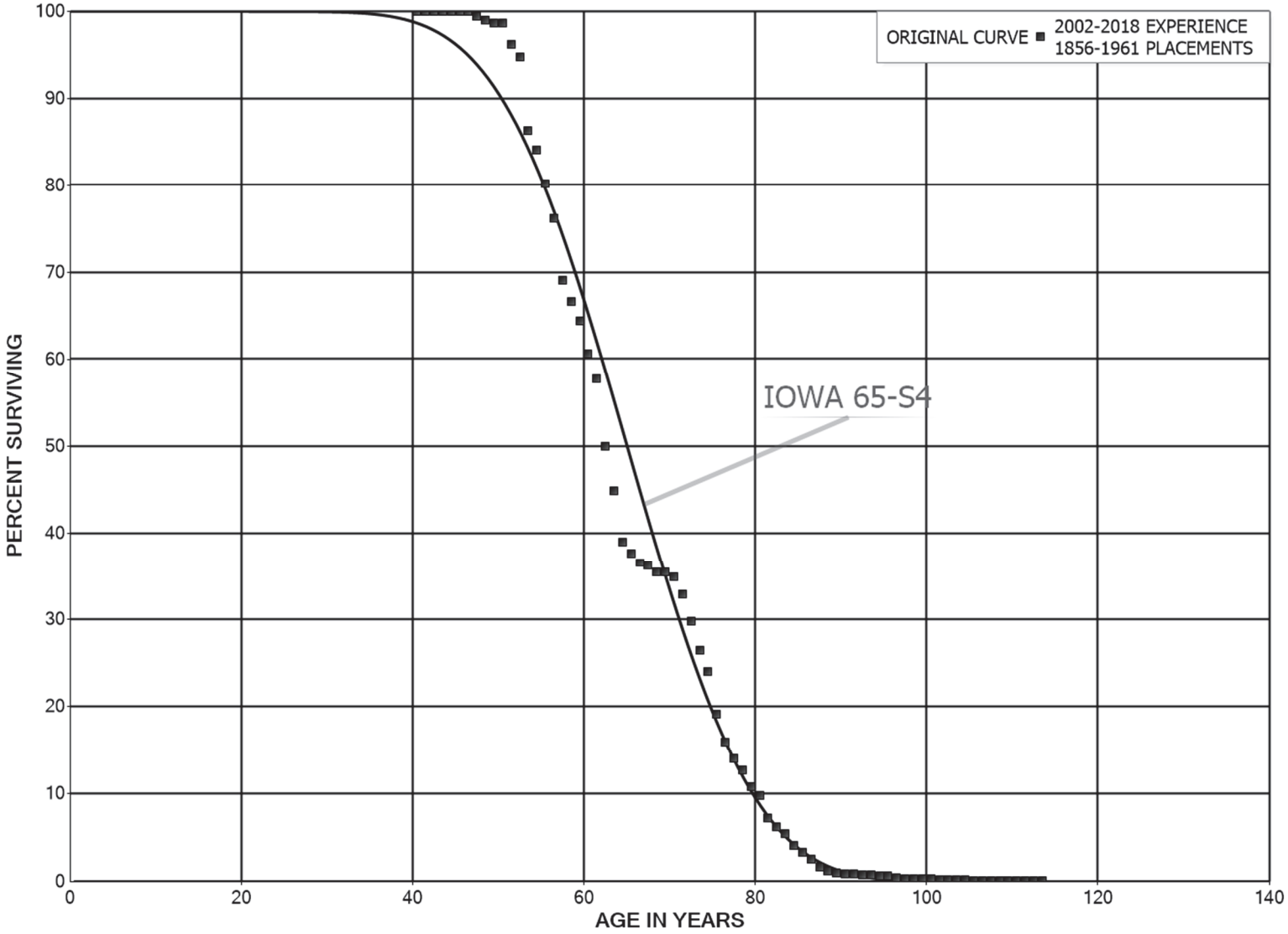
ACCOUNT 376.20 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2018 EXPERIENCE BAND 2002-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	406,822	403	0.0010	0.9990	83.10
40.5	48,005	8,518	0.1774	0.8226	83.02
41.5	84		0.0000	1.0000	68.29
42.5	84		0.0000	1.0000	68.29
43.5					68.29

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 376.30 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1856-1961 EXPERIENCE BAND 2002-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-1961 EXPERIENCE BAND 2002-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	1,702		0.0000	1.0000	100.00
41.5	2,145		0.0000	1.0000	100.00
42.5	2,145		0.0000	1.0000	100.00
43.5	34,697		0.0000	1.0000	100.00
44.5	34,697		0.0000	1.0000	100.00
45.5	110,951		0.0000	1.0000	100.00
46.5	127,551	760	0.0060	0.9940	100.00
47.5	132,452	535	0.0040	0.9960	99.40
48.5	132,005	450	0.0034	0.9966	99.00
49.5	142,125	150	0.0011	0.9989	98.67
50.5	177,422	4,334	0.0244	0.9756	98.56
51.5	208,307	3,186	0.0153	0.9847	96.15
52.5	307,937	27,465	0.0892	0.9108	94.68
53.5	292,794	7,267	0.0248	0.9752	86.24
54.5	381,176	17,955	0.0471	0.9529	84.10
55.5	373,012	18,286	0.0490	0.9510	80.14
56.5	358,301	33,558	0.0937	0.9063	76.21
57.5	325,427	11,460	0.0352	0.9648	69.07
58.5	314,040	10,456	0.0333	0.9667	66.64
59.5	305,839	18,254	0.0597	0.9403	64.42
60.5	258,219	12,362	0.0479	0.9521	60.57
61.5	246,161	33,116	0.1345	0.8655	57.67
62.5	137,409	14,005	0.1019	0.8981	49.92
63.5	115,468	15,225	0.1319	0.8681	44.83
64.5	105,551	3,620	0.0343	0.9657	38.92
65.5	105,652	3,126	0.0296	0.9704	37.58
66.5	109,271	891	0.0082	0.9918	36.47
67.5	108,709	2,238	0.0206	0.9794	36.17
68.5	104,159	83	0.0008	0.9992	35.43
69.5	38,233	649	0.0170	0.9830	35.40
70.5	37,588	2,160	0.0575	0.9425	34.80
71.5	44,980	4,220	0.0938	0.9062	32.80
72.5	109,935	12,332	0.1122	0.8878	29.72
73.5	149,346	13,814	0.0925	0.9075	26.39
74.5	194,283	40,016	0.2060	0.7940	23.95
75.5	247,148	41,880	0.1695	0.8305	19.02
76.5	269,186	32,280	0.1199	0.8801	15.79
77.5	298,468	26,817	0.0898	0.9102	13.90
78.5	324,174	49,099	0.1515	0.8485	12.65

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-1961 EXPERIENCE BAND 2002-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	310,729	29,427	0.0947	0.9053	10.73
80.5	334,002	86,305	0.2584	0.7416	9.72
81.5	281,045	39,658	0.1411	0.8589	7.21
82.5	243,647	32,869	0.1349	0.8651	6.19
83.5	211,667	49,755	0.2351	0.7649	5.35
84.5	168,335	34,836	0.2069	0.7931	4.10
85.5	154,569	33,208	0.2148	0.7852	3.25
86.5	148,384	54,375	0.3665	0.6335	2.55
87.5	107,235	32,569	0.3037	0.6963	1.62
88.5	148,372	18,305	0.1234	0.8766	1.13
89.5	184,447	23,980	0.1300	0.8700	0.99
90.5	182,922	8,831	0.0483	0.9517	0.86
91.5	225,644	12,645	0.0560	0.9440	0.82
92.5	243,585	24,301	0.0998	0.9002	0.77
93.5	234,514	15,759	0.0672	0.9328	0.69
94.5	265,178	32,980	0.1244	0.8756	0.65
95.5	250,205	67,670	0.2705	0.7295	0.57
96.5	228,428	58,535	0.2563	0.7437	0.41
97.5	204,462	9,343	0.0457	0.9543	0.31
98.5	230,684	31,277	0.1356	0.8644	0.29
99.5	231,506	18,305	0.0791	0.9209	0.25
100.5	218,108	53,280	0.2443	0.7557	0.23
101.5	336,616	14,315	0.0425	0.9575	0.18
102.5	324,088	43,898	0.1354	0.8646	0.17
103.5	282,954	25,633	0.0906	0.9094	0.15
104.5	260,214	41,193	0.1583	0.8417	0.13
105.5	218,825	19,076	0.0872	0.9128	0.11
106.5	201,884	1,547	0.0077	0.9923	0.10
107.5	201,396	4,330	0.0215	0.9785	0.10
108.5	205,818	13,840	0.0672	0.9328	0.10
109.5	191,258	19,985	0.1045	0.8955	0.09
110.5	172,360	21,262	0.1234	0.8766	0.08
111.5	151,853	1,843	0.0121	0.9879	0.07
112.5	151,892	126,879	0.8353	0.1647	0.07
113.5	29,005	836	0.0288	0.9712	0.01
114.5	28,170	9,896	0.3513	0.6487	0.01
115.5	18,975	22	0.0012	0.9988	0.01
116.5	19,812	27	0.0013	0.9987	0.01
117.5	20,316	2,804	0.1380	0.8620	0.01
118.5	17,511	453	0.0259	0.9741	0.01

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1856-1961 EXPERIENCE BAND 2002-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	17,059	521	0.0305	0.9695	0.01
120.5	16,882	541	0.0320	0.9680	0.01
121.5	16,341	958	0.0586	0.9414	0.01
122.5	15,383	7,325	0.4762	0.5238	0.01
123.5	8,059	1,552	0.1926	0.8074	0.00
124.5	6,541	41	0.0062	0.9938	0.00
125.5	6,500	856	0.1316	0.8684	0.00
126.5	5,645	204	0.0361	0.9639	0.00
127.5	7,924	3,027	0.3820	0.6180	0.00
128.5	4,897		0.0000	1.0000	0.00
129.5	4,897	701	0.1432	0.8568	0.00
130.5	6,243	380	0.0608	0.9392	0.00
131.5	9,900	531	0.0536	0.9464	0.00
132.5	10,287	2,483	0.2414	0.7586	0.00
133.5	7,381	345	0.0468	0.9532	0.00
134.5	7,036	16	0.0022	0.9978	0.00
135.5	8,032		0.0000	1.0000	0.00
136.5	8,032	16	0.0019	0.9981	0.00
137.5	8,016		0.0000	1.0000	0.00
138.5	8,016	3	0.0004	0.9996	0.00
139.5	8,013		0.0000	1.0000	0.00
140.5	8,013		0.0000	1.0000	0.00
141.5	8,013		0.0000	1.0000	0.00
142.5	8,162		0.0000	1.0000	0.00
143.5	8,460	6	0.0007	0.9993	0.00
144.5	8,459	6,078	0.7185	0.2815	0.00
145.5	2,400	909	0.3788	0.6212	0.00
146.5	1,491	54	0.0362	0.9638	0.00
147.5	1,437	17	0.0119	0.9881	0.00
148.5	1,420	0	0.0002	0.9998	0.00
149.5	1,420	1,012	0.7126	0.2874	0.00
150.5	408		0.0000	1.0000	0.00
151.5	408		0.0000	1.0000	0.00
152.5	408		0.0000	1.0000	0.00
153.5	408		0.0000	1.0000	0.00
154.5	408		0.0000	1.0000	0.00
155.5	408		0.0000	1.0000	0.00
156.5	408	406	0.9950	0.0050	0.00
157.5	2		0.0000	1.0000	0.00
158.5	2	0	0.2184	0.7816	0.00
159.5	2	2	1.0000		0.00
160.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,791,772	33,009	0.0006	0.9994	100.00
0.5	43,274,781	34,849	0.0008	0.9992	99.94
1.5	39,285,428	72,073	0.0018	0.9982	99.86
2.5	32,765,716	76,130	0.0023	0.9977	99.67
3.5	32,056,618	116,507	0.0036	0.9964	99.44
4.5	30,654,661	159,164	0.0052	0.9948	99.08
5.5	24,818,842	257,044	0.0104	0.9896	98.57
6.5	22,958,551	198,286	0.0086	0.9914	97.55
7.5	22,197,020	74,414	0.0034	0.9966	96.70
8.5	21,621,511	381,052	0.0176	0.9824	96.38
9.5	20,330,354	103,638	0.0051	0.9949	94.68
10.5	19,839,401	257,333	0.0130	0.9870	94.20
11.5	19,248,579	105,663	0.0055	0.9945	92.98
12.5	18,152,019	293,079	0.0161	0.9839	92.47
13.5	17,311,060	132,501	0.0077	0.9923	90.97
14.5	16,906,752	103,797	0.0061	0.9939	90.28
15.5	12,409,858	117,048	0.0094	0.9906	89.72
16.5	11,834,463	104,554	0.0088	0.9912	88.88
17.5	11,497,920	51,134	0.0044	0.9956	88.09
18.5	11,421,591	133,227	0.0117	0.9883	87.70
19.5	11,289,140	30,980	0.0027	0.9973	86.68
20.5	11,037,551	89,283	0.0081	0.9919	86.44
21.5	10,941,700	142,196	0.0130	0.9870	85.74
22.5	10,754,476	135,691	0.0126	0.9874	84.62
23.5	10,594,818	120,795	0.0114	0.9886	83.56
24.5	7,326,018	99,094	0.0135	0.9865	82.60
25.5	7,142,768	90,782	0.0127	0.9873	81.49
26.5	6,708,428	42,916	0.0064	0.9936	80.45
27.5	6,532,227	108,349	0.0166	0.9834	79.94
28.5	6,160,381	250,484	0.0407	0.9593	78.61
29.5	5,572,797	313,363	0.0562	0.9438	75.41
30.5	4,993,169	103,263	0.0207	0.9793	71.17
31.5	4,791,143	189,129	0.0395	0.9605	69.70
32.5	4,573,222	86,007	0.0188	0.9812	66.95
33.5	4,366,216	95,216	0.0218	0.9782	65.69
34.5	4,182,117	44,351	0.0106	0.9894	64.26
35.5	3,567,448	55,933	0.0157	0.9843	63.58
36.5	3,508,079	76,689	0.0219	0.9781	62.58
37.5	3,388,994	44,214	0.0130	0.9870	61.21
38.5	3,268,552	50,147	0.0153	0.9847	60.41

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,114,554	62,243	0.0200	0.9800	59.49
40.5	2,954,348	63,679	0.0216	0.9784	58.30
41.5	2,874,892	54,770	0.0191	0.9809	57.04
42.5	2,806,141	111,106	0.0396	0.9604	55.95
43.5	2,655,290	86,649	0.0326	0.9674	53.74
44.5	2,457,634	85,795	0.0349	0.9651	51.99
45.5	2,317,734	21,887	0.0094	0.9906	50.17
46.5	2,232,905	75,147	0.0337	0.9663	49.70
47.5	2,104,957	29,915	0.0142	0.9858	48.02
48.5	1,869,713	78,971	0.0422	0.9578	47.34
49.5	1,642,031	92,197	0.0561	0.9439	45.34
50.5	1,529,865	99,307	0.0649	0.9351	42.80
51.5	1,353,669	13,691	0.0101	0.9899	40.02
52.5	1,278,603	101,157	0.0791	0.9209	39.61
53.5	1,099,170	51,890	0.0472	0.9528	36.48
54.5	956,660	24,008	0.0251	0.9749	34.76
55.5	846,988	21,155	0.0250	0.9750	33.89
56.5	726,723	6,054	0.0083	0.9917	33.04
57.5	709,044	2,721	0.0038	0.9962	32.76
58.5	621,849	85,556	0.1376	0.8624	32.64
59.5	511,036	28,130	0.0550	0.9450	28.15
60.5	404,451	492	0.0012	0.9988	26.60
61.5	353,778	37,825	0.1069	0.8931	26.57
62.5	296,101	1,500	0.0051	0.9949	23.73
63.5	247,545	3,955	0.0160	0.9840	23.61
64.5	199,217	703	0.0035	0.9965	23.23
65.5	78,464	188	0.0024	0.9976	23.15
66.5	33,278	25	0.0007	0.9993	23.09
67.5	10,944	80	0.0074	0.9926	23.07
68.5	7,322		0.0000	1.0000	22.90
69.5	7,078		0.0000	1.0000	22.90
70.5	7,078	29	0.0041	0.9959	22.90
71.5	6,780	165	0.0243	0.9757	22.81
72.5	5,345	358	0.0670	0.9330	22.26
73.5	4,987	115	0.0231	0.9769	20.76
74.5	4,872	220	0.0451	0.9549	20.29
75.5	4,653	761	0.1636	0.8364	19.37
76.5	3,460	185	0.0535	0.9465	16.20
77.5	3,275	123	0.0377	0.9623	15.34
78.5	3,151	276	0.0876	0.9124	14.76

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,659	126	0.0474	0.9526	13.47
80.5	2,533	468	0.1847	0.8153	12.83
81.5	2,005		0.0000	1.0000	10.46
82.5	1,927		0.0000	1.0000	10.46
83.5	1,895		0.0000	1.0000	10.46
84.5	1,895		0.0000	1.0000	10.46
85.5	1,895	11	0.0058	0.9942	10.46
86.5	1,884	107	0.0567	0.9433	10.40
87.5	1,739		0.0000	1.0000	9.81
88.5	1,733		0.0000	1.0000	9.81
89.5	1,733		0.0000	1.0000	9.81
90.5	1,733		0.0000	1.0000	9.81
91.5	1,733	248	0.1433	0.8567	9.81
92.5	1,485	475	0.3197	0.6803	8.40
93.5	1,010		0.0000	1.0000	5.72
94.5	1,010		0.0000	1.0000	5.72
95.5	1,010	341	0.3373	0.6627	5.72
96.5	669	10	0.0151	0.9849	3.79
97.5	659		0.0000	1.0000	3.73
98.5	659		0.0000	1.0000	3.73
99.5	659	99	0.1495	0.8505	3.73
100.5	561	35	0.0630	0.9370	3.17
101.5	525	62	0.1183	0.8817	2.97
102.5	463		0.0000	1.0000	2.62
103.5	463		0.0000	1.0000	2.62
104.5	365		0.0000	1.0000	2.62
105.5	313		0.0000	1.0000	2.62
106.5	313		0.0000	1.0000	2.62
107.5	250		0.0000	1.0000	2.62
108.5	11		0.0000	1.0000	2.62
109.5	11		0.0000	1.0000	2.62
110.5	11		0.0000	1.0000	2.62
111.5	11		0.0000	1.0000	2.62
112.5					2.62

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,626,365	14,078	0.0004	0.9996	100.00
0.5	30,262,804	4,122	0.0001	0.9999	99.96
1.5	26,606,504	42,826	0.0016	0.9984	99.95
2.5	20,153,341	27,702	0.0014	0.9986	99.79
3.5	19,656,871	42,349	0.0022	0.9978	99.65
4.5	21,499,494	7,261	0.0003	0.9997	99.44
5.5	15,925,951	149,166	0.0094	0.9906	99.40
6.5	14,540,713	128,940	0.0089	0.9911	98.47
7.5	14,003,878	47,539	0.0034	0.9966	97.60
8.5	13,712,908	312,832	0.0228	0.9772	97.27
9.5	12,996,737	10,433	0.0008	0.9992	95.05
10.5	12,875,154	188,373	0.0146	0.9854	94.97
11.5	12,535,466	79,771	0.0064	0.9936	93.58
12.5	11,537,170	210,856	0.0183	0.9817	92.99
13.5	11,218,594	43,617	0.0039	0.9961	91.29
14.5	11,180,929	40,486	0.0036	0.9964	90.93
15.5	7,525,027	23,178	0.0031	0.9969	90.60
16.5	7,099,901	53,116	0.0075	0.9925	90.33
17.5	6,953,080	8,098	0.0012	0.9988	89.65
18.5	7,050,097	90,920	0.0129	0.9871	89.55
19.5	7,138,513	13,488	0.0019	0.9981	88.39
20.5	7,052,829	52,176	0.0074	0.9926	88.22
21.5	7,152,957	111,442	0.0156	0.9844	87.57
22.5	7,063,019	109,541	0.0155	0.9845	86.21
23.5	7,009,854	83,055	0.0118	0.9882	84.87
24.5	3,948,129	53,450	0.0135	0.9865	83.86
25.5	3,963,889	42,194	0.0106	0.9894	82.73
26.5	3,721,355	25,537	0.0069	0.9931	81.85
27.5	3,702,028	70,831	0.0191	0.9809	81.29
28.5	3,590,334	237,431	0.0661	0.9339	79.73
29.5	3,217,907	308,501	0.0959	0.9041	74.46
30.5	2,665,873	89,410	0.0335	0.9665	67.32
31.5	2,580,445	174,212	0.0675	0.9325	65.06
32.5	2,461,555	78,078	0.0317	0.9683	60.67
33.5	2,425,383	65,385	0.0270	0.9730	58.75
34.5	2,444,004	16,453	0.0067	0.9933	57.16
35.5	2,051,310	37,766	0.0184	0.9816	56.78
36.5	2,172,600	73,616	0.0339	0.9661	55.73
37.5	2,134,155	23,736	0.0111	0.9889	53.84
38.5	2,138,057	40,592	0.0190	0.9810	53.24

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,084,061	38,697	0.0186	0.9814	52.23
40.5	2,077,680	45,745	0.0220	0.9780	51.26
41.5	2,093,151	49,986	0.0239	0.9761	50.14
42.5	2,175,578	109,078	0.0501	0.9499	48.94
43.5	2,172,556	85,298	0.0393	0.9607	46.48
44.5	2,046,150	85,505	0.0418	0.9582	44.66
45.5	2,166,233	21,441	0.0099	0.9901	42.79
46.5	2,174,071	73,864	0.0340	0.9660	42.37
47.5	2,088,562	29,863	0.0143	0.9857	40.93
48.5	1,858,037	78,313	0.0421	0.9579	40.34
49.5	1,631,536	92,053	0.0564	0.9436	38.64
50.5	1,520,416	99,044	0.0651	0.9349	36.46
51.5	1,344,752	13,420	0.0100	0.9900	34.09
52.5	1,271,969	101,144	0.0795	0.9205	33.75
53.5	1,092,549	51,890	0.0475	0.9525	31.06
54.5	950,039	23,850	0.0251	0.9749	29.59
55.5	840,525	21,144	0.0252	0.9748	28.85
56.5	721,111	6,044	0.0084	0.9916	28.12
57.5	703,443	2,721	0.0039	0.9961	27.89
58.5	616,492	85,510	0.1387	0.8613	27.78
59.5	506,194	28,130	0.0556	0.9444	23.92
60.5	399,616	492	0.0012	0.9988	22.59
61.5	349,170	37,825	0.1083	0.8917	22.57
62.5	291,572	1,500	0.0051	0.9949	20.12
63.5	243,047	3,955	0.0163	0.9837	20.02
64.5	194,719	703	0.0036	0.9964	19.69
65.5	73,966	188	0.0025	0.9975	19.62
66.5	28,780	25	0.0009	0.9991	19.57
67.5	6,508	80	0.0124	0.9876	19.56
68.5	2,892		0.0000	1.0000	19.31
69.5	2,772		0.0000	1.0000	19.31
70.5	2,772		0.0000	1.0000	19.31
71.5	2,503		0.0000	1.0000	19.31
72.5	1,233	27	0.0218	0.9782	19.31
73.5	1,206		0.0000	1.0000	18.89
74.5	1,206	220	0.1822	0.8178	18.89
75.5	986		0.0000	1.0000	15.45
76.5	554		0.0000	1.0000	15.45
77.5	554	123	0.2227	0.7773	15.45
78.5	431		0.0000	1.0000	12.01

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

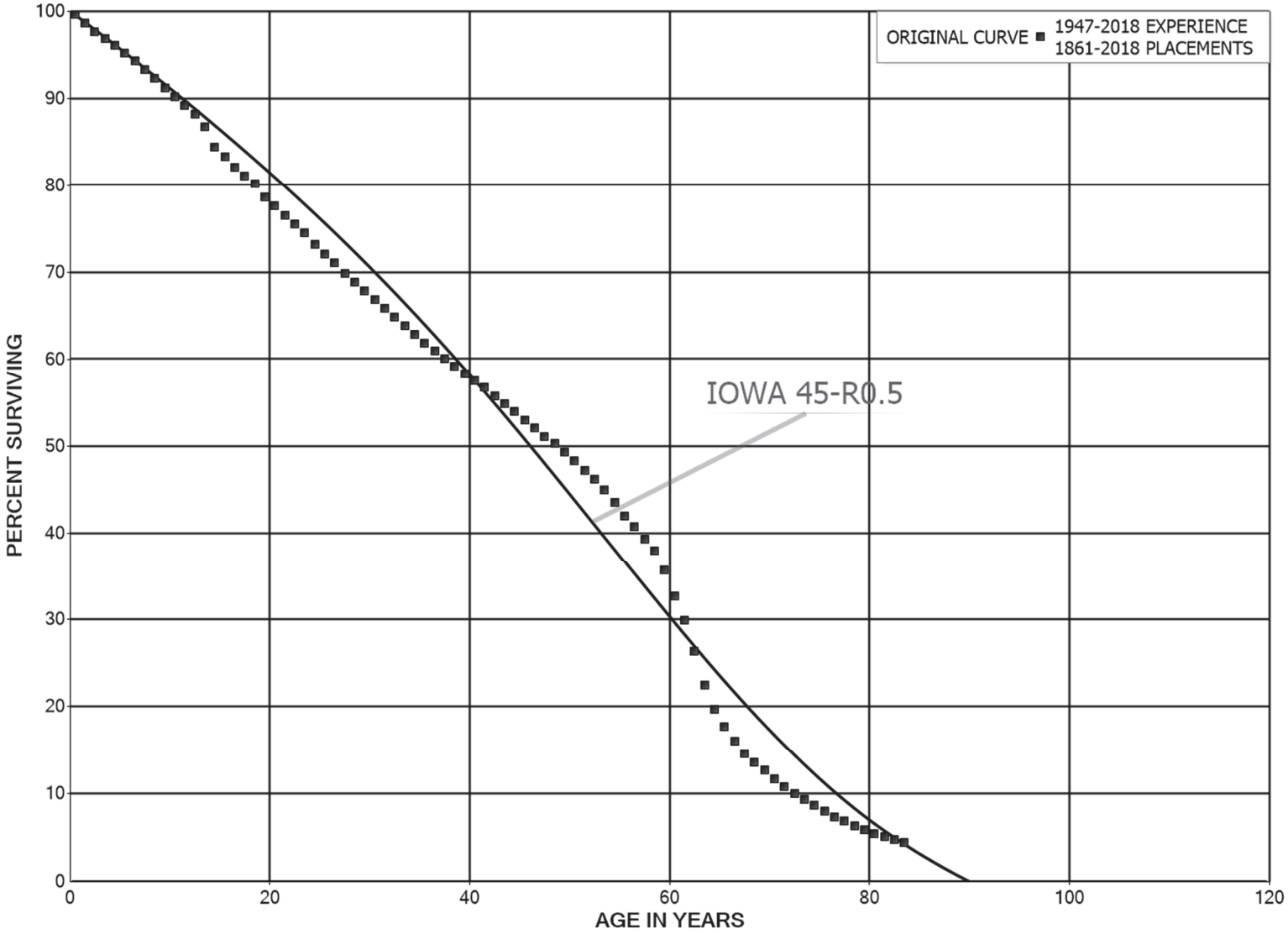
ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2018 EXPERIENCE BAND 1999-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	215		0.0000	1.0000	12.01
80.5	215		0.0000	1.0000	12.01
81.5	154		0.0000	1.0000	12.01
82.5	76		0.0000	1.0000	12.01
83.5	122		0.0000	1.0000	12.01
84.5	620		0.0000	1.0000	12.01
85.5	734		0.0000	1.0000	12.01
86.5	734	107	0.1454	0.8546	12.01
87.5	652		0.0000	1.0000	10.26
88.5	1,701		0.0000	1.0000	10.26
89.5	1,701		0.0000	1.0000	10.26
90.5	1,701		0.0000	1.0000	10.26
91.5	1,701	248	0.1460	0.8540	10.26
92.5	1,485	475	0.3197	0.6803	8.76
93.5	1,010		0.0000	1.0000	5.96
94.5	1,010		0.0000	1.0000	5.96
95.5	1,010	341	0.3373	0.6627	5.96
96.5	669	10	0.0151	0.9849	3.95
97.5	659		0.0000	1.0000	3.89
98.5	659		0.0000	1.0000	3.89
99.5	659	99	0.1495	0.8505	3.89
100.5	561	35	0.0630	0.9370	3.31
101.5	525	62	0.1183	0.8817	3.10
102.5	463		0.0000	1.0000	2.73
103.5	463		0.0000	1.0000	2.73
104.5	365		0.0000	1.0000	2.73
105.5	313		0.0000	1.0000	2.73
106.5	313		0.0000	1.0000	2.73
107.5	250		0.0000	1.0000	2.73
108.5	11		0.0000	1.0000	2.73
109.5	11		0.0000	1.0000	2.73
110.5	11		0.0000	1.0000	2.73
111.5	11		0.0000	1.0000	2.73
112.5					2.73

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 380.00 SERVICES - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1861-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,679,262	257,357	0.0036	0.9964	100.00
0.5	71,513,232	764,810	0.0107	0.9893	99.64
1.5	70,571,466	658,291	0.0093	0.9907	98.58
2.5	69,931,883	586,527	0.0084	0.9916	97.66
3.5	69,357,745	529,029	0.0076	0.9924	96.84
4.5	68,172,576	654,911	0.0096	0.9904	96.10
5.5	66,702,010	660,929	0.0099	0.9901	95.17
6.5	65,576,915	661,022	0.0101	0.9899	94.23
7.5	64,332,892	725,528	0.0113	0.9887	93.28
8.5	63,534,293	695,395	0.0109	0.9891	92.23
9.5	62,858,423	729,142	0.0116	0.9884	91.22
10.5	62,133,600	710,475	0.0114	0.9886	90.16
11.5	61,358,172	663,433	0.0108	0.9892	89.13
12.5	60,385,667	1,025,625	0.0170	0.9830	88.17
13.5	58,910,001	1,549,926	0.0263	0.9737	86.67
14.5	55,409,726	727,895	0.0131	0.9869	84.39
15.5	54,579,738	815,835	0.0149	0.9851	83.28
16.5	53,674,684	636,028	0.0118	0.9882	82.04
17.5	53,018,948	592,397	0.0112	0.9888	81.06
18.5	52,258,735	1,012,963	0.0194	0.9806	80.16
19.5	51,209,018	671,601	0.0131	0.9869	78.60
20.5	50,549,689	681,110	0.0135	0.9865	77.57
21.5	49,737,702	652,899	0.0131	0.9869	76.53
22.5	49,111,412	682,669	0.0139	0.9861	75.52
23.5	48,188,732	818,600	0.0170	0.9830	74.47
24.5	47,255,928	730,444	0.0155	0.9845	73.21
25.5	46,105,369	667,379	0.0145	0.9855	72.08
26.5	45,144,472	733,742	0.0163	0.9837	71.03
27.5	44,080,662	677,156	0.0154	0.9846	69.88
28.5	43,093,460	631,187	0.0146	0.9854	68.81
29.5	42,414,116	607,153	0.0143	0.9857	67.80
30.5	41,662,517	598,131	0.0144	0.9856	66.83
31.5	41,089,215	613,044	0.0149	0.9851	65.87
32.5	40,502,993	623,705	0.0154	0.9846	64.89
33.5	39,378,321	666,437	0.0169	0.9831	63.89
34.5	38,458,482	562,843	0.0146	0.9854	62.81
35.5	37,676,891	542,057	0.0144	0.9856	61.89
36.5	36,776,884	589,436	0.0160	0.9840	61.00
37.5	35,610,876	490,112	0.0138	0.9862	60.02
38.5	34,442,150	515,005	0.0150	0.9850	59.19

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,959,516	440,577	0.0134	0.9866	58.31
40.5	31,752,168	470,864	0.0148	0.9852	57.53
41.5	30,983,558	511,544	0.0165	0.9835	56.67
42.5	30,193,882	498,577	0.0165	0.9835	55.74
43.5	29,252,870	480,208	0.0164	0.9836	54.82
44.5	27,676,519	466,577	0.0169	0.9831	53.92
45.5	25,896,030	471,392	0.0182	0.9818	53.01
46.5	24,308,019	438,011	0.0180	0.9820	52.04
47.5	22,325,784	351,462	0.0157	0.9843	51.11
48.5	20,562,075	411,709	0.0200	0.9800	50.30
49.5	18,730,172	364,288	0.0194	0.9806	49.30
50.5	17,058,165	404,058	0.0237	0.9763	48.34
51.5	15,291,666	346,139	0.0226	0.9774	47.19
52.5	13,633,329	332,599	0.0244	0.9756	46.12
53.5	11,670,658	387,201	0.0332	0.9668	45.00
54.5	10,060,675	350,851	0.0349	0.9651	43.51
55.5	8,538,840	268,007	0.0314	0.9686	41.99
56.5	7,191,263	240,468	0.0334	0.9666	40.67
57.5	5,770,521	202,762	0.0351	0.9649	39.31
58.5	4,445,979	265,483	0.0597	0.9403	37.93
59.5	3,182,797	276,626	0.0869	0.9131	35.66
60.5	2,144,623	180,744	0.0843	0.9157	32.56
61.5	1,412,422	165,143	0.1169	0.8831	29.82
62.5	846,474	128,002	0.1512	0.8488	26.33
63.5	591,947	72,575	0.1226	0.8774	22.35
64.5	459,181	46,461	0.1012	0.8988	19.61
65.5	394,531	38,845	0.0985	0.9015	17.63
66.5	353,875	32,086	0.0907	0.9093	15.89
67.5	321,789	20,776	0.0646	0.9354	14.45
68.5	301,012	21,234	0.0705	0.9295	13.52
69.5	279,779	21,404	0.0765	0.9235	12.56
70.5	258,374	18,775	0.0727	0.9273	11.60
71.5	239,600	17,699	0.0739	0.9261	10.76
72.5	221,901	15,973	0.0720	0.9280	9.96
73.5	205,927	14,166	0.0688	0.9312	9.25
74.5	191,761	14,774	0.0770	0.9230	8.61
75.5	176,987	13,698	0.0774	0.9226	7.95
76.5	163,289	11,306	0.0692	0.9308	7.33
77.5	151,983	11,553	0.0760	0.9240	6.82
78.5	140,430	9,836	0.0700	0.9300	6.31

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	130,594	9,683	0.0741	0.9259	5.86
80.5	120,911	8,703	0.0720	0.9280	5.43
81.5	112,208	7,467	0.0665	0.9335	5.04
82.5	104,741	6,695	0.0639	0.9361	4.70
83.5	98,142	6,793	0.0692	0.9308	4.40
84.5	91,349	7,551	0.0827	0.9173	4.10
85.5	83,986	6,891	0.0821	0.9179	3.76
86.5	77,094	6,946	0.0901	0.9099	3.45
87.5	70,149	6,812	0.0971	0.9029	3.14
88.5	63,337	6,637	0.1048	0.8952	2.84
89.5	56,700	5,526	0.0975	0.9025	2.54
90.5	51,174	5,173	0.1011	0.8989	2.29
91.5	46,001	4,452	0.0968	0.9032	2.06
92.5	41,549	4,433	0.1067	0.8933	1.86
93.5	37,116	3,444	0.0928	0.9072	1.66
94.5	33,672	3,222	0.0957	0.9043	1.51
95.5	30,450	3,282	0.1078	0.8922	1.36
96.5	27,168	2,026	0.0746	0.9254	1.22
97.5	25,142	3,758	0.1495	0.8505	1.13
98.5	21,384	2,471	0.1155	0.8845	0.96
99.5	18,913	2,453	0.1297	0.8703	0.85
100.5	16,460	2,123	0.1290	0.8710	0.74
101.5	14,337	2,297	0.1602	0.8398	0.64
102.5	12,040	1,577	0.1310	0.8690	0.54
103.5	10,463	3,195	0.3054	0.6946	0.47
104.5	7,268	2,062	0.2838	0.7162	0.33
105.5	5,205	2,273	0.4366	0.5634	0.23
106.5	2,932	1,356	0.4623	0.5377	0.13
107.5	1,577	197	0.1251	0.8749	0.07
108.5	1,379	317	0.2301	0.7699	0.06
109.5	1,062	231	0.2173	0.7827	0.05
110.5	831	348	0.4190	0.5810	0.04
111.5	483	100	0.2070	0.7930	0.02
112.5	383	0	0.0005	0.9995	0.02
113.5	383		0.0000	1.0000	0.02
114.5	383	143	0.3734	0.6266	0.02
115.5	240		0.0000	1.0000	0.01
116.5	240		0.0000	1.0000	0.01
117.5	240	53	0.2201	0.7799	0.01
118.5	187		0.0000	1.0000	0.01

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

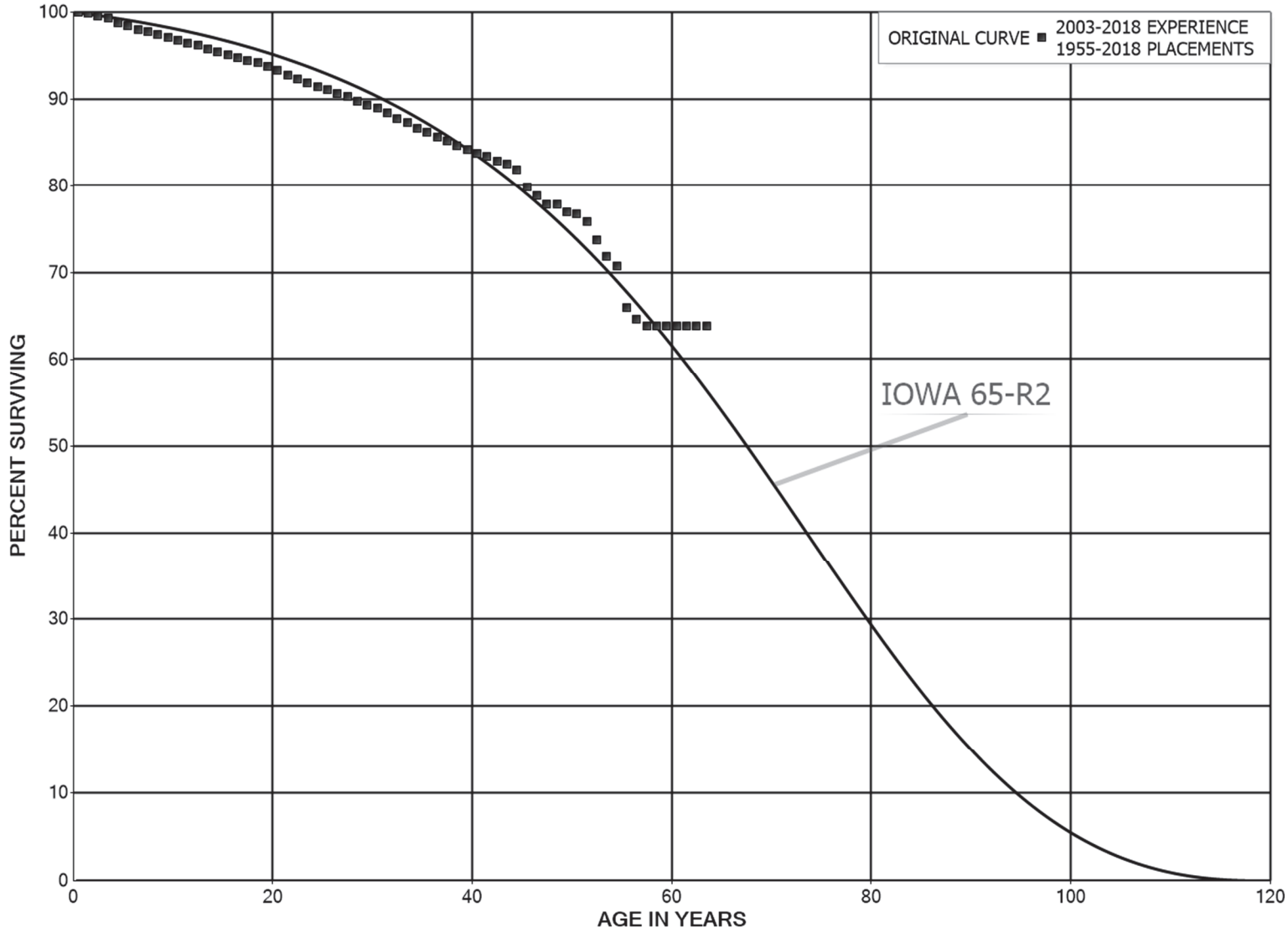
ACCOUNT 380.00 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	187		0.0000	1.0000	0.01
120.5	187		0.0000	1.0000	0.01
121.5	187		0.0000	1.0000	0.01
122.5	187		0.0000	1.0000	0.01
123.5	187		0.0000	1.0000	0.01
124.5	187		0.0000	1.0000	0.01
125.5	187		0.0000	1.0000	0.01
126.5	187		0.0000	1.0000	0.01
127.5	187		0.0000	1.0000	0.01
128.5	187		0.0000	1.0000	0.01
129.5	187		0.0000	1.0000	0.01
130.5	187		0.0000	1.0000	0.01
131.5	187		0.0000	1.0000	0.01
132.5	187		0.0000	1.0000	0.01
133.5	187		0.0000	1.0000	0.01
134.5	187		0.0000	1.0000	0.01
135.5	187		0.0000	1.0000	0.01
136.5	187		0.0000	1.0000	0.01
137.5	187		0.0000	1.0000	0.01
138.5	187		0.0000	1.0000	0.01
139.5	187		0.0000	1.0000	0.01
140.5	187		0.0000	1.0000	0.01
141.5	187		0.0000	1.0000	0.01
142.5	187	185	0.9908	0.0092	0.01
143.5	2		0.0000	1.0000	0.00
144.5	2		0.0000	1.0000	0.00
145.5	2		0.0000	1.0000	0.00
146.5	2	2	1.0000		0.00
147.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 380.20 SERVICES - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.20 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2018 EXPERIENCE BAND 2003-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,055,988	13,789	0.0001	0.9999	100.00
0.5	104,578,116	212,932	0.0020	0.9980	99.99
1.5	106,839,641	248,672	0.0023	0.9977	99.78
2.5	102,679,945	290,252	0.0028	0.9972	99.55
3.5	101,950,072	569,912	0.0056	0.9944	99.27
4.5	102,156,277	291,321	0.0029	0.9971	98.71
5.5	106,419,312	512,565	0.0048	0.9952	98.43
6.5	99,530,921	275,479	0.0028	0.9972	97.96
7.5	102,537,810	273,548	0.0027	0.9973	97.69
8.5	97,227,571	336,109	0.0035	0.9965	97.43
9.5	98,013,611	402,795	0.0041	0.9959	97.09
10.5	99,805,136	254,400	0.0025	0.9975	96.69
11.5	100,029,835	312,087	0.0031	0.9969	96.44
12.5	101,089,172	387,965	0.0038	0.9962	96.14
13.5	99,171,573	364,457	0.0037	0.9963	95.77
14.5	99,854,748	431,480	0.0043	0.9957	95.42
15.5	84,550,893	274,240	0.0032	0.9968	95.01
16.5	79,014,670	243,560	0.0031	0.9969	94.70
17.5	74,655,755	207,223	0.0028	0.9972	94.41
18.5	76,962,464	363,021	0.0047	0.9953	94.15
19.5	73,888,995	315,822	0.0043	0.9957	93.70
20.5	69,013,140	403,393	0.0058	0.9942	93.30
21.5	61,591,668	312,878	0.0051	0.9949	92.76
22.5	63,233,276	303,798	0.0048	0.9952	92.29
23.5	57,855,705	301,254	0.0052	0.9948	91.84
24.5	59,483,973	228,224	0.0038	0.9962	91.37
25.5	55,430,092	247,401	0.0045	0.9955	91.01
26.5	51,318,468	210,774	0.0041	0.9959	90.61
27.5	47,979,814	257,682	0.0054	0.9946	90.24
28.5	42,277,782	200,775	0.0047	0.9953	89.75
29.5	38,802,149	179,470	0.0046	0.9954	89.33
30.5	34,274,619	198,483	0.0058	0.9942	88.91
31.5	30,058,989	221,615	0.0074	0.9926	88.40
32.5	26,771,685	149,136	0.0056	0.9944	87.75
33.5	23,916,424	161,206	0.0067	0.9933	87.26
34.5	21,076,344	113,189	0.0054	0.9946	86.67
35.5	18,533,194	115,717	0.0062	0.9938	86.20
36.5	16,544,711	91,411	0.0055	0.9945	85.66
37.5	14,237,861	93,739	0.0066	0.9934	85.19
38.5	12,249,810	59,661	0.0049	0.9951	84.63

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

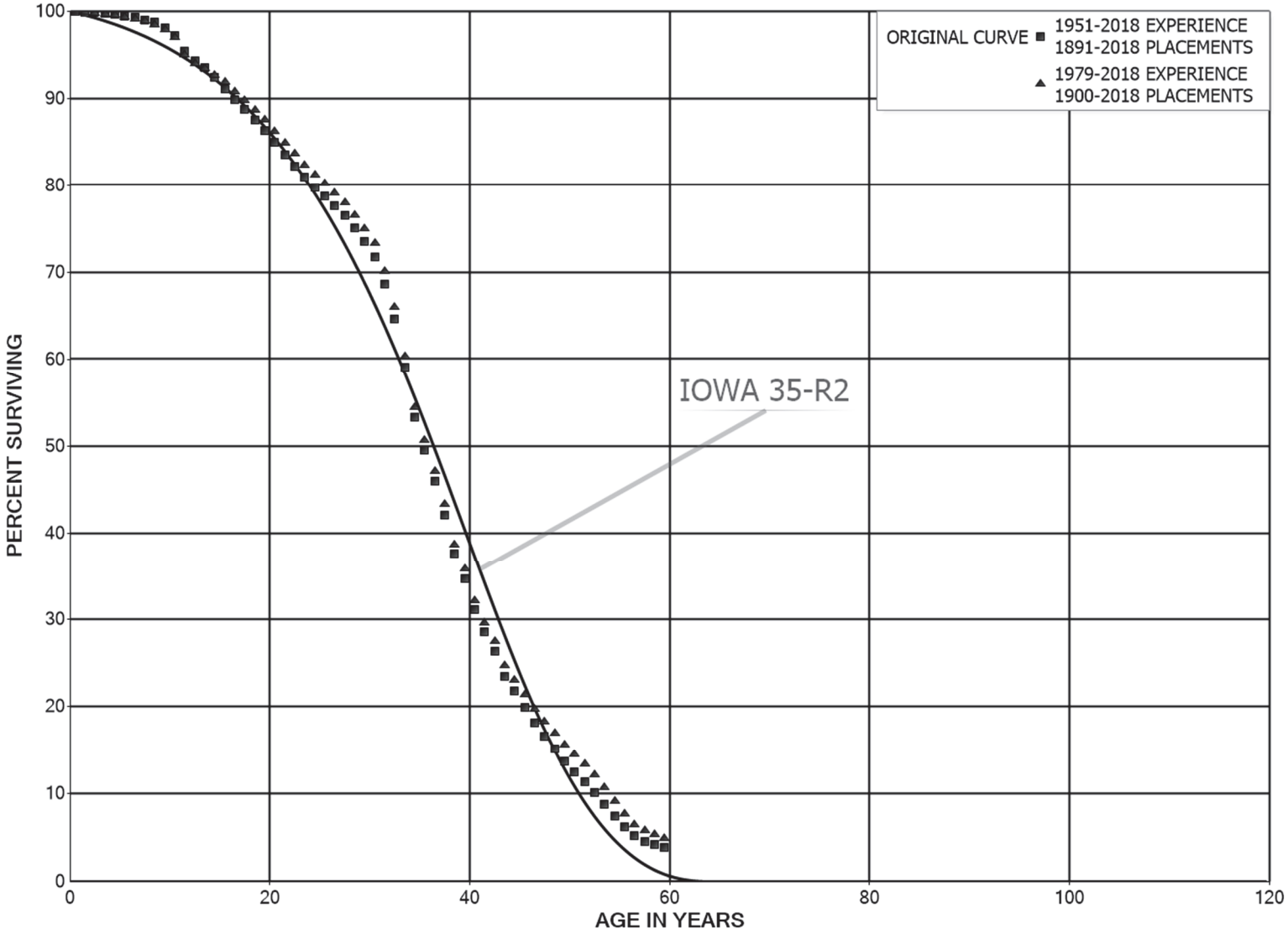
ACCOUNT 380.20 SERVICES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2018 EXPERIENCE BAND 2003-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,252,350	49,369	0.0053	0.9947	84.22
40.5	7,316,117	35,393	0.0048	0.9952	83.77
41.5	6,028,777	37,648	0.0062	0.9938	83.36
42.5	4,537,110	19,838	0.0044	0.9956	82.84
43.5	2,995,624	22,100	0.0074	0.9926	82.48
44.5	1,579,066	39,245	0.0249	0.9751	81.87
45.5	657,441	8,542	0.0130	0.9870	79.84
46.5	238,198	2,839	0.0119	0.9881	78.80
47.5	41,373	10	0.0002	0.9998	77.86
48.5	4,553	53	0.0116	0.9884	77.84
49.5	4,500	14	0.0031	0.9969	76.94
50.5	4,486	50	0.0111	0.9889	76.70
51.5	4,436	127	0.0287	0.9713	75.85
52.5	3,132	79	0.0252	0.9748	73.67
53.5	2,999	44	0.0146	0.9854	71.81
54.5	2,956	201	0.0679	0.9321	70.77
55.5	2,262	47	0.0206	0.9794	65.96
56.5	2,193	26	0.0119	0.9881	64.60
57.5	2,167	0	0.0001	0.9999	63.83
58.5	2,167		0.0000	1.0000	63.82
59.5	2,167		0.0000	1.0000	63.82
60.5	2,167		0.0000	1.0000	63.82
61.5	154		0.0000	1.0000	63.82
62.5	154		0.0000	1.0000	63.82
63.5					63.82

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 381.00 METERS AND METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,927,478	31,974	0.0003	0.9997	100.00
0.5	88,065,090	73,911	0.0008	0.9992	99.97
1.5	84,868,761	84,378	0.0010	0.9990	99.88
2.5	81,857,346	55,713	0.0007	0.9993	99.78
3.5	80,361,624	80,269	0.0010	0.9990	99.71
4.5	77,791,520	150,183	0.0019	0.9981	99.61
5.5	75,363,968	129,545	0.0017	0.9983	99.42
6.5	75,241,494	190,722	0.0025	0.9975	99.25
7.5	72,161,606	219,960	0.0030	0.9970	99.00
8.5	68,760,237	406,608	0.0059	0.9941	98.70
9.5	63,586,052	611,368	0.0096	0.9904	98.11
10.5	60,524,159	1,076,615	0.0178	0.9822	97.17
11.5	57,544,417	665,109	0.0116	0.9884	95.44
12.5	55,631,249	512,677	0.0092	0.9908	94.34
13.5	53,975,627	593,230	0.0110	0.9890	93.47
14.5	52,621,334	757,452	0.0144	0.9856	92.44
15.5	49,112,795	691,457	0.0141	0.9859	91.11
16.5	48,388,543	622,427	0.0129	0.9871	89.83
17.5	47,700,290	633,185	0.0133	0.9867	88.67
18.5	44,815,428	603,824	0.0135	0.9865	87.50
19.5	41,973,312	683,616	0.0163	0.9837	86.32
20.5	39,440,212	647,826	0.0164	0.9836	84.91
21.5	36,393,327	572,120	0.0157	0.9843	83.52
22.5	35,155,710	538,476	0.0153	0.9847	82.20
23.5	32,666,093	479,895	0.0147	0.9853	80.95
24.5	29,994,729	368,470	0.0123	0.9877	79.76
25.5	28,891,149	422,345	0.0146	0.9854	78.78
26.5	27,214,470	382,639	0.0141	0.9859	77.62
27.5	25,133,646	479,623	0.0191	0.9809	76.53
28.5	23,285,115	480,848	0.0207	0.9793	75.07
29.5	21,182,352	515,638	0.0243	0.9757	73.52
30.5	19,425,532	838,981	0.0432	0.9568	71.73
31.5	17,888,126	1,060,042	0.0593	0.9407	68.63
32.5	15,733,935	1,352,526	0.0860	0.9140	64.57
33.5	13,583,970	1,324,819	0.0975	0.9025	59.02
34.5	11,613,758	822,653	0.0708	0.9292	53.26
35.5	10,363,717	750,143	0.0724	0.9276	49.49
36.5	9,030,661	748,153	0.0828	0.9172	45.91
37.5	7,546,116	812,894	0.1077	0.8923	42.10
38.5	5,955,538	461,804	0.0775	0.9225	37.57

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,971,319	514,784	0.1036	0.8964	34.65
40.5	4,424,329	367,897	0.0832	0.9168	31.07
41.5	4,091,181	314,684	0.0769	0.9231	28.48
42.5	3,782,573	411,472	0.1088	0.8912	26.29
43.5	3,237,455	242,843	0.0750	0.9250	23.43
44.5	2,768,750	238,345	0.0861	0.9139	21.67
45.5	2,291,040	200,848	0.0877	0.9123	19.81
46.5	1,868,436	166,576	0.0892	0.9108	18.07
47.5	1,580,658	138,950	0.0879	0.9121	16.46
48.5	1,263,742	120,627	0.0955	0.9045	15.01
49.5	963,688	84,574	0.0878	0.9122	13.58
50.5	715,603	65,965	0.0922	0.9078	12.39
51.5	502,286	53,893	0.1073	0.8927	11.25
52.5	334,849	43,049	0.1286	0.8714	10.04
53.5	217,344	32,781	0.1508	0.8492	8.75
54.5	146,868	24,547	0.1671	0.8329	7.43
55.5	117,023	19,639	0.1678	0.8322	6.19
56.5	92,072	11,519	0.1251	0.8749	5.15
57.5	75,696	5,854	0.0773	0.9227	4.51
58.5	64,905	5,698	0.0878	0.9122	4.16
59.5	59,284	9,514	0.1605	0.8395	3.79
60.5	49,770	2,789	0.0560	0.9440	3.18
61.5	41,369	4,420	0.1068	0.8932	3.01
62.5	15,432	2,086	0.1352	0.8648	2.68
63.5	13,347	1,795	0.1345	0.8655	2.32
64.5	10,590	6	0.0006	0.9994	2.01
65.5	10,464	198	0.0189	0.9811	2.01
66.5	10,086	94	0.0093	0.9907	1.97
67.5	9,168	7	0.0008	0.9992	1.95
68.5	9,161	7	0.0008	0.9992	1.95
69.5	9,154	40	0.0044	0.9956	1.95
70.5	6,568	411	0.0626	0.9374	1.94
71.5	5,680	28	0.0049	0.9951	1.82
72.5	5,060	10	0.0020	0.9980	1.81
73.5	3,517		0.0000	1.0000	1.81
74.5	3,517		0.0000	1.0000	1.81
75.5	3,517		0.0000	1.0000	1.81
76.5	2,713	8	0.0029	0.9971	1.81
77.5	777	8	0.0103	0.9897	1.80
78.5	81		0.0000	1.0000	1.78

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2018 EXPERIENCE BAND 1951-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	81		0.0000	1.0000	1.78
80.5	81		0.0000	1.0000	1.78
81.5	81		0.0000	1.0000	1.78
82.5	81		0.0000	1.0000	1.78
83.5	81		0.0000	1.0000	1.78
84.5	81		0.0000	1.0000	1.78
85.5	81		0.0000	1.0000	1.78
86.5	81		0.0000	1.0000	1.78
87.5	81		0.0000	1.0000	1.78
88.5	81		0.0000	1.0000	1.78
89.5	81		0.0000	1.0000	1.78
90.5	81		0.0000	1.0000	1.78
91.5	81		0.0000	1.0000	1.78
92.5	81		0.0000	1.0000	1.78
93.5	81		0.0000	1.0000	1.78
94.5	81		0.0000	1.0000	1.78
95.5	81		0.0000	1.0000	1.78
96.5	81		0.0000	1.0000	1.78
97.5	81		0.0000	1.0000	1.78
98.5	81		0.0000	1.0000	1.78
99.5	81		0.0000	1.0000	1.78
100.5	81	81	1.0000		1.78
101.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1979-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,632,296	31,856	0.0004	0.9996	100.00
0.5	73,004,115	73,716	0.0010	0.9990	99.96
1.5	69,674,061	83,379	0.0012	0.9988	99.86
2.5	66,576,868	55,127	0.0008	0.9992	99.74
3.5	65,308,104	79,839	0.0012	0.9988	99.66
4.5	63,021,825	146,903	0.0023	0.9977	99.53
5.5	60,961,516	122,691	0.0020	0.9980	99.30
6.5	61,258,571	184,812	0.0030	0.9970	99.10
7.5	58,714,410	210,996	0.0036	0.9964	98.80
8.5	56,077,922	362,464	0.0065	0.9935	98.45
9.5	51,819,166	471,067	0.0091	0.9909	97.81
10.5	49,748,647	1,018,563	0.0205	0.9795	96.92
11.5	47,701,548	479,172	0.0100	0.9900	94.94
12.5	46,801,379	274,369	0.0059	0.9941	93.98
13.5	46,199,742	385,919	0.0084	0.9916	93.43
14.5	45,854,822	398,192	0.0087	0.9913	92.65
15.5	43,316,594	524,451	0.0121	0.9879	91.85
16.5	43,151,907	476,307	0.0110	0.9890	90.74
17.5	43,286,346	548,678	0.0127	0.9873	89.73
18.5	41,426,873	528,887	0.0128	0.9872	88.60
19.5	39,422,448	585,087	0.0148	0.9852	87.47
20.5	37,598,169	575,402	0.0153	0.9847	86.17
21.5	35,112,209	529,758	0.0151	0.9849	84.85
22.5	34,301,563	512,359	0.0149	0.9851	83.57
23.5	32,015,051	461,225	0.0144	0.9856	82.32
24.5	29,485,305	352,355	0.0120	0.9880	81.13
25.5	28,427,785	406,074	0.0143	0.9857	80.17
26.5	26,738,104	363,764	0.0136	0.9864	79.02
27.5	24,661,075	449,592	0.0182	0.9818	77.95
28.5	22,823,289	452,356	0.0198	0.9802	76.52
29.5	20,754,345	488,033	0.0235	0.9765	75.01
30.5	19,019,508	813,195	0.0428	0.9572	73.24
31.5	17,499,568	1,032,409	0.0590	0.9410	70.11
32.5	15,370,844	1,326,576	0.0863	0.9137	65.98
33.5	13,220,180	1,292,417	0.0978	0.9022	60.28
34.5	11,252,901	782,781	0.0696	0.9304	54.39
35.5	10,025,620	700,920	0.0699	0.9301	50.61
36.5	8,723,250	705,738	0.0809	0.9191	47.07
37.5	7,255,311	780,282	0.1075	0.8925	43.26
38.5	5,672,742	428,866	0.0756	0.9244	38.61

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1979-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,694,274	478,641	0.1020	0.8980	35.69
40.5	4,149,854	326,990	0.0788	0.9212	32.05
41.5	3,823,307	269,772	0.0706	0.9294	29.52
42.5	3,553,536	367,737	0.1035	0.8965	27.44
43.5	3,031,876	199,842	0.0659	0.9341	24.60
44.5	2,591,010	194,963	0.0752	0.9248	22.98
45.5	2,152,097	163,347	0.0759	0.9241	21.25
46.5	1,762,759	134,818	0.0765	0.9235	19.64
47.5	1,496,533	109,334	0.0731	0.9269	18.14
48.5	1,199,905	94,869	0.0791	0.9209	16.81
49.5	922,205	64,180	0.0696	0.9304	15.48
50.5	690,973	53,686	0.0777	0.9223	14.40
51.5	487,883	45,790	0.0939	0.9061	13.28
52.5	327,039	39,334	0.1203	0.8797	12.04
53.5	211,981	30,314	0.1430	0.8570	10.59
54.5	142,587	22,680	0.1591	0.8409	9.08
55.5	113,244	17,853	0.1576	0.8424	7.63
56.5	89,709	10,550	0.1176	0.8824	6.43
57.5	73,707	5,001	0.0678	0.9322	5.67
58.5	63,761	5,207	0.0817	0.9183	5.29
59.5	58,555	9,199	0.1571	0.8429	4.86
60.5	49,356	2,683	0.0544	0.9456	4.09
61.5	41,061	4,348	0.1059	0.8941	3.87
62.5	15,196	2,040	0.1342	0.8658	3.46
63.5	13,184	1,759	0.1334	0.8666	3.00
64.5	10,473		0.0000	1.0000	2.60
65.5	10,353	198	0.0191	0.9809	2.60
66.5	9,975	94	0.0094	0.9906	2.55
67.5	9,058		0.0000	1.0000	2.52
68.5	9,066		0.0000	1.0000	2.52
69.5	9,074	40	0.0044	0.9956	2.52
70.5	6,488	411	0.0634	0.9366	2.51
71.5	5,599	28	0.0050	0.9950	2.35
72.5	4,979	10	0.0020	0.9980	2.34
73.5	3,437		0.0000	1.0000	2.34
74.5	3,437		0.0000	1.0000	2.34
75.5	3,437		0.0000	1.0000	2.34
76.5	2,632	8	0.0030	0.9970	2.34
77.5	696	8	0.0115	0.9885	2.33
78.5	81		0.0000	1.0000	2.30

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

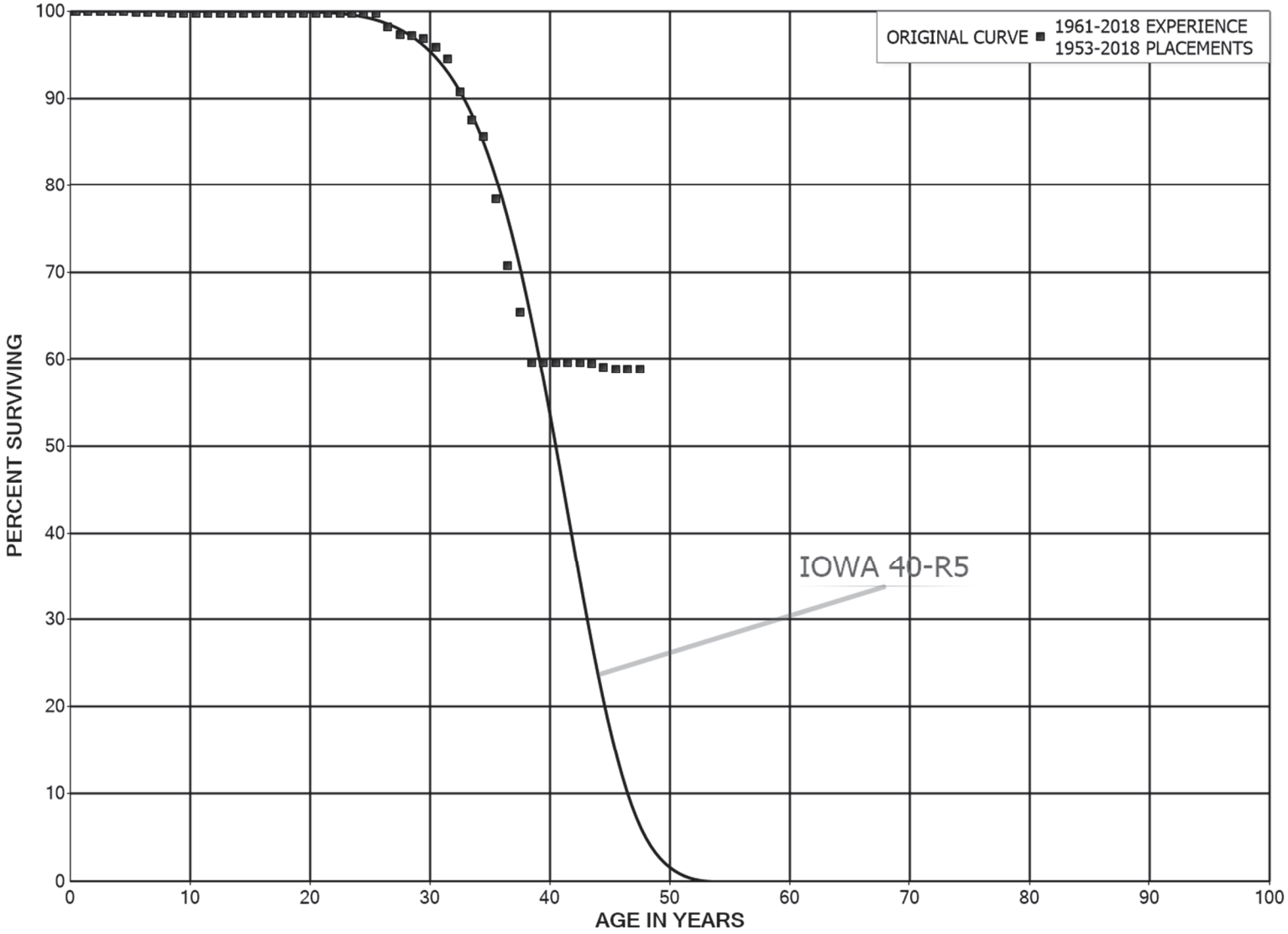
ACCOUNT 381.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2018 EXPERIENCE BAND 1979-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	81		0.0000	1.0000	2.30
80.5	81		0.0000	1.0000	2.30
81.5	81		0.0000	1.0000	2.30
82.5	81		0.0000	1.0000	2.30
83.5	81		0.0000	1.0000	2.30
84.5	81		0.0000	1.0000	2.30
85.5	81		0.0000	1.0000	2.30
86.5	81		0.0000	1.0000	2.30
87.5	81		0.0000	1.0000	2.30
88.5	81		0.0000	1.0000	2.30
89.5	81		0.0000	1.0000	2.30
90.5	81		0.0000	1.0000	2.30
91.5	81		0.0000	1.0000	2.30
92.5	81		0.0000	1.0000	2.30
93.5	81		0.0000	1.0000	2.30
94.5	81		0.0000	1.0000	2.30
95.5	81		0.0000	1.0000	2.30
96.5	81		0.0000	1.0000	2.30
97.5	81		0.0000	1.0000	2.30
98.5	81		0.0000	1.0000	2.30
99.5	81		0.0000	1.0000	2.30
100.5	81	81	1.0000		2.30
101.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 383.00 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 383.00 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2018 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,227,521	3,512	0.0002	0.9998	100.00
0.5	18,462,921	2,452	0.0001	0.9999	99.98
1.5	18,571,855	2,638	0.0001	0.9999	99.97
2.5	18,611,406	6,440	0.0003	0.9997	99.95
3.5	18,638,851	5,068	0.0003	0.9997	99.92
4.5	18,549,467	10,883	0.0006	0.9994	99.89
5.5	18,456,936	5,386	0.0003	0.9997	99.83
6.5	18,483,397	1,975	0.0001	0.9999	99.80
7.5	18,514,832	7,355	0.0004	0.9996	99.79
8.5	18,407,823	6,750	0.0004	0.9996	99.75
9.5	18,150,850		0.0000	1.0000	99.72
10.5	17,955,409	891	0.0000	1.0000	99.72
11.5	17,527,771		0.0000	1.0000	99.71
12.5	17,527,771	2,420	0.0001	0.9999	99.71
13.5	17,525,351		0.0000	1.0000	99.70
14.5	16,292,400		0.0000	1.0000	99.70
15.5	12,790,214	402	0.0000	1.0000	99.70
16.5	12,789,812		0.0000	1.0000	99.70
17.5	12,789,812		0.0000	1.0000	99.70
18.5	12,054,160		0.0000	1.0000	99.70
19.5	11,631,327		0.0000	1.0000	99.70
20.5	11,138,603		0.0000	1.0000	99.70
21.5	10,612,106		0.0000	1.0000	99.70
22.5	10,328,875		0.0000	1.0000	99.70
23.5	10,068,795	2,103	0.0002	0.9998	99.70
24.5	9,821,562		0.0000	1.0000	99.67
25.5	9,318,745	136,274	0.0146	0.9854	99.67
26.5	8,911,909	88,256	0.0099	0.9901	98.22
27.5	8,506,922	1,424	0.0002	0.9998	97.24
28.5	8,105,267	33,653	0.0042	0.9958	97.23
29.5	7,673,719	75,134	0.0098	0.9902	96.82
30.5	7,281,455	107,155	0.0147	0.9853	95.88
31.5	6,899,488	273,013	0.0396	0.9604	94.47
32.5	6,357,459	224,150	0.0353	0.9647	90.73
33.5	5,827,455	125,957	0.0216	0.9784	87.53
34.5	5,401,907	456,117	0.0844	0.9156	85.64
35.5	4,651,580	453,212	0.0974	0.9026	78.41
36.5	3,907,790	295,882	0.0757	0.9243	70.77
37.5	3,301,228	290,442	0.0880	0.9120	65.41
38.5	2,684,723		0.0000	1.0000	59.65

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

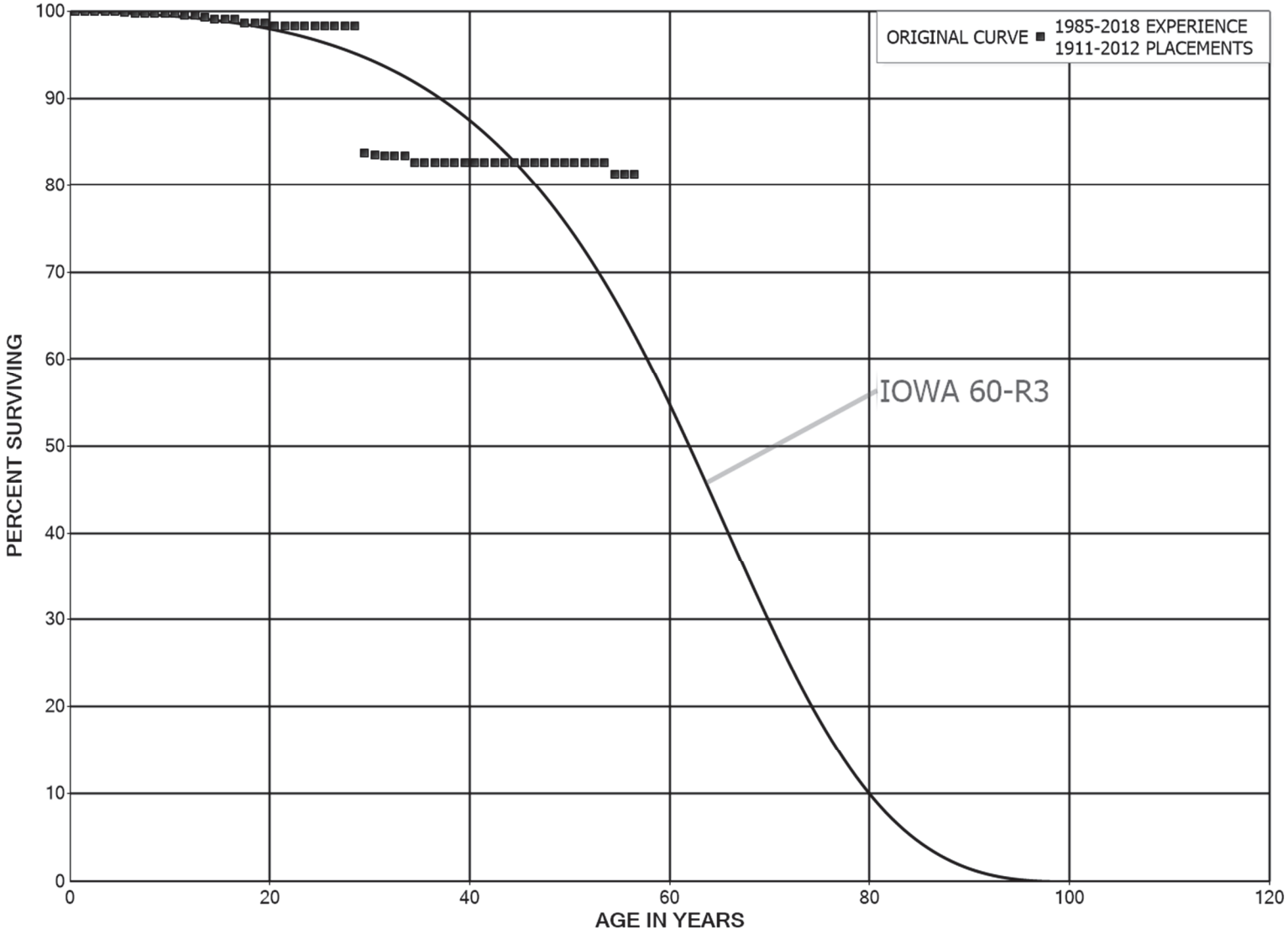
ACCOUNT 383.00 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2018 EXPERIENCE BAND 1961-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,390,773		0.0000	1.0000	59.65
40.5	2,163,402		0.0000	1.0000	59.65
41.5	2,060,349		0.0000	1.0000	59.65
42.5	1,971,123	3,669	0.0019	0.9981	59.65
43.5	1,849,061	16,495	0.0089	0.9911	59.54
44.5	1,643,105	3,837	0.0023	0.9977	59.01
45.5	1,411,278	1,090	0.0008	0.9992	58.87
46.5	1,177,890	253	0.0002	0.9998	58.83
47.5	881,189	71	0.0001	0.9999	58.82
48.5	636,501		0.0000	1.0000	58.81
49.5	419,775		0.0000	1.0000	58.81
50.5	351,993		0.0000	1.0000	58.81
51.5	245,646		0.0000	1.0000	58.81
52.5	182,844		0.0000	1.0000	58.81
53.5	161,930		0.0000	1.0000	58.81
54.5	140,437		0.0000	1.0000	58.81
55.5	98,599		0.0000	1.0000	58.81
56.5	71,894		0.0000	1.0000	58.81
57.5	119		0.0000	1.0000	58.81
58.5					58.81

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012 EXPERIENCE BAND 1985-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	305,817	1	0.0000	1.0000	100.00
0.5	305,816		0.0000	1.0000	100.00
1.5	305,816		0.0000	1.0000	100.00
2.5	305,816		0.0000	1.0000	100.00
3.5	311,318		0.0000	1.0000	100.00
4.5	311,318	508	0.0016	0.9984	100.00
5.5	311,428	508	0.0016	0.9984	99.84
6.5	313,567		0.0000	1.0000	99.67
7.5	313,567		0.0000	1.0000	99.67
8.5	313,567		0.0000	1.0000	99.67
9.5	307,658		0.0000	1.0000	99.67
10.5	309,070	508	0.0016	0.9984	99.67
11.5	309,191		0.0000	1.0000	99.51
12.5	309,341	629	0.0020	0.9980	99.51
13.5	309,975	618	0.0020	0.9980	99.31
14.5	309,357		0.0000	1.0000	99.11
15.5	309,357		0.0000	1.0000	99.11
16.5	309,357	1,555	0.0050	0.9950	99.11
17.5	307,803		0.0000	1.0000	98.61
18.5	318,009		0.0000	1.0000	98.61
19.5	318,009	908	0.0029	0.9971	98.61
20.5	317,101		0.0000	1.0000	98.33
21.5	317,101		0.0000	1.0000	98.33
22.5	317,101		0.0000	1.0000	98.33
23.5	319,889		0.0000	1.0000	98.33
24.5	321,993		0.0000	1.0000	98.33
25.5	323,845		0.0000	1.0000	98.33
26.5	305,846		0.0000	1.0000	98.33
27.5	305,846		0.0000	1.0000	98.33
28.5	257,834	38,438	0.1491	0.8509	98.33
29.5	202,099	508	0.0025	0.9975	83.67
30.5	103,843	144	0.0014	0.9986	83.46
31.5	103,699		0.0000	1.0000	83.34
32.5	40,589		0.0000	1.0000	83.34
33.5	34,860	290	0.0083	0.9917	83.34
34.5	34,570		0.0000	1.0000	82.65
35.5	34,570		0.0000	1.0000	82.65
36.5	34,570		0.0000	1.0000	82.65
37.5	31,159		0.0000	1.0000	82.65
38.5	31,159		0.0000	1.0000	82.65

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012 EXPERIENCE BAND 1985-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,159		0.0000	1.0000	82.65
40.5	26,459		0.0000	1.0000	82.65
41.5	26,459		0.0000	1.0000	82.65
42.5	26,459		0.0000	1.0000	82.65
43.5	26,459		0.0000	1.0000	82.65
44.5	25,047		0.0000	1.0000	82.65
45.5	25,047		0.0000	1.0000	82.65
46.5	24,898		0.0000	1.0000	82.65
47.5	23,634		0.0000	1.0000	82.65
48.5	23,634		0.0000	1.0000	82.65
49.5	23,634		0.0000	1.0000	82.65
50.5	23,634		0.0000	1.0000	82.65
51.5	23,762		0.0000	1.0000	82.65
52.5	17,564		0.0000	1.0000	82.65
53.5	17,564	300	0.0171	0.9829	82.65
54.5	17,264		0.0000	1.0000	81.24
55.5	18,655		0.0000	1.0000	81.24
56.5	32,053	95	0.0030	0.9970	81.24
57.5	50,378		0.0000	1.0000	81.00
58.5	40,190		0.0000	1.0000	81.00
59.5	38,772		0.0000	1.0000	81.00
60.5	38,772	1,434	0.0370	0.9630	81.00
61.5	37,338		0.0000	1.0000	78.00
62.5	37,032		0.0000	1.0000	78.00
63.5	37,032	58	0.0016	0.9984	78.00
64.5	36,974		0.0000	1.0000	77.88
65.5	36,974		0.0000	1.0000	77.88
66.5	36,974		0.0000	1.0000	77.88
67.5	36,974		0.0000	1.0000	77.88
68.5	36,974		0.0000	1.0000	77.88
69.5	36,974		0.0000	1.0000	77.88
70.5	36,974		0.0000	1.0000	77.88
71.5	36,974		0.0000	1.0000	77.88
72.5	36,974		0.0000	1.0000	77.88
73.5	38,147		0.0000	1.0000	77.88
74.5	38,147		0.0000	1.0000	77.88
75.5	38,147		0.0000	1.0000	77.88
76.5	38,147		0.0000	1.0000	77.88
77.5	38,147	1,173	0.0307	0.9693	77.88
78.5	36,974		0.0000	1.0000	75.49

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

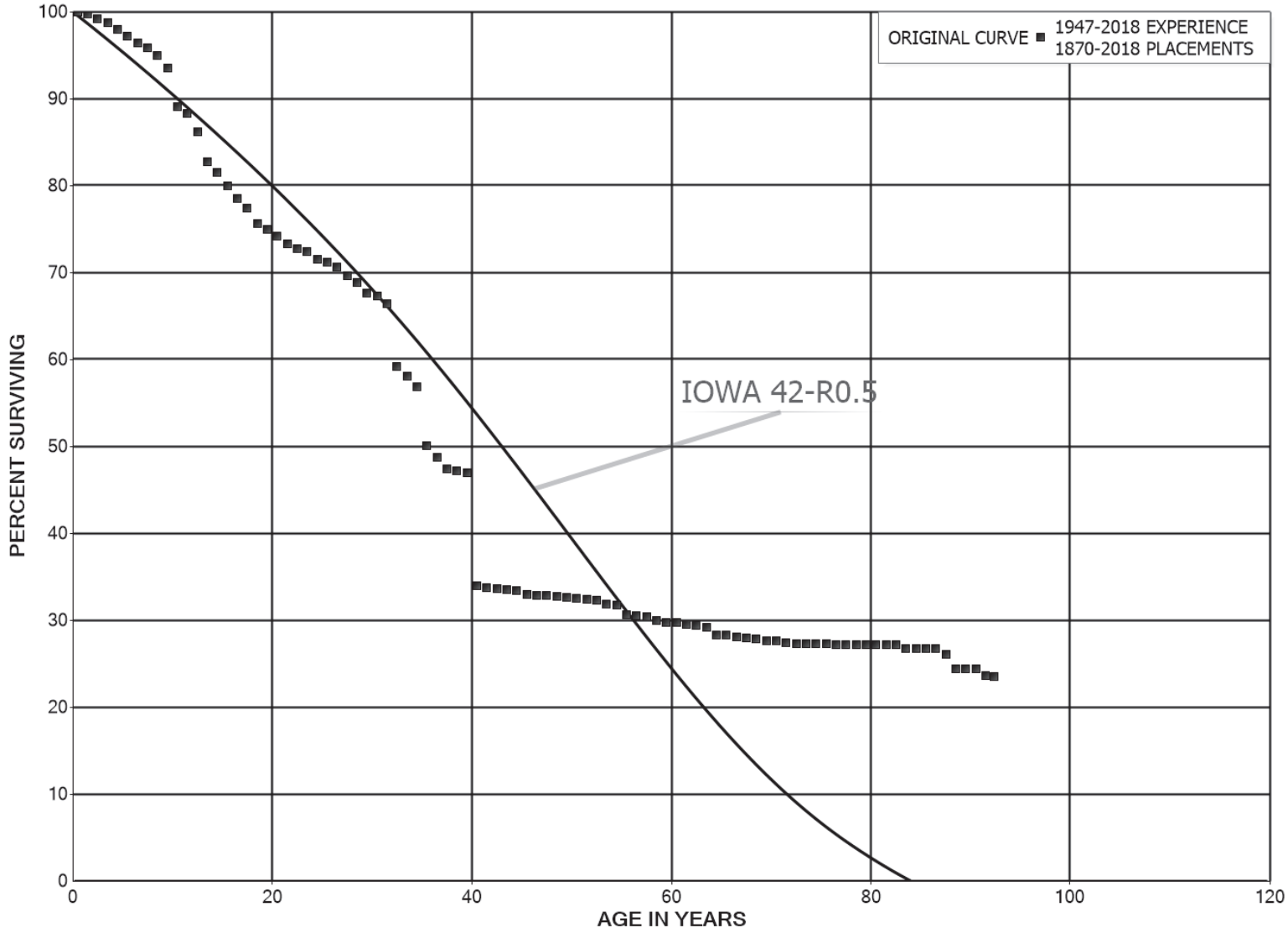
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012 EXPERIENCE BAND 1985-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,974		0.0000	1.0000	75.49
80.5	36,974		0.0000	1.0000	75.49
81.5	36,974		0.0000	1.0000	75.49
82.5	36,974		0.0000	1.0000	75.49
83.5	36,974		0.0000	1.0000	75.49
84.5	36,974		0.0000	1.0000	75.49
85.5	36,884		0.0000	1.0000	75.49
86.5	33,275		0.0000	1.0000	75.49
87.5	33,275		0.0000	1.0000	75.49
88.5	33,275		0.0000	1.0000	75.49
89.5	33,275		0.0000	1.0000	75.49
90.5	19,876		0.0000	1.0000	75.49
91.5					75.49

COMMON PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,474,472	4,584	0.0000	1.0000	100.00
0.5	94,779,805	250,574	0.0026	0.9974	100.00
1.5	92,446,968	533,115	0.0058	0.9942	99.73
2.5	85,547,894	413,079	0.0048	0.9952	99.16
3.5	84,772,171	615,619	0.0073	0.9927	98.68
4.5	82,522,203	658,951	0.0080	0.9920	97.96
5.5	77,211,006	636,550	0.0082	0.9918	97.18
6.5	72,260,671	422,457	0.0058	0.9942	96.38
7.5	67,293,277	607,998	0.0090	0.9910	95.81
8.5	66,537,430	1,034,268	0.0155	0.9845	94.95
9.5	61,371,223	2,882,942	0.0470	0.9530	93.47
10.5	55,028,655	504,134	0.0092	0.9908	89.08
11.5	53,802,604	1,295,713	0.0241	0.9759	88.26
12.5	51,150,091	2,015,915	0.0394	0.9606	86.14
13.5	47,238,810	704,091	0.0149	0.9851	82.74
14.5	46,141,718	889,360	0.0193	0.9807	81.51
15.5	45,002,764	835,640	0.0186	0.9814	79.94
16.5	41,609,209	551,276	0.0132	0.9868	78.46
17.5	40,462,804	953,612	0.0236	0.9764	77.42
18.5	37,541,151	292,084	0.0078	0.9922	75.59
19.5	36,019,446	380,644	0.0106	0.9894	75.00
20.5	35,684,836	420,237	0.0118	0.9882	74.21
21.5	35,388,710	274,646	0.0078	0.9922	73.34
22.5	34,363,610	164,364	0.0048	0.9952	72.77
23.5	34,309,296	436,528	0.0127	0.9873	72.42
24.5	30,637,191	137,572	0.0045	0.9955	71.50
25.5	28,363,583	217,373	0.0077	0.9923	71.18
26.5	27,213,588	384,093	0.0141	0.9859	70.63
27.5	24,133,675	274,190	0.0114	0.9886	69.63
28.5	21,193,537	383,543	0.0181	0.9819	68.84
29.5	20,067,503	105,500	0.0053	0.9947	67.60
30.5	19,672,644	255,439	0.0130	0.9870	67.24
31.5	19,215,074	2,090,624	0.1088	0.8912	66.37
32.5	15,848,978	288,999	0.0182	0.9818	59.15
33.5	14,673,286	307,406	0.0210	0.9790	58.07
34.5	13,948,534	1,663,245	0.1192	0.8808	56.85
35.5	11,913,116	318,891	0.0268	0.9732	50.07
36.5	11,659,920	307,609	0.0264	0.9736	48.73
37.5	11,190,693	71,205	0.0064	0.9936	47.45
38.5	10,663,426	33,912	0.0032	0.9968	47.15

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,605,622	2,678,142	0.2788	0.7212	47.00
40.5	6,041,951	30,280	0.0050	0.9950	33.89
41.5	5,896,920	16,095	0.0027	0.9973	33.72
42.5	5,844,042	14,003	0.0024	0.9976	33.63
43.5	5,812,849	24,987	0.0043	0.9957	33.55
44.5	5,706,867	83,775	0.0147	0.9853	33.41
45.5	5,602,485	14,540	0.0026	0.9974	32.92
46.5	5,555,345	5,822	0.0010	0.9990	32.83
47.5	5,538,097	10,902	0.0020	0.9980	32.80
48.5	5,515,229	13,450	0.0024	0.9976	32.73
49.5	5,496,512	21,477	0.0039	0.9961	32.65
50.5	5,449,996	16,059	0.0029	0.9971	32.52
51.5	5,402,919	14,754	0.0027	0.9973	32.43
52.5	5,372,568	92,327	0.0172	0.9828	32.34
53.5	5,116,284	5,564	0.0011	0.9989	31.78
54.5	4,970,188	180,943	0.0364	0.9636	31.75
55.5	4,669,058	19,766	0.0042	0.9958	30.59
56.5	2,777,966	8,478	0.0031	0.9969	30.46
57.5	2,336,349	29,860	0.0128	0.9872	30.37
58.5	2,210,662	18,064	0.0082	0.9918	29.98
59.5	1,973,081	1,972	0.0010	0.9990	29.74
60.5	1,952,648	14,110	0.0072	0.9928	29.71
61.5	1,936,641	9,346	0.0048	0.9952	29.49
62.5	1,850,268	13,562	0.0073	0.9927	29.35
63.5	1,827,128	51,092	0.0280	0.9720	29.14
64.5	1,752,669	2,387	0.0014	0.9986	28.32
65.5	1,746,039	14,569	0.0083	0.9917	28.28
66.5	1,658,122	3,537	0.0021	0.9979	28.05
67.5	1,654,420	11,845	0.0072	0.9928	27.99
68.5	1,636,663	8,685	0.0053	0.9947	27.79
69.5	1,626,143	3,320	0.0020	0.9980	27.64
70.5	1,588,796	8,887	0.0056	0.9944	27.58
71.5	1,575,378	5,129	0.0033	0.9967	27.43
72.5	1,378,473		0.0000	1.0000	27.34
73.5	1,375,803	174	0.0001	0.9999	27.34
74.5	1,089,555	1,115	0.0010	0.9990	27.34
75.5	1,087,594	4,451	0.0041	0.9959	27.31
76.5	1,057,053		0.0000	1.0000	27.20
77.5	1,036,787	100	0.0001	0.9999	27.20
78.5	1,036,584	1,215	0.0012	0.9988	27.19

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,035,369		0.0000	1.0000	27.16
80.5	1,027,385		0.0000	1.0000	27.16
81.5	1,026,929		0.0000	1.0000	27.16
82.5	1,026,929	14,536	0.0142	0.9858	27.16
83.5	1,012,154		0.0000	1.0000	26.78
84.5	1,012,154		0.0000	1.0000	26.78
85.5	1,012,154	96	0.0001	0.9999	26.78
86.5	1,012,058	26,772	0.0265	0.9735	26.77
87.5	985,286	61,586	0.0625	0.9375	26.07
88.5	923,334		0.0000	1.0000	24.44
89.5	918,421		0.0000	1.0000	24.44
90.5	918,160	29,329	0.0319	0.9681	24.44
91.5	888,831	6,318	0.0071	0.9929	23.66
92.5	56,362		0.0000	1.0000	23.49
93.5	56,362	7,949	0.1410	0.8590	23.49
94.5	47,268		0.0000	1.0000	20.18
95.5	47,268	197	0.0042	0.9958	20.18
96.5	47,072		0.0000	1.0000	20.09
97.5	47,072		0.0000	1.0000	20.09
98.5	47,072		0.0000	1.0000	20.09
99.5	47,072		0.0000	1.0000	20.09
100.5	18,618		0.0000	1.0000	20.09
101.5	18,618		0.0000	1.0000	20.09
102.5	18,618		0.0000	1.0000	20.09
103.5	18,618		0.0000	1.0000	20.09
104.5	18,618		0.0000	1.0000	20.09
105.5	18,618		0.0000	1.0000	20.09
106.5	18,618		0.0000	1.0000	20.09
107.5	18,618		0.0000	1.0000	20.09
108.5	18,618		0.0000	1.0000	20.09
109.5	18,618		0.0000	1.0000	20.09
110.5	18,618		0.0000	1.0000	20.09
111.5	18,618		0.0000	1.0000	20.09
112.5	18,618		0.0000	1.0000	20.09
113.5	18,618		0.0000	1.0000	20.09
114.5	18,618		0.0000	1.0000	20.09
115.5	18,618		0.0000	1.0000	20.09
116.5	18,618		0.0000	1.0000	20.09
117.5	18,618		0.0000	1.0000	20.09
118.5	18,618		0.0000	1.0000	20.09

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

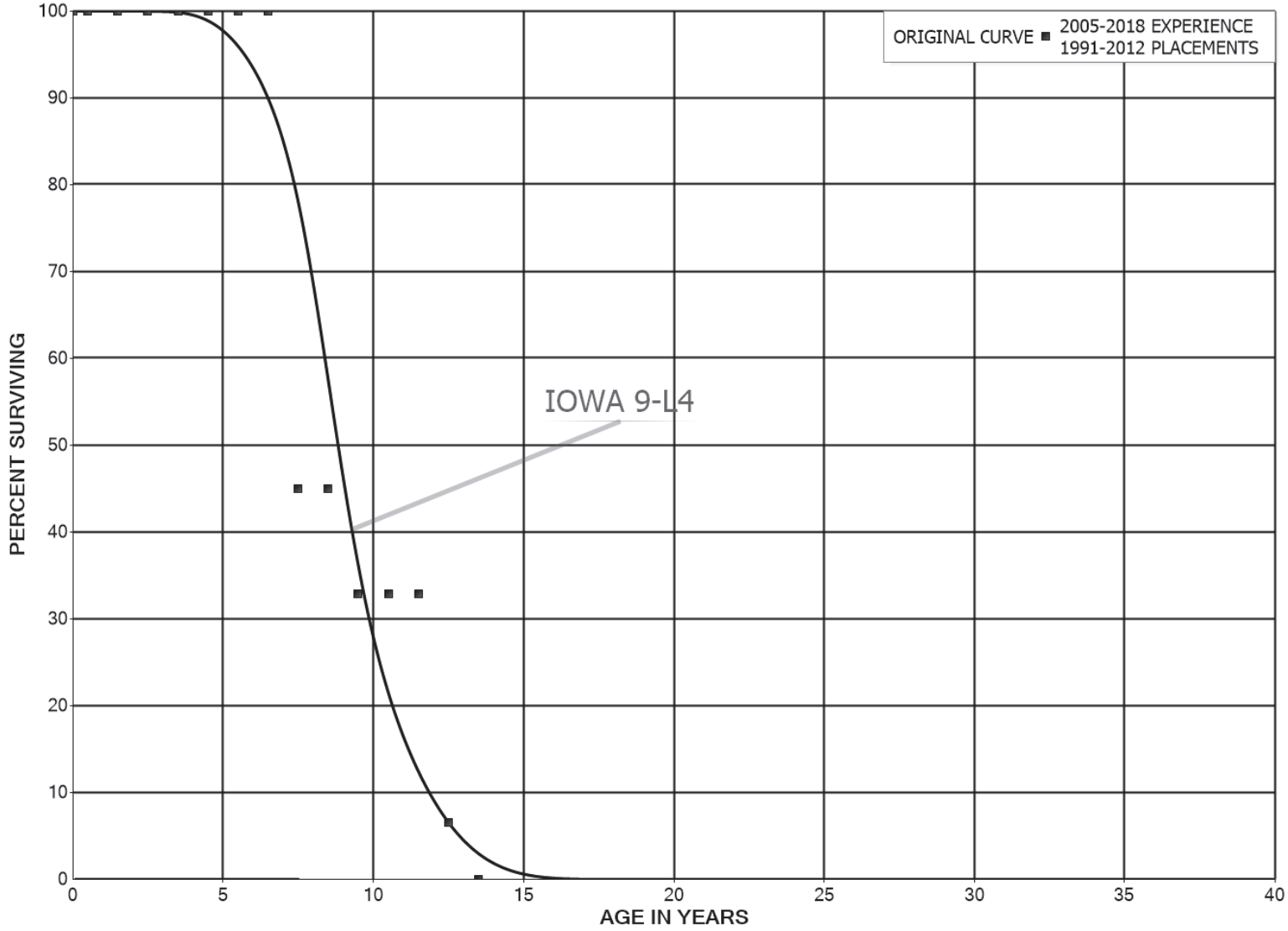
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2018 EXPERIENCE BAND 1947-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,618		0.0000	1.0000	20.09
120.5	18,618		0.0000	1.0000	20.09
121.5	18,618		0.0000	1.0000	20.09
122.5	18,618		0.0000	1.0000	20.09
123.5	18,618		0.0000	1.0000	20.09
124.5	18,618		0.0000	1.0000	20.09
125.5	18,618		0.0000	1.0000	20.09
126.5	13,233		0.0000	1.0000	20.09
127.5	13,233		0.0000	1.0000	20.09
128.5	13,233		0.0000	1.0000	20.09
129.5					20.09

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - MINI PASSENGER VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

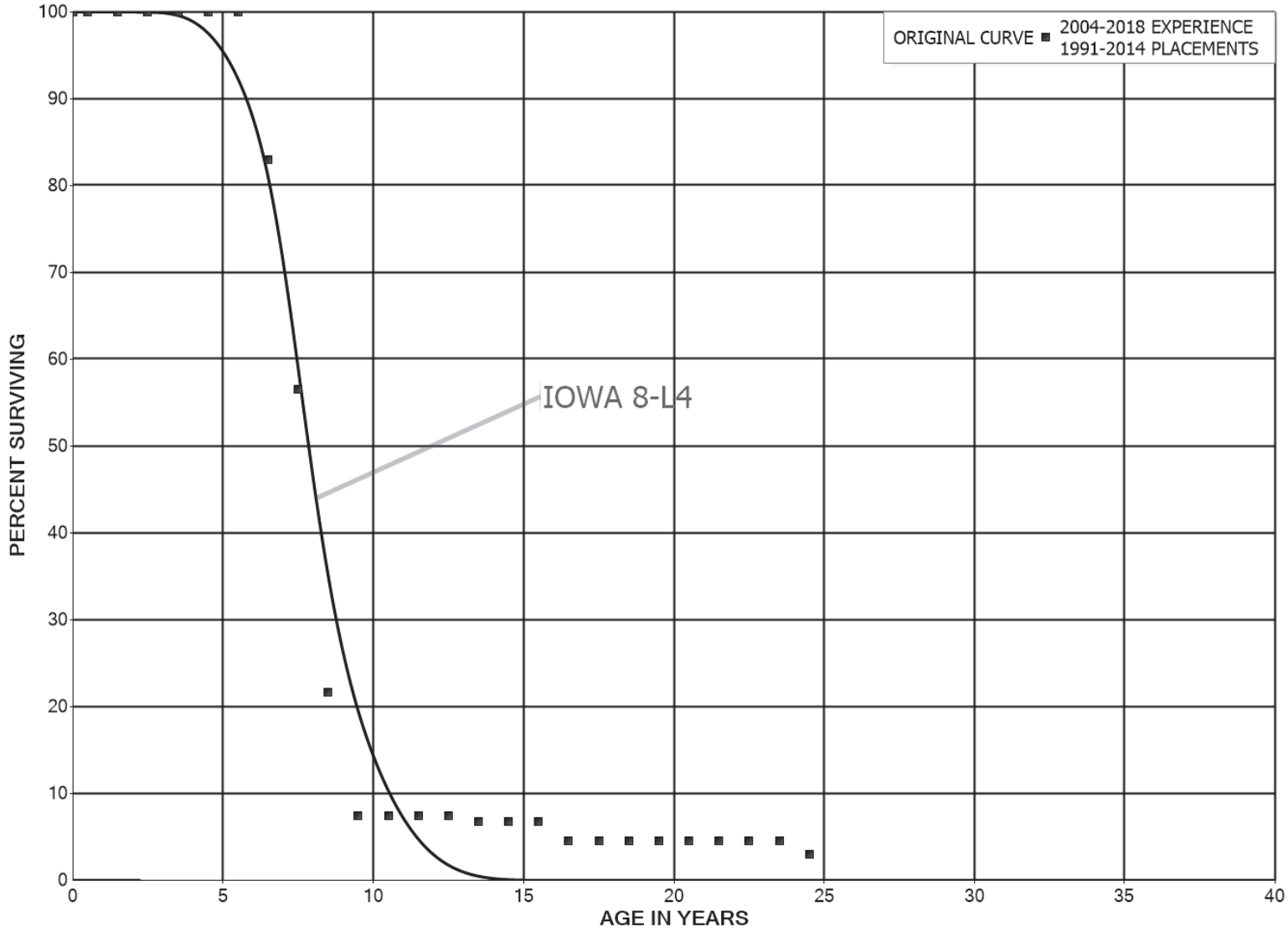
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - MINI PASSENGER VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2012 EXPERIENCE BAND 2005-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	84,424		0.0000	1.0000	100.00
0.5	84,424		0.0000	1.0000	100.00
1.5	84,424		0.0000	1.0000	100.00
2.5	84,424		0.0000	1.0000	100.00
3.5	122,748		0.0000	1.0000	100.00
4.5	165,044		0.0000	1.0000	100.00
5.5	188,244		0.0000	1.0000	100.00
6.5	191,606	105,500	0.5506	0.4494	100.00
7.5	86,106		0.0000	1.0000	44.94
8.5	86,106	23,201	0.2694	0.7306	44.94
9.5	62,906		0.0000	1.0000	32.83
10.5	28,941		0.0000	1.0000	32.83
11.5	28,941	23,200	0.8016	0.1984	32.83
12.5	5,741	5,741	1.0000		6.51
13.5	19,918		0.0000	1.0000	
14.5	19,918		0.0000		
15.5	19,918		0.0000		
16.5	19,918		0.0000		
17.5	19,918		0.0000		
18.5	19,918		0.0000		
19.5	19,918		0.0000		
20.5	19,918		0.0000		
21.5	19,918		0.0000		
22.5	19,918		0.0000		
23.5	19,918		0.0000		
24.5	19,918		0.0000		
25.5	19,918	19,918	1.0000		
26.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.13 TRANSPORTATION EQUIPMENT - PASSENGER CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

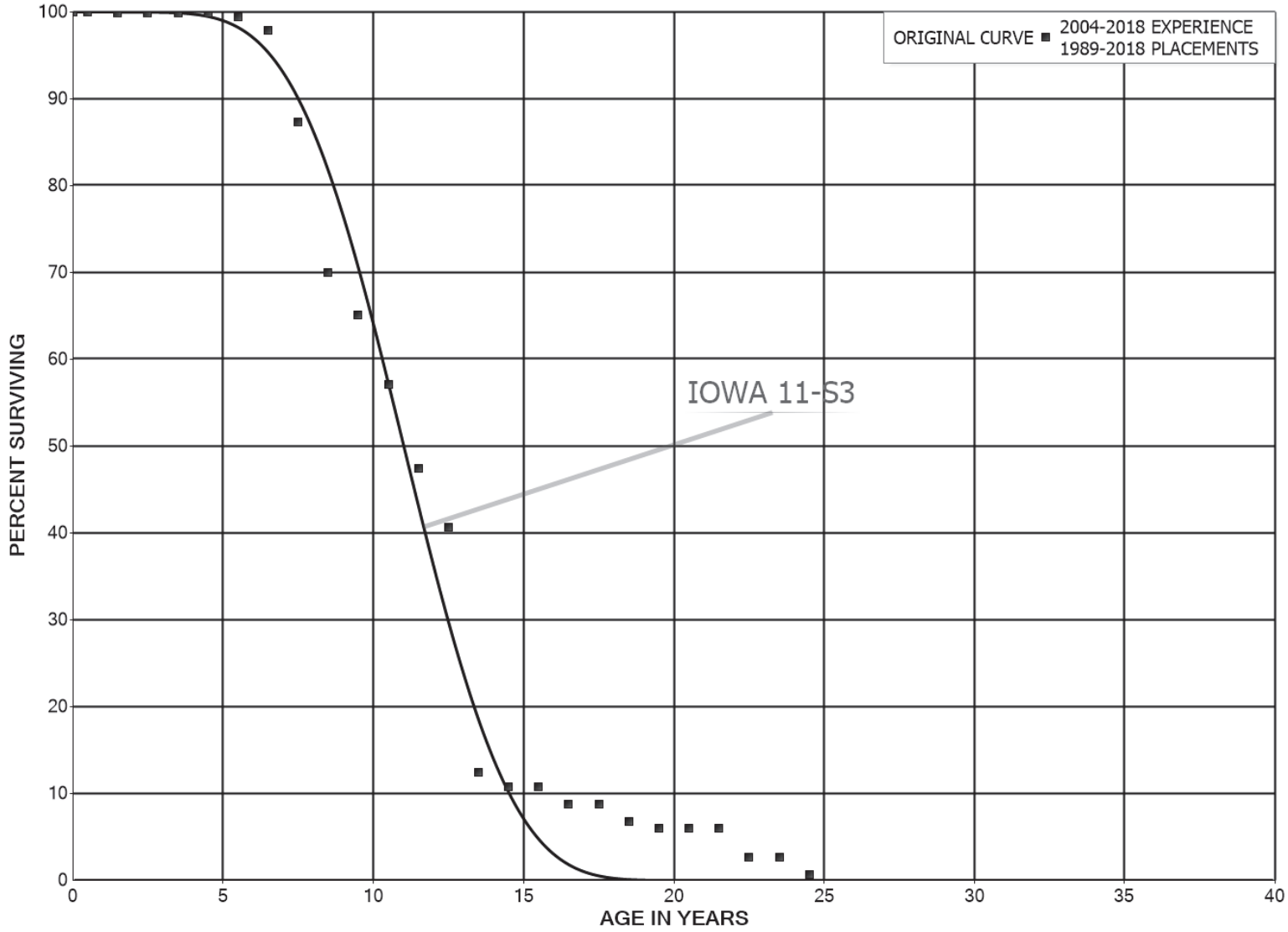
ACCOUNT 392.13 TRANSPORTATION EQUIPMENT - PASSENGER CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2014 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	409,290		0.0000	1.0000	100.00
0.5	409,290		0.0000	1.0000	100.00
1.5	463,686		0.0000	1.0000	100.00
2.5	540,703		0.0000	1.0000	100.00
3.5	635,814		0.0000	1.0000	100.00
4.5	292,744		0.0000	1.0000	100.00
5.5	309,639	52,752	0.1704	0.8296	100.00
6.5	256,887	82,036	0.3193	0.6807	82.96
7.5	174,851	107,829	0.6167	0.3833	56.47
8.5	67,022	44,215	0.6597	0.3403	21.65
9.5	22,807		0.0000	1.0000	7.37
10.5	35,156		0.0000	1.0000	7.37
11.5	47,331		0.0000	1.0000	7.37
12.5	58,743	4,737	0.0806	0.9194	7.37
13.5	54,005		0.0000	1.0000	6.77
14.5	54,005		0.0000	1.0000	6.77
15.5	54,005	18,070	0.3346	0.6654	6.77
16.5	35,936		0.0000	1.0000	4.51
17.5	35,936		0.0000	1.0000	4.51
18.5	35,936		0.0000	1.0000	4.51
19.5	35,936		0.0000	1.0000	4.51
20.5	35,936		0.0000	1.0000	4.51
21.5	35,936		0.0000	1.0000	4.51
22.5	35,936		0.0000	1.0000	4.51
23.5	35,936	12,349	0.3436	0.6564	4.51
24.5	23,587	12,174	0.5161	0.4839	2.96
25.5	11,412	11,412	1.0000		1.43
26.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.32 TRANSPORTATION EQUIPMENT - FULL SIZE PICKUPS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

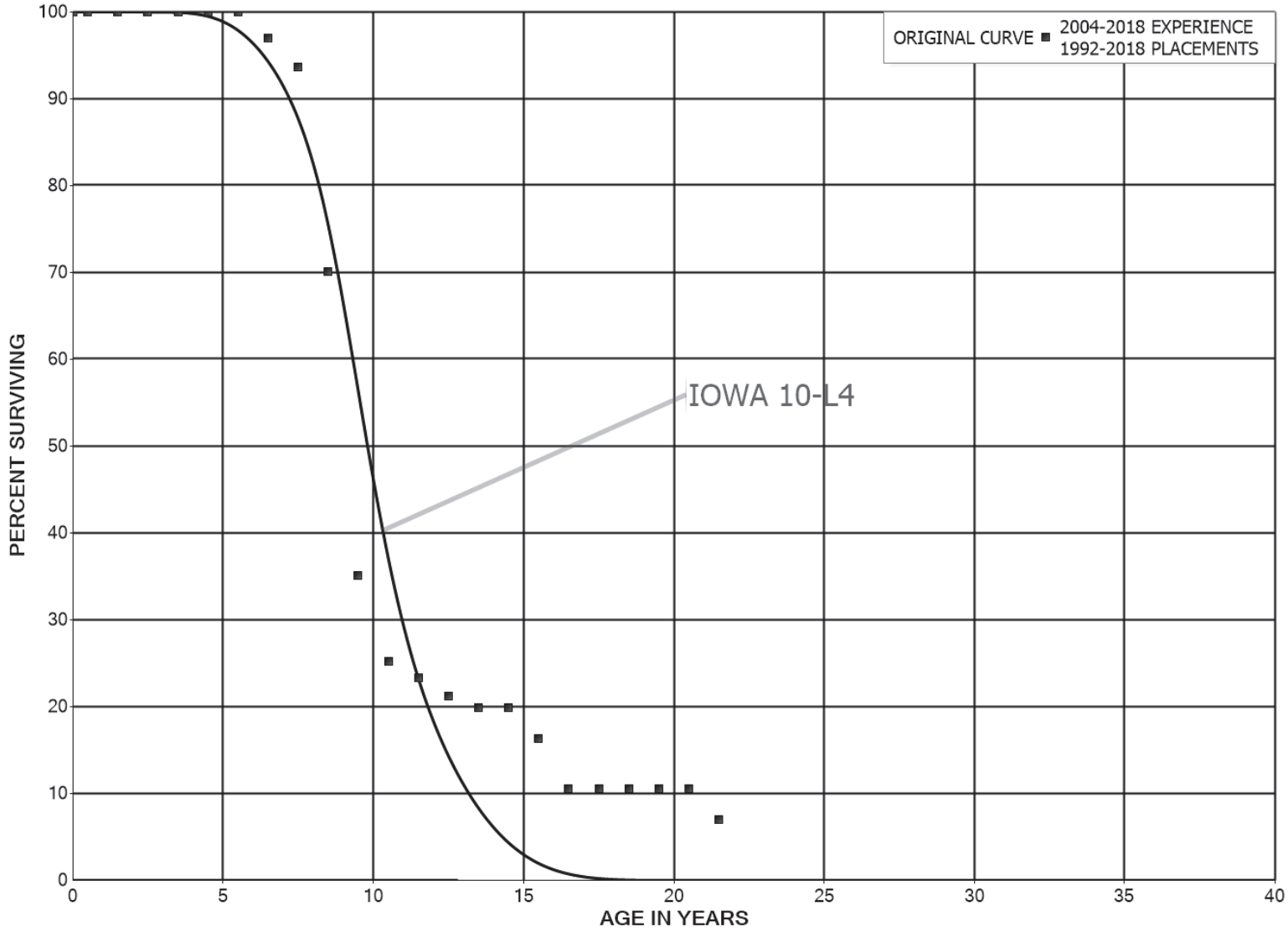
ACCOUNT 392.32 TRANSPORTATION EQUIPMENT - FULL SIZE PICKUPS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2018 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,611,271		0.0000	1.0000	100.00
0.5	12,296,107	24,987	0.0020	0.9980	100.00
1.5	9,527,829		0.0000	1.0000	99.80
2.5	6,279,497		0.0000	1.0000	99.80
3.5	5,865,097		0.0000	1.0000	99.80
4.5	5,380,634	22,003	0.0041	0.9959	99.80
5.5	5,103,923	80,026	0.0157	0.9843	99.39
6.5	4,826,197	517,730	0.1073	0.8927	97.83
7.5	2,901,643	576,072	0.1985	0.8015	87.34
8.5	2,520,206	178,662	0.0709	0.9291	70.00
9.5	2,360,896	289,987	0.1228	0.8772	65.03
10.5	1,891,181	319,464	0.1689	0.8311	57.05
11.5	1,594,233	228,616	0.1434	0.8566	47.41
12.5	1,099,134	764,211	0.6953	0.3047	40.61
13.5	334,923	44,519	0.1329	0.8671	12.37
14.5	308,809		0.0000	1.0000	10.73
15.5	308,809	58,185	0.1884	0.8116	10.73
16.5	250,623		0.0000	1.0000	8.71
17.5	250,623	56,217	0.2243	0.7757	8.71
18.5	194,406	21,883	0.1126	0.8874	6.75
19.5	172,524		0.0000	1.0000	5.99
20.5	172,524		0.0000	1.0000	5.99
21.5	172,524	97,317	0.5641	0.4359	5.99
22.5	75,206		0.0000	1.0000	2.61
23.5	75,206	56,801	0.7553	0.2447	2.61
24.5	18,405		0.0000	1.0000	0.64
25.5	18,405		0.0000	1.0000	0.64
26.5	18,405		0.0000	1.0000	0.64
27.5	18,405	18,405	1.0000		0.64
28.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.33 TRANSPORTATION EQUIPMENT - LIGHT DUTY GAS POWERED UTILITY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

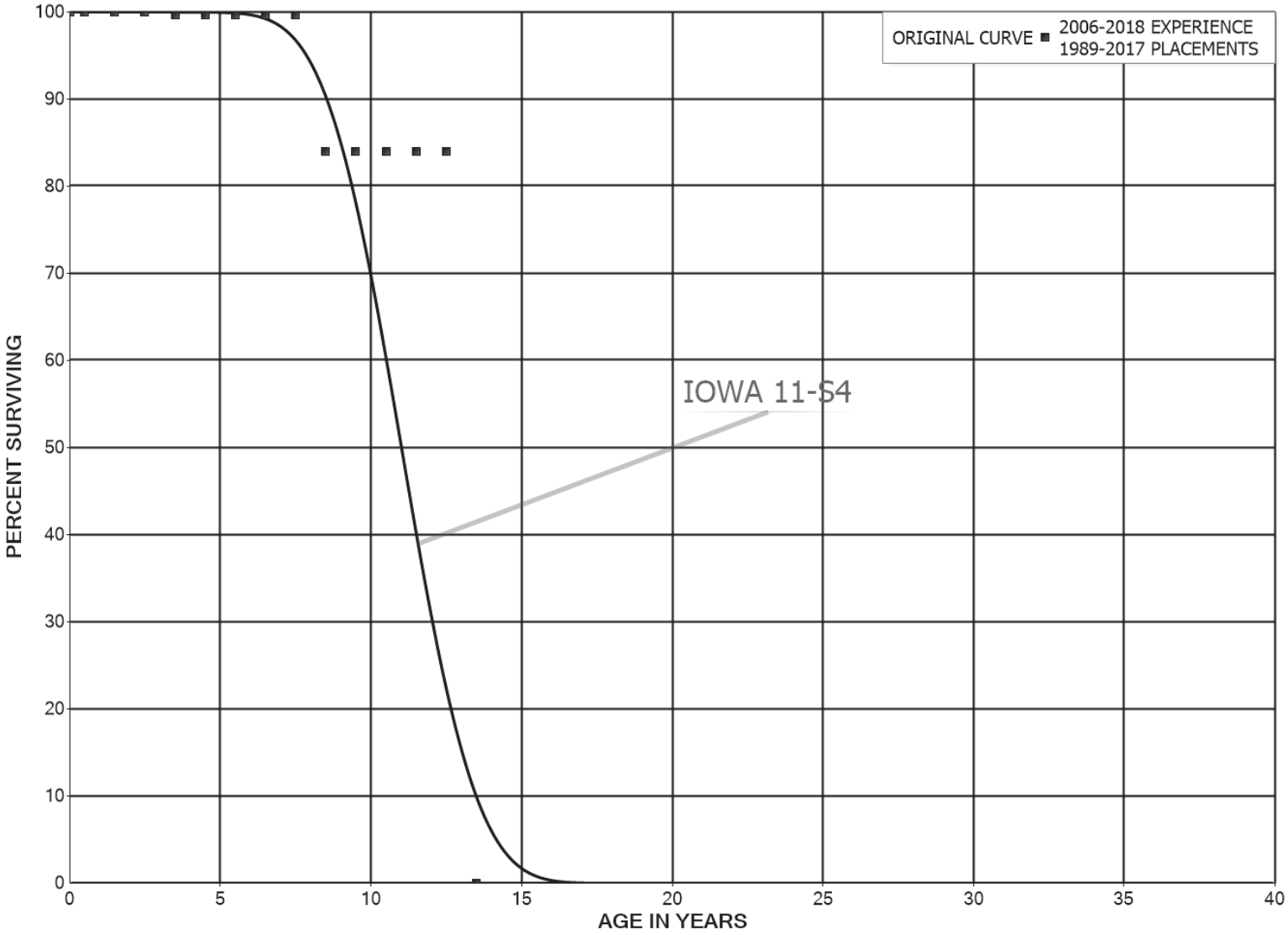
ACCOUNT 392.33 TRANSPORTATION EQUIPMENT - LIGHT DUTY GAS POWERED UTILITY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2018 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,225,728		0.0000	1.0000	100.00
0.5	3,223,175		0.0000	1.0000	100.00
1.5	1,736,901		0.0000	1.0000	100.00
2.5	1,908,728		0.0000	1.0000	100.00
3.5	2,012,986		0.0000	1.0000	100.00
4.5	2,130,194		0.0000	1.0000	100.00
5.5	2,350,429	71,837	0.0306	0.9694	100.00
6.5	2,278,592	79,401	0.0348	0.9652	96.94
7.5	1,421,408	357,230	0.2513	0.7487	93.57
8.5	1,088,508	544,466	0.5002	0.4998	70.05
9.5	544,041	153,179	0.2816	0.7184	35.01
10.5	324,528	24,329	0.0750	0.9250	25.15
11.5	377,130	33,921	0.0899	0.9101	23.27
12.5	299,244	18,846	0.0630	0.9370	21.18
13.5	280,398		0.0000	1.0000	19.84
14.5	280,398	50,726	0.1809	0.8191	19.84
15.5	229,671	81,703	0.3557	0.6443	16.25
16.5	147,968		0.0000	1.0000	10.47
17.5	107,251		0.0000	1.0000	10.47
18.5	107,251		0.0000	1.0000	10.47
19.5	107,251		0.0000	1.0000	10.47
20.5	107,251	35,776	0.3336	0.6664	10.47
21.5	71,475		0.0000	1.0000	6.98
22.5	71,475		0.0000	1.0000	6.98
23.5	71,475	18,846	0.2637	0.7363	6.98
24.5	52,629	52,629	1.0000		5.14
25.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.34 TRANSPORTATION EQUIPMENT - HEAVY DUTY GAS POWERED UTILITY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

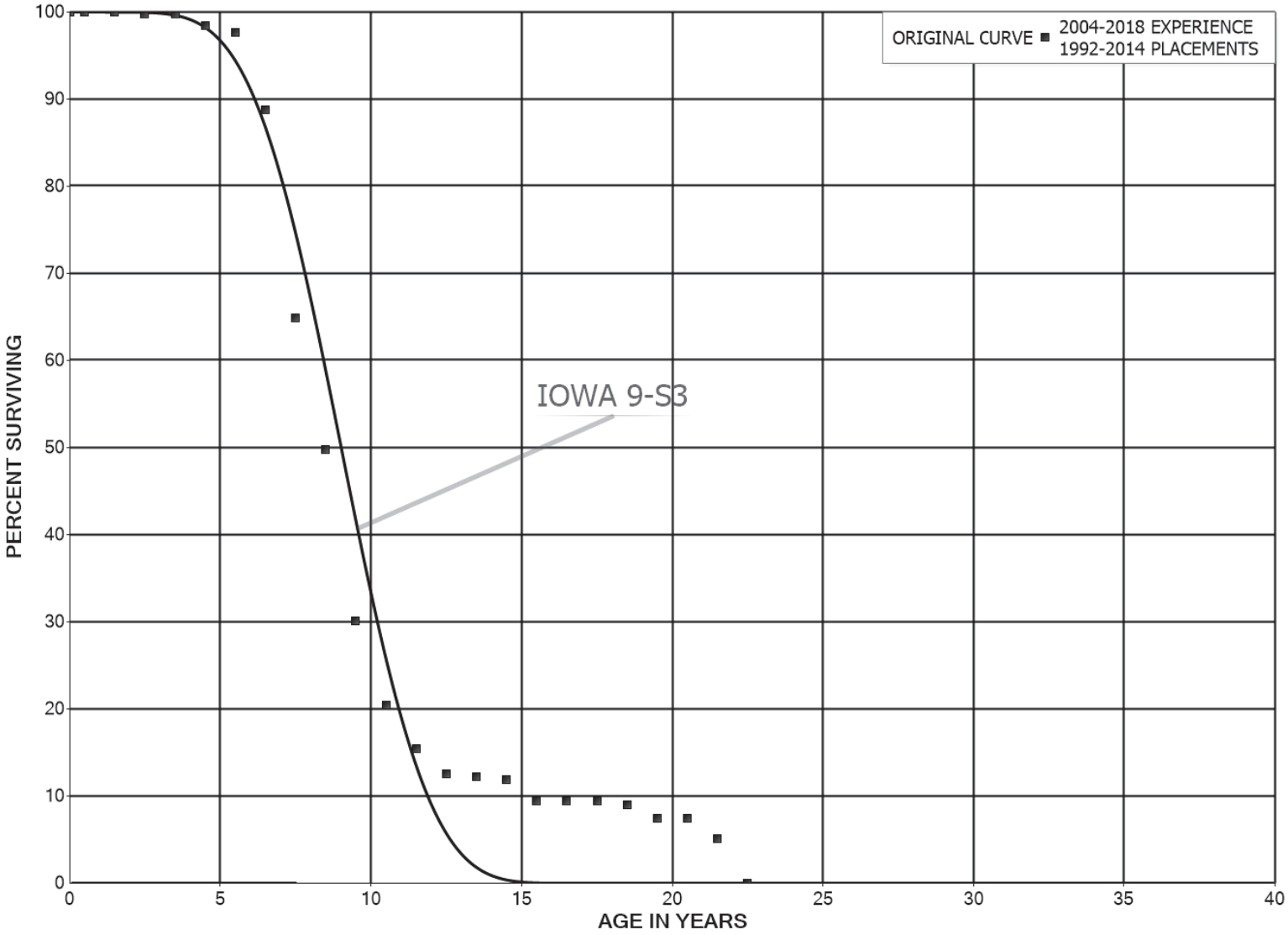
ACCOUNT 392.34 TRANSPORTATION EQUIPMENT - HEAVY DUTY GAS POWERED UTILITY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2017 EXPERIENCE BAND 2006-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,623,642		0.0000	1.0000	100.00
0.5	3,623,642		0.0000	1.0000	100.00
1.5	3,568,454		0.0000	1.0000	100.00
2.5	3,568,454	13,104	0.0037	0.9963	100.00
3.5	1,053,600		0.0000	1.0000	99.63
4.5	784,774		0.0000	1.0000	99.63
5.5	784,774		0.0000	1.0000	99.63
6.5	553,194		0.0000	1.0000	99.63
7.5	553,194	86,843	0.1570	0.8430	99.63
8.5	466,350		0.0000	1.0000	83.99
9.5	466,350		0.0000	1.0000	83.99
10.5	7,678		0.0000	1.0000	83.99
11.5	7,678		0.0000	1.0000	83.99
12.5	7,678	7,678	1.0000		83.99
13.5					
14.5					
15.5					
16.5	29,609		0.0000		
17.5	29,609		0.0000		
18.5	29,609		0.0000		
19.5	29,609		0.0000		
20.5	29,609		0.0000		
21.5	29,609		0.0000		
22.5	29,609		0.0000		
23.5	29,609		0.0000		
24.5	29,609		0.0000		
25.5	29,609		0.0000		
26.5	29,609		0.0000		
27.5	29,609	29,609	1.0000		
28.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.37 TRANSPORTATION EQUIPMENT - FULL SIZE CARGO VANS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

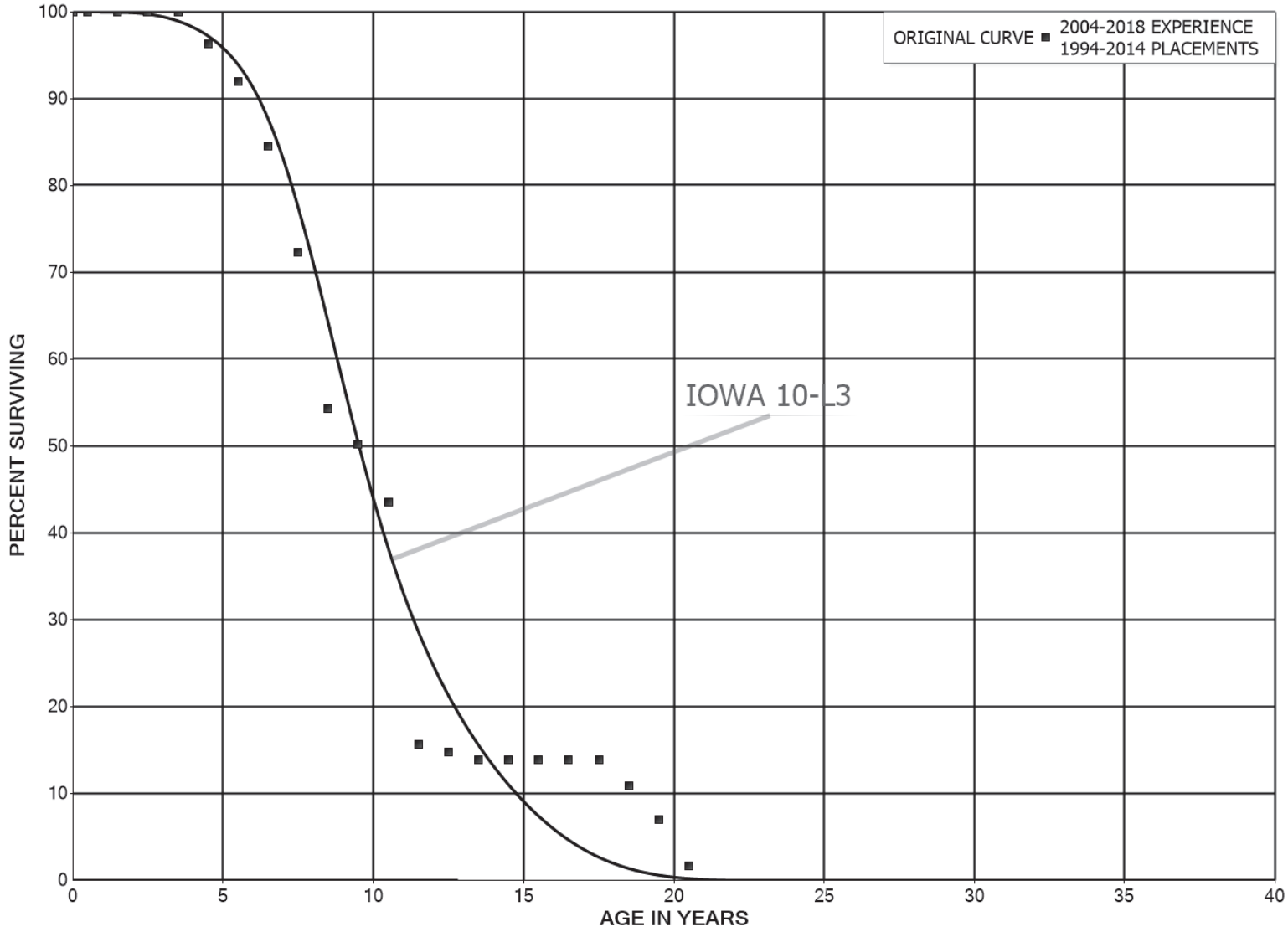
ACCOUNT 392.37 TRANSPORTATION EQUIPMENT - FULL SIZE CARGO VANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2014 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,854,459		0.0000	1.0000	100.00
0.5	6,882,161		0.0000	1.0000	100.00
1.5	7,881,702	22,094	0.0028	0.9972	100.00
2.5	8,079,627		0.0000	1.0000	99.72
3.5	8,191,745	110,428	0.0135	0.9865	99.72
4.5	7,185,722	58,067	0.0081	0.9919	98.38
5.5	7,264,624	658,751	0.0907	0.9093	97.58
6.5	5,931,674	1,594,754	0.2689	0.7311	88.73
7.5	4,488,359	1,048,652	0.2336	0.7664	64.88
8.5	3,756,124	1,481,588	0.3944	0.6056	49.72
9.5	2,274,535	732,120	0.3219	0.6781	30.11
10.5	1,476,653	361,880	0.2451	0.7549	20.42
11.5	1,003,349	190,004	0.1894	0.8106	15.41
12.5	790,819	23,440	0.0296	0.9704	12.49
13.5	767,379	21,394	0.0279	0.9721	12.12
14.5	745,985	153,542	0.2058	0.7942	11.79
15.5	592,443		0.0000	1.0000	9.36
16.5	592,443		0.0000	1.0000	9.36
17.5	592,443	25,916	0.0437	0.9563	9.36
18.5	520,329	88,847	0.1708	0.8292	8.95
19.5	431,482		0.0000	1.0000	7.42
20.5	431,482	139,395	0.3231	0.6769	7.42
21.5	292,087	292,087	1.0000		5.02
22.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.38 TRANSPORTATION EQUIPMENT - MINI PICKUPS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

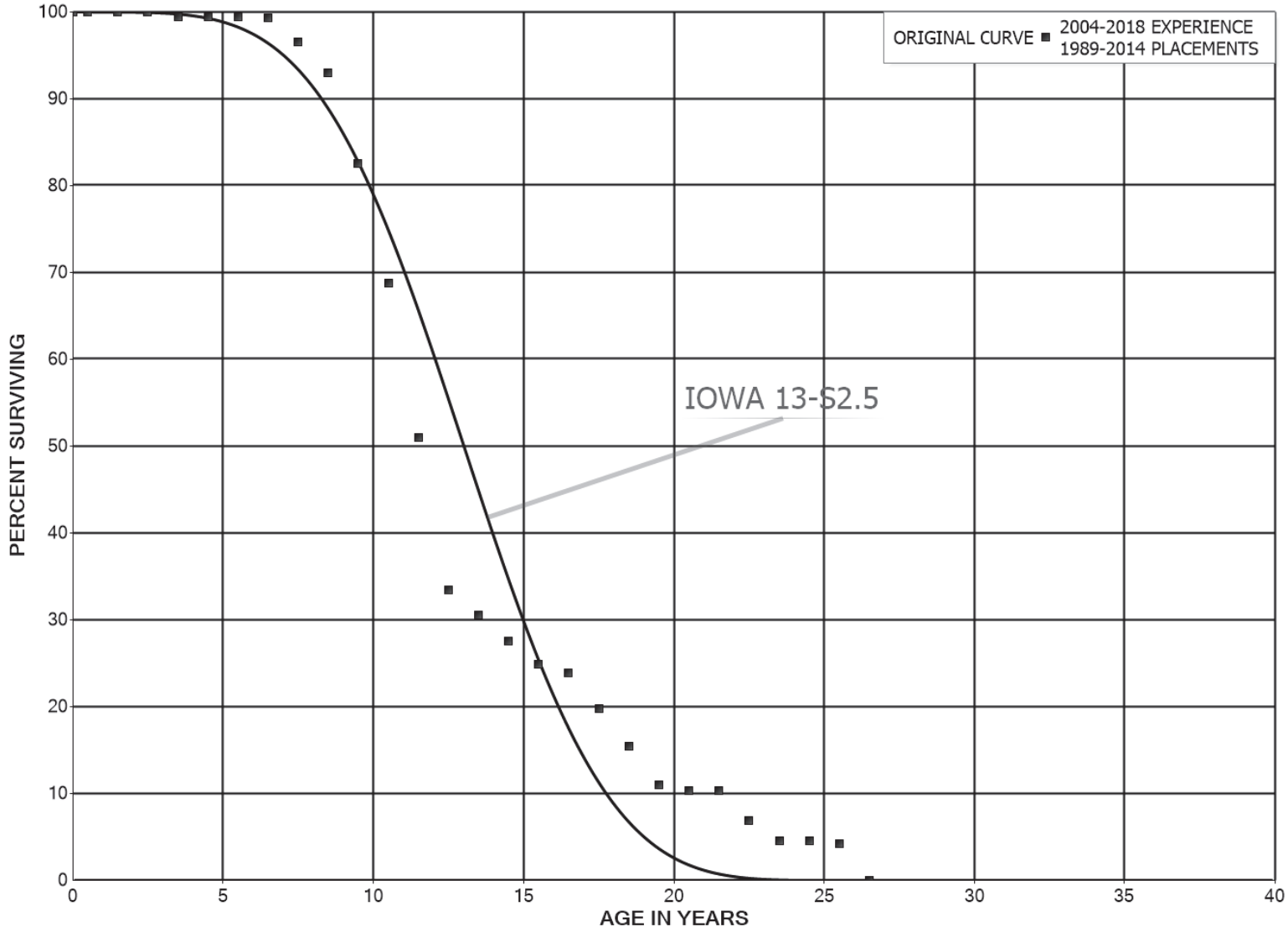
ACCOUNT 392.38 TRANSPORTATION EQUIPMENT - MINI PICKUPS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2014 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,215,964		0.0000	1.0000	100.00
0.5	3,215,964		0.0000	1.0000	100.00
1.5	3,362,365		0.0000	1.0000	100.00
2.5	3,448,686		0.0000	1.0000	100.00
3.5	3,585,543	132,507	0.0370	0.9630	100.00
4.5	3,514,320	157,248	0.0447	0.9553	96.30
5.5	3,192,900	260,196	0.0815	0.9185	92.00
6.5	2,691,008	390,617	0.1452	0.8548	84.50
7.5	2,300,391	571,059	0.2482	0.7518	72.23
8.5	1,729,332	132,557	0.0767	0.9233	54.30
9.5	1,619,291	215,698	0.1332	0.8668	50.14
10.5	825,368	527,855	0.6395	0.3605	43.46
11.5	297,513	17,966	0.0604	0.9396	15.67
12.5	239,511	14,135	0.0590	0.9410	14.72
13.5	206,234		0.0000	1.0000	13.85
14.5	188,816		0.0000	1.0000	13.85
15.5	188,816		0.0000	1.0000	13.85
16.5	188,816		0.0000	1.0000	13.85
17.5	188,816	41,664	0.2207	0.7793	13.85
18.5	147,152	53,073	0.3607	0.6393	10.79
19.5	94,079	71,563	0.7607	0.2393	6.90
20.5	22,516		0.0000	1.0000	1.65
21.5	22,516		0.0000	1.0000	1.65
22.5	22,516	22,516	1.0000		1.65
23.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.39 TRANSPORTATION EQUIPMENT - HEAVY DUTY DIESEL POWERED UTILITY TRUCKS AND EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

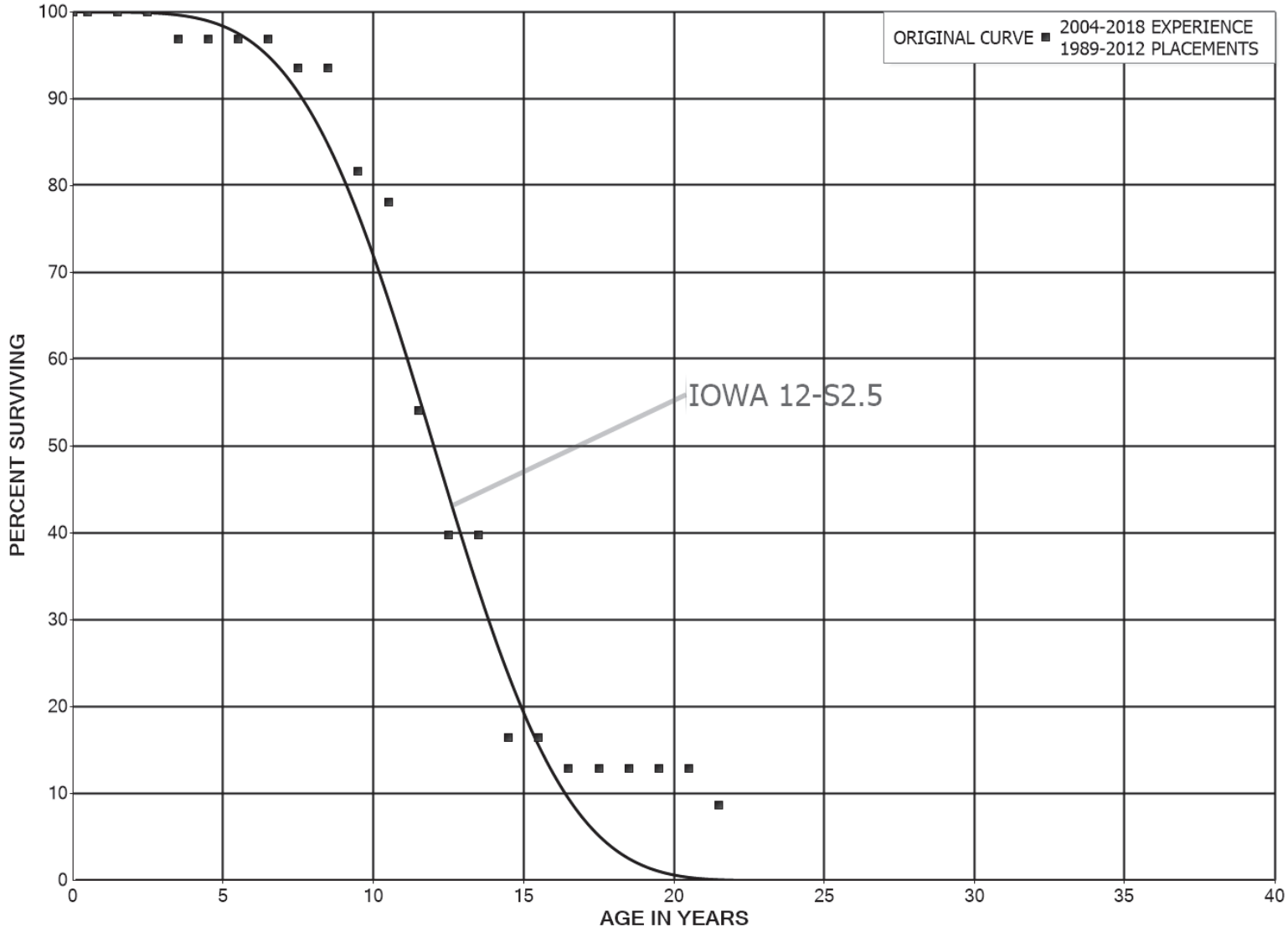
ACCOUNT 392.39 TRANSPORTATION EQUIPMENT - HEAVY DUTY DIESEL POWERED UTILITY TRUCKS AND EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2014 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,785,760		0.0000	1.0000	100.00
0.5	22,321,237		0.0000	1.0000	100.00
1.5	23,793,823		0.0000	1.0000	100.00
2.5	25,296,162	139,218	0.0055	0.9945	100.00
3.5	26,945,220	29,339	0.0011	0.9989	99.45
4.5	25,265,176		0.0000	1.0000	99.34
5.5	23,593,631	17,018	0.0007	0.9993	99.34
6.5	20,852,030	576,670	0.0277	0.9723	99.27
7.5	17,506,921	651,555	0.0372	0.9628	96.52
8.5	18,405,050	2,060,405	0.1119	0.8881	92.93
9.5	17,461,321	2,930,000	0.1678	0.8322	82.53
10.5	14,239,515	3,685,959	0.2589	0.7411	68.68
11.5	9,090,914	3,124,628	0.3437	0.6563	50.90
12.5	6,662,578	576,239	0.0865	0.9135	33.41
13.5	5,709,702	557,368	0.0976	0.9024	30.52
14.5	5,102,869	499,976	0.0980	0.9020	27.54
15.5	4,602,893	189,812	0.0412	0.9588	24.84
16.5	4,149,711	711,001	0.1713	0.8287	23.82
17.5	3,438,710	755,457	0.2197	0.7803	19.74
18.5	2,643,070	764,212	0.2891	0.7109	15.40
19.5	1,878,859	113,845	0.0606	0.9394	10.95
20.5	1,765,014		0.0000	1.0000	10.28
21.5	1,765,014	591,608	0.3352	0.6648	10.28
22.5	1,173,406	399,911	0.3408	0.6592	6.84
23.5	773,495		0.0000	1.0000	4.51
24.5	773,495	56,887	0.0735	0.9265	4.51
25.5	716,607	716,607	1.0000		4.18
26.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 392.42 TRANSPORTATION EQUIPMENT - MEDIUM DUTY DIESEL POWERED UTILITY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

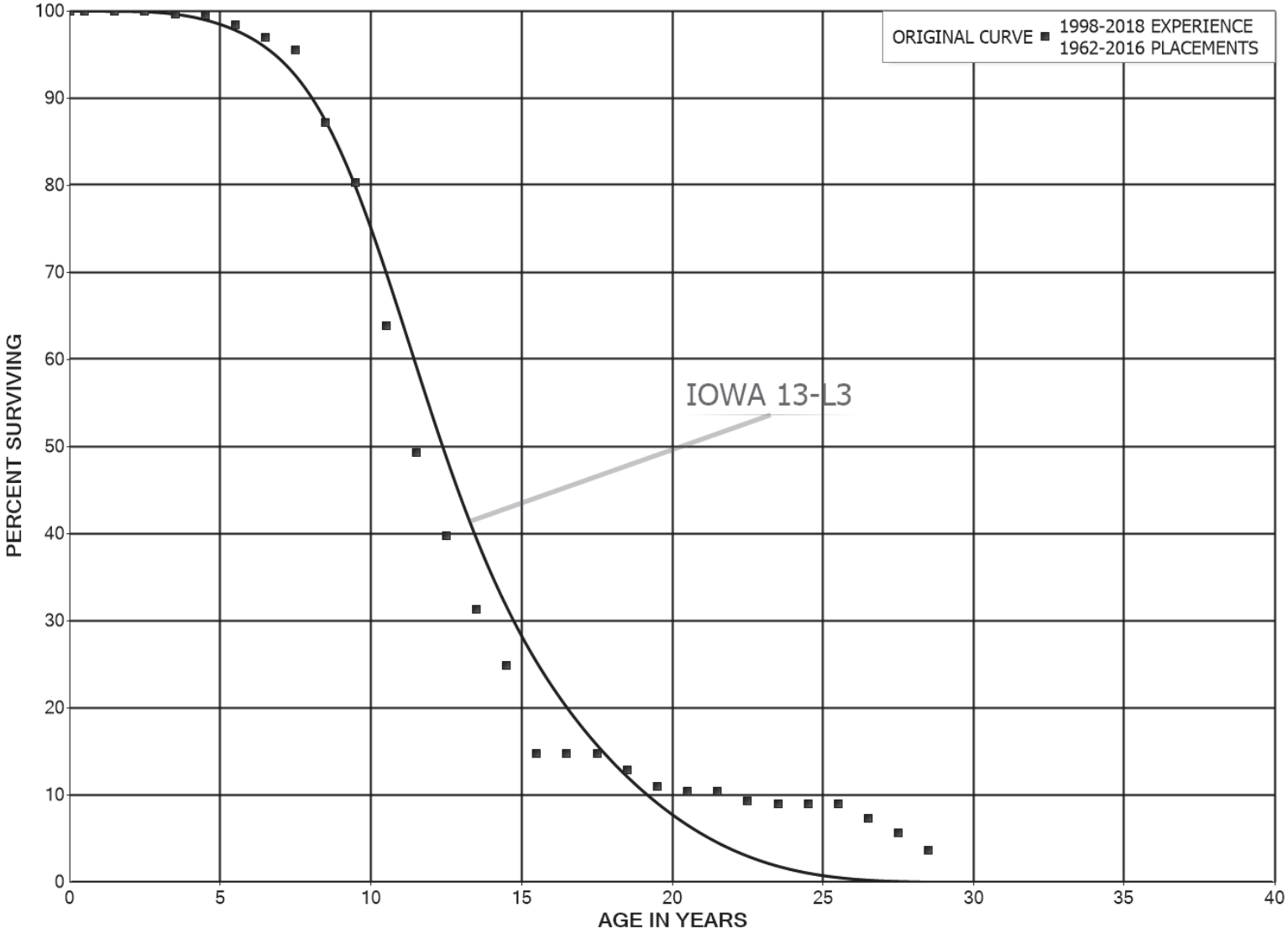
ACCOUNT 392.42 TRANSPORTATION EQUIPMENT - MEDIUM DUTY DIESEL POWERED UTILITY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2012 EXPERIENCE BAND 2004-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,776,350		0.0000	1.0000	100.00
0.5	1,776,350		0.0000	1.0000	100.00
1.5	1,869,798		0.0000	1.0000	100.00
2.5	2,062,981	66,128	0.0321	0.9679	100.00
3.5	2,308,256		0.0000	1.0000	96.79
4.5	2,425,586		0.0000	1.0000	96.79
5.5	2,603,716		0.0000	1.0000	96.79
6.5	2,338,339	79,816	0.0341	0.9659	96.79
7.5	2,287,775		0.0000	1.0000	93.49
8.5	2,287,775	291,040	0.1272	0.8728	93.49
9.5	2,053,557	87,598	0.0427	0.9573	81.60
10.5	1,123,734	345,717	0.3077	0.6923	78.12
11.5	675,449	179,017	0.2650	0.7350	54.08
12.5	260,739		0.0000	1.0000	39.75
13.5	132,396	77,851	0.5880	0.4120	39.75
14.5	115,545		0.0000	1.0000	16.38
15.5	115,545	25,293	0.2189	0.7811	16.38
16.5	90,253		0.0000	1.0000	12.79
17.5	90,253		0.0000	1.0000	12.79
18.5	90,253		0.0000	1.0000	12.79
19.5	90,253		0.0000	1.0000	12.79
20.5	90,253	29,252	0.3241	0.6759	12.79
21.5	61,000		0.0000	1.0000	8.65
22.5	61,000		0.0000	1.0000	8.65
23.5	61,000		0.0000	1.0000	8.65
24.5	61,000		0.0000	1.0000	8.65
25.5	61,000		0.0000	1.0000	8.65
26.5	61,000		0.0000	1.0000	8.65
27.5	61,000	61,000	1.0000		8.65
28.5					

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2016 EXPERIENCE BAND 1998-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,803,846		0.0000	1.0000	100.00
0.5	6,803,846		0.0000	1.0000	100.00
1.5	6,803,846		0.0000	1.0000	100.00
2.5	6,628,307	26,443	0.0040	0.9960	100.00
3.5	6,123,011	4,237	0.0007	0.9993	99.60
4.5	5,984,693	68,386	0.0114	0.9886	99.53
5.5	5,472,133	77,902	0.0142	0.9858	98.39
6.5	4,657,535	71,224	0.0153	0.9847	96.99
7.5	4,353,801	382,049	0.0878	0.9122	95.51
8.5	3,997,934	312,462	0.0782	0.9218	87.13
9.5	3,754,741	769,858	0.2050	0.7950	80.32
10.5	2,468,509	564,581	0.2287	0.7713	63.85
11.5	1,831,316	356,102	0.1945	0.8055	49.25
12.5	1,303,306	275,516	0.2114	0.7886	39.67
13.5	1,027,791	210,123	0.2044	0.7956	31.29
14.5	817,668	333,740	0.4082	0.5918	24.89
15.5	520,584		0.0000	1.0000	14.73
16.5	532,998		0.0000	1.0000	14.73
17.5	353,493	46,200	0.1307	0.8693	14.73
18.5	256,292	36,656	0.1430	0.8570	12.81
19.5	273,268	15,386	0.0563	0.9437	10.97
20.5	254,304		0.0000	1.0000	10.36
21.5	264,655	27,742	0.1048	0.8952	10.36
22.5	356,610	10,351	0.0290	0.9710	9.27
23.5	346,259		0.0000	1.0000	9.00
24.5	344,175		0.0000	1.0000	9.00
25.5	344,175	63,690	0.1851	0.8149	9.00
26.5	239,064	56,007	0.2343	0.7657	7.34
27.5	153,256	55,717	0.3636	0.6364	5.62
28.5	55,422		0.0000	1.0000	3.57
29.5	55,422	19,940	0.3598	0.6402	3.57
30.5					2.29
31.5					
32.5					
33.5					
34.5					
35.5	14,868		0.0000		
36.5	14,868		0.0000		
37.5	14,868		0.0000		
38.5	14,868	14,868	1.0000		
39.5					

PART VIII. NET SALVAGE STATISTICS

ELECTRIC PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	4,000		0	21	1	21	1
1962	560		0	85	15	85	15
1963	229		0		0		0
1964							
1965	6,221		0	4,619	74	4,619	74
1966	25		0		0		0
1967							
1968	21,687	130	1	11,927	55	11,797	54
1969				7,917		7,917	
1970							
1971							
1972							
1973	6,200		0	1,413	23	1,413	23
1974	1,590		0	241	15	241	15
1975							
1976							
1977							
1978							
1979							
1980							
1981	1,117		0	100	9	100	9
1982				150		150	
1983							
1984	300		0	1,276	425	1,276	425
1985							
1986	20		0	177	885	177	885
1987	3,550		0	8,080	228	8,080	228
1988							
1989	3,362		0	1,970	59	1,970	59
1990				400		400	
1991	16,981		0	57,765	340	57,765	340
1992	4,072		0	25	1	25	1
1993	5,476		0	23,146	423	23,146	423
1994	2,483		0	4,006	161	4,006	161
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	16,484		0	9,629	58	9,629	58
2004				24,440		24,440	
2005	1,923		0	5,388	280	5,388	280
2006	97,776		0		0		0
2007	72,740		0	212	0	212	0
2008				11,410		11,410	
2009		464,029				464,029-	
2010		8,227				8,227-	
2011		1,646,868				1,646,868-	
2012	521	541,856			0	541,856-	
2013	52,053		0		0		0
2014	185,241	9,875	5		0	9,875-	5-
2015							
2016							
2017							
2018							
TOTAL	504,611	2,670,985	529	174,396	35	2,496,588-	495-
THREE-YEAR MOVING AVERAGES							
61-63	1,596		0	35	2	35	2
62-64	263		0	28	11	28	11
63-65	2,150		0	1,540	72	1,540	72
64-66	2,082		0	1,540	74	1,540	74
65-67	2,082		0	1,540	74	1,540	74
66-68	7,237	43	1	3,976	55	3,932	54
67-69	7,229	43	1	6,615	92	6,571	91
68-70	7,229	43	1	6,615	92	6,571	91
69-71				2,639		2,639	
70-72							
71-73	2,067		0	471	23	471	23
72-74	2,597		0	551	21	551	21
73-75	2,597		0	551	21	551	21
74-76	530		0	80	15	80	15
75-77							
76-78							
77-79							
78-80							
79-81	372		0	33	9	33	9
80-82	372		0	83	22	83	22
81-83	372		0	83	22	83	22

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84	100		0	475	475	475	475
83-85	100		0	425	425	425	425
84-86	107		0	484	454	484	454
85-87	1,190		0	2,752	231	2,752	231
86-88	1,190		0	2,752	231	2,752	231
87-89	2,304		0	3,350	145	3,350	145
88-90	1,121		0	790	70	790	70
89-91	6,781		0	20,045	296	20,045	296
90-92	7,018		0	19,397	276	19,397	276
91-93	8,843		0	26,979	305	26,979	305
92-94	4,010		0	9,059	226	9,059	226
93-95	2,653		0	9,051	341	9,051	341
94-96	828		0	1,335	161	1,335	161
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	5,495		0	3,210	58	3,210	58
02-04	5,495		0	11,356	207	11,356	207
03-05	6,136		0	13,152	214	13,152	214
04-06	33,233		0	9,942	30	9,942	30
05-07	57,480		0	1,867	3	1,867	3
06-08	56,838		0	3,874	7	3,874	7
07-09	24,246	154,676	638	3,874	16	150,802-	622-
08-10		157,419		3,803		153,616-	
09-11		706,375				706,375-	
10-12	174	732,317			0	732,317-	
11-13	17,525	729,574			0	729,574-	
12-14	79,272	183,910	232		0	183,910-	232-
13-15	79,098	3,292	4		0	3,292-	4-
14-16	61,747	3,292	5		0	3,292-	5-
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	37,048	1,975	5		0	1,975-	5-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1961	135		0	94	70	94	70
1962				544		544	
1963		36		5		31-	
1964	1,013		0	30,410		30,410	
1965							
1966							
1967							
1968	3,367	52	2	201	6	149	4
1969	2,703		0	134	5	134	5
1970							
1971							
1972	2,500		0	658	26	658	26
1973							
1974	1,350		0	2,034	151	2,034	151
1975	656	35	5		0	35-	5-
1976	122,371	146	0	190,987	156	190,841	156
1977		28		4,549		4,521	
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	176,283		0	62,740	36	62,740	36
1988							
1989	5,984	99	2	503	8	404	7
1990	1,506		0	5,253	349	5,253	349
1991	91,242	346	0	138,884	152	138,538	152
1992	10,086		0	8,016	79	8,016	79
1993	56,654		0	24,830	44	24,830	44
1994	9,249		0	31,070	336	31,070	336
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	143,931		0	205,094	142	205,094	142
2004				532,115		532,115	
2005				526,313		526,313	
2006	1,438,023		0	339,332	24	339,332	24
2007	538,007		0	18,029	3	18,029	3
2008				331,054		331,054	
2009		807,968-		389		808,357	
2010		342,027		3,937		338,090-	
2011		1,601,466		127,010		1,474,455-	
2012		1,974,335		6,841		1,967,495-	
2013	215,584	60,218	28	13,304	6	46,913-	22-
2014	7,066,952	16,693-	0	792	0	17,486	0
2015		47		1,500,000		1,499,953	
2016							
2017							
2018		11,406				11,406-	
TOTAL	9,887,597	3,165,580	32	4,105,124	42	939,544	10
THREE-YEAR MOVING AVERAGES							
61-63	45	12	27	214	476	202	450
62-64	338	12	4	10,320		10,308	
63-65	338	12	4	10,138		10,126	
64-66	338		0	10,137		10,137	
65-67							
66-68	1,122	17	2	67	6	50	4
67-69	2,023	17	1	112	6	94	5
68-70	2,023	17	1	112	6	94	5
69-71	901		0	45	5	45	5
70-72	833		0	219	26	219	26
71-73	833		0	219	26	219	26
72-74	1,283		0	897	70	897	70
73-75	669	12	2	678	101	666	100
74-76	41,459	60	0	64,340	155	64,280	155
75-77	41,009	70	0	65,179	159	65,109	159
76-78	40,790	58	0	65,179	160	65,121	160
77-79		9		1,516		1,507	
78-80							
79-81							
80-82							
81-83							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84							
83-85							
84-86							
85-87	58,761		0	20,913	36	20,913	36
86-88	58,761		0	20,913	36	20,913	36
87-89	60,756	33	0	21,081	35	21,048	35
88-90	2,497	33	1	1,919	77	1,886	76
89-91	32,911	148	0	48,213	146	48,065	146
90-92	34,278	115	0	50,718	148	50,602	148
91-93	52,661	115	0	57,243	109	57,128	108
92-94	25,330		0	21,305	84	21,305	84
93-95	21,968		0	18,633	85	18,633	85
94-96	3,083		0	10,357	336	10,357	336
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	47,977		0	68,365	142	68,365	142
02-04	47,977		0	245,736	512	245,736	512
03-05	47,977		0	421,174	878	421,174	878
04-06	479,341		0	465,920	97	465,920	97
05-07	658,677		0	294,558	45	294,558	45
06-08	658,677		0	229,472	35	229,472	35
07-09	179,336	269,323-	150-	116,491	65	385,813	215
08-10		155,313-		111,793		267,107	
09-11		378,508		43,779		334,730-	
10-12		1,305,943		45,929		1,260,013-	
11-13	71,861	1,212,006		49,052	68	1,162,954-	
12-14	2,427,512	672,620	28	6,979	0	665,641-	27-
13-15	2,427,512	14,524	1	504,699	21	490,175	20
14-16	2,355,651	5,549-	0	500,264	21	505,813	21
15-17		16		500,000		499,984	
16-18		3,802				3,802-	
FIVE-YEAR AVERAGE							
14-18	1,413,390	1,048-	0	300,158	21	301,207	21

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961				28		28	
1962							
1963							
1964							
1965	28,000	685	2	4,425	16	3,740	13
1966							
1967							
1968	9,736	100	1	2,005	21	1,905	20
1969							
1970	4,263	13,444	315	2,742	64	10,702-	251-
1971							
1972							
1973							
1974	3,356		0	3,262	97	3,262	97
1975							
1976	200		0		0		0
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	117,962		0	43,973	37	43,973	37
1988							
1989	176,344	360	0	41,115	23	40,755	23
1990							
1991	138,389	7,044	5	11,430	8	4,386	3
1992	116,057	3,108	3	18,737	16	15,629	13
1993	884		0	3	0	3	0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004							
2005							
2006	288,711		0		0		0
2007	16,070	11,520	72	86,132	536	74,612	464
2008		4,773		432,512		427,739	
2009		506,890		1,996		504,894-	
2010							
2011		441,868		9,344		432,524-	
2012		186,548		4,140		182,408-	
2013	24,641	1,767	7		0	1,767-	7-
2014	3,181,301	5,500	0	8,132	0	2,632	0
2015							
2016							
2017							
2018							
TOTAL	4,105,914	1,183,606	29	669,977	16	513,629-	13-
THREE-YEAR MOVING AVERAGES							
61-63				9		9	
62-64							
63-65	9,333	228	2	1,475	16	1,247	13
64-66	9,333	228	2	1,475	16	1,247	13
65-67	9,333	228	2	1,475	16	1,247	13
66-68	3,245	33	1	668	21	635	20
67-69	3,245	33	1	668	21	635	20
68-70	4,666	4,515	97	1,582	34	2,932-	63-
69-71	1,421	4,481	315	914	64	3,567-	251-
70-72	1,421	4,481	315	914	64	3,567-	251-
71-73							
72-74	1,119		0	1,087	97	1,087	97
73-75	1,119		0	1,087	97	1,087	97
74-76	1,185		0	1,087	92	1,087	92
75-77	67		0		0		0
76-78	67		0		0		0
77-79							
78-80							
79-81							
80-82							
81-83							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84							
83-85							
84-86							
85-87	39,321		0	14,658	37	14,658	37
86-88	39,321		0	14,658	37	14,658	37
87-89	98,102	120	0	28,363	29	28,243	29
88-90	58,781	120	0	13,705	23	13,585	23
89-91	104,911	2,468	2	17,515	17	15,047	14
90-92	84,815	3,384	4	10,056	12	6,672	8
91-93	85,110	3,384	4	10,057	12	6,673	8
92-94	38,980	1,036	3	6,247	16	5,211	13
93-95	295		0	1	0	1	0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	96,237		0		0		0
05-07	101,593	3,840	4	28,711	28	24,871	24
06-08	101,593	5,431	5	172,882	170	167,451	165
07-09	5,357	174,394		173,547		847-	16-
08-10		170,554		144,836		25,718-	
09-11		316,252		3,780		312,473-	
10-12		209,472		4,495		204,977-	
11-13	8,214	210,061		4,495	55	205,566-	
12-14	1,068,647	64,605	6	4,091	0	60,514-	6-
13-15	1,068,647	2,422	0	2,711	0	289	0
14-16	1,060,434	1,833	0	2,711	0	877	0
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	636,260	1,100	0	1,626	0	526	0

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1961	312		0	62	20	62	20
1962							
1963	268		0	1	0	1	0
1964							
1965							
1966							
1967							
1968	15,578	220	1	7,800	50	7,580	49
1969							
1970							
1971							
1972	13,545		0	1,522	11	1,522	11
1973	4,095	155	4	7,490	183	7,335	179
1974		704				704-	
1975							
1976							
1977	309		0	161	52	161	52
1978							
1979							
1980							
1981	6,094		0	233	4	233	4
1982							
1983	339		0	135	40	135	40
1984	17,115	511	3	1,782	10	1,271	7
1985							
1986							
1987							
1988	210		0	462	220	462	220
1989	34,873	258	1	16,929	49	16,671	48
1990							
1991	12,445		0	1,325	11	1,325	11
1992				11,836		11,836	
1993	25,538	338	1	1,704	7	1,366	5
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004							
2005							
2006	14,765	1,636	11	29,998-	203-	31,634-	214-
2007				38,398		38,398	
2008							
2009		2,990				2,990-	
2010		6,565				6,565-	
2011		19,159				19,159-	
2012		36,809				36,809-	
2013		2,865				2,865-	
2014	119,763	6,364-	5-		0	6,364	5
2015							
2016							
2017							
2018							
TOTAL	265,249	65,847	25	59,842	23	6,005-	2-
THREE-YEAR MOVING AVERAGES							
61-63	193		0	21	11	21	11
62-64	89		0		0		0
63-65	89		0		0		0
64-66							
65-67							
66-68	5,193	73	1	2,600	50	2,527	49
67-69	5,193	73	1	2,600	50	2,527	49
68-70	5,193	73	1	2,600	50	2,527	49
69-71							
70-72	4,515		0	507	11	507	11
71-73	5,880	52	1	3,004	51	2,952	50
72-74	5,880	286	5	3,004	51	2,718	46
73-75	1,365	286	21	2,497	183	2,210	162
74-76		235				235-	
75-77	103		0	54	52	54	52
76-78	103		0	54	52	54	52
77-79	103		0	54	52	54	52
78-80							
79-81	2,031		0	78	4	78	4
80-82	2,031		0	78	4	78	4
81-83	2,144		0	123	6	123	6

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	5,818	170	3	639	11	469	8
83-85	5,818	170	3	639	11	469	8
84-86	5,705	170	3	594	10	424	7
85-87							
86-88	70		0	154	220	154	220
87-89	11,694	86	1	5,797	50	5,711	49
88-90	11,694	86	1	5,797	50	5,711	49
89-91	15,773	86	1	6,085	39	5,999	38
90-92	4,148		0	4,387	106	4,387	106
91-93	12,661	113	1	4,955	39	4,842	38
92-94	8,513	113	1	4,513	53	4,401	52
93-95	8,513	113	1	568	7	455	5
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	4,922	545	11	9,999-	203-	10,545-	214-
05-07	4,922	545	11	2,800	57	2,255	46
06-08	4,922	545	11	2,800	57	2,255	46
07-09		997		12,799		11,803	
08-10		3,185				3,185-	
09-11		9,571				9,571-	
10-12		20,844				20,844-	
11-13		19,611				19,611-	
12-14	39,921	11,104	28		0	11,104-	28-
13-15	39,921	1,166-	3-		0	1,166	3
14-16	39,921	2,121-	5-		0	2,121	5
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	23,953	1,273-	5-		0	1,273	5

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	253		0	29	11	29	11
1972							
1973							
1974							
1975							
1976							
1977							
1978							
1979	175		0	38	22	38	22
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	385		0	874	227	874	227
1992							
1993	222		0	1	0	1	0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004				103		103	
2005							
2006	407,653	22,500	6	73,043	18	50,543	12
2007				2,724		2,724	
2008							
2009		639				639-	
2010		213,688				213,688-	
2011		56,307				56,307-	
2012		2,421				2,421-	

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013		71-				71	
2014							
2015							
2016							
2017							
2018							
TOTAL	408,688	295,483	72	76,812	19	218,671-	54-
THREE-YEAR MOVING AVERAGES							
71-73	84	0		10	11	10	11
72-74							
73-75							
74-76							
75-77							
76-78							
77-79	58	0		13	22	13	22
78-80	58	0		13	22	13	22
79-81	58	0		13	22	13	22
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	128	0		291	227	291	227
90-92	128	0		291	227	291	227
91-93	202	0		292	144	292	144
92-94	74	0			0		0
93-95	74	0			0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04				34		34	
03-05				34		34	
04-06	135,884	7,500	6	24,382	18	16,882	12
05-07	135,884	7,500	6	25,256	19	17,756	13
06-08	135,884	7,500	6	25,256	19	17,756	13
07-09		213		908		695	
08-10		71,442				71,442-	
09-11		90,211				90,211-	
10-12		90,805				90,805-	
11-13		19,552				19,552-	
12-14		783				783-	
13-15		24-				24	
14-16							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2013	6,333		0		0		0
2014							
2015							
2016							
2017							
2018							
TOTAL	6,333		0		0		0
THREE-YEAR MOVING AVERAGES							
13-15	2,111		0		0		0
14-16							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	3,300	523	16		0	523-	16-
1962	4,741	730	15	9	0	721-	15-
1963	102		0		0		0
1964							
1965	675	227	34		0	227-	34-
1966							
1967							
1968							
1969	3,925	3,424	87	300	8	3,124-	80-
1970							
1971	400	425	106		0	425-	106-
1972	454		0		0		0
1973	2,961		0	3,322	112	3,322	112
1974	3,834	318	8		0	318-	8-
1975							
1976	2,350	1,027	44		0	1,027-	44-
1977	4,076	3,361	82		0	3,361-	82-
1978	1,661	804	48		0	804-	48-
1979	1,469	1,414	96		0	1,414-	96-
1980	4,435	1,902	43	4	0	1,898-	43-
1981	1,217	1	0	80	7	79	6
1982	2,271	908	40	8	0	900-	40-
1983	14,135	5,771	41	73	1	5,698-	40-
1984	1,177	494	42		0	494-	42-
1985	190	434	228		0	434-	228-
1986	2,400	734	31		0	734-	31-
1987							
1988	2,974	234	8	2,405	81	2,171	73
1989	5,622	4,476	80		0	4,476-	80-
1990	16,856	22,203	132	181	1	22,022-	131-
1991	6,104	3,334	55		0	3,334-	55-
1992	325	11,018			0	11,018-	
1993	18,776	1,842	10	24	0	1,818-	10-
1994							
1995							
1996							
1997							
1998				92		92	
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004							
2005	582		0		0		0
2006							
2007	36,475	8,413	23		0	8,413-	23-
2008		5,466				5,466-	
2009							
2010							
2011							
2012		11,017				11,017-	
2013							
2014	28,746	71,177	248		0	71,177-	248-
2015							
2016							
2017							
2018							
TOTAL	172,232	161,678	94	6,498	4	155,180-	90-
THREE-YEAR MOVING AVERAGES							
61-63	2,714	418	15	3	0	415-	15-
62-64	1,614	243	15	3	0	240-	15-
63-65	259	76	29		0	76-	29-
64-66	225	76	34		0	76-	34-
65-67	225	76	34		0	76-	34-
66-68							
67-69	1,308	1,141	87	100	8	1,041-	80-
68-70	1,308	1,141	87	100	8	1,041-	80-
69-71	1,442	1,283	89	100	7	1,183-	82-
70-72	285	142	50		0	142-	50-
71-73	1,272	142	11	1,107	87	966	76
72-74	2,416	106	4	1,107	46	1,001	41
73-75	2,265	106	5	1,107	49	1,001	44
74-76	2,061	448	22		0	448-	22-
75-77	2,142	1,463	68		0	1,463-	68-
76-78	2,696	1,731	64		0	1,731-	64-
77-79	2,402	1,860	77		0	1,860-	77-
78-80	2,522	1,373	54	1	0	1,372-	54-
79-81	2,374	1,106	47	28	1	1,078-	45-
80-82	2,641	937	35	31	1	906-	34-
81-83	5,874	2,227	38	54	1	2,173-	37-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	5,861	2,391	41	27	0	2,364-	40-
83-85	5,167	2,233	43	24	0	2,209-	43-
84-86	1,256	554	44		0	554-	44-
85-87	863	389	45		0	389-	45-
86-88	1,791	323	18	802	45	479	27
87-89	2,865	1,570	55	802	28	768-	27-
88-90	8,484	8,971	106	862	10	8,109-	96-
89-91	9,527	10,004	105	60	1	9,944-	104-
90-92	7,762	12,185	157	60	1	12,125-	156-
91-93	8,402	5,398	64	8	0	5,390-	64-
92-94	6,367	4,287	67	8	0	4,279-	67-
93-95	6,259	614	10	8	0	606-	10-
94-96							
95-97							
96-98				31		31	
97-99				31		31	
98-00				31		31	
99-01							
00-02							
01-03							
02-04							
03-05	194		0		0		0
04-06	194		0		0		0
05-07	12,352	2,804	23		0	2,804-	23-
06-08	12,158	4,627	38		0	4,627-	38-
07-09	12,158	4,627	38		0	4,627-	38-
08-10		1,822				1,822-	
09-11							
10-12		3,672				3,672-	
11-13		3,672				3,672-	
12-14	9,582	27,398	286		0	27,398-	286-
13-15	9,582	23,726	248		0	23,726-	248-
14-16	9,582	23,726	248		0	23,726-	248-
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	5,749	14,235	248		0	14,235-	248-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	34,111	9,854	29	2,224	7	7,630-	22-
1962	39,530	2,510	6	8,477	21	5,967	15
1963	35,704	5,040	14	6,103	17	1,063	3
1964	82,217	7,082	9	38,013	46	30,931	38
1965	23,758	3,785	16	1,297	5	2,488-	10-
1966	50,171	3,956	8	1,909	4	2,047-	4-
1967	60,263	3,761	6	11,306	19	7,545	13
1968	24,915	4,216	17	3,727	15	489-	2-
1969	189,898	10,908	6	3,283	2	7,625-	4-
1970	14,510	2,717	19		0	2,717-	19-
1971	27,900	7,010	25	8,493	30	1,483	5
1972	208,748	21,103	10	4,977	2	16,126-	8-
1973	60,174	5	0	63,611	106	63,606	106
1974	12,503		0	1,185	9	1,185	9
1975	73,147	9,881	14	11,547	16	1,666	2
1976	177,161	19,223	11	19,046	11	177-	0
1977	78,262	9,813	13	6,161	8	3,652-	5-
1978	289,424	18,327	6	38,539	13	20,212	7
1979	797,716	41,033	5	6,959	1	34,074-	4-
1980	533,188	35,336	7	985	0	34,351-	6-
1981	175,582	22,328	13	9,182	5	13,146-	7-
1982	136,742		0	355,270	260	355,270	260
1983	383,512	84,087	22	5,414	1	78,673-	21-
1984	128,598	19,745	15	5,619	4	14,126-	11-
1985	99,586	35,473	36	43,562	44	8,089	8
1986	478,642	5,750	1		0	5,750-	1-
1987	255,791	76,405	30		0	76,405-	30-
1988	34,716	9,324	27		0	9,324-	27-
1989	125,486	67,692	54		0	67,692-	54-
1990	367,184	125,089	34	8,309	2	116,780-	32-
1991	340,397	52,939	16	148	0	52,791-	16-
1992	883,592	26,158	3	67,866	8	41,708	5
1993	180,979	83,082	46	21,532	12	61,550-	34-
1994	757,628	76,439	10		0	76,439-	10-
1995	68,885	333	0		0	333-	0
1996							
1997	136,499	1,714	1	496	0	1,218-	1-
1998	1,599,894		0		0		0
1999	3,103,478		0		0		0
2000							
2001	4,135,838		0		0		0
2002	37,045		0		0		0

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	47,722	3,895	8		0	3,895-	8-
2004							
2005	1,116,269	212,818	19		0	212,818-	19-
2006							
2007	721,486	214,709	30		0	214,709-	30-
2008	117,614	371,778	316		0	371,778-	316-
2009		136,468				136,468-	
2010		310,185				310,185-	
2011	2,931	119,498			0	119,498-	
2012	71,147	361,170	508		0	361,170-	508-
2013	595,912	461,985	78		0	461,985-	78-
2014	4,301,352	1,428,295	33		0	1,428,295-	33-
2015							
2016							
2017							
2018							
TOTAL	23,217,807	4,522,921	19	755,240	3	3,767,681-	16-
THREE-YEAR MOVING AVERAGES							
61-63	36,448	5,801	16	5,601	15	200-	1-
62-64	52,484	4,877	9	17,531	33	12,654	24
63-65	47,226	5,302	11	15,138	32	9,835	21
64-66	52,049	4,941	9	13,740	26	8,799	17
65-67	44,731	3,834	9	4,837	11	1,003	2
66-68	45,116	3,978	9	5,647	13	1,670	4
67-69	91,692	6,295	7	6,105	7	190-	0
68-70	76,441	5,947	8	2,337	3	3,610-	5-
69-71	77,436	6,878	9	3,925	5	2,953-	4-
70-72	83,719	10,277	12	4,490	5	5,787-	7-
71-73	98,941	9,373	9	25,694	26	16,321	16
72-74	93,808	7,036	8	23,258	25	16,222	17
73-75	48,608	3,295	7	25,448	52	22,152	46
74-76	87,604	9,701	11	10,593	12	891	1
75-77	109,523	12,972	12	12,251	11	721-	1-
76-78	181,616	15,788	9	21,249	12	5,461	3
77-79	388,467	23,058	6	17,220	4	5,838-	2-
78-80	540,109	31,565	6	15,494	3	16,071-	3-
79-81	502,162	32,899	7	5,709	1	27,190-	5-
80-82	281,837	19,221	7	121,812	43	102,591	36
81-83	231,945	35,472	15	123,289	53	87,817	38

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	216,284	34,611	16	122,101	56	87,490	40
83-85	203,899	46,435	23	18,198	9	28,237-	14-
84-86	235,609	20,323	9	16,394	7	3,929-	2-
85-87	278,006	39,209	14	14,521	5	24,689-	9-
86-88	256,383	30,493	12		0	30,493-	12-
87-89	138,664	51,140	37		0	51,140-	37-
88-90	175,795	67,368	38	2,770	2	64,599-	37-
89-91	277,689	81,907	29	2,819	1	79,088-	28-
90-92	530,391	68,062	13	25,441	5	42,621-	8-
91-93	468,323	54,060	12	29,849	6	24,211-	5-
92-94	607,400	61,893	10	29,799	5	32,094-	5-
93-95	335,831	53,285	16	7,177	2	46,107-	14-
94-96	275,504	25,591	9		0	25,591-	9-
95-97	68,461	682	1	165	0	517-	1-
96-98	578,798	571	0	165	0	406-	0
97-99	1,613,290	571	0	165	0	406-	0
98-00	1,567,791		0		0		0
99-01	2,413,105		0		0		0
00-02	1,390,961		0		0		0
01-03	1,406,868	1,298	0		0	1,298-	0
02-04	28,256	1,298	5		0	1,298-	5-
03-05	387,997	72,238	19		0	72,238-	19-
04-06	372,090	70,939	19		0	70,939-	19-
05-07	612,585	142,509	23		0	142,509-	23-
06-08	279,700	195,496	70		0	195,496-	70-
07-09	279,700	240,985	86		0	240,985-	86-
08-10	39,205	272,810	696		0	272,810-	696-
09-11	977	188,717			0	188,717-	
10-12	24,692	263,618			0	263,618-	
11-13	223,330	314,218	141		0	314,218-	141-
12-14	1,656,137	750,484	45		0	750,484-	45-
13-15	1,632,422	630,093	39		0	630,093-	39-
14-16	1,433,784	476,098	33		0	476,098-	33-
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	860,270	285,659	33		0	285,659-	33-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	506	161	32		0	161-	32-
1962							
1963	5,532	962	17	51	1	911-	16-
1964	1,470		0	1,623	110	1,623	110
1965	1,107	912	82	199	18	713-	64-
1966	706	225	32	100	14	125-	18-
1967	396		0	213	54	213	54
1968	3,852	1,529	40	615	16	914-	24-
1969	465	320	69		0	320-	69-
1970	491	301	61	5	1	296-	60-
1971	4,787	2,814	59	211	4	2,603-	54-
1972	8,831	5,027	57	1,819	21	3,208-	36-
1973	216	620	287		0	620-	287-
1974							
1975	1,834	657	36	8,641	471	7,984	435
1976							
1977							
1978	2,866	1,511	53	368	13	1,143-	40-
1979							
1980	759	413	54	23	3	390-	51-
1981							
1982	216	288	133		0	288-	133-
1983	10,522	10,246	97	628	6	9,618-	91-
1984				7,300		7,300	
1985	240	1,715	715		0	1,715-	715-
1986	3,180	4,027	127	21	1	4,006-	126-
1987	576	832	144		0	832-	144-
1988	2,615	4,202	161		0	4,202-	161-
1989	570	514	90		0	514-	90-
1990							
1991	2,827	5,172	183	178	6	4,994-	177-
1992	18,493	1,654	9	70	0	1,584-	9-
1993	171	150	88	61	36	89-	52-
1994	944	1,919	203		0	1,919-	203-
1995	4,318	2,091	48	7	0	2,084-	48-
1996	13,279	377	3		0	377-	3-
1997	220	117	53		0	117-	53-
1998							
1999							
2000	18,496	29,435	159		0	29,435-	159-
2001	108,416	81,303	75	5	0	81,298-	75-
2002	460	2,710	590		0	2,710-	590-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,095	115	11	0		115-	11-
2004							
2005	30,400	0		0		0	
2006							
2007	577	0		0		0	
2008							
2009	596,209	0		0		0	
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	847,642	162,318	19	22,138	3	140,181-	17-
THREE-YEAR MOVING AVERAGES							
61-63	2,013	374	19	17	1	357-	18-
62-64	2,334	321	14	558	24	237	10
63-65	2,703	625	23	624	23		0
64-66	1,094	379	35	641	59	262	24
65-67	736	379	51	171	23	208-	28-
66-68	1,651	585	35	309	19	275-	17-
67-69	1,571	616	39	276	18	340-	22-
68-70	1,603	717	45	207	13	510-	32-
69-71	1,914	1,145	60	72	4	1,073-	56-
70-72	4,703	2,714	58	678	14	2,036-	43-
71-73	4,611	2,820	61	677	15	2,144-	46-
72-74	3,016	1,882	62	606	20	1,276-	42-
73-75	683	426	62	2,880	422	2,455	359
74-76	611	219	36	2,880	471	2,661	435
75-77	611	219	36	2,880	471	2,661	435
76-78	955	504	53	123	13	381-	40-
77-79	955	504	53	123	13	381-	40-
78-80	1,208	641	53	130	11	511-	42-
79-81	253	138	54	8	3	130-	51-
80-82	325	234	72	8	2	226-	70-
81-83	3,579	3,511	98	209	6	3,302-	92-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84	3,579	3,511	98	2,643	74	869-	24-
83-85	3,587	3,987	111	2,643	74	1,344-	37-
84-86	1,140	1,914	168	2,440	214	526	46
85-87	1,332	2,191	165	7	1	2,184-	164-
86-88	2,124	3,020	142	7	0	3,013-	142-
87-89	1,254	1,849	148		0	1,849-	148-
88-90	1,062	1,572	148		0	1,572-	148-
89-91	1,132	1,895	167	59	5	1,836-	162-
90-92	7,107	2,275	32	83	1	2,193-	31-
91-93	7,164	2,325	32	103	1	2,222-	31-
92-94	6,536	1,241	19	44	1	1,197-	18-
93-95	1,811	1,387	77	23	1	1,364-	75-
94-96	6,180	1,462	24	2	0	1,460-	24-
95-97	5,939	862	15	2	0	859-	14-
96-98	4,500	165	4		0	165-	4-
97-99	73	39	53		0	39-	53-
98-00	6,165	9,812	159		0	9,812-	159-
99-01	42,304	36,913	87	2	0	36,911-	87-
00-02	42,457	37,816	89	2	0	37,814-	89-
01-03	36,657	28,042	77	2	0	28,041-	76-
02-04	518	942	182		0	942-	182-
03-05	10,498	38	0		0	38-	0
04-06	10,133		0		0		0
05-07	10,326		0		0		0
06-08	192		0		0		0
07-09	198,929		0		0		0
08-10	198,736		0		0		0
09-11	198,736		0		0		0
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	19,946	4,666	23	7,118	36	2,452	12
1962	19,176	5,851	31	3,656	19	2,195-	11-
1963	19,584	4,660	24	9,714	50	5,054	26
1964	21,903	6,626	30	9,185	42	2,559	12
1965	50,080	12,140	24	16,637	33	4,497	9
1966	13,120	3,987	30	7,769	59	3,782	29
1967	23,344	4,838	21	10,630	46	5,792	25
1968	41,272	7,899	19	11,724	28	3,825	9
1969	20,406	5,867	29	8,526	42	2,659	13
1970	69,271	13,941	20	16,810	24	2,869	4
1971	52,914	13,580	26	9,377	18	4,203-	8-
1972	91,070	27,337	30	21,205	23	6,132-	7-
1973	41,784	7,831	19	4,187	10	3,644-	9-
1974	33,213	7,017	21	5,790	17	1,227-	4-
1975	125,437	30,173	24	17,915	14	12,258-	10-
1976	32,514	13,282	41	9,893	30	3,389-	10-
1977	46,334	18,857	41	11,239	24	7,618-	16-
1978	114,057	33,688	30	19,572	17	14,116-	12-
1979	106,719	53,378	50	23,581	22	29,797-	28-
1980	73,273	18,525	25	9,968	14	8,557-	12-
1981	45,279	12,882	28	14,172	31	1,290	3
1982	41,828	22,143	53	14,817	35	7,326-	18-
1983	197,427	73,351	37	13,801	7	59,550-	30-
1984	48,303	31,934	66	10,735	22	21,199-	44-
1985	55,120	21,115	38	17,810	32	3,305-	6-
1986	69,751	32,822	47	10,803	15	22,019-	32-
1987	64,578	11,064	17	31,668	49	20,604	32
1988	66,246	32,173	49	17,511	26	14,662-	22-
1989	35,322	2,654	8	17,356	49	14,702	42
1990	37,046	12,395	33	16,152	44	3,757	10
1991	130,841	49,174	38	21,205	16	27,969-	21-
1992	172,538	24,518	14	30,354	18	5,836	3
1993	73,737	50,974	69	3,735	5	47,239-	64-
1994	56,452	17,669	31	4,688	8	12,981-	23-
1995	33,602	21,288	63	934	3	20,354-	61-
1996	43,205	45,360	105	6,247	14	39,113-	91-
1997	45,721	20,803	45	9,282	20	11,521-	25-
1998	30,430	16,931	56	2,225	7	14,706-	48-
1999	140,069	66,232	47		0	66,232-	47-
2000	171,531	111,940	65		0	111,940-	65-
2001	459,865	198,493	43	4,836	1	193,657-	42-
2002	29,574	11,181	38		0	11,181-	38-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	165,958	69,169	42		0	69,169-	42-
2004	49,021	38,450	78	387	1	38,064-	78-
2005	76,762	54,895	72	21,536	28	33,359-	43-
2006	4,562	75,582		61,466		14,116-	309-
2007	45,805	121,148	264	40,311	88	80,837-	176-
2008	75,756	45,791	60	26,556	35	19,235-	25-
2009	1,384,406	445,115	32	52,172	4	392,943-	28-
2010	76,822	25,362	33	45,499	59	20,137	26
2011	122,279	84,159	69	152,168	124	68,009	56
2012	155,434	191,051	123	110,733	71	80,318-	52-
2013	26,489	195,481	738	55,568	210	139,913-	528-
2014	113,920	179,711	158	1,161	1	178,550-	157-
2015	65,254	37,813-	58-		0	37,813	58
2016	21,105	822,412			0	822,412-	
2017	4,522	926,661			0	926,661-	
2018	4,777	42,550	891		0	42,550-	891-
TOTAL	5,456,755	4,460,962	82	1,050,382	19	3,410,580-	63-
THREE-YEAR MOVING AVERAGES							
61-63	19,569	5,059	26	6,829	35	1,770	9
62-64	20,221	5,712	28	7,518	37	1,806	9
63-65	30,522	7,809	26	11,845	39	4,037	13
64-66	28,368	7,584	27	11,197	39	3,613	13
65-67	28,848	6,988	24	11,679	40	4,690	16
66-68	25,912	5,575	22	10,041	39	4,466	17
67-69	28,341	6,201	22	10,293	36	4,092	14
68-70	43,650	9,236	21	12,353	28	3,118	7
69-71	47,530	11,129	23	11,571	24	442	1
70-72	71,085	18,286	26	15,797	22	2,489-	4-
71-73	61,923	16,249	26	11,590	19	4,660-	8-
72-74	55,356	14,062	25	10,394	19	3,668-	7-
73-75	66,811	15,007	22	9,297	14	5,710-	9-
74-76	63,721	16,824	26	11,199	18	5,625-	9-
75-77	68,095	20,771	31	13,016	19	7,755-	11-
76-78	64,302	21,942	34	13,568	21	8,374-	13-
77-79	89,037	35,308	40	18,131	20	17,177-	19-
78-80	98,016	35,197	36	17,707	18	17,490-	18-
79-81	75,090	28,262	38	15,907	21	12,355-	16-
80-82	53,460	17,850	33	12,986	24	4,864-	9-
81-83	94,845	36,125	38	14,263	15	21,862-	23-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	95,853	42,476	44	13,118	14	29,358-	31-
83-85	100,283	42,133	42	14,115	14	28,018-	28-
84-86	57,725	28,624	50	13,116	23	15,508-	27-
85-87	63,150	21,667	34	20,094	32	1,573-	2-
86-88	66,858	25,353	38	19,994	30	5,359-	8-
87-89	55,382	15,297	28	22,178	40	6,881	12
88-90	46,205	15,741	34	17,006	37	1,266	3
89-91	67,736	21,408	32	18,238	27	3,170-	5-
90-92	113,475	28,696	25	22,570	20	6,125-	5-
91-93	125,705	41,555	33	18,431	15	23,124-	18-
92-94	100,909	31,054	31	12,926	13	18,128-	18-
93-95	54,597	29,977	55	3,119	6	26,858-	49-
94-96	44,420	28,106	63	3,956	9	24,149-	54-
95-97	40,843	29,150	71	5,488	13	23,663-	58-
96-98	39,785	27,698	70	5,918	15	21,780-	55-
97-99	72,073	34,655	48	3,836	5	30,820-	43-
98-00	114,010	65,034	57	742	1	64,293-	56-
99-01	257,155	125,555	49	1,612	1	123,943-	48-
00-02	220,323	107,205	49	1,612	1	105,593-	48-
01-03	218,465	92,948	43	1,612	1	91,336-	42-
02-04	81,518	39,600	49	129	0	39,471-	48-
03-05	97,247	54,171	56	7,308	8	46,864-	48-
04-06	43,448	56,309	130	27,796	64	28,513-	66-
05-07	42,376	83,875	198	41,104	97	42,771-	101-
06-08	42,041	80,840	192	42,777	102	38,063-	91-
07-09	501,989	204,018	41	39,680	8	164,338-	33-
08-10	512,328	172,089	34	41,409	8	130,680-	26-
09-11	527,836	184,879	35	83,280	16	101,599-	19-
10-12	118,179	100,191	85	102,800	87	2,609	2
11-13	101,401	156,897	155	106,156	105	50,741-	50-
12-14	98,614	188,748	191	55,820	57	132,927-	135-
13-15	68,554	112,460	164	18,910	28	93,550-	136-
14-16	66,760	321,437	481	387	1	321,050-	481-
15-17	30,294	570,420			0	570,420-	
16-18	10,135	597,207			0	597,207-	
FIVE-YEAR AVERAGE							
14-18	41,916	386,704	923	232	1	386,472-	922-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	55,895	17,871	32	31,787	57	13,916	25
1962	13,539	3,371	25	5,411	40	2,040	15
1963	20,458	4,572	22	15,768	77	11,196	55
1964	19,476	5,302	27	6,811	35	1,509	8
1965	39,624	8,776	22	11,944	30	3,168	8
1966	8,038	1,230	15	2,721	34	1,491	19
1967	21,922	10,945	50	11,114	51	169	1
1968	55,104	13,530	25	16,179	29	2,649	5
1969	39,173	4,415	11	7,605	19	3,190	8
1970	56,494	5,268	9	23,445	41	18,177	32
1971	46,440	8,742	19	8,753	19	11	0
1972	80,254	16,720	21	10,894	14	5,826-	7-
1973	33,768	7,738	23	3,988	12	3,750-	11-
1974	43,666	5,115	12	3,644	8	1,471-	3-
1975	86,835	14,777	17	7,985	9	6,792-	8-
1976	35,886	5,011	14	2,150	6	2,861-	8-
1977	5,378	4,702	87	3,828	71	874-	16-
1978	65,152	20,483	31	8,899	14	11,584-	18-
1979	157,571	55,093	35	15,116	10	39,977-	25-
1980	47,510	12,222	26	5,353	11	6,869-	14-
1981	28,914	5,506	19	8,312	29	2,806	10
1982	44,607	18,797	42	2,078	5	16,719-	37-
1983	71,541	62,028	87	12,244	17	49,784-	70-
1984	73,287	28,957	40	3,107	4	25,850-	35-
1985	105,722	32,616	31	20,942	20	11,674-	11-
1986	52,806	24,327	46	1,585	3	22,742-	43-
1987	58,270	9,755	17	1,819	3	7,936-	14-
1988	47,935	19,042	40	6,395	13	12,647-	26-
1989	13,305	1,027	8	5,358	40	4,331	33
1990	15,100	6,707	44	5,410	36	1,297-	9-
1991	61,429	21,773	35	11,260	18	10,513-	17-
1992	62,637		0	66,802	107	66,802	107
1993	43,622	22,374	51	2,461	6	19,913-	46-
1994	28,716	10,111	35	2,737	10	7,374-	26-
1995	33,191	13,585	41	372	1	13,213-	40-
1996	86,327	24,268	28	697	1	23,571-	27-
1997	65,644	16,634	25	236	0	16,398-	25-
1998	20,635	14,935	72	12,803	62	2,132-	10-
1999	44,839	7,512	17		0	7,512-	17-
2000	140,550	78,029	56	700	0	77,329-	55-
2001	300,621	189,049	63	13	0	189,035-	63-
2002	32,369	136,642-	422-	142,581	440	279,222	863

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	249,919	55,365	22		0	55,365-	22-
2004	118,299	30,780	26	309	0	30,470-	26-
2005	121,679	33,216	27	17,240	14	15,976-	13-
2006	16,932	64,682	382	36,295	214	28,387-	168-
2007	74,785	201,540	269	193,325	259	8,214-	11-
2008		36-				36	
2009	1,728,358	318,000	18	55,978	3	262,022-	15-
2010	4,412	12,915	293	57,945		45,030	
2011	10,375	10,472	101	330,069		319,597	
2012	258,929	104,253	40	184,605	71	80,352	31
2013	47,895	40,209	84	266,707	557	226,499	473
2014	43,758	146,850	336	125,697	287	21,153-	48-
2015	54,755	31,679-	58-		0	31,679	58
2016	6,392	249,099			0	249,099-	
2017	272	55,651			0	55,651-	
2018	843	7,505	891		0	7,505-	891-
TOTAL	5,101,853	1,995,094	39	1,779,477	35	215,617-	4-
THREE-YEAR MOVING AVERAGES							
61-63	29,964	8,605	29	17,655	59	9,051	30
62-64	17,824	4,415	25	9,330	52	4,915	28
63-65	26,519	6,217	23	11,508	43	5,291	20
64-66	22,379	5,103	23	7,159	32	2,056	9
65-67	23,195	6,984	30	8,593	37	1,609	7
66-68	28,355	8,568	30	10,005	35	1,436	5
67-69	38,733	9,630	25	11,633	30	2,003	5
68-70	50,257	7,738	15	15,743	31	8,005	16
69-71	47,369	6,142	13	13,268	28	7,126	15
70-72	61,063	10,243	17	14,364	24	4,121	7
71-73	53,487	11,067	21	7,878	15	3,188-	6-
72-74	52,563	9,858	19	6,175	12	3,682-	7-
73-75	54,756	9,210	17	5,206	10	4,004-	7-
74-76	55,462	8,301	15	4,593	8	3,708-	7-
75-77	42,700	8,163	19	4,654	11	3,509-	8-
76-78	35,472	10,065	28	4,959	14	5,106-	14-
77-79	76,034	26,759	35	9,281	12	17,478-	23-
78-80	90,078	29,266	32	9,789	11	19,477-	22-
79-81	77,998	24,274	31	9,594	12	14,680-	19-
80-82	40,344	12,175	30	5,248	13	6,927-	17-
81-83	48,354	28,777	60	7,545	16	21,232-	44-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	63,145	36,594	58	5,810	9	30,784-	49-
83-85	83,517	41,200	49	12,098	14	29,103-	35-
84-86	77,272	28,633	37	8,545	11	20,089-	26-
85-87	72,266	22,233	31	8,115	11	14,117-	20-
86-88	53,004	17,708	33	3,266	6	14,442-	27-
87-89	39,837	9,941	25	4,524	11	5,417-	14-
88-90	25,447	8,925	35	5,721	22	3,204-	13-
89-91	29,945	9,836	33	7,343	25	2,493-	8-
90-92	46,389	9,493	20	27,824	60	18,331	40
91-93	55,896	14,716	26	26,841	48	12,125	22
92-94	44,992	10,828	24	24,000	53	13,172	29
93-95	35,176	15,357	44	1,857	5	13,500-	38-
94-96	49,411	15,988	32	1,269	3	14,719-	30-
95-97	61,721	18,162	29	435	1	17,727-	29-
96-98	57,535	18,612	32	4,579	8	14,034-	24-
97-99	43,706	13,027	30	4,346	10	8,681-	20-
98-00	68,675	33,492	49	4,501	7	28,991-	42-
99-01	162,003	91,530	56	238	0	91,292-	56-
00-02	157,847	43,479	28	47,765	30	4,286	3
01-03	194,303	35,924	18	47,531	24	11,607	6
02-04	133,529	16,832-	13-	47,630	36	64,462	48
03-05	163,299	39,787	24	5,850	4	33,937-	21-
04-06	85,637	42,892	50	17,948	21	24,945-	29-
05-07	71,132	99,812	140	82,286	116	17,526-	25-
06-08	30,572	88,728	290	76,540	250	12,188-	40-
07-09	601,048	173,168	29	83,101	14	90,067-	15-
08-10	577,590	110,293	19	37,974	7	72,319-	13-
09-11	581,048	113,796	20	147,997	25	34,202	6
10-12	91,239	42,547	47	190,873	209	148,326	163
11-13	105,733	51,645	49	260,461	246	208,816	197
12-14	116,861	97,104	83	192,336	165	95,233	81
13-15	48,802	51,793	106	130,802	268	79,008	162
14-16	34,968	121,423	347	41,899	120	79,524-	227-
15-17	20,473	91,024	445		0	91,024-	445-
16-18	2,502	104,085			0	104,085-	
FIVE-YEAR AVERAGE							
14-18	21,204	85,485	403	25,139	119	60,346-	285-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	501		0		0		0
1962	2,556	441	17		0	441-	17-
1963							
1964							
1965							
1966	43,811	4,752	11	10,519	24	5,767	13
1967	77	26	34	36	47	10	13
1968	296	60	20	20	7	40-	14-
1969	9,752	2,906	30	2,066	21	840-	9-
1970	7,452	607	8	1,005	13	398	5
1971	10,193	91	1	46	0	45-	0
1972				13		13	
1973							
1974	42,108	5,417	13	8,254	20	2,837	7
1975	845	1,596	189	500	59	1,096-	130-
1976	188	169	90	14	7	155-	82-
1977	1		0		0		0
1978	631	9	1		0	9-	1-
1979							
1980	8,819	999	11	569	6	430-	5-
1981	2,105		0	349	17	349	17
1982	14,153	7,599	54	181	1	7,418-	52-
1983	3,588	5,034	140	159	4	4,875-	136-
1984							
1985	244	31	13		0	31-	13-
1986	27,453	290	1	166	1	124-	0
1987	1,582	3,886	246	327	21	3,559-	225-
1988	52,978	29,981	57	370	1	29,611-	56-
1989	21,350	906	4		0	906-	4-
1990	3,299	2,593	79		0	2,593-	79-
1991	6,737	9,581	142	31	0	9,550-	142-
1992	3,538	3,082	87	38	1	3,044-	86-
1993	194	2	1		0	2-	1-
1994							
1995							
1996							
1997	6,324	21,182	335		0	21,182-	335-
1998	22,472	97,416	433	261	1	97,155-	432-
1999	78,005	24,454	31		0	24,454-	31-
2000	23,362	61,562	264		0	61,562-	264-
2001	19,150	27,708	145		0	27,708-	145-
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	124,911	160,208	128	28,006	22	132,202-	106-
2005			0		0		0
2006		2,086		3,394		1,308	
2007							
2008		136				136-	
2009		45		479		434	
2010		15		1,344		1,329	
2011		130		7,546		7,417	
2012		123		4,268		4,145	
2013		185-		27,109		27,294	
2014		458				458-	
2015	24,193	14,019-	58-		0	14,019	58
2016	2,284	89,020			0	89,020-	
2017							
2018							
TOTAL	565,153	550,396	97	97,070	17	453,326-	80-
THREE-YEAR MOVING AVERAGES							
61-63	1,019	147	14		0	147-	14-
62-64	852	147	17		0	147-	17-
63-65							
64-66	14,604	1,584	11	3,506	24	1,922	13
65-67	14,629	1,593	11	3,518	24	1,926	13
66-68	14,728	1,613	11	3,525	24	1,912	13
67-69	3,375	997	30	707	21	290-	9-
68-70	5,833	1,191	20	1,030	18	161-	3-
69-71	9,132	1,201	13	1,039	11	162-	2-
70-72	5,882	233	4	355	6	122	2
71-73	3,398	30	1	20	1	11-	0
72-74	14,036	1,806	13	2,756	20	950	7
73-75	14,318	2,338	16	2,918	20	580	4
74-76	14,380	2,394	17	2,923	20	529	4
75-77	345	588	171	171	50	417-	121-
76-78	273	59	22	5	2	55-	20-
77-79	211	3	1		0	3-	1-
78-80	3,150	336	11	190	6	146-	5-
79-81	3,641	333	9	306	8	27-	1-
80-82	8,359	2,866	34	366	4	2,500-	30-
81-83	6,615	4,211	64	230	3	3,981-	60-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	5,914	4,211	71	113	2	4,098-	69-
83-85	1,277	1,688	132	53	4	1,635-	128-
84-86	9,232	107	1	55	1	52-	1-
85-87	9,760	1,402	14	164	2	1,238-	13-
86-88	27,338	11,386	42	288	1	11,098-	41-
87-89	25,303	11,591	46	232	1	11,359-	45-
88-90	25,876	11,160	43	123	0	11,037-	43-
89-91	10,462	4,360	42	10	0	4,350-	42-
90-92	4,525	5,085	112	23	1	5,062-	112-
91-93	3,490	4,222	121	23	1	4,199-	120-
92-94	1,244	1,028	83	13	1	1,015-	82-
93-95	65	1	1		0	1-	1-
94-96							
95-97	2,108	7,061	335		0	7,061-	335-
96-98	9,599	39,533	412	87	1	39,446-	411-
97-99	35,600	47,684	134	87	0	47,597-	134-
98-00	41,280	61,144	148	87	0	61,057-	148-
99-01	40,172	37,908	94		0	37,908-	94-
00-02	14,171	29,757	210		0	29,757-	210-
01-03	6,383	9,236	145		0	9,236-	145-
02-04	41,637	53,403	128	9,335	22	44,067-	106-
03-05	41,637	53,403	128	9,335	22	44,067-	106-
04-06	41,637	54,098	130	10,467	25	43,631-	105-
05-07		695		1,131		436	
06-08		741		1,131		391	
07-09		60		160		99	
08-10		65		608		542	
09-11		63		3,123		3,060	
10-12		89		4,386		4,297	
11-13		23		12,974		12,952	
12-14		132		10,459		10,327	
13-15	8,064	4,582-	57-	9,036	112	13,618	169
14-16	8,826	25,153	285		0	25,153-	285-
15-17	8,826	25,000	283		0	25,000-	283-
16-18	761	29,673			0	29,673-	
FIVE-YEAR AVERAGE							
14-18	5,296	15,092	285		0	15,092-	285-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	35,129	4,077	12	26,399	75	22,322	64
1962	96,877	9,877	10	67,004	69	57,127	59
1963	15,227	2,700	18	8,552	56	5,852	38
1964	113,125	10,560	9	72,132	64	61,572	54
1965	8,173	1,444	18	5,309	65	3,865	47
1966	94,014	13,904	15	61,792	66	47,888	51
1967	57,471	9,234	16	22,602	39	13,368	23
1968	47,469	7,877	17	11,618	24	3,741	8
1969	61,202	6,857	11	21,876	36	15,019	25
1970	79,390	8,818	11	24,355	31	15,537	20
1971	105,613	10,849	10	39,764	38	28,915	27
1972	196,419	22,356	11	20,299	10	2,057-	1-
1973	135,082	7,867	6	17,113	13	9,246	7
1974	205,811	27,634	13	19,441	9	8,193-	4-
1975	394,307	79,339	20	85,271	22	5,932	2
1976	74,316	20,316	27	11,701	16	8,615-	12-
1977	75,647	18,659	25	16,912	22	1,747-	2-
1978	110,645	29,179	26	44,380	40	15,201	14
1979	65,110	23,105	35	3,495	5	19,610-	30-
1980	93,525	29,956	32	10,422	11	19,534-	21-
1981	123,972	46,518	38	17,721	14	28,797-	23-
1982	51,409	15,301	30	4,678	9	10,623-	21-
1983	47,331	13,156	28	9,484	20	3,672-	8-
1984	50,166	15,491	31	73	0	15,418-	31-
1985	60,749	17,001	28	3,451	6	13,550-	22-
1986	63,559	8,849	14	82	0	8,767-	14-
1987	40,951	7,516	18	9,472	23	1,956	5
1988	16,434	6,017	37	127	1	5,890-	36-
1989	88,207	18,140	21	226	0	17,914-	20-
1990	146,940	18,548	13	44	0	18,504-	13-
1991	476,253	70,628	15	21	0	70,607-	15-
1992	271,738	78,136	29	27,368	10	50,768-	19-
1993	157,175	30,740	20	346	0	30,394-	19-
1994	107,409	29,390	27	446	0	28,944-	27-
1995	21,948	8,836	40		0	8,836-	40-
1996	157,149	47,829	30		0	47,829-	30-
1997	301,777	44,101	15		0	44,101-	15-
1998	193,808	15,407	8	5,377	3	10,030-	5-
1999	292,625	48,812	17		0	48,812-	17-
2000	1,031,751	222,894	22	29,465	3	193,429-	19-
2001	309,707	79,781	26	96,157	31	16,376	5
2002	119,545	15,664	13		0	15,664-	13-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,017,595	122,071	12	135,306	13	13,235	1
2004	38,789	704,490			0	704,490-	
2005	33,164	320,432	966	181,148	546	139,284-	420-
2006							
2007							
2008							
2009		24,003		15,777		8,226-	
2010	9,156	268,882		12,866	141	256,016-	
2011		136,257		130,936		5,321-	
2012		422,879		70,990		351,889-	
2013	1,663,714	74,382	4	60,461	4	13,920-	1-
2014	1,097,893	128,778	12	47,886	4	80,892-	7-
2015							
2016	5,404	210,574			0	210,574-	
2017							
2018	161,972	1,442,674	891		0	1,442,674-	891-
TOTAL	10,222,842	5,058,785	49	1,450,346	14	3,608,439-	35-
THREE-YEAR MOVING AVERAGES							
61-63	49,078	5,551	11	33,985	69	28,434	58
62-64	75,076	7,712	10	49,229	66	41,517	55
63-65	45,508	4,901	11	28,664	63	23,763	52
64-66	71,771	8,636	12	46,411	65	37,775	53
65-67	53,219	8,194	15	29,901	56	21,707	41
66-68	66,318	10,338	16	32,004	48	21,666	33
67-69	55,381	7,989	14	18,699	34	10,709	19
68-70	62,687	7,851	13	19,283	31	11,432	18
69-71	82,068	8,841	11	28,665	35	19,824	24
70-72	127,141	14,008	11	28,139	22	14,132	11
71-73	145,705	13,691	9	25,725	18	12,035	8
72-74	179,104	19,286	11	18,951	11	335-	0
73-75	245,067	38,280	16	40,608	17	2,328	1
74-76	224,811	42,430	19	38,804	17	3,625-	2-
75-77	181,423	39,438	22	37,961	21	1,477-	1-
76-78	86,869	22,718	26	24,331	28	1,613	2
77-79	83,801	23,648	28	21,596	26	2,052-	2-
78-80	89,760	27,413	31	19,432	22	7,981-	9-
79-81	94,202	33,193	35	10,546	11	22,647-	24-
80-82	89,635	30,592	34	10,940	12	19,651-	22-
81-83	74,237	24,992	34	10,628	14	14,364-	19-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	49,635	14,649	30	4,745	10	9,904-	20-
83-85	52,749	15,216	29	4,336	8	10,880-	21-
84-86	58,158	13,780	24	1,202	2	12,578-	22-
85-87	55,086	11,122	20	4,335	8	6,787-	12-
86-88	40,315	7,461	19	3,227	8	4,234-	11-
87-89	48,531	10,558	22	3,275	7	7,283-	15-
88-90	83,860	14,235	17	132	0	14,103-	17-
89-91	237,133	35,772	15	97	0	35,675-	15-
90-92	298,310	55,771	19	9,144	3	46,626-	16-
91-93	301,722	59,835	20	9,245	3	50,590-	17-
92-94	178,774	46,089	26	9,387	5	36,702-	21-
93-95	95,511	22,989	24	264	0	22,725-	24-
94-96	95,502	28,685	30	149	0	28,536-	30-
95-97	160,291	33,589	21		0	33,589-	21-
96-98	217,578	35,779	16	1,792	1	33,987-	16-
97-99	262,737	36,107	14	1,792	1	34,314-	13-
98-00	506,061	95,704	19	11,614	2	84,090-	17-
99-01	544,694	117,162	22	41,874	8	75,288-	14-
00-02	487,001	106,113	22	41,874	9	64,239-	13-
01-03	482,282	72,505	15	77,155	16	4,649	1
02-04	391,976	280,742	72	45,102	12	235,640-	60-
03-05	363,183	382,331	105	105,485	29	276,846-	76-
04-06	23,984	341,641		60,383	252	281,258-	
05-07	11,055	106,811	966	60,383	546	46,428-	420-
06-08							
07-09		8,001		5,259		2,742-	
08-10	3,052	97,628		9,548	313	88,081-	
09-11	3,052	143,047		53,193		89,854-	
10-12	3,052	276,006		71,597		204,408-	
11-13	554,571	211,172	38	87,463	16	123,710-	22-
12-14	920,536	208,680	23	59,779	6	148,900-	16-
13-15	920,536	67,720	7	36,116	4	31,604-	3-
14-16	367,766	113,118	31	15,962	4	97,156-	26-
15-17	1,801	70,191			0	70,191-	
16-18	55,792	551,083	988		0	551,083-	988-
FIVE-YEAR AVERAGE							
14-18	253,054	356,405	141	9,577	4	346,828-	137-

ROCHESTER GAS AND ELECTRIC CORPORATION
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	177	27	15	100	56	73	41
1962	3,273	2,512	77	6	0	2,506-	77-
1963	110,151	4,161	4	6	0	4,155-	4-
1964	675	24,988			0	24,988-	
1965	6,488	2,674	41	108	2	2,566-	40-
1966	506	36	7		0	36-	7-
1967	1,845	805	44	8	0	797-	43-
1968	900	598	66	193	21	405-	45-
1969	5,016	2,757	55	295	6	2,462-	49-
1970							
1971	897	93	10		0	93-	10-
1972	4,551	3,937	87		0	3,937-	87-
1973	1,656	381	23		0	381-	23-
1974	1,769	991	56		0	991-	56-
1975	6,790	5,160	76		0	5,160-	76-
1976	8,486	3,013	36		0	3,013-	36-
1977	7,503	1,560	21	287	4	1,273-	17-
1978	6,863	4,482	65		0	4,482-	65-
1979	3,751	3,847	103		0	3,847-	103-
1980	13,310	739	6	4	0	735-	6-
1981	8,829	5,830	66		0	5,830-	66-
1982	1,659	12,387	747	3	0	12,384-	746-
1983	8,527	1,644	19	2	0	1,642-	19-
1984	3,696	4,869	132		0	4,869-	132-
1985	10,479	7,132	68		0	7,132-	68-
1986	9,753	6,635	68		0	6,635-	68-
1987	1,438	3,888	270		0	3,888-	270-
1988	1,521	8,201	539		0	8,201-	539-
1989	13,891	29,205	210	183	1	29,022-	209-
1990	44,194	53,748	122	825	2	52,923-	120-
1991	9,255	8,443	91		0	8,443-	91-
1992	14,613	11,613	79	227	2	11,386-	78-
1993	2,709	1,334	49	557	21	777-	29-
1994	2,574	1,998	78	687	27	1,311-	51-
1995							
1996							
1997	21,853	7,102	32		0	7,102-	32-
1998				964		964	
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004		1,571		4		1,567-	
2005		13,096				13,096-	
2006	42,579	81	0		0	81-	0
2007	33,497	2	0		0	2-	0
2008	19,528	60,139	308		0	60,139-	308-
2009		216				216-	
2010		254				254-	
2011	4,440		0		0		0
2012		5,921				5,921-	
2013		6,212				6,212-	
2014	16,881	192-	1-		0	192	1
2015							
2016							
2017							
2018							
TOTAL	456,523	314,091	69	4,459	1	309,632-	68-
THREE-YEAR MOVING AVERAGES							
61-63	37,867	2,233	6	37	0	2,196-	6-
62-64	38,033	10,554	28	4	0	10,550-	28-
63-65	39,105	10,608	27	38	0	10,570-	27-
64-66	2,556	9,233	361	36	1	9,197-	360-
65-67	2,946	1,172	40	39	1	1,133-	38-
66-68	1,084	480	44	67	6	413-	38-
67-69	2,587	1,387	54	165	6	1,221-	47-
68-70	1,972	1,118	57	163	8	956-	48-
69-71	1,971	950	48	98	5	852-	43-
70-72	1,816	1,343	74		0	1,343-	74-
71-73	2,368	1,470	62		0	1,470-	62-
72-74	2,659	1,770	67		0	1,770-	67-
73-75	3,405	2,177	64		0	2,177-	64-
74-76	5,682	3,055	54		0	3,055-	54-
75-77	7,593	3,244	43	96	1	3,149-	41-
76-78	7,617	3,018	40	96	1	2,923-	38-
77-79	6,039	3,296	55	96	2	3,201-	53-
78-80	7,975	3,023	38	1	0	3,021-	38-
79-81	8,630	3,472	40	1	0	3,471-	40-
80-82	7,933	6,319	80	2	0	6,316-	80-
81-83	6,338	6,620	104	2	0	6,619-	104-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84	4,627	6,300	136	2	0	6,298-	136-
83-85	7,567	4,548	60	1	0	4,548-	60-
84-86	7,976	6,212	78		0	6,212-	78-
85-87	7,223	5,885	81		0	5,885-	81-
86-88	4,237	6,241	147		0	6,241-	147-
87-89	5,617	13,765	245	61	1	13,704-	244-
88-90	19,869	30,385	153	336	2	30,049-	151-
89-91	22,447	30,465	136	336	1	30,129-	134-
90-92	22,687	24,601	108	351	2	24,251-	107-
91-93	8,859	7,130	80	261	3	6,869-	78-
92-94	6,632	4,982	75	490	7	4,491-	68-
93-95	1,761	1,111	63	415	24	696-	40-
94-96	858	666	78	229	27	437-	51-
95-97	7,284	2,367	32		0	2,367-	32-
96-98	7,284	2,367	32	321	4	2,046-	28-
97-99	7,284	2,367	32	321	4	2,046-	28-
98-00				321		321	
99-01							
00-02							
01-03							
02-04		524		1		522-	
03-05		4,889		1		4,888-	
04-06	14,193	4,916	35	1	0	4,915-	35-
05-07	25,359	4,393	17		0	4,393-	17-
06-08	31,868	20,074	63		0	20,074-	63-
07-09	17,675	20,119	114		0	20,119-	114-
08-10	6,509	20,203	310		0	20,203-	310-
09-11	1,480	157	11		0	157-	11-
10-12	1,480	2,058	139		0	2,058-	139-
11-13	1,480	4,044	273		0	4,044-	273-
12-14	5,627	3,980	71		0	3,980-	71-
13-15	5,627	2,007	36		0	2,007-	36-
14-16	5,627	64-	1-		0	64	1
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	3,376	38-	1-		0	38	1

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	142,328	34,188	24	20,708	15	13,480-	9-
1962	119,617	22,685	19	8,994	8	13,691-	11-
1963	98,351	9,823	10	3,855	4	5,968-	6-
1964	82,136	15,212	19	4,920	6	10,292-	13-
1965	113,588	15,416	14	11,041	10	4,375-	4-
1966	130,704	13,598	10	44,611	34	31,013	24
1967	61,482	6,149	10	10,366	17	4,217	7
1968	264,414	11,384	4	19,430	7	8,046	3
1969	151,608	16,367	11		0	16,367-	11-
1970		4,284		2,951		1,333-	
1971	278,139		0	19,511	7	19,511	7
1972	264,678	51,291	19	10,374	4	40,917-	15-
1973	183,596	39,612	22	16,199	9	23,413-	13-
1974	209,555	13,728	7	34,826	17	21,098	10
1975	149,338	12,621	8	15,472	10	2,851	2
1976	359,073	61,657	17	14,654	4	47,003-	13-
1977	180,032	62,032	34	31,397	17	30,635-	17-
1978	227,137	22,944	10	22,701	10	243-	0
1979	270,551	43,577	16	15,968	6	27,609-	10-
1980	143,021	29,950	21	20,442	14	9,508-	7-
1981	205,337	38,395	19	16,078	8	22,317-	11-
1982	47,970	15,757	33	35,033	73	19,276	40
1983	183,534	11,101	6	22,831	12	11,730	6
1984	156,313	43,173	28	55,299	35	12,126	8
1985	199,945	35,940	18		0	35,940-	18-
1986	188,741	60,597	32		0	60,597-	32-
1987	257,162	57,457	22		0	57,457-	22-
1988	82,741	24,858	30	466	1	24,392-	29-
1989	165,655	94,057	57	163	0	93,894-	57-
1990	279,920	77,395	28	16,678	6	60,717-	22-
1991	294,890	30,213	10	1,168	0	29,045-	10-
1992	863,211	173,652	20	12,596	1	161,056-	19-
1993	481,231	138,365	29	4,018	1	134,347-	28-
1994	360,816	75,897	21		0	75,897-	21-
1995	111,016	43,586	39	8,483	8	35,103-	32-
1996				1,504		1,504	
1997	57,718	936	2	451	1	485-	1-
1998	9,569		0	1,207	13	1,207	13
1999							
2000	50,818	2,150	4	1,791	4	359-	1-
2001	7,811	1,880	24		0	1,880-	24-
2002	75,633	1,059	1		0	1,059-	1-

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ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	12,533		0		0		0
2004	61,711	144,617	234	442	1	144,175-	234-
2005	782,553	73,570	9		0	73,570-	9-
2006	427,812	36,172	8		0	36,172-	8-
2007	377,258	136,008	36		0	136,008-	36-
2008	295,087	49,895	17		0	49,895-	17-
2009	470,720	61,996	13		0	61,996-	13-
2010		63,087				63,087-	
2011	33,295	519,380			0	519,380-	
2012	136,497	171,573	126	1,404	1	170,170-	125-
2013	333,486	110,039	33	75,590	23	34,449-	10-
2014	2,677,790	373,980	14	518	0	373,462-	14-
2015		731,285				731,285-	
2016		2,077				2,077-	
2017	63,993		0		0		0
2018							
TOTAL	13,182,115	3,886,665	29	584,139	4	3,302,526-	25-
THREE-YEAR MOVING AVERAGES							
61-63	120,099	22,232	19	11,186	9	11,046-	9-
62-64	100,035	15,907	16	5,923	6	9,984-	10-
63-65	98,025	13,484	14	6,605	7	6,878-	7-
64-66	108,809	14,742	14	20,191	19	5,449	5
65-67	101,925	11,721	11	22,006	22	10,285	10
66-68	152,200	10,377	7	24,802	16	14,425	9
67-69	159,168	11,300	7	9,932	6	1,368-	1-
68-70	138,674	10,678	8	7,460	5	3,218-	2-
69-71	143,249	6,884	5	7,487	5	604	0
70-72	180,939	18,525	10	10,945	6	7,580-	4-
71-73	242,138	30,301	13	15,361	6	14,940-	6-
72-74	219,276	34,877	16	20,466	9	14,411-	7-
73-75	180,830	21,987	12	22,166	12	179	0
74-76	239,322	29,335	12	21,651	9	7,685-	3-
75-77	229,481	45,437	20	20,508	9	24,929-	11-
76-78	255,414	48,878	19	22,917	9	25,960-	10-
77-79	225,907	42,851	19	23,355	10	19,496-	9-
78-80	213,570	32,157	15	19,704	9	12,453-	6-
79-81	206,303	37,307	18	17,496	8	19,811-	10-
80-82	132,109	28,034	21	23,851	18	4,183-	3-
81-83	145,614	21,751	15	24,647	17	2,896	2

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	129,272	23,344	18	37,721	29	14,377	11
83-85	179,931	30,071	17	26,043	14	4,028-	2-
84-86	181,666	46,570	26	18,433	10	28,137-	15-
85-87	215,283	51,331	24		0	51,331-	24-
86-88	176,215	47,637	27	155	0	47,482-	27-
87-89	168,519	58,791	35	210	0	58,581-	35-
88-90	176,105	65,437	37	5,769	3	59,668-	34-
89-91	246,822	67,222	27	6,003	2	61,219-	25-
90-92	479,340	93,753	20	10,147	2	83,606-	17-
91-93	546,444	114,077	21	5,927	1	108,149-	20-
92-94	568,419	129,305	23	5,538	1	123,767-	22-
93-95	317,688	85,949	27	4,167	1	81,782-	26-
94-96	157,277	39,828	25	3,329	2	36,499-	23-
95-97	56,245	14,841	26	3,479	6	11,361-	20-
96-98	22,429	312	1	1,054	5	742	3
97-99	22,429	312	1	553	2	241	1
98-00	20,129	717	4	999	5	283	1
99-01	19,543	1,343	7	597	3	746-	4-
00-02	44,754	1,696	4	597	1	1,099-	2-
01-03	31,993	980	3		0	980-	3-
02-04	49,959	48,558	97	147	0	48,411-	97-
03-05	285,599	72,729	25	147	0	72,582-	25-
04-06	424,025	84,786	20	147	0	84,639-	20-
05-07	529,208	81,917	15		0	81,917-	15-
06-08	366,719	74,025	20		0	74,025-	20-
07-09	381,022	82,633	22		0	82,633-	22-
08-10	255,269	58,326	23		0	58,326-	23-
09-11	168,005	214,821	128		0	214,821-	128-
10-12	56,597	251,347	444	468	1	250,879-	443-
11-13	167,759	266,997	159	25,664	15	241,333-	144-
12-14	1,049,258	218,531	21	25,837	2	192,694-	18-
13-15	1,003,759	405,101	40	25,369	3	379,732-	38-
14-16	892,597	369,114	41	173	0	368,941-	41-
15-17	21,331	244,454			0	244,454-	
16-18	21,331	692	3		0	692-	3-
FIVE-YEAR AVERAGE							
14-18	548,357	221,469	40	104	0	221,365-	40-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	116,080	55,316	48	51,894	45	3,422-	3-
1962	239,455	70,245	29	195,943	82	125,698	52
1963	152,224	77,136	51	78,318	51	1,182	1
1964	234,119	103,542	44	141,538	60	37,996	16
1965	173,397	57,984	33	73,323	42	15,339	9
1966	170,620	51,986	30	96,165	56	44,179	26
1967	276,908	117,475	42	109,454	40	8,021-	3-
1968	209,213	71,112	34	90,035	43	18,923	9
1969	253,702	91,620	36	102,549	40	10,929	4
1970	315,705	163,882	52	119,607	38	44,275-	14-
1971	382,917	205,228	54	87,183	23	118,045-	31-
1972	290,759	138,157	48	99,021	34	39,136-	13-
1973	331,429	132,836	40	141,571	43	8,735	3
1974	323,323	125,936	39	125,622	39	314-	0
1975	460,468	189,589	41	193,741	42	4,152	1
1976	317,329	154,803	49	203,827	64	49,024	15
1977	279,136	116,529	42	149,321	53	32,792	12
1978	276,321	143,025	52	165,790	60	22,765	8
1979	314,153	162,833	52	183,253	58	20,420	7
1980	391,176	240,149	61	178,893	46	61,256-	16-
1981	294,180	172,705	59	179,188	61	6,483	2
1982	295,712	181,077	61	220,275	74	39,198	13
1983	267,799	193,650	72	186,416	70	7,234-	3-
1984	313,636	211,615	67	201,465	64	10,150-	3-
1985	364,608	224,068	61	229,664	63	5,596	2
1986	272,670	140,682	52	125,580	46	15,102-	6-
1987	284,132	118,265	42	171,999	61	53,734	19
1988	275,257	128,314	47	150,993	55	22,679	8
1989	161,427	67,219	42	90,718	56	23,499	15
1990	429,436	246,619	57	203,724	47	42,895-	10-
1991	530,104	305,444	58	147,338	28	158,106-	30-
1992	308,743	194,069	63	149,066	48	45,003-	15-
1993	392,862	191,233	49	99,415	25	91,818-	23-
1994	384,304	230,255	60	96,990	25	133,265-	35-
1995	255,563	206,389	81	41,735	16	164,654-	64-
1996	671,310	425,569	63	79,123	12	346,446-	52-
1997	306,092	123,003	40	50,057	16	72,946-	24-
1998	441,338	191,749	43	96,078	22	95,671-	22-
1999	442,343	325,314	74	148,147	33	177,167-	40-
2000	1,059,738	669,465	63	771,869	73	102,404	10
2001	692,820	424,938	61	70,733	10	354,204-	51-
2002	240,126	327,434	136	179,916	75	147,518-	61-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	800,037	624,171	78	499,767	62	124,404-	16-
2004	118,169	507,290	429	83,903	71	423,387-	358-
2005	262,702	344,774	131	14,981	6	329,793-	126-
2006	60,444	294,620	487	224,904	372	69,716-	115-
2007	358,731	292,938	82	199,907	56	93,031-	26-
2008	660,649	345,173	52	59,475	9	285,698-	43-
2009	842,933	652,323	77	707,125	84	54,802	7
2010	362,927	741,534	204	476,276	131	265,259-	73-
2011	536,259	1,692,460	316	899,557	168	792,902-	148-
2012	757,676	4,257,847	562	715,702	94	3,542,145-	468-
2013	583,267	1,837,753	315	349,605	60	1,488,149-	255-
2014	719,738	4,350,545	604	569,671	79	3,780,873-	525-
2015	889,873	1,095,206	123	125,192	14	970,015-	109-
2016	457,766	867,330	189	44,101	10	823,228-	180-
2017	738,271	1,325,533	180		0	1,325,533-	180-
2018	423,563	513,123	121	11,160	3	501,963-	119-
TOTAL	22,765,639	27,511,078	121	11,258,862	49	16,252,216-	71-
THREE-YEAR MOVING AVERAGES							
61-63	169,253	67,566	40	108,718	64	41,153	24
62-64	208,599	83,641	40	138,600	66	54,959	26
63-65	186,580	79,554	43	97,726	52	18,172	10
64-66	192,712	71,171	37	103,675	54	32,505	17
65-67	206,975	75,815	37	92,981	45	17,166	8
66-68	218,914	80,191	37	98,551	45	18,360	8
67-69	246,608	93,402	38	100,679	41	7,277	3
68-70	259,540	108,871	42	104,064	40	4,808-	2-
69-71	317,441	153,577	48	103,113	32	50,464-	16-
70-72	329,794	169,089	51	101,937	31	67,152-	20-
71-73	335,035	158,740	47	109,258	33	49,482-	15-
72-74	315,170	132,310	42	122,071	39	10,238-	3-
73-75	371,740	149,454	40	153,645	41	4,191	1
74-76	367,040	156,776	43	174,397	48	17,621	5
75-77	352,311	153,640	44	182,296	52	28,656	8
76-78	290,929	138,119	47	172,979	59	34,860	12
77-79	289,870	140,796	49	166,121	57	25,326	9
78-80	327,217	182,002	56	175,979	54	6,024-	2-
79-81	333,170	191,896	58	180,445	54	11,451-	3-
80-82	327,023	197,977	61	192,785	59	5,192-	2-
81-83	285,897	182,477	64	195,293	68	12,816	4

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	292,382	195,447	67	202,719	69	7,271	2
83-85	315,348	209,778	67	205,848	65	3,929-	1-
84-86	316,971	192,122	61	185,570	59	6,552-	2-
85-87	307,137	161,005	52	175,748	57	14,743	5
86-88	277,353	129,087	47	149,524	54	20,437	7
87-89	240,272	104,599	44	137,903	57	33,304	14
88-90	288,707	147,384	51	148,478	51	1,094	0
89-91	373,656	206,427	55	147,260	39	59,167-	16-
90-92	422,761	248,711	59	166,709	39	82,001-	19-
91-93	410,570	230,249	56	131,940	32	98,309-	24-
92-94	361,970	205,186	57	115,157	32	90,029-	25-
93-95	344,243	209,292	61	79,380	23	129,912-	38-
94-96	437,059	287,404	66	72,616	17	214,788-	49-
95-97	410,988	251,654	61	56,972	14	194,682-	47-
96-98	472,913	246,774	52	75,086	16	171,688-	36-
97-99	396,591	213,355	54	98,094	25	115,261-	29-
98-00	647,806	395,509	61	338,698	52	56,811-	9-
99-01	731,634	473,239	65	330,250	45	142,989-	20-
00-02	664,228	473,946	71	340,839	51	133,106-	20-
01-03	577,661	458,848	79	250,139	43	208,709-	36-
02-04	386,111	486,298	126	254,529	66	231,769-	60-
03-05	393,636	492,078	125	199,550	51	292,528-	74-
04-06	147,105	382,228	260	107,929	73	274,299-	186-
05-07	227,292	310,777	137	146,597	64	164,180-	72-
06-08	359,941	310,910	86	161,428	45	149,482-	42-
07-09	620,771	430,145	69	322,169	52	107,976-	17-
08-10	622,170	579,677	93	414,292	67	165,385-	27-
09-11	580,706	1,028,772	177	694,319	120	334,453-	58-
10-12	552,287	2,230,614	404	697,178	126	1,533,435-	278-
11-13	625,734	2,596,020	415	654,955	105	1,941,065-	310-
12-14	686,894	3,482,048	507	544,993	79	2,937,056-	428-
13-15	730,960	2,427,835	332	348,156	48	2,079,679-	285-
14-16	689,126	2,104,360	305	246,321	36	1,858,039-	270-
15-17	695,303	1,096,023	158	56,431	8	1,039,592-	150-
16-18	539,866	901,995	167	18,420	3	883,575-	164-
FIVE-YEAR AVERAGE							
14-18	645,842	1,630,347	252	150,025	23	1,480,323-	229-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	114,439	48,171	42	80,984	71	32,813	29
1962	122,546	51,561	42	76,741	63	25,180	21
1963	137,699	49,483	36	81,294	59	31,811	23
1964	178,919	65,621	37	89,505	50	23,884	13
1965	141,501	43,847	31	89,143	63	45,296	32
1966	136,446	45,240	33	14,633	11	30,607-	22-
1967	247,332	93,757	38	151,853	61	58,096	23
1968	229,922	64,164	28	235,204	102	171,040	74
1969	275,275	96,491	35	221,758	81	125,267	46
1970	313,541	84,422	27	215,381	69	130,959	42
1971	491,263	155,953	32	162,032	33	6,079	1
1972	333,673	150,360	45	142,179	43	8,181-	2-
1973	390,035	158,005	41	172,017	44	14,012	4
1974	386,599	180,633	47	216,517	56	35,884	9
1975	628,085	288,493	46	146,453	23	142,040-	23-
1976	427,605	206,320	48	169,968	40	36,352-	9-
1977	349,005	156,245	45	216,416	62	60,171	17
1978	383,812	212,560	55	232,258	61	19,698	5
1979	404,439	225,174	56	290,232	72	65,058	16
1980	525,633	309,827	59	315,962	60	6,135	1
1981	373,306	236,042	63	273,894	73	37,852	10
1982	342,243	240,729	70	203,437	59	37,292-	11-
1983	316,234	269,371	85	184,359	58	85,012-	27-
1984	416,215	302,023	73	155,269	37	146,754-	35-
1985	454,928	285,316	63	179,629	39	105,687-	23-
1986	256,239	142,645	56	121,341	47	21,304-	8-
1987	152,868	99,125	65	15,771	10	83,354-	55-
1988	199,691	118,061	59	130,990	66	12,929	6
1989	88,024	55,027	63	142,868	162	87,841	100
1990	367,845	218,056	59	332,372	90	114,316	31
1991	497,937	277,795	56	336,649	68	58,854	12
1992	273,620	160,508	59	176,539	65	16,031	6
1993	306,539	133,673	44	80,325	26	53,348-	17-
1994	409,926	224,390	55	110,259	27	114,131-	28-
1995	213,757	117,401	55	89,359	42	28,042-	13-
1996	616,517	331,110	54	46,421	8	284,689-	46-
1997	261,776	101,449	39	3,067	1	98,382-	38-
1998	335,711	141,359	42	541,751	161	400,392	119
1999	334,712	173,977	52	1,114	0	172,863-	52-
2000	828,138	464,827	56	36,554	4	428,273-	52-
2001	437,657	363,507	83	183,049	42	180,458-	41-
2002	193,849	239,348	123		0	239,348-	123-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	701,907	501,417	71		0	501,417-	71-
2004	841,852	407,566	48	3,166	0	404,400-	48-
2005	190,738	312,532	164	22,353	12	290,179-	152-
2006	34,674	288,385	832	50,017	144	238,368-	687-
2007	63,256	362,082	572	336,374	532	25,708-	41-
2008	170,227	255,714	150	253,225	149	2,488-	1-
2009	664,933	358,306	54	176,956	27	181,351-	27-
2010	400,432	457,251	114	235,749	59	221,502-	55-
2011	312,317	736,968	236	980,437	314	243,469	78
2012	590,044	576,818	98	595,748	101	18,930	3
2013	390,604	704,683	180	757,316	194	52,633	13
2014	367,236	1,563,233	426	464,892	127	1,098,341-	299-
2015	185,877	228,664	123	26,138	14	202,525-	109-
2016	149,721	283,305	189	14,405	10	268,899-	180-
2017	98,823	177,476	180		0	177,476-	180-
2018	842,504	1,020,977	121	22,206	3	998,771-	119-
TOTAL	19,900,647	15,617,441	78	10,604,530	53	5,012,911-	25-
THREE-YEAR MOVING AVERAGES							
61-63	124,895	49,738	40	79,673	64	29,935	24
62-64	146,388	55,555	38	82,513	56	26,958	18
63-65	152,706	52,984	35	86,647	57	33,664	22
64-66	152,289	51,569	34	64,427	42	12,858	8
65-67	175,093	60,948	35	85,210	49	24,262	14
66-68	204,567	67,720	33	133,897	65	66,176	32
67-69	250,843	84,804	34	202,938	81	118,134	47
68-70	272,913	81,692	30	224,114	82	142,422	52
69-71	360,026	112,289	31	199,724	55	87,435	24
70-72	379,492	130,245	34	173,197	46	42,952	11
71-73	404,990	154,773	38	158,743	39	3,970	1
72-74	370,102	162,999	44	176,904	48	13,905	4
73-75	468,240	209,044	45	178,329	38	30,715-	7-
74-76	480,763	225,149	47	177,646	37	47,503-	10-
75-77	468,232	217,019	46	177,612	38	39,407-	8-
76-78	386,807	191,708	50	206,214	53	14,506	4
77-79	379,085	197,993	52	246,302	65	48,309	13
78-80	437,961	249,187	57	279,484	64	30,297	7
79-81	434,459	257,014	59	293,363	68	36,348	8
80-82	413,727	262,199	63	264,431	64	2,232	1
81-83	343,928	248,714	72	220,563	64	28,151-	8-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	358,231	270,708	76	181,022	51	89,686-	25-
83-85	395,792	285,570	72	173,086	44	112,484-	28-
84-86	375,794	243,328	65	152,080	40	91,248-	24-
85-87	288,012	175,695	61	105,580	37	70,115-	24-
86-88	202,933	119,944	59	89,367	44	30,576-	15-
87-89	146,861	90,738	62	96,543	66	5,805	4
88-90	218,520	130,381	60	202,077	92	71,695	33
89-91	317,935	183,626	58	270,630	85	87,004	27
90-92	379,801	218,786	58	281,853	74	63,067	17
91-93	359,365	190,659	53	197,838	55	7,179	2
92-94	330,028	172,857	52	122,374	37	50,483-	15-
93-95	310,074	158,488	51	93,314	30	65,174-	21-
94-96	413,400	224,300	54	82,013	20	142,287-	34-
95-97	364,017	183,320	50	46,282	13	137,038-	38-
96-98	404,668	191,306	47	197,080	49	5,774	1
97-99	310,733	138,928	45	181,977	59	43,049	14
98-00	499,520	260,054	52	193,140	39	66,915-	13-
99-01	533,502	334,104	63	73,572	14	260,531-	49-
00-02	486,548	355,894	73	73,201	15	282,693-	58-
01-03	444,471	368,090	83	61,016	14	307,074-	69-
02-04	579,203	382,777	66	1,055	0	381,722-	66-
03-05	578,166	407,172	70	8,506	1	398,665-	69-
04-06	355,755	336,161	94	25,179	7	310,982-	87-
05-07	96,223	321,000	334	136,248	142	184,751-	192-
06-08	89,386	302,060	338	213,206	239	88,855-	99-
07-09	299,472	325,367	109	255,518	85	69,849-	23-
08-10	411,864	357,090	87	221,977	54	135,114-	33-
09-11	459,227	517,508	113	464,381	101	53,128-	12-
10-12	434,264	590,346	136	603,978	139	13,633	3
11-13	430,989	672,823	156	777,834	180	105,011	24
12-14	449,295	948,245	211	605,985	135	342,259-	76-
13-15	314,572	832,193	265	416,115	132	416,078-	132-
14-16	234,278	691,734	295	168,478	72	523,255-	223-
15-17	144,807	229,815	159	13,514	9	216,300-	149-
16-18	363,682	493,919	136	12,204	3	481,715-	132-
FIVE-YEAR AVERAGE							
14-18	328,832	654,731	199	105,528	32	549,203-	167-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	16,789	2,730	16	1,648	10	1,082-	6-
1962	18,370	5,687	31	1,785	10	3,902-	21-
1963	24,124	6,141	25	4,655	19	1,486-	6-
1964	154,502	16,022	10	21,138	14	5,116	3
1965	14,433	5,166	36	4,294	30	872-	6-
1966	58,083	9,110	16	9,241	16	131	0
1967	43,384	10,065	23	8,393	19	1,672-	4-
1968	47,423	16,793	35	10,216	22	6,577-	14-
1969	67,854	13,030	19	9,527	14	3,503-	5-
1970	62,188	20,148	32	7,555	12	12,593-	20-
1971	89,620	22,047	25	8,093	9	13,954-	16-
1972	73,960	29,634	40	8,567	12	21,067-	28-
1973	42,256	16,546	39	1,990	5	14,556-	34-
1974	153,763	43,179	28	8,029	5	35,150-	23-
1975	388,894	92,458	24	37,367	10	55,091-	14-
1976	116,830	38,272	33	21,559	18	16,713-	14-
1977	67,061	30,767	46	7,924	12	22,843-	34-
1978	87,666	51,230	58	5,081	6	46,149-	53-
1979	217,145-	97,566	45-	18,343	8-	79,223-	36
1980	223,326	148,888	67	17,087	8	131,801-	59-
1981	257,673	105,696	41	16,455	6	89,241-	35-
1982	118,986	81,724	69	7,480	6	74,244-	62-
1983	100,994	80,949	80	5,670	6	75,279-	75-
1984	167,370	54,011	32	34,080	20	19,931-	12-
1985	250,976	264,486	105	26,324	10	238,162-	95-
1986	147,258	86,395	59	5,386	4	81,009-	55-
1987	159,676	57,468	36	11,591	7	45,877-	29-
1988	264,480	170,193	64	8,238	3	161,955-	61-
1989	782,991	797,228	102	3,970	1	793,258-	101-
1990	512,940	1,140,275	222	6,756	1	1,133,519-	221-
1991	419,402	244,025	58	7,128	2	236,897-	56-
1992	442,423	666,409	151	84,811	19	581,598-	131-
1993	245,632	155,726	63	14,887	6	140,839-	57-
1994	287,086	229,976	80	3,953	1	226,023-	79-
1995	82,281	25,774	31	13,155	16	12,619-	15-
1996	233,637	317,496	136		0	317,496-	136-
1997	238,386	110,036	46		0	110,036-	46-
1998	247,229	420,461	170	14,450	6	406,011-	164-
1999	403,599	176,895	44	980	0	175,915-	44-
2000	675,750	245,526	36	837	0	244,689-	36-
2001							
2002	59,688	20,836	35		0	20,836-	35-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	478,330	380,830	80		0	380,830-	80-
2004	207,188	871,514	421	54	0	871,461-	421-
2005		48,123			0	48,123-	
2006	59,420	77,932	131		0	77,932-	131-
2007	61,588	207,272	337	29,690	48	177,582-	288-
2008	300,261	320,610	107		0	320,610-	107-
2009	1,625,174	56,826-	3-		0	56,826	3
2010	176,573	58,912	33	14,488	8	44,424-	25-
2011	329,950	36,608	11	2,712-	1-	39,320-	12-
2012	612,718	31,180	5	21,824	4	9,356-	2-
2013	69,917	123,550	177	6,380	9	117,170-	168-
2014	249,758	132,435	53	6,796	3	125,639-	50-
2015	11,003	13,536	123	1,547	14	11,989-	109-
2016	56,844	107,628	189	5,473	10	102,156-	180-
2017	40,370	72,501	180		0	72,501-	180-
2018	412,682	500,573	121	10,887	3	489,686-	119-
TOTAL	12,323,615	9,053,442	73	573,070	5	8,480,373-	69-
THREE-YEAR MOVING AVERAGES							
61-63	19,761	4,853	25	2,696	14	2,157-	11-
62-64	65,665	9,283	14	9,193	14	91-	0
63-65	64,353	9,110	14	10,029	16	919	1
64-66	75,673	10,099	13	11,558	15	1,458	2
65-67	38,633	8,114	21	7,309	19	804-	2-
66-68	49,630	11,989	24	9,283	19	2,706-	5-
67-69	52,887	13,296	25	9,379	18	3,917-	7-
68-70	59,155	16,657	28	9,099	15	7,558-	13-
69-71	73,221	18,408	25	8,392	11	10,017-	14-
70-72	75,256	23,943	32	8,072	11	15,871-	21-
71-73	68,612	22,742	33	6,217	9	16,526-	24-
72-74	89,993	29,786	33	6,195	7	23,591-	26-
73-75	194,971	50,728	26	15,795	8	34,932-	18-
74-76	219,829	57,970	26	22,318	10	35,651-	16-
75-77	190,928	53,832	28	22,283	12	31,549-	17-
76-78	90,519	40,090	44	11,521	13	28,568-	32-
77-79	20,806-	59,854	288-	10,449	50-	49,405-	237
78-80	31,282	99,228	317	13,504	43	85,724-	274-
79-81	87,951	117,383	133	17,295	20	100,088-	114-
80-82	199,995	112,103	56	13,674	7	98,429-	49-
81-83	159,218	89,456	56	9,868	6	79,588-	50-

ROCHESTER GAS AND ELECTRIC CORPORATION
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	129,117	72,228	56	15,743	12	56,485-	44-
83-85	173,113	133,149	77	22,025	13	111,124-	64-
84-86	188,535	134,964	72	21,930	12	113,034-	60-
85-87	185,970	136,116	73	14,434	8	121,683-	65-
86-88	190,471	104,685	55	8,405	4	96,280-	51-
87-89	402,382	341,630	85	7,933	2	333,697-	83-
88-90	520,137	702,565	135	6,321	1	696,244-	134-
89-91	571,778	727,176	127	5,951	1	721,225-	126-
90-92	458,255	683,570	149	32,898	7	650,671-	142-
91-93	369,152	355,387	96	35,609	10	319,778-	87-
92-94	325,047	350,704	108	34,550	11	316,153-	97-
93-95	205,000	137,159	67	10,665	5	126,494-	62-
94-96	201,001	191,082	95	5,703	3	185,379-	92-
95-97	184,768	151,102	82	4,385	2	146,717-	79-
96-98	239,751	282,664	118	4,817	2	277,848-	116-
97-99	296,405	235,797	80	5,143	2	230,654-	78-
98-00	442,193	280,961	64	5,422	1	275,538-	62-
99-01	359,783	140,807	39	606	0	140,201-	39-
00-02	245,146	88,787	36	279	0	88,508-	36-
01-03	179,339	133,888	75		0	133,888-	75-
02-04	248,402	424,393	171	18	0	424,375-	171-
03-05	228,506	433,489	190	18	0	433,471-	190-
04-06	88,869	332,523	374	18	0	332,505-	374-
05-07	40,336	111,109	275	9,897	25	101,212-	251-
06-08	140,423	201,938	144	9,897	7	192,041-	137-
07-09	662,341	157,019	24	9,897	1	147,122-	22-
08-10	700,669	107,565	15	4,829	1	102,736-	15-
09-11	710,566	12,898	2	3,925	1	8,973-	1-
10-12	373,080	42,234	11	11,200	3	31,033-	8-
11-13	337,528	63,780	19	8,498	3	55,282-	16-
12-14	310,798	95,722	31	11,667	4	84,055-	27-
13-15	110,226	89,840	82	4,908	4	84,933-	77-
14-16	105,869	84,533	80	4,605	4	79,928-	75-
15-17	36,073	64,555	179	2,340	6	62,215-	172-
16-18	169,966	226,901	133	5,453	3	221,447-	130-
FIVE-YEAR AVERAGE							
14-18	154,132	165,335	107	4,941	3	160,394-	104-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	84,859	20,208	24	41,736	49	21,528	25
1962	59,371	12,263	21	30,049	51	17,786	30
1963	74,742	14,819	20	42,839	57	28,020	37
1964	203,241	31,614	16	122,846	60	91,232	45
1965	101,572	21,120	21	77,864	77	56,744	56
1966	110,104	24,031	22	4,317	4	19,714-	18-
1967	157,680	34,711	22	122,858	78	88,147	56
1968	134,814	29,214	22	149,942	111	120,728	90
1969	177,666	44,198	25	163,753	92	119,555	67
1970	178,160	44,564	25	129,182	73	84,618	47
1971	239,670	52,676	22	68,445	29	15,769	7
1972	270,872	66,203	24	96,843	36	30,640	11
1973	319,167	76,710	24	92,578	29	15,868	5
1974	285,631	58,430	20	118,111	41	59,681	21
1975	478,703	113,257	24	103,935	22	9,322-	2-
1976	295,481	78,858	27	131,535	45	52,677	18
1977	222,302	77,212	35	166,492	75	89,280	40
1978	241,653	96,920	40	204,066	84	107,146	44
1979	334,846	114,352	34	264,296	79	149,944	45
1980	343,476	121,621	35	221,483	64	99,862	29
1981	419,075	145,276	35	196,517	47	51,241	12
1982	241,818	90,005	37	158,684	66	68,679	28
1983	176,556	49,579	28	101,419	57	51,840	29
1984	150,678	60,796	40	71,139	47	10,343	7
1985	308,589	92,990	30	55,695	18	37,295-	12-
1986	176,834	51,713	29	84,140	48	32,427	18
1987	110,113	35,981	33	78,462	71	42,481	39
1988	120,775	35,139	29	81,874	68	46,735	39
1989	162,873	46,748	29	176,214	108	129,466	79
1990	518,129	127,237	25	211,923	41	84,686	16
1991	981,035	183,194	19	176,641	18	6,553-	1-
1992	602,127	153,126	25	137,737	23	15,389-	3-
1993	543,934	148,346	27	96,933	18	51,413-	9-
1994	482,375	118,551	25	116,902	24	1,649-	0
1995	202,726	53,470	26	73,797	36	20,327	10
1996	338,611	121,696	36	959	0	120,737-	36-
1997	418,918	80,956	19	12,235	3	68,721-	16-
1998	445,231	59,424	13	426,447	96	367,023	82
1999	788,124	211,031	27	1,338	0	209,693-	27-
2000	3,302,921	687,588	21	50,159	2	637,429-	19-
2001	1,236,784	428,811	35	96,846	8	331,965-	27-
2002	461,361	100,079	22		0	100,079-	22-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,420,988	273,937	19		0	273,937-	19-
2004	669,254	624,112	93	58,967	9	565,144-	84-
2005	9,283	125,766		58,930	635	66,836-	720-
2006	51,780	95,565	185		0	95,565-	185-
2007	33,509	160,354	479	117,858	352	42,496-	127-
2008	2,432,903	255,217	10	135,850	6	119,367-	5-
2009	3,059,093	416,540	14	121,721	4	294,819-	10-
2010	397,833	643,522	162	126,022	32	517,500-	130-
2011	252,003	260,390	103	416,950	165	156,561	62
2012	1,864,981	384,911	21	250,054	13	134,857-	7-
2013	615,452	641,329	104	537,593	87	103,736-	17-
2014	338,280	483,161	143	181,973	54	301,188-	89-
2015	87,764	107,913	123	12,335	14	95,578-	109-
2016	381,398	722,136	189	36,718	10	685,417-	180-
2017	400,965	720,095	180		0	720,095-	180-
2018	375,763	455,791	121	9,913	3	445,878-	119-
TOTAL	28,894,847	10,585,454	37	6,824,115	24	3,761,338-	13-
THREE-YEAR MOVING AVERAGES							
61-63	72,991	15,763	22	38,208	52	22,445	31
62-64	112,451	19,565	17	65,245	58	45,679	41
63-65	126,518	22,518	18	81,183	64	58,665	46
64-66	138,306	25,588	19	68,342	49	42,754	31
65-67	123,119	26,621	22	68,346	56	41,726	34
66-68	134,199	29,319	22	92,372	69	63,054	47
67-69	156,720	36,041	23	145,518	93	109,477	70
68-70	163,547	39,325	24	147,626	90	108,300	66
69-71	198,499	47,146	24	120,460	61	73,314	37
70-72	229,567	54,481	24	98,157	43	43,676	19
71-73	276,570	65,196	24	85,955	31	20,759	8
72-74	291,890	67,114	23	102,511	35	35,396	12
73-75	361,167	82,799	23	104,875	29	22,076	6
74-76	353,272	83,515	24	117,860	33	34,345	10
75-77	332,162	89,776	27	133,987	40	44,212	13
76-78	253,145	84,330	33	167,364	66	83,034	33
77-79	266,267	96,161	36	211,618	79	115,457	43
78-80	306,658	110,964	36	229,948	75	118,984	39
79-81	365,799	127,083	35	227,432	62	100,349	27
80-82	334,790	118,967	36	192,228	57	73,261	22
81-83	279,150	94,953	34	152,207	55	57,253	21

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	189,684	66,793	35	110,414	58	43,621	23
83-85	211,941	67,788	32	76,084	36	8,296	4
84-86	212,034	68,500	32	70,325	33	1,825	1
85-87	198,512	60,228	30	72,766	37	12,538	6
86-88	135,907	40,944	30	81,492	60	40,548	30
87-89	131,254	39,289	30	112,183	85	72,894	56
88-90	267,259	69,708	26	156,670	59	86,962	33
89-91	554,012	119,060	21	188,259	34	69,200	12
90-92	700,430	154,519	22	175,434	25	20,915	3
91-93	709,032	161,555	23	137,104	19	24,452-	3-
92-94	542,812	140,008	26	117,191	22	22,817-	4-
93-95	409,678	106,789	26	95,877	23	10,912-	3-
94-96	341,237	97,906	29	63,886	19	34,020-	10-
95-97	320,085	85,374	27	28,997	9	56,377-	18-
96-98	400,920	87,359	22	146,547	37	59,188	15
97-99	550,758	117,137	21	146,673	27	29,536	5
98-00	1,512,092	319,348	21	159,315	11	160,033-	11-
99-01	1,775,943	442,477	25	49,448	3	393,029-	22-
00-02	1,667,022	405,493	24	49,002	3	356,491-	21-
01-03	1,039,711	267,609	26	32,282	3	235,327-	23-
02-04	850,534	332,709	39	19,656	2	313,054-	37-
03-05	699,842	341,271	49	39,299	6	301,972-	43-
04-06	243,439	281,814	116	39,299	16	242,515-	100-
05-07	31,524	127,228	404	58,929	187	68,299-	217-
06-08	839,397	170,378	20	84,569	10	85,809-	10-
07-09	1,841,835	277,370	15	125,143	7	152,227-	8-
08-10	1,963,277	438,426	22	127,864	7	310,562-	16-
09-11	1,236,310	440,150	36	221,564	18	218,586-	18-
10-12	838,272	429,608	51	264,342	32	165,266-	20-
11-13	910,812	428,876	47	401,532	44	27,344-	3-
12-14	939,571	503,133	54	323,206	34	179,927-	19-
13-15	347,165	410,801	118	243,967	70	166,834-	48-
14-16	269,147	437,737	163	77,009	29	360,728-	134-
15-17	290,042	516,715	178	16,351	6	500,363-	173-
16-18	386,042	632,674	164	15,544	4	617,130-	160-
FIVE-YEAR AVERAGE							
14-18	316,834	497,819	157	48,188	15	449,631-	142-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1970	140,186	47	0	7,647	5	7,600	5
1971	223,207	1	0	3,735	2	3,734	2
1972	187,956	266	0	33,066	18	32,800	17
1973	413,342		0	34,002	8	34,002	8
1974	270,194	30	0	26,906	10	26,876	10
1975	152,633	301	0	9,824	6	9,523	6
1976	322,882		0	90,023	28	90,023	28
1977	179,560	20,331	11	29,156	16	8,825	5
1978	558,998	20,891	4	19,261	3	1,630-	0
1979	325,548	17,545	5	43,810	13	26,265	8
1980	454,212	31,284	7	32,723	7	1,439	0
1981	464,414	24,359	5	21,969	5	2,390-	1-
1982	323,561	22,818	7	99,706	31	76,888	24
1983	348,080	20,054	6	9,034	3	11,020-	3-
1984	452,375	15,633	3	19,418	4	3,785	1
1985	297,599	16,396	6	7,215	2	9,181-	3-
1986	273,418	18,162	7	18,039	7	123-	0
1987	739,907	51,210	7	94,003	13	42,793	6
1988	531,473	31,234	6	44,753	8	13,519	3
1989	264,051	19,555	7	66,522	25	46,967	18
1990	347,919	348	0	41,871	12	41,523	12
1991	541,866	10,909	2	16,189	3	5,280	1
1992	974,919	29,031	3	145,904	15	116,873	12
1993	1,080,364	35,523	3	46,839	4	11,316	1
1994	475,792	43,257	9	2,708	1	40,549-	9-
1995	131,555	7,183	5	109	0	7,074-	5-
1996	681,269	16,198	2	12,222	2	3,976-	1-
1997	4,229		0	226	5	226	5
1998	796,660	17,260	2		0	17,260-	2-
1999		1,028				1,028-	
2000	770,166	28,597	4	13,224	2	15,373-	2-
2001							
2002							
2003	2,709,933	156,362	6		0	156,362-	6-
2004		19,690				19,690-	
2005							
2006	96,052		0		0		0
2007	407,052	43,142	11	2,735	1	40,407-	10-
2008							
2009	324,240	28,224	9	46,049	14	17,825	5
2010	705,254	159,050	23	95,164	13	63,886-	9-
2011	455,351	142,944	31	21,794	5	121,150-	27-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	524,080	151,850	29		0	151,850-	29-
2013	314,297	132,537	42	19,425	6	113,112-	36-
2014	229,796	127,117	55	191,771	83	64,654	28
2015	260,224	320,125	123	36,593	14	283,532-	109-
2016	157,949	299,059	189	15,206	10	283,853-	180-
2017	52,107	93,579	180		0	93,579-	180-
2018	221,712	268,925	121	5,849	3	263,076-	119-
TOTAL	19,186,382	2,442,054	13	1,424,691	7	1,017,364-	5-
THREE-YEAR MOVING AVERAGES							
70-72	183,783	105	0	14,816	8	14,711	8
71-73	274,835	89	0	23,601	9	23,512	9
72-74	290,497	99	0	31,325	11	31,226	11
73-75	278,723	110	0	23,577	8	23,467	8
74-76	248,570	110	0	42,251	17	42,141	17
75-77	218,358	6,877	3	43,001	20	36,124	17
76-78	353,813	13,741	4	46,147	13	32,406	9
77-79	354,702	19,589	6	30,742	9	11,153	3
78-80	446,253	23,240	5	31,931	7	8,691	2
79-81	414,725	24,396	6	32,834	8	8,438	2
80-82	414,062	26,154	6	51,466	12	25,312	6
81-83	378,685	22,410	6	43,570	12	21,159	6
82-84	374,672	19,502	5	42,719	11	23,218	6
83-85	366,018	17,361	5	11,889	3	5,472-	1-
84-86	341,131	16,730	5	14,891	4	1,840-	1-
85-87	436,975	28,589	7	39,752	9	11,163	3
86-88	514,933	33,535	7	52,265	10	18,730	4
87-89	511,810	34,000	7	68,426	13	34,426	7
88-90	381,148	17,046	4	51,049	13	34,003	9
89-91	384,612	10,271	3	41,527	11	31,257	8
90-92	621,568	13,429	2	67,988	11	54,559	9
91-93	865,716	25,154	3	69,644	8	44,490	5
92-94	843,692	35,937	4	65,150	8	29,213	3
93-95	562,570	28,654	5	16,552	3	12,102-	2-
94-96	429,539	22,213	5	5,013	1	17,200-	4-
95-97	272,351	7,794	3	4,186	2	3,608-	1-
96-98	494,053	11,153	2	4,149	1	7,003-	1-
97-99	266,963	6,096	2	75	0	6,021-	2-
98-00	522,275	15,628	3	4,408	1	11,220-	2-
99-01	256,722	9,875	4	4,408	2	5,467-	2-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	256,722	9,532	4	4,408	2	5,124-	2-
01-03	903,311	52,121	6		0	52,121-	6-
02-04	903,311	58,684	6		0	58,684-	6-
03-05	903,311	58,684	6		0	58,684-	6-
04-06	32,017	6,563	20		0	6,563-	20-
05-07	167,702	14,381	9	912	1	13,469-	8-
06-08	167,702	14,381	9	912	1	13,469-	8-
07-09	243,764	23,789	10	16,261	7	7,527-	3-
08-10	343,165	62,425	18	47,071	14	15,354-	4-
09-11	494,948	110,073	22	54,336	11	55,737-	11-
10-12	561,562	151,281	27	38,986	7	112,295-	20-
11-13	431,243	142,443	33	13,740	3	128,704-	30-
12-14	356,058	137,168	39	70,399	20	66,769-	19-
13-15	268,106	193,260	72	82,596	31	110,663-	41-
14-16	215,989	248,767	115	81,190	38	167,577-	78-
15-17	156,760	237,588	152	17,266	11	220,321-	141-
16-18	143,922	220,521	153	7,018	5	213,503-	148-
FIVE-YEAR AVERAGE							
14-18	184,357	221,761	120	49,884	27	171,877-	93-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	49,345	32,713	66	22,816	46	9,897-	20-
1962	50,609	37,264	74	14,163	28	23,101-	46-
1963	54,860	40,464	74	10,947	20	29,517-	54-
1964	70,262	52,199	74	16,519	24	35,680-	51-
1965	63,347	59,519	94	19,048	30	40,471-	64-
1966	84,753	75,293	89	20,197	24	55,096-	65-
1967	121,698	83,858	69	21,267	17	62,591-	51-
1968	119,670	96,632	81	19,010	16	77,622-	65-
1969	158,429	126,387	80	14,423	9	111,964-	71-
1970	132,515	117,286	89	71,304	54	45,982-	35-
1971	101,861	128,152	126	164,162	161	36,010	35
1972	148,510	127,300	86	150,677	101	23,377	16
1973	188,800	138,736	73	100,671	53	38,065-	20-
1974	150,315	135,225	90	90,385	60	44,840-	30-
1975	129,073	121,647	94	57,308	44	64,339-	50-
1976	121,276	127,745	105	39,653	33	88,092-	73-
1977	92,454	131,042	142	47,854	52	83,188-	90-
1978	85,708	143,755	168	46,133	54	97,622-	114-
1979	105,204	146,574	139	47,367	45	99,207-	94-
1980	141,355	147,409	104	54,534	39	92,875-	66-
1981	138,772	153,852	111	110,286	79	43,566-	31-
1982	152,991	170,163	111	67,746	44	102,417-	67-
1983	125,235	145,055	116	82,289	66	62,766-	50-
1984	109,855	127,036	116	104,809	95	22,227-	20-
1985	147,345	140,459	95	177,103	120	36,644	25
1986	148,039	117,078	79	61,444	42	55,634-	38-
1987	96,061	109,578	114	10,509	11	99,069-	103-
1988	140,859	114,519	81	690	0	113,829-	81-
1989	113,438	81,770	72	6,644	6	75,126-	66-
1990	141,677	140,419	99	1,113	1	139,306-	98-
1991	189,002	94,298	50	697	0	93,601-	50-
1992	111,294	109,921	99	1,362	1	108,559-	98-
1993	122,347	93,619	77	33,984	28	59,635-	49-
1994	82,404	90,941	110	7,819	9	83,122-	101-
1995	57,740	38,241	66	10,048	17	28,193-	49-
1996	57,550	32,062	56	5,025	9	27,037-	47-
1997	78,358	41,392	53	32,013	41	9,379-	12-
1998	64,501	37,635	58	26,114	40	11,521-	18-
1999	92,308	77,747	84	8,177	9	69,570-	75-
2000	25,263	10,346	41		0	10,346-	41-
2001	185,057	168,822	91	78,478	42	90,344-	49-
2002	11,740	2,247	19		0	2,247-	19-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	199,481	69,073	35		0	69,073-	35-
2004	308,036	112,895	37		0	112,895-	37-
2005	7,842	76,029	969	3,557	45	72,472-	924-
2006	43,316	89,426	206	16,900	39	72,526-	167-
2007	394,442	94,820	24	8,557	2	86,263-	22-
2008	73,395	110,086	150	185	0	109,901-	150-
2009	69,913	203,589	291	5,530	8	198,059-	283-
2010	89,218	254,477	285	3,452	4	251,024-	281-
2011	36,559	172,733	472	2,807	8	169,926-	465-
2012	59,837	196,834	329	416	1	196,418-	328-
2013	61,905	274,073	443	3,373	5	270,700-	437-
2014	179,765	124,877	69	5,292	3	119,585-	67-
2015	8,725	9,594	110	1,097	13	8,497-	97-
2016	147,457	279,193	189	14,196	10	264,997-	180-
2017	62,343	111,962	180		0	111,962-	180-
2018	96,706	101,131	105	2,200	2	98,932-	102-
TOTAL	6,400,821	6,447,194	101	1,922,351	30	4,524,843-	71-
THREE-YEAR MOVING AVERAGES							
61-63	51,605	36,814	71	15,975	31	20,838-	40-
62-64	58,577	43,309	74	13,876	24	29,433-	50-
63-65	62,823	50,727	81	15,505	25	35,223-	56-
64-66	72,787	62,337	86	18,588	26	43,749-	60-
65-67	89,933	72,890	81	20,171	22	52,719-	59-
66-68	108,707	85,261	78	20,158	19	65,103-	60-
67-69	133,266	102,292	77	18,233	14	84,059-	63-
68-70	136,871	113,435	83	34,912	26	78,523-	57-
69-71	130,935	123,942	95	83,296	64	40,645-	31-
70-72	127,629	124,246	97	128,714	101	4,468	4
71-73	146,390	131,396	90	138,503	95	7,107	5
72-74	162,542	133,754	82	113,911	70	19,843-	12-
73-75	156,063	131,869	84	82,788	53	49,081-	31-
74-76	133,555	128,206	96	62,449	47	65,757-	49-
75-77	114,268	126,811	111	48,272	42	78,540-	69-
76-78	99,813	134,181	134	44,547	45	89,634-	90-
77-79	94,455	140,457	149	47,118	50	93,339-	99-
78-80	110,756	145,913	132	49,345	45	96,568-	87-
79-81	128,444	149,278	116	70,729	55	78,549-	61-
80-82	144,373	157,141	109	77,522	54	79,619-	55-
81-83	138,999	156,357	112	86,774	62	69,583-	50-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	129,360	147,418	114	84,948	66	62,470-	48-
83-85	127,478	137,517	108	121,400	95	16,116-	13-
84-86	135,080	128,191	95	114,452	85	13,739-	10-
85-87	130,482	122,372	94	83,019	64	39,353-	30-
86-88	128,320	113,725	89	24,214	19	89,511-	70-
87-89	116,786	101,956	87	5,948	5	96,008-	82-
88-90	131,991	112,236	85	2,816	2	109,420-	83-
89-91	148,039	105,496	71	2,818	2	102,678-	69-
90-92	147,324	114,879	78	1,057	1	113,822-	77-
91-93	140,881	99,279	70	12,014	9	87,265-	62-
92-94	105,348	98,160	93	14,388	14	83,772-	80-
93-95	87,497	74,267	85	17,284	20	56,983-	65-
94-96	65,898	53,748	82	7,631	12	46,117-	70-
95-97	64,549	37,232	58	15,695	24	21,536-	33-
96-98	66,803	37,030	55	21,051	32	15,979-	24-
97-99	78,389	52,258	67	22,101	28	30,157-	38-
98-00	60,691	41,909	69	11,430	19	30,479-	50-
99-01	100,876	85,638	85	28,885	29	56,753-	56-
00-02	74,020	60,472	82	26,159	35	34,312-	46-
01-03	132,092	80,048	61	26,159	20	53,888-	41-
02-04	173,085	61,405	35		0	61,405-	35-
03-05	171,786	85,999	50	1,186	1	84,814-	49-
04-06	119,732	92,784	77	6,819	6	85,964-	72-
05-07	148,534	86,759	58	9,672	7	77,087-	52-
06-08	170,385	98,111	58	8,548	5	89,563-	53-
07-09	179,250	136,165	76	4,758	3	131,408-	73-
08-10	77,509	189,384	244	3,056	4	186,328-	240-
09-11	65,230	210,266	322	3,930	6	206,336-	316-
10-12	61,871	208,015	336	2,225	4	205,790-	333-
11-13	52,767	214,547	407	2,199	4	212,348-	402-
12-14	100,503	198,595	198	3,027	3	195,568-	195-
13-15	83,465	136,181	163	3,254	4	132,928-	159-
14-16	111,982	137,888	123	6,861	6	131,026-	117-
15-17	72,841	133,583	183	5,098	7	128,485-	176-
16-18	102,169	164,095	161	5,465	5	158,630-	155-
FIVE-YEAR AVERAGE							
14-18	98,999	125,351	127	4,557	5	120,795-	122-

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	57,418	354	1	1,046	2	692	1
1962	64,527	886	1	663	1	223-	0
1963	83,545	3,227	4	1,956	2	1,271-	2-
1964	90,812	2,791	3	908	1	1,883-	2-
1965	96,518	4,107	4	473	0	3,634-	4-
1966	95,686	2,775	3	377	0	2,398-	3-
1967	114,478	3,682	3	5,747	5	2,065	2
1968	131,716	6,749	5	2,774	2	3,975-	3-
1969	86,055	6,361	7	604	1	5,757-	7-
1970	131,173	6,401	5	504	0	5,897-	4-
1971	169,458	6,649	4	261	0	6,388-	4-
1972	102,623	10,244	10	201	0	10,043-	10-
1973	164,836	31,554	19	1,157	1	30,397-	18-
1974	127,450	18,562	15	1,126	1	17,436-	14-
1975	115,227	12,509	11	4,125	4	8,384-	7-
1976	178,487	43,662	24	3,796	2	39,866-	22-
1977	152,838	9,036	6	3,089	2	5,947-	4-
1978	197,959	14,768	7	1,020	1	13,748-	7-
1979	110,947	12,471	11	7,383	7	5,088-	5-
1980	231,907	7,444	3	12,460	5	5,016	2
1981	55,748	9,234	17	33	0	9,201-	17-
1982	202,095	5,973	3	4,612	2	1,361-	1-
1983	135,664	2,693	2	1,792	1	901-	1-
1984	98,771	436	0	427	0	9-	0
1985	81,586	2,346	3	2,721	3	375	0
1986	106,344		0	8,247	8	8,247	8
1987	257,459		0	14,027	5	14,027	5
1988	194,642	151	0	532	0	381	0
1989				3,205		3,205	
1990	378,525	1,521	0	11,393	3	9,872	3
1991	54,367	29	0	16	0	13-	0
1992	856,570	7,351	1	1,460	0	5,891-	1-
1993	393,203	1,715	0		0	1,715-	0
1994	25,522	2,986	12	586	2	2,400-	9-
1995	644,879	494	0	29	0	465-	0
1996	77,172		0	210	0	210	0
1997	561,375		0	608	0	608	0
1998	190,250		0	95	0	95	0
1999	137,923		0		0		0
2000	25,598		0		0		0
2001	666,303	123,120	18		0	123,120-	18-
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	1,093,553		0		0		0
2005	1,078,796		0		0		0
2006	9,246		0		0		0
2007	509,794		0		0		0
2008	516,858		0		0		0
2009	662,777		0		0		0
2010	757,521	159,269	21		0	159,269-	21-
2011	567,667	124,604	22		0	124,604-	22-
2012	627,355	142,862	23		0	142,862-	23-
2013	566,662	139,373	25		0	139,373-	25-
2014	720,785	184,980	26		0	184,980-	26-
2015	802,527	987,261	123	112,853	14	874,408-	109-
2016	589,502	1,114,663	189	56,677	10	1,057,985-	179-
2017	647,368	1,162,611	180		0	1,162,611-	180-
2018	624,624	757,653	121	16,479	3	741,174-	119-
TOTAL	17,422,692	5,135,557	29	285,671	2	4,849,886-	28-
THREE-YEAR MOVING AVERAGES							
61-63	68,497	1,489	2	1,222	2	267-	0
62-64	79,628	2,301	3	1,176	1	1,126-	1-
63-65	90,292	3,375	4	1,112	1	2,263-	3-
64-66	94,339	3,224	3	586	1	2,638-	3-
65-67	102,227	3,521	3	2,199	2	1,322-	1-
66-68	113,960	4,402	4	2,966	3	1,436-	1-
67-69	110,750	5,597	5	3,042	3	2,556-	2-
68-70	116,315	6,504	6	1,294	1	5,210-	4-
69-71	128,895	6,470	5	456	0	6,014-	5-
70-72	134,418	7,765	6	322	0	7,443-	6-
71-73	145,639	16,149	11	540	0	15,609-	11-
72-74	131,636	20,120	15	828	1	19,292-	15-
73-75	135,838	20,875	15	2,136	2	18,739-	14-
74-76	140,388	24,911	18	3,016	2	21,895-	16-
75-77	148,851	21,736	15	3,670	2	18,066-	12-
76-78	176,428	22,489	13	2,635	1	19,854-	11-
77-79	153,915	12,092	8	3,831	2	8,261-	5-
78-80	180,271	11,561	6	6,954	4	4,607-	3-
79-81	132,867	9,716	7	6,625	5	3,091-	2-
80-82	163,250	7,550	5	5,702	3	1,849-	1-
81-83	131,169	5,967	5	2,146	2	3,821-	3-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	145,510	3,034	2	2,277	2	757-	1-
83-85	105,340	1,825	2	1,647	2	178-	0
84-86	95,567	927	1	3,798	4	2,871	3
85-87	148,463	782	1	8,332	6	7,550	5
86-88	186,148	50	0	7,602	4	7,552	4
87-89	150,700	50	0	5,921	4	5,871	4
88-90	191,056	557	0	5,043	3	4,486	2
89-91	144,297	517	0	4,871	3	4,355	3
90-92	429,821	2,967	1	4,290	1	1,323	0
91-93	434,713	3,032	1	492	0	2,540-	1-
92-94	425,098	4,017	1	682	0	3,335-	1-
93-95	354,535	1,732	0	205	0	1,527-	0
94-96	249,191	1,160	0	275	0	885-	0
95-97	427,809	165	0	282	0	118	0
96-98	276,266		0	304	0	304	0
97-99	296,516		0	234	0	234	0
98-00	117,924		0	32	0	32	0
99-01	276,608	41,040	15		0	41,040-	15-
00-02	230,634	41,040	18		0	41,040-	18-
01-03	222,101	41,040	18		0	41,040-	18-
02-04	364,518		0		0		0
03-05	724,117		0		0		0
04-06	727,199		0		0		0
05-07	532,612		0		0		0
06-08	345,299		0		0		0
07-09	563,143		0		0		0
08-10	645,719	53,090	8		0	53,090-	8-
09-11	662,655	94,624	14		0	94,624-	14-
10-12	650,848	142,245	22		0	142,245-	22-
11-13	587,228	135,613	23		0	135,613-	23-
12-14	638,267	155,738	24		0	155,738-	24-
13-15	696,658	437,205	63	37,618	5	399,587-	57-
14-16	704,271	762,301	108	56,510	8	705,791-	100-
15-17	679,799	1,088,178	160	56,510	8	1,031,668-	152-
16-18	620,498	1,011,642	163	24,385	4	987,257-	159-
FIVE-YEAR AVERAGE							
14-18	676,961	841,434	124	37,202	5	804,232-	119-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	62,798	17,953	29	47,157	75	29,204	47
1962	81,601	15,943	20	56,591	69	40,648	50
1963	72,283	20,651	29	56,837	79	36,186	50
1964	146,165	44,967	31	84,565	58	39,598	27
1965	105,614	32,903	31	61,409	58	28,506	27
1966	91,089	23,089	25	72,332	79	49,243	54
1967	290,765	83,341	29	135,011	46	51,670	18
1968	176,704	46,907	27	103,964	59	57,057	32
1969	312,231	85,368	27	140,970	45	55,602	18
1970	331,947	92,189	28	129,935	39	37,746	11
1971	524,823	147,076	28	126,083	24	20,993-	4-
1972	447,685	138,682	31	94,857	21	43,825-	10-
1973	392,495	117,077	30	126,458	32	9,381	2
1974	493,172	120,721	24	106,305	22	14,416-	3-
1975	906,773	255,416	28	160,808	18	94,608-	10-
1976	516,571	136,458	26	151,034	29	14,576	3
1977	301,036	76,831	26	113,690	38	36,859	12
1978	387,382	90,440	23	143,063	37	52,623	14
1979	444,918	134,060	30	126,244	28	7,816-	2-
1980	567,849	175,489	31	166,270	29	9,219-	2-
1981	638,070	211,954	33	175,871	28	36,083-	6-
1982	583,373	176,347	30	152,238	26	24,109-	4-
1983	844,271	232,912	28	178,935	21	53,977-	6-
1984	769,735	208,182	27	146,487	19	61,695-	8-
1985	1,067,866	325,997	31	171,205	16	154,792-	14-
1986	762,411	244,112	32	107,243	14	136,869-	18-
1987	1,096,320	300,028	27	171,615	16	128,413-	12-
1988	1,774,089	476,485	27	84,698	5	391,787-	22-
1989	819,319	223,636	27	48,091	6	175,545-	21-
1990	924,862	205,791	22	79,907	9	125,884-	14-
1991	823,015	187,089	23	121,333	15	65,756-	8-
1992	402,527	101,785	25	101,770	25	15-	0
1993	437,177	124,530	28	79,494	18	45,036-	10-
1994	2,383,242	38,281	2	1,649,269	69	1,610,988	68
1995	203,245	57,012	28	20,580	10	36,432-	18-
1996	510,742	190,749	37	9,864	2	180,885-	35-
1997	497,380	134,395	27	38,670	8	95,725-	19-
1998	278,332	124,248	45	102,221	37	22,027-	8-
1999	197,627	138,563	70	81,864	41	56,699-	29-
2000	1,153,110	280,920	24	100,495	9	180,425-	16-
2001	538,994	180,425	33	400,868	74	220,443	41
2002	152,630	59,571	39		0	59,571-	39-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	888,096	252,784	28	23,894	3	228,890-	26-
2004	610,363	470,101	77	88,694	15	381,407-	62-
2005	82,369	29,339	36	4,455	5	24,884-	30-
2006	8,003	94,197		96,198		2,001	25
2007	452,083	157,367	35	268,739	59	111,373	25
2008	380,647	165,714	44	362,547	95	196,834	52
2009	639,546	128,623	20	85,262	13	43,361-	7-
2010	400,861	128,637	32	430,649	107	302,012	75
2011	232,597	72,835	31	385,396	166	312,561	134
2012	110,565	67,782	61	215,591	195	147,809	134
2013	187,698	60,118	32	233,525	124	173,406	92
2014	279,635	90,685	32	148,221	53	57,536	21
2015	250,635	308,289	123	35,240	14	273,049-	109-
2016	579	1,096	189	56	10	1,040-	180-
2017	7,324	13,154	180		0	13,154-	180-
2018	159,826	193,865	121	4,216	3	189,648-	119-
TOTAL	28,203,066	8,313,157	29	8,608,985	31	295,828	1
THREE-YEAR MOVING AVERAGES							
61-63	72,227	18,182	25	53,528	74	35,346	49
62-64	100,016	27,187	27	65,998	66	38,811	39
63-65	108,021	32,840	30	67,604	63	34,763	32
64-66	114,289	33,653	29	72,769	64	39,116	34
65-67	162,489	46,444	29	89,584	55	43,140	27
66-68	186,186	51,112	27	103,769	56	52,657	28
67-69	259,900	71,872	28	126,648	49	54,776	21
68-70	273,627	74,821	27	124,956	46	50,135	18
69-71	389,667	108,211	28	132,329	34	24,118	6
70-72	434,818	125,982	29	116,958	27	9,024-	2-
71-73	455,001	134,278	30	115,799	25	18,479-	4-
72-74	444,451	125,493	28	109,207	25	16,287-	4-
73-75	597,480	164,405	28	131,190	22	33,214-	6-
74-76	638,839	170,865	27	139,382	22	31,483-	5-
75-77	574,793	156,235	27	141,844	25	14,391-	3-
76-78	401,663	101,243	25	135,929	34	34,686	9
77-79	377,779	100,444	27	127,666	34	27,222	7
78-80	466,716	133,330	29	145,192	31	11,863	3
79-81	550,279	173,834	32	156,128	28	17,706-	3-
80-82	596,431	187,930	32	164,793	28	23,137-	4-
81-83	688,571	207,071	30	169,015	25	38,056-	6-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	732,460	205,814	28	159,220	22	46,594-	6-
83-85	893,957	255,697	29	165,542	19	90,155-	10-
84-86	866,671	259,430	30	141,645	16	117,785-	14-
85-87	975,532	290,046	30	150,021	15	140,025-	14-
86-88	1,210,940	340,208	28	121,185	10	219,023-	18-
87-89	1,229,909	333,383	27	101,468	8	231,915-	19-
88-90	1,172,757	301,971	26	70,899	6	231,072-	20-
89-91	855,732	205,505	24	83,110	10	122,395-	14-
90-92	716,801	164,888	23	101,003	14	63,885-	9-
91-93	554,240	137,801	25	100,866	18	36,936-	7-
92-94	1,074,315	88,199	8	610,178	57	521,979	49
93-95	1,007,888	73,274	7	583,114	58	509,840	51
94-96	1,032,410	95,347	9	559,904	54	464,557	45
95-97	403,789	127,385	32	23,038	6	104,347-	26-
96-98	428,818	149,797	35	50,252	12	99,546-	23-
97-99	324,446	132,402	41	74,252	23	58,150-	18-
98-00	543,023	181,244	33	94,860	17	86,384-	16-
99-01	629,910	199,969	32	194,409	31	5,560-	1-
00-02	614,912	173,639	28	167,121	27	6,518-	1-
01-03	526,573	164,260	31	141,587	27	22,673-	4-
02-04	550,363	260,819	47	37,529	7	223,289-	41-
03-05	526,943	250,741	48	39,014	7	211,727-	40-
04-06	233,578	197,879	85	63,116	27	134,763-	58-
05-07	180,818	93,634	52	123,131	68	29,497	16
06-08	280,244	139,092	50	242,495	87	103,402	37
07-09	490,759	150,568	31	238,849	49	88,282	18
08-10	473,685	140,991	30	292,819	62	151,828	32
09-11	424,335	110,032	26	300,436	71	190,404	45
10-12	248,008	89,751	36	343,879	139	254,128	102
11-13	176,954	66,912	38	278,171	157	211,259	119
12-14	192,633	72,862	38	199,112	103	126,251	66
13-15	239,323	153,031	64	138,995	58	14,035-	6-
14-16	176,950	133,356	75	61,172	35	72,184-	41-
15-17	86,179	107,513	125	11,765	14	95,747-	111-
16-18	55,910	69,371	124	1,424	3	67,947-	122-
FIVE-YEAR AVERAGE							
14-18	139,600	121,418	87	37,547	27	83,871-	60-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	1,588		0		0		0
1962	346	107	31	20	6	87-	25-
1963	9,521	636	7	250	3	386-	4-
1964	2,074	1,029	50	15	1	1,014-	49-
1965	20,733	987	5	223	1	764-	4-
1966	24,381	1,387	6		0	1,387-	6-
1967	323	9	3		0	9-	3-
1968	75	24	32		0	24-	32-
1969	2,020	2,085	103		0	2,085-	103-
1970	1,579		0		0		0
1971	1,032	564	55		0	564-	55-
1972	482		0		0		0
1973	1,832	1,168	64		0	1,168-	64-
1974	8,419	2,882	34		0	2,882-	34-
1975	400		0		0		0
1976	8,497	1,208	14		0	1,208-	14-
1977	16,024	5,793	36	3,500	22	2,293-	14-
1978	4,049	1,925	48		0	1,925-	48-
1979	15,111	5,788	38		0	5,788-	38-
1980	5,604	2,510	45		0	2,510-	45-
1981	13,459	250	2		0	250-	2-
1982	950	729	77		0	729-	77-
1983	5,249	3,082	59		0	3,082-	59-
1984	1,622	1,733	107		0	1,733-	107-
1985	11,428	2,521	22		0	2,521-	22-
1986							
1987	1,795	100	6		0	100-	6-
1988							
1989	29,666	8,722	29		0	8,722-	29-
1990	200,747	963	0		0	963-	0
1991	719,980	2,233	0		0	2,233-	0
1992	711,564	25,767	4		0	25,767-	4-
1993	268,798	9,626	4		0	9,626-	4-
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	3,058,083	568,503	19		0	568,503-	19-
2002	816		0		0		0

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004		74,924				74,924-	
2005	16,054	15,131	94		0	15,131-	94-
2006	206	248,016			0	248,016-	
2007		58,073				58,073-	
2008		169,965				169,965-	
2009	53,926	75,528	140		0	75,528-	140-
2010		25,389				25,389-	
2011	22,063	3,959-	18-		0	3,959	18
2012	1,625	11,144	686		0	11,144-	686-
2013	111,620	12,424	11		0	12,424-	11-
2014	260,104	36,799	14		0	36,799-	14-
2015							
2016							
2017							
2018							
TOTAL	5,613,846	1,375,766	25	4,008	0	1,371,758-	24-
THREE-YEAR MOVING AVERAGES							
61-63	3,818	248	6	90	2	158-	4-
62-64	3,980	591	15	95	2	496-	12-
63-65	10,776	884	8	163	2	721-	7-
64-66	15,729	1,134	7	79	1	1,055-	7-
65-67	15,146	794	5	74	0	720-	5-
66-68	8,260	473	6		0	473-	6-
67-69	806	706	88		0	706-	88-
68-70	1,225	703	57		0	703-	57-
69-71	1,544	883	57		0	883-	57-
70-72	1,031	188	18		0	188-	18-
71-73	1,115	577	52		0	577-	52-
72-74	3,578	1,350	38		0	1,350-	38-
73-75	3,550	1,350	38		0	1,350-	38-
74-76	5,772	1,363	24		0	1,363-	24-
75-77	8,307	2,334	28	1,167	14	1,167-	14-
76-78	9,523	2,975	31	1,167	12	1,809-	19-
77-79	11,728	4,502	38	1,167	10	3,335-	28-
78-80	8,255	3,408	41		0	3,408-	41-
79-81	11,391	2,849	25		0	2,849-	25-
80-82	6,671	1,163	17		0	1,163-	17-
81-83	6,553	1,354	21		0	1,354-	21-

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	2,607	1,848	71		0	1,848-	71-
83-85	6,100	2,445	40		0	2,445-	40-
84-86	4,350	1,418	33		0	1,418-	33-
85-87	4,408	874	20		0	874-	20-
86-88	598	33	6		0	33-	6-
87-89	10,487	2,941	28		0	2,941-	28-
88-90	76,804	3,228	4		0	3,228-	4-
89-91	316,798	3,973	1		0	3,973-	1-
90-92	544,097	9,654	2		0	9,654-	2-
91-93	566,781	12,542	2		0	12,542-	2-
92-94	326,787	11,798	4		0	11,798-	4-
93-95	89,599	3,209	4		0	3,209-	4-
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	1,019,361	189,501	19		0	189,501-	19-
00-02	1,019,633	189,501	19		0	189,501-	19-
01-03	1,019,633	189,501	19		0	189,501-	19-
02-04	272	24,975			0	24,975-	
03-05	5,351	30,018	561		0	30,018-	561-
04-06	5,420	112,690			0	112,690-	
05-07	5,420	107,073			0	107,073-	
06-08	69	158,684			0	158,684-	
07-09	17,975	101,188	563		0	101,188-	563-
08-10	17,975	90,294	502		0	90,294-	502-
09-11	25,330	32,319	128		0	32,319-	128-
10-12	7,896	10,858	138		0	10,858-	138-
11-13	45,103	6,537	14		0	6,537-	14-
12-14	124,450	20,123	16		0	20,123-	16-
13-15	123,908	16,408	13		0	16,408-	13-
14-16	86,701	12,266	14		0	12,266-	14-
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18	52,021	7,360	14		0	7,360-	14-

GAS PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	348	106	30		0	106-	30-
1962	230	144	63		0	144-	63-
1963	300	90	30		0	90-	30-
1964							
1965	230	301	131	2	1	299-	130-
1966	1,445	1,345	93		0	1,345-	93-
1967							
1968	7,717	1,391	18		0	1,391-	18-
1969							
1970							
1971							
1972	150	44	29		0	44-	29-
1973	1,712	68	4		0	68-	4-
1974							
1975							
1976	233,282	42,232	18	10,891	5	31,341-	13-
1977		4,444		825		3,619-	
1978							
1979							
1980							
1981							
1982	190	0			0		0
1983							
1984							
1985	435	630	145		0	630-	145-
1986							
1987							
1988	812	300	37		0	300-	37-
1989							
1990		420				420-	
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	123		0		0		0
2012							
2013							
2014	39,932		0		0		0
2015	66,615	26,606	40	5,319	8	21,287-	32-
2016							
2017							
2018	3,370	1,744	52		0	1,744-	52-
TOTAL	356,890	79,865	22	17,037	5	62,828-	18-
THREE-YEAR MOVING AVERAGES							
61-63	293	113	39		0	113-	39-
62-64	177	78	44		0	78-	44-
63-65	177	130	74	1	0	130-	73-
64-66	558	549	98	1	0	548-	98-
65-67	558	549	98	1	0	548-	98-
66-68	3,054	912	30		0	912-	30-
67-69	2,572	464	18		0	464-	18-
68-70	2,572	464	18		0	464-	18-
69-71							
70-72	50	15	29		0	15-	29-
71-73	621	37	6		0	37-	6-
72-74	621	37	6		0	37-	6-
73-75	571	23	4		0	23-	4-
74-76	77,761	14,077	18	3,630	5	10,447-	13-
75-77	77,761	15,559	20	3,905	5	11,653-	15-
76-78	77,761	15,559	20	3,905	5	11,653-	15-
77-79		1,481		275		1,206-	
78-80							
79-81							
80-82	63		0		0		0
81-83	63		0		0		0

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84	63		0		0		0
83-85	145	210	145		0	210-	145-
84-86	145	210	145		0	210-	145-
85-87	145	210	145		0	210-	145-
86-88	271	100	37		0	100-	37-
87-89	271	100	37		0	100-	37-
88-90	271	240	89		0	240-	89-
89-91		140				140-	
90-92		140				140-	
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11	41		0		0		0
10-12	41		0		0		0
11-13	41		0		0		0
12-14	13,311		0		0		0
13-15	35,516	8,869	25	1,773	5	7,096-	20-
14-16	35,516	8,869	25	1,773	5	7,096-	20-
15-17	22,205	8,869	40	1,773	8	7,096-	32-
16-18	1,123	581	52		0	581-	52-
FIVE-YEAR AVERAGE							
14-18	21,983	5,670	26	1,064	5	4,606-	21-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1970	202,963	52,144	26	10,068	5	42,076-	21-
1971	153,665	42,341	28	9,632	6	32,709-	21-
1972	354,486	107,402	30	3,251	1	104,151-	29-
1973	273,992	139,636	51	73	0	139,563-	51-
1974	199,199	151,639	76		0	151,639-	76-
1975	239,722	169,928	71		0	169,928-	71-
1976	307,015	294,811	96	530	0	294,281-	96-
1977	271,559	298,262	110	378	0	297,884-	110-
1978	215,914	253,482	117	497	0	252,985-	117-
1979	289,324	210,356	73		0	210,356-	73-
1980	424,692	300,760	71		0	300,760-	71-
1981	254,548	129,368	51		0	129,368-	51-
1982	138,962	118,761	85		0	118,761-	85-
1983	280,012	262,700	94		0	262,700-	94-
1984	757,221	540,930	71		0	540,930-	71-
1985	323,065	351,658	109	23,690	7	327,968-	102-
1986	276,146	249,567	90		0	249,567-	90-
1987	183,651	235,430	128		0	235,430-	128-
1988	120,068	74,097	62	67	0	74,030-	62-
1989	253,660	182,519	72		0	182,519-	72-
1990	172,760	143,764	83		0	143,764-	83-
1991	520,780	329,630	63	6	0	329,624-	63-
1992	431,184	377,478	88		0	377,478-	88-
1993	279,143	188,148	67		0	188,148-	67-
1994	172,313	83,434	48	20	0	83,414-	48-
1995	77,375	57,512	74		0	57,512-	74-
1996	210,536	84,622	40		0	84,622-	40-
1997	261,436	146,509	56		0	146,509-	56-
1998	307,286	193,518	63		0	193,518-	63-
1999	574,321	448,843	78		0	448,843-	78-
2000	1,271,936	771,999	61	3,204	0	768,795-	60-
2001	1,176,770	690,444	59		0	690,444-	59-
2002	468,862	570,131	122		0	570,131-	122-
2003	862,374	646,201	75		0	646,201-	75-
2004	2,405,094	120,359	5		0	120,359-	5-
2005	168,398	145,553	86	4,855	3	140,698-	84-
2006	167,093	171,792	103	21,921	13	149,871-	90-
2007	256,678	576,101	224	5,587	2	570,514-	222-
2008	567,474	375,584	66		0	375,584-	66-
2009	1,323,399	560,020	42		0	560,020-	42-
2010	409,548	525,321	128	4,450-	1-	529,771-	129-
2011	525,545	319,182	61		0	319,182-	61-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	296,553	816,534	275		0	816,534-	275-
2013	770,393	393,885	51		0	393,885-	51-
2014	1,732,627	427,030	25	30,561	2	396,469-	23-
2015	492,653	195,744	40	39,134	8	156,611-	32-
2016	789,762	240,893	31	13,104	2	227,789-	29-
2017	302,224	255,271	84		0	255,271-	84-
2018	289,829	149,992	52		0	149,992-	52-
TOTAL	22,804,211	14,171,286	62	162,128	1	14,009,158-	61-
THREE-YEAR MOVING AVERAGES							
70-72	237,038	67,296	28	7,650	3	59,645-	25-
71-73	260,714	96,460	37	4,319	2	92,141-	35-
72-74	275,892	132,892	48	1,108	0	131,784-	48-
73-75	237,638	153,734	65	24	0	153,710-	65-
74-76	248,645	205,459	83	177	0	205,283-	83-
75-77	272,765	254,334	93	303	0	254,031-	93-
76-78	264,829	282,185	107	468	0	281,717-	106-
77-79	258,932	254,033	98	292	0	253,742-	98-
78-80	309,977	254,866	82	166	0	254,700-	82-
79-81	322,855	213,495	66		0	213,495-	66-
80-82	272,734	182,963	67		0	182,963-	67-
81-83	224,507	170,276	76		0	170,276-	76-
82-84	392,065	307,464	78		0	307,464-	78-
83-85	453,433	385,096	85	7,897	2	377,199-	83-
84-86	452,144	380,718	84	7,897	2	372,822-	82-
85-87	260,954	278,885	107	7,897	3	270,988-	104-
86-88	193,288	186,365	96	22	0	186,342-	96-
87-89	185,793	164,015	88	22	0	163,993-	88-
88-90	182,163	133,460	73	22	0	133,438-	73-
89-91	315,733	218,638	69	2	0	218,636-	69-
90-92	374,908	283,624	76	2	0	283,622-	76-
91-93	410,369	298,419	73	2	0	298,417-	73-
92-94	294,213	216,353	74	7	0	216,347-	74-
93-95	176,277	109,698	62	7	0	109,691-	62-
94-96	153,408	75,189	49	7	0	75,183-	49-
95-97	183,116	96,214	53		0	96,214-	53-
96-98	259,753	141,550	54		0	141,550-	54-
97-99	381,014	262,957	69		0	262,957-	69-
98-00	717,848	471,453	66	1,068	0	470,385-	66-
99-01	1,007,676	637,095	63	1,068	0	636,027-	63-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	972,523	677,525	70	1,068	0	676,457-	70-
01-03	836,002	635,592	76		0	635,592-	76-
02-04	1,245,444	445,564	36		0	445,564-	36-
03-05	1,145,289	304,038	27	1,618	0	302,419-	26-
04-06	913,528	145,901	16	8,925	1	136,976-	15-
05-07	197,390	297,815	151	10,788	5	287,028-	145-
06-08	330,415	374,492	113	9,169	3	365,323-	111-
07-09	715,850	503,902	70	1,862	0	502,039-	70-
08-10	766,807	486,975	64	1,483-	0	488,458-	64-
09-11	752,831	468,175	62	1,483-	0	469,658-	62-
10-12	410,549	553,679	135	1,483-	0	555,163-	135-
11-13	530,830	509,867	96		0	509,867-	96-
12-14	933,191	545,817	58	10,187	1	535,630-	57-
13-15	998,558	338,887	34	23,232	2	315,655-	32-
14-16	1,005,014	287,889	29	27,599	3	260,290-	26-
15-17	528,213	230,636	44	17,413	3	213,223-	40-
16-18	460,605	215,385	47	4,368	1	211,017-	46-
FIVE-YEAR AVERAGE							
14-18	721,419	253,786	35	16,560	2	237,226-	33-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.20 MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	53,206	80,995	152		0	80,995-	152-
1976	105,053	162,103	154		0	162,103-	154-
1977	112,201	149,106	133		0	149,106-	133-
1978	59,417	121,838	205		0	121,838-	205-
1979	74,814	94,584	126		0	94,584-	126-
1980	130,000	156,833	121		0	156,833-	121-
1981	56,451	74,715	132		0	74,715-	132-
1982	31,978	70,320	220		0	70,320-	220-
1983							
1984							
1985	106,494	187,272	176		0	187,272-	176-
1986	136,797	108,251	79		0	108,251-	79-
1987	179,063	140,498	78	400	0	140,098-	78-
1988	23,148	60,191	260		0	60,191-	260-
1989	83,145	71,796	86		0	71,796-	86-
1990	43,768	47,379	108		0	47,379-	108-
1991	139,274	130,796	94		0	130,796-	94-
1992	103,302	98,155	95		0	98,155-	95-
1993	51,968	45,647	88	73	0	45,574-	88-
1994	29,272	23,975	82		0	23,975-	82-
1995	21,187	41,328	195		0	41,328-	195-
1996	12,313	9,237	75		0	9,237-	75-
1997	26,376	20,068	76		0	20,068-	76-
1998	32,012	19,037	59		0	19,037-	59-
1999	87,957	121,647	138		0	121,647-	138-
2000	153,120	172,775	113	379	0	172,396-	113-
2001	124,958	114,554	92		0	114,554-	92-
2002	27,019	4,739	18		0	4,739-	18-
2003	57,614	24,206	42		0	24,206-	42-
2004	237,639	155,828	66		0	155,828-	66-
2005	8,902	137,348		3,859	43	133,490-	
2006	14,171	22,596	159	5,761	41	16,834-	119-
2007	10,486	42,817	408	84,182	803	41,365	394
2008	3,338,042	34,445	1	18,397	1	16,048-	0
2009	2,944,571	69,681	2	1,290	0	68,391-	2-
2010	99,552	162,531	163	1,316-	1-	163,846-	165-
2011	336,503	277,213	82	1,969	1	275,244-	82-
2012	571,159	218,056	38		0	218,056-	38-
2013	129,326	158,479	123	1,957	2	156,523-	121-
2014	713,285	111,110	16	1,744	0	109,366-	15-
2015	250,410	105,108	42	21,014	8	84,095-	34-
2016	666,403	203,058	30	11,046	2	192,012-	29-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.20 MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2017	80,159	68,043	85		0	68,043-	85-
2018	318,382	155,311	49		0	155,311-	49-
TOTAL	11,780,895	4,273,670	36	150,754	1	4,122,916-	35-
THREE-YEAR MOVING AVERAGES							
75-77	90,153	130,735	145		0	130,735-	145-
76-78	92,224	144,349	157		0	144,349-	157-
77-79	82,144	121,843	148		0	121,843-	148-
78-80	88,077	124,418	141		0	124,418-	141-
79-81	87,088	108,711	125		0	108,711-	125-
80-82	72,810	100,623	138		0	100,623-	138-
81-83	29,476	48,345	164		0	48,345-	164-
82-84	10,659	23,440	220		0	23,440-	220-
83-85	35,498	62,424	176		0	62,424-	176-
84-86	81,097	98,508	121		0	98,508-	121-
85-87	140,785	145,340	103	133	0	145,207-	103-
86-88	113,003	102,980	91	133	0	102,847-	91-
87-89	95,119	90,828	95	133	0	90,695-	95-
88-90	50,020	59,789	120		0	59,789-	120-
89-91	88,729	83,324	94		0	83,324-	94-
90-92	95,448	92,110	97		0	92,110-	97-
91-93	98,181	91,533	93	24	0	91,508-	93-
92-94	61,514	55,926	91	24	0	55,901-	91-
93-95	34,142	36,983	108	24	0	36,959-	108-
94-96	20,924	24,847	119		0	24,847-	119-
95-97	19,959	23,544	118		0	23,544-	118-
96-98	23,567	16,114	68		0	16,114-	68-
97-99	48,782	53,584	110		0	53,584-	110-
98-00	91,030	104,486	115	126	0	104,360-	115-
99-01	122,012	136,325	112	126	0	136,199-	112-
00-02	101,699	97,356	96	126	0	97,230-	96-
01-03	69,864	47,833	68		0	47,833-	68-
02-04	107,424	61,591	57		0	61,591-	57-
03-05	101,385	105,794	104	1,286	1	104,508-	103-
04-06	86,904	105,257	121	3,207	4	102,051-	117-
05-07	11,186	67,587	604	31,268	280	36,320-	325-
06-08	1,120,900	33,286	3	36,113	3	2,827	0
07-09	2,097,700	48,981	2	34,623	2	14,358-	1-
08-10	2,127,388	88,885	4	6,123	0	82,762-	4-
09-11	1,126,875	169,808	15	648	0	169,160-	15-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.20 MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	335,738	219,267	65	218	0	219,049-	65-
11-13	345,662	217,916	63	1,309	0	216,608-	63-
12-14	471,257	162,548	34	1,234	0	161,315-	34-
13-15	364,340	124,899	34	8,238	2	116,661-	32-
14-16	543,366	139,759	26	11,268	2	128,491-	24-
15-17	332,324	125,403	38	10,686	3	114,716-	35-
16-18	354,981	142,137	40	3,682	1	138,455-	39-
FIVE-YEAR AVERAGE							
14-18	405,728	128,526	32	6,761	2	121,765-	30-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	75,444	142,574	189		0	142,574-	189-
2003	316,549	212,317	67		0	212,317-	67-
2004							
2005	33,285	129,189	388	4,855	15	124,334-	374-
2006	10,832	456,157		10,961	101	445,196-	
2007	214,725	37,864	18	5,587	3	32,277-	15-
2008	465,367	91,463	20		0	91,463-	20-
2009	240,478	60,280	25		0	60,280-	25-
2010	91,902	94,852	103		0	94,852-	103-
2011	34,260-	88,479	258-		0	88,479-	258
2012	6,547	28,135	430		0	28,135-	430-
2013	123,485	13,669	11		0	13,669-	11-
2014	1,868	9,380	502		0	9,380-	502-
2015	31,097	10,706	34	2,140	7	8,565-	28-
2016	27,233	9,603	35	522	2	9,081-	33-
2017	1,938	1,640	85		0	1,640-	85-
2018	388	201	52		0	201-	52-
TOTAL	1,606,878	1,386,509	86	24,065	1	1,362,444-	85-
THREE-YEAR MOVING AVERAGES							
02-04	130,664	118,297	91		0	118,297-	91-
03-05	116,611	113,835	98	1,618	1	112,217-	96-
04-06	14,706	195,115		5,272	36	189,843-	
05-07	86,281	207,736	241	7,134	8	200,602-	233-
06-08	230,308	195,161	85	5,516	2	189,645-	82-
07-09	306,856	63,202	21	1,862	1	61,340-	20-
08-10	265,915	82,198	31		0	82,198-	31-
09-11	99,373	81,204	82		0	81,204-	82-
10-12	21,396	70,489	329		0	70,489-	329-
11-13	31,924	43,428	136		0	43,428-	136-
12-14	43,967	17,061	39		0	17,061-	39-
13-15	52,150	11,252	22	713	1	10,538-	20-
14-16	20,066	9,897	49	888	4	9,009-	45-
15-17	20,090	7,316	36	888	4	6,429-	32-
16-18	9,853	3,815	39	174	2	3,641-	37-
FIVE-YEAR AVERAGE							
14-18	12,505	6,306	50	533	4	5,774-	46-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	16,414	1,925	12	1,325	8	600-	4-
1962	56,499	3,065	5	7,141	13	4,076	7
1963	52,614	1,945	4	8,817	17	6,872	13
1964	6,074	510	8	7,148	118	6,638	109
1965	24,116	715	3	4,193	17	3,478	14
1966	51,446	1,076	2	2,900	6	1,824	4
1967	3,923	1,140	29	850	22	290-	7-
1968	20,641	2,041	10	412	2	1,629-	8-
1969	11,355	1,230	11	2,292	20	1,062	9
1970	36,444	7,749	21	3,354	9	4,395-	12-
1971	21,728	3,577	16		0	3,577-	16-
1972	150,758	10,962	7	1,528	1	9,434-	6-
1973	53,861	1,402	3	6,063	11	4,661	9
1974	11,560	5,704	49		0	5,704-	49-
1975	23,749	11,016	46		0	11,016-	46-
1976	55,617	12,833	23	258	0	12,575-	23-
1977	77,829	1,986	3		0	1,986-	3-
1978	36,494	19,834	54	6,803	19	13,031-	36-
1979	15,022	5,146	34	1,400	9	3,746-	25-
1980	127,719	12,735	10		0	12,735-	10-
1981	62,068	20,818	34		0	20,818-	34-
1982	20,269	1,078	5		0	1,078-	5-
1983	16,127	6,668	41		0	6,668-	41-
1984	63,490	10,601	17		0	10,601-	17-
1985	21,151	446	2		0	446-	2-
1986	84,607	10,978	13		0	10,978-	13-
1987	77,537	33,911	44	389	1	33,522-	43-
1988	18,944	12,101	64		0	12,101-	64-
1989	37,258	47,037	126		0	47,037-	126-
1990	43,422	66,733	154		0	66,733-	154-
1991	17,363	1,255	7		0	1,255-	7-
1992	32,636	14,253	44		0	14,253-	44-
1993	67,933	13,082	19		0	13,082-	19-
1994	26,773	27,398	102		0	27,398-	102-
1995		24,768				24,768-	
1996	1,524		0		0		0
1997							
1998	311		0		0		0
1999							
2000	4,018	178	4		0	178-	4-
2001	35,721	21,615	61	23-	0	21,637-	61-
2002	25,254		0		0		0

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	404,191	111,568	28		0	111,568-	28-
2004	4,482	3,902	87		0	3,902-	87-
2005		60,792				60,792-	
2006	2,064,065	43,787	2		0	43,787-	2-
2007	131,161	60,106	46		0	60,106-	46-
2008	107,794	69,519	64		0	69,519-	64-
2009		44,577				44,577-	
2010		17,157				17,157-	
2011	33,493	32,593-	97-		0	32,593	97
2012	5,839	130,333			0	130,333-	
2013	11,961	70,558	590		0	70,558-	590-
2014		22,037				22,037-	
2015	1,061,681	423,514	40	84,670	8	338,844-	32-
2016							
2017							
2018	527,018	272,551	52		0	272,551-	52-
TOTAL	5,861,955	1,717,318	29	139,521	2	1,577,797-	27-
THREE-YEAR MOVING AVERAGES							
61-63	41,842	2,312	6	5,761	14	3,449	8
62-64	38,396	1,840	5	7,702	20	5,862	15
63-65	27,601	1,057	4	6,719	24	5,663	21
64-66	27,212	767	3	4,747	17	3,980	15
65-67	26,495	977	4	2,648	10	1,671	6
66-68	25,337	1,419	6	1,387	5	32-	0
67-69	11,973	1,470	12	1,185	10	286-	2-
68-70	22,813	3,673	16	2,019	9	1,654-	7-
69-71	23,176	4,185	18	1,882	8	2,303-	10-
70-72	69,643	7,429	11	1,627	2	5,802-	8-
71-73	75,449	5,314	7	2,530	3	2,783-	4-
72-74	72,060	6,023	8	2,530	4	3,492-	5-
73-75	29,723	6,041	20	2,021	7	4,020-	14-
74-76	30,309	9,851	33	86	0	9,765-	32-
75-77	52,398	8,612	16	86	0	8,526-	16-
76-78	56,647	11,551	20	2,354	4	9,197-	16-
77-79	43,115	8,989	21	2,734	6	6,254-	15-
78-80	59,745	12,572	21	2,734	5	9,837-	16-
79-81	68,270	12,900	19	467	1	12,433-	18-
80-82	70,019	11,544	16		0	11,544-	16-
81-83	32,821	9,521	29		0	9,521-	29-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	33,295	6,116	18		0	6,116-	18-
83-85	33,589	5,905	18		0	5,905-	18-
84-86	56,416	7,342	13		0	7,342-	13-
85-87	61,098	15,112	25	130	0	14,982-	25-
86-88	60,363	18,997	31	130	0	18,867-	31-
87-89	44,580	31,016	70	130	0	30,887-	69-
88-90	33,208	41,957	126		0	41,957-	126-
89-91	32,681	38,342	117		0	38,342-	117-
90-92	31,140	27,414	88		0	27,414-	88-
91-93	39,311	9,530	24		0	9,530-	24-
92-94	42,447	18,244	43		0	18,244-	43-
93-95	31,569	21,749	69		0	21,749-	69-
94-96	9,432	17,389	184		0	17,389-	184-
95-97	508	8,256			0	8,256-	
96-98	612	0			0	0	
97-99	104	0			0	0	
98-00	1,443	59	4		0	59-	4-
99-01	13,246	7,264	55	8-	0	7,272-	55-
00-02	21,664	7,264	34	8-	0	7,272-	34-
01-03	155,055	44,394	29	8-	0	44,402-	29-
02-04	144,642	38,490	27		0	38,490-	27-
03-05	136,224	58,754	43		0	58,754-	43-
04-06	689,516	36,160	5		0	36,160-	5-
05-07	731,742	54,895	8		0	54,895-	8-
06-08	767,673	57,804	8		0	57,804-	8-
07-09	79,652	58,067	73		0	58,067-	73-
08-10	35,931	43,751	122		0	43,751-	122-
09-11	11,164	9,713	87		0	9,713-	87-
10-12	13,111	38,299	292		0	38,299-	292-
11-13	17,098	56,099	328		0	56,099-	328-
12-14	5,934	74,309			0	74,309-	
13-15	357,881	172,036	48	28,223	8	143,813-	40-
14-16	353,894	148,517	42	28,223	8	120,294-	34-
15-17	353,894	141,171	40	28,223	8	112,948-	32-
16-18	175,673	90,850	52		0	90,850-	52-
FIVE-YEAR AVERAGE							
14-18	317,740	143,620	45	16,934	5	126,686-	40-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	231,233	29,210	13	1,308	1	27,902-	12-
1962	159,051	13,737	9	1,903	1	11,834-	7-
1963	185,457	25,272	14	564	0	24,708-	13-
1964	183,390		0	1,351	1	1,351	1
1965	217,531		0	1,819	1	1,819	1
1966	215,514	298	0	515	0	217	0
1967	173,181		0	1,660	1	1,660	1
1968	384,660	104	0	388	0	284	0
1969	271,701		0	674	0	674	0
1970	277,289		0	1,630	1	1,630	1
1971	331,380		0	10	0	10	0
1972	208,913		0	380	0	380	0
1973	455,406	559	0	178	0	381-	0
1974	490,970	69,741	14		0	69,741-	14-
1975	392,968	139,778	36	41	0	139,737-	36-
1976	431,378	70,547	16	17	0	70,530-	16-
1977	400,139	120,997	30		0	120,997-	30-
1978	381,302	98,672	26		0	98,672-	26-
1979	636,841	223,019	35		0	223,019-	35-
1980	513,635	118,244	23	84	0	118,160-	23-
1981	385,240	67,359	17		0	67,359-	17-
1982	479,681	87,406	18		0	87,406-	18-
1983	387,758	73,440	19		0	73,440-	19-
1984	682,736	167,419	25		0	167,419-	25-
1985	552,937	96,727	17		0	96,727-	17-
1986	432,303	105,215	24	141	0	105,074-	24-
1987	295,225	220,710	75		0	220,710-	75-
1988	977,895	256,495	26		0	256,495-	26-
1989	688,602	86,489	13		0	86,489-	13-
1990	1,111,996	144,760	13	4,382	0	140,378-	13-
1991	791,259	259,444	33		0	259,444-	33-
1992	670,617	140,155	21		0	140,155-	21-
1993	596,916	137,063	23	376,490	63	239,427	40
1994	895,375	156,182	17		0	156,182-	17-
1995	417,323	82,994	20		0	82,994-	20-
1996	1,986,574	125,182	6		0	125,182-	6-
1997	813,907	84,586	10		0	84,586-	10-
1998	1,669,193	163,476	10		0	163,476-	10-
1999	1,551,716	177,957	11		0	177,957-	11-
2000	997,090	157,780	16		0	157,780-	16-
2001	1,503,231	997,397	66		0	997,397-	66-
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	600,919	349,605	58		0	349,605-	58-
2004	1,136,918	82,188	7		0	82,188-	7-
2005	119,026	103,569	87		0	103,569-	87-
2006	666,713	620,447	93		0	620,447-	93-
2007	911,926	606,637	67		0	606,637-	67-
2008	589,040	615,999	105		0	615,999-	105-
2009	737,163	506,932	69	2,671	0	504,261-	68-
2010	420,670	276,734	66	1,447	0	275,287-	65-
2011	482,023	392,377	81	8,320	2	384,057-	80-
2012	540,979	472,513	87	3,161	1	469,352-	87-
2013	586,163	709,443	121	17,524	3	691,920-	118-
2014	520,297	368,340	71	4,462	1	363,878-	70-
2015	550,268	219,825	40	43,948	8	175,877-	32-
2016	711,829	217,104	30	11,810	2	205,294-	29-
2017	347,606	296,248	85		0	296,248-	85-
2018	330,821	171,206	52		0	171,206-	52-
TOTAL	33,681,873	10,707,580	32	486,877	1	10,220,704-	30-
THREE-YEAR MOVING AVERAGES							
61-63	191,914	22,740	12	1,258	1	21,481-	11-
62-64	175,966	13,003	7	1,273	1	11,730-	7-
63-65	195,459	8,424	4	1,245	1	7,179-	4-
64-66	205,478	99	0	1,228	1	1,129	1
65-67	202,075	99	0	1,331	1	1,232	1
66-68	257,785	134	0	854	0	720	0
67-69	276,514	35	0	907	0	873	0
68-70	311,217	35	0	897	0	863	0
69-71	293,457		0	771	0	771	0
70-72	272,527		0	673	0	673	0
71-73	331,900	186	0	189	0	3	0
72-74	385,096	23,433	6	186	0	23,247-	6-
73-75	446,448	70,026	16	73	0	69,953-	16-
74-76	438,439	93,355	21	19	0	93,336-	21-
75-77	408,162	110,441	27	19	0	110,421-	27-
76-78	404,273	96,739	24	6	0	96,733-	24-
77-79	472,761	147,563	31		0	147,563-	31-
78-80	510,593	146,645	29	28	0	146,617-	29-
79-81	511,905	136,207	27	28	0	136,179-	27-
80-82	459,519	91,003	20	28	0	90,975-	20-
81-83	417,560	76,068	18		0	76,068-	18-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	516,725	109,422	21		0	109,422-	21-
83-85	541,144	112,529	21		0	112,529-	21-
84-86	555,992	123,120	22	47	0	123,073-	22-
85-87	426,822	140,884	33	47	0	140,837-	33-
86-88	568,474	194,140	34	47	0	194,093-	34-
87-89	653,907	187,898	29		0	187,898-	29-
88-90	926,164	162,581	18	1,461	0	161,121-	17-
89-91	863,952	163,564	19	1,461	0	162,104-	19-
90-92	857,957	181,453	21	1,461	0	179,992-	21-
91-93	686,264	178,887	26	125,497	18	53,391-	8-
92-94	720,969	144,467	20	125,497	17	18,970-	3-
93-95	636,538	125,413	20	125,497	20	84	0
94-96	1,099,757	121,453	11		0	121,453-	11-
95-97	1,072,601	97,587	9		0	97,587-	9-
96-98	1,489,891	124,415	8		0	124,415-	8-
97-99	1,344,939	142,006	11		0	142,006-	11-
98-00	1,406,000	166,404	12		0	166,404-	12-
99-01	1,350,679	444,378	33		0	444,378-	33-
00-02	833,440	385,059	46		0	385,059-	46-
01-03	701,383	449,001	64		0	449,001-	64-
02-04	579,279	143,931	25		0	143,931-	25-
03-05	618,954	178,454	29		0	178,454-	29-
04-06	640,886	268,735	42		0	268,735-	42-
05-07	565,888	443,551	78		0	443,551-	78-
06-08	722,560	614,361	85		0	614,361-	85-
07-09	746,043	576,523	77	890	0	575,632-	77-
08-10	582,291	466,555	80	1,373	0	465,182-	80-
09-11	546,619	392,014	72	4,146	1	387,869-	71-
10-12	481,224	380,541	79	4,309	1	376,232-	78-
11-13	536,388	524,778	98	9,668	2	515,110-	96-
12-14	549,146	516,765	94	8,382	2	508,383-	93-
13-15	552,242	432,536	78	21,978	4	410,558-	74-
14-16	594,131	268,423	45	20,073	3	248,350-	42-
15-17	536,568	244,392	46	18,586	3	225,806-	42-
16-18	463,419	228,186	49	3,937	1	224,249-	48-
FIVE-YEAR AVERAGE							
14-18	492,164	254,545	52	12,044	2	242,501-	49-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.20 SERVICES - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	206,989	13,288	6		0	13,288-	6-
2004	534,040	238,284	45		0	238,284-	45-
2005	127,036	231,854	183		0	231,854-	183-
2006	318,540	319,128	100	5,634	2	313,494-	98-
2007	252,164	49,801	20	35,838	14	13,963-	6-
2008	1,786,166	98,353	6	10,372	1	87,981-	5-
2009	1,003,307	193,261	19	10,363	1	182,898-	18-
2010	523,349	398,227	76	16,590	3	381,638-	73-
2011	778,327	405,571	52	2,172	0	403,399-	52-
2012	949,039	482,010	51	11,528	1	470,482-	50-
2013	881,809	406,741	46	16,839	2	389,903-	44-
2014	561,610	301,791	54	40,395	7	261,396-	47-
2015	320,582	149,246	47	29,838	9	119,408-	37-
2016	827,668	243,552	29	13,248	2	230,304-	28-
2017	319,180	170,067	53		0	170,067-	53-
2018	515,249	180,819	35		0	180,819-	35-
TOTAL	9,905,056	3,881,994	39	192,817	2	3,689,176-	37-
THREE-YEAR MOVING AVERAGES							
03-05	289,355	161,142	56		0	161,142-	56-
04-06	326,539	263,088	81	1,878	1	261,210-	80-
05-07	232,580	200,261	86	13,824	6	186,437-	80-
06-08	785,623	155,761	20	17,281	2	138,479-	18-
07-09	1,013,879	113,805	11	18,857	2	94,947-	9-
08-10	1,104,274	229,947	21	12,441	1	217,506-	20-
09-11	768,328	332,353	43	9,708	1	322,645-	42-
10-12	750,239	428,603	57	10,097	1	418,506-	56-
11-13	869,725	431,441	50	10,180	1	421,261-	48-
12-14	797,486	396,848	50	22,921	3	373,927-	47-
13-15	588,000	285,926	49	29,024	5	256,902-	44-
14-16	569,953	231,530	41	27,827	5	203,703-	36-
15-17	489,143	187,622	38	14,362	3	173,260-	35-
16-18	554,032	198,146	36	4,416	1	193,730-	35-
FIVE-YEAR AVERAGE							
14-18	508,858	209,095	41	16,696	3	192,399-	38-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	99,538	655	1	2,195	2	1,540	2
1962	63,684		0	727	1	727	1
1963	43,816		0	182	0	182	0
1964	26,495		0	1,237	5	1,237	5
1965	89,750		0	2,022	2	2,022	2
1966	250,191		0	5,360	2	5,360	2
1967	355,068		0	8,386	2	8,386	2
1968	161,537		0	6,722	4	6,722	4
1969	163,030		0	12,252	8	12,252	8
1970	115,841		0	2,477	2	2,477	2
1971	73,312		0	10,091	14	10,091	14
1972	7,276		0	900	12	900	12
1973	629	125	20		0	125-	20-
1974	3,170	3,441	109		0	3,441-	109-
1975	321		0		0		0
1976	58		0		0		0
1977	24		0		0		0
1978							
1979							
1980							
1981	105,977	97	0		0	97-	0
1982	6,430		0		0		0
1983	5,022	7	0	2,798	56	2,791	56
1984	15,262		0	722	5	722	5
1985							
1986	220,479	232	0	6,310	3	6,078	3
1987	398,123		0	4,517	1	4,517	1
1988	127,749		0	2,628	2	2,628	2
1989	16,609	413	2	7,830	47	7,417	45
1990	168,537	518	0	14,240	8	13,722	8
1991	779,960		0	11,532	1	11,532	1
1992	323,587		0	15,814	5	15,814	5
1993	223,429		0	9,751	4	9,751	4
1994	218,970	10	0	4,011	2	4,001	2
1995	200,655		0	14,825	7	14,825	7
1996	319,903		0	13,392	4	13,392	4
1997	408,428		0	16,130	4	16,130	4
1998	258,000		0	26,659	10	26,659	10
1999	1,857,549	17,725	1	131,558	7	113,833	6
2000	1,398,529	152,538	11	107,714	8	44,824-	3-
2001	768,365	231,126	30	127,506	17	103,619-	13-
2002							

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,072,069	436,217	41		0	436,217-	41-
2004	2,360,733		0		0		0
2005	1,077,519	6,731	1		0	6,731-	1-
2006	106,980	41	0		0	41-	0
2007	563,596		0		0		0
2008	665,815		0		0		0
2009	778,180		0		0		0
2010	660,784	135,268	20		0	135,268-	20-
2011	746,637	139,202	19		0	139,202-	19-
2012	690,968	118,658	17		0	118,658-	17-
2013	793,543	170,727	22		0	170,727-	22-
2014	845,644	170,948	20		0	170,948-	20-
2015	850,095	339,529	40	67,880	8	271,649-	32-
2016	770,149	231,520	30	12,594	2	218,926-	28-
2017	592,494	507,178	86		0	507,178-	86-
2018	653,241	338,065	52		0	338,065-	52-
TOTAL	22,503,754	3,000,969	13	650,962	3	2,350,007-	10-
THREE-YEAR MOVING AVERAGES							
61-63	69,013	218	0	1,035	1	816	1
62-64	44,665		0	715	2	715	2
63-65	53,354		0	1,147	2	1,147	2
64-66	122,145		0	2,873	2	2,873	2
65-67	231,670		0	5,256	2	5,256	2
66-68	255,599		0	6,823	3	6,823	3
67-69	226,545		0	9,120	4	9,120	4
68-70	146,803		0	7,150	5	7,150	5
69-71	117,394		0	8,273	7	8,273	7
70-72	65,476		0	4,489	7	4,489	7
71-73	27,072	42	0	3,664	14	3,622	13
72-74	3,692	1,189	32	300	8	889-	24-
73-75	1,373	1,189	87		0	1,189-	87-
74-76	1,183	1,147	97		0	1,147-	97-
75-77	134		0		0		0
76-78	27		0		0		0
77-79	8		0		0		0
78-80							
79-81	35,326	32	0		0	32-	0
80-82	37,469	32	0		0	32-	0
81-83	39,143	35	0	933	2	898	2

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	8,905	2	0	1,173	13	1,171	13
83-85	6,761	2	0	1,173	17	1,171	17
84-86	78,580	77	0	2,344	3	2,267	3
85-87	206,201	77	0	3,609	2	3,532	2
86-88	248,784	77	0	4,485	2	4,408	2
87-89	180,827	138	0	4,992	3	4,854	3
88-90	104,298	310	0	8,233	8	7,922	8
89-91	321,702	310	0	11,201	3	10,890	3
90-92	424,028	173	0	13,862	3	13,689	3
91-93	442,325		0	12,366	3	12,366	3
92-94	255,329	3	0	9,859	4	9,855	4
93-95	214,351	3	0	9,529	4	9,526	4
94-96	246,509	3	0	10,743	4	10,739	4
95-97	309,662		0	14,782	5	14,782	5
96-98	328,777		0	18,727	6	18,727	6
97-99	841,326	5,908	1	58,116	7	52,207	6
98-00	1,171,359	56,754	5	88,644	8	31,889	3
99-01	1,341,481	133,796	10	122,259	9	11,537-	1-
00-02	722,298	127,888	18	78,407	11	49,481-	7-
01-03	613,478	222,447	36	42,502	7	179,945-	29-
02-04	1,144,267	145,406	13		0	145,406-	13-
03-05	1,503,441	147,649	10		0	147,649-	10-
04-06	1,181,744	2,257	0		0	2,257-	0
05-07	582,699	2,257	0		0	2,257-	0
06-08	445,464	14	0		0	14-	0
07-09	669,197		0		0		0
08-10	701,593	45,089	6		0	45,089-	6-
09-11	728,534	91,490	13		0	91,490-	13-
10-12	699,463	131,042	19		0	131,042-	19-
11-13	743,716	142,862	19		0	142,862-	19-
12-14	776,719	153,445	20		0	153,445-	20-
13-15	829,761	227,068	27	22,627	3	204,442-	25-
14-16	821,963	247,332	30	26,825	3	220,508-	27-
15-17	737,579	359,409	49	26,825	4	332,584-	45-
16-18	671,961	358,921	53	4,198	1	354,723-	53-
FIVE-YEAR AVERAGE							
14-18	742,325	317,448	43	16,095	2	301,353-	41-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1970	738	22	3		0	22-	3-
1971	4,540	957	21	1,783	39	826	18
1972	6,439	88	1	260	4	172	3
1973							
1974	6,165		0	149	2	149	2
1975							
1976							
1977							
1978	402	153	38		0	153-	38-
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986	1,183	713	60		0	713-	60-
1987							
1988	6,402	3,600	56		0	3,600-	56-
1989	1,424		0		0		0
1990	920	1,500	163		0	1,500-	163-
1991							
1992	11,211	6,250	56		0	6,250-	56-
1993	17,212	8,459	49		0	8,459-	49-
1994							
1995							
1996							
1997	5,125	1,500	29		0	1,500-	29-
1998							
1999	127,396	106,648	84		0	106,648-	84-
2000	82,670	81,470	99	1,135	1	80,335-	97-
2001	687,170	2,435,112	354		0	2,435,112-	354-
2002							
2003	435,437	561,456	129		0	561,456-	129-
2004		63,771				63,771-	
2005		15,565				15,565-	
2006	21,900	4,100	19		0	4,100-	19-
2007	4,395		0		0		0
2008	1,217		0		0		0
2009	150		0		0		0
2010	253	2,352	931		0	2,352-	931-
2011	70	697	989		0	697-	989-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	1,422,418	3,294,414	232	3,327	0	3,291,087-	231-
THREE-YEAR MOVING AVERAGES							
70-72	3,906	356	9	681	17	325	8
71-73	3,660	348	10	681	19	333	9
72-74	4,201	29	1	136	3	107	3
73-75	2,055		0	50	2	50	2
74-76	2,055		0	50	2	50	2
75-77							
76-78	134	51	38		0	51-	38-
77-79	134	51	38		0	51-	38-
78-80	134	51	38		0	51-	38-
79-81							
80-82							
81-83							
82-84							
83-85							
84-86	394	238	60		0	238-	60-
85-87	394	238	60		0	238-	60-
86-88	2,528	1,438	57		0	1,438-	57-
87-89	2,609	1,200	46		0	1,200-	46-
88-90	2,915	1,700	58		0	1,700-	58-
89-91	781	500	64		0	500-	64-
90-92	4,044	2,583	64		0	2,583-	64-
91-93	9,474	4,903	52		0	4,903-	52-
92-94	9,474	4,903	52		0	4,903-	52-
93-95	5,737	2,820	49		0	2,820-	49-
94-96							
95-97	1,708	500	29		0	500-	29-
96-98	1,708	500	29		0	500-	29-
97-99	44,174	36,049	82		0	36,049-	82-
98-00	70,022	62,706	90	378	1	62,328-	89-
99-01	299,079	874,410	292	378	0	874,032-	292-

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
00-02	256,613	838,861	327	378	0	838,482-	327-
01-03	374,202	998,856	267		0	998,856-	267-
02-04	145,146	208,409	144		0	208,409-	144-
03-05	145,146	213,598	147		0	213,598-	147-
04-06	7,300	27,812	381		0	27,812-	381-
05-07	8,765	6,555	75		0	6,555-	75-
06-08	9,171	1,367	15		0	1,367-	15-
07-09	1,921		0		0		0
08-10	540	784	145		0	784-	145-
09-11	158	1,016	645		0	1,016-	645-
10-12	108	1,016	944		0	1,016-	944-
11-13	24	232	989		0	232-	989-
12-14							
13-15							
14-16							
15-17							
16-18							
FIVE-YEAR AVERAGE							
14-18							

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	3,030		0		0		0
2012		3,194				3,194-	
2013							
2014							
2015							
2016							
2017	37,107		0		0		0
2018							
TOTAL	40,137	3,194	8		0	3,194-	8-
THREE-YEAR MOVING AVERAGES							
11-13	1,010	1,065	105		0	1,065-	105-
12-14		1,065				1,065-	
13-15							
14-16							
15-17	12,369		0		0		0
16-18	12,369		0		0		0
FIVE-YEAR AVERAGE							
14-18	7,421		0		0		0

COMMON PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	51,548	12,599	24	151,031	293	138,432	269
1962	537,482	167,405	31	13,690	3	153,715-	29-
1963	61,091	22,263	36	583	1	21,680-	35-
1964	102,936	33,885	33	22,375	22	11,510-	11-
1965	46,466	8,642	19	60	0	8,582-	18-
1966	43,238	2,769	6	13,299	31	10,530	24
1967	3,524	3,562	101		0	3,562-	101-
1968	8,713	8,042	92	95	1	7,947-	91-
1969	14,595	10,827	74	107,722	738	96,895	664
1970	9,752	6,181	63		0	6,181-	63-
1971	16,880	5,089	30	600	4	4,489-	27-
1972	359		0		0		0
1973	13,000	4,679	36		0	4,679-	36-
1974	16,920	11,755	69	2,353	14	9,402-	56-
1975	23,212	5,484	24		0	5,484-	24-
1976	58,938	29,591	50	250	0	29,341-	50-
1977	31,799	21,947	69	115	0	21,832-	69-
1978	61,280	35,553	58	708	1	34,845-	57-
1979	241,282	95,447	40		0	95,447-	40-
1980	256,555	108,905	42	6,650	3	102,255-	40-
1981	109,368	45,661	42	1,200	1	44,461-	41-
1982	141,380	48,070	34	532	0	47,538-	34-
1983	146,031	70,981	49		0	70,981-	49-
1984	306,474	91,333	30	54	0	91,279-	30-
1985	273,212	127,661	47		0	127,661-	47-
1986							
1987	131,565	66,831	51	18	0	66,813-	51-
1988	160,358	186,796	116	2,459	2	184,337-	115-
1989	3,967	47,134			0	47,134-	
1990	192,858	108,563	56	217	0	108,346-	56-
1991	718,349	371,682	52	3,200	0	368,482-	51-
1992	707,523	253,133	36	458	0	252,675-	36-
1993	259,812	75,444	29	537	0	74,907-	29-
1994	441,223	3,227	1	3,659	1	432	0
1995	1,277,782	79,223	6	242	0	78,981-	6-
1996	210,876		0	2,818	1	2,818	1
1997	328,885	90,482	28	10,500	3	79,982-	24-
1998							
1999	3,055,801	235,587	8	26	0	235,561-	8-
2000							
2001	2,284		0	211	9	211	9
2002	3,664,115	527	0		0	527-	0

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	4,956	2,473	50	4,385	88	1,912	39
2005	35,819	21,885	61		0	21,885-	61-
2006	48,896	31,985	65	980	2	31,005-	63-
2007	183,263	173,504	95		0	173,504-	95-
2008	96,488	472,163	489		0	472,163-	489-
2009	1,242,931	73,332-	6-		0	73,332	6
2010		285,623				285,623-	
2011	140,233	213,463	152		0	213,463-	152-
2012	15,789	278,416			0	278,416-	
2013	359,066	277,067	77		0	277,067-	77-
2014	1,245,607	341,605	27		0	341,605-	27-
2015		426,594		467		426,127-	
2016		141,254				141,254-	
2017	2,212,875	444,802	20		0	444,802-	20-
2018	6,068	319,703			0	319,703-	
TOTAL	19,323,426	5,854,165	30	351,494	2	5,502,672-	28-
THREE-YEAR MOVING AVERAGES							
61-63	216,707	67,422	31	55,101	25	12,321-	6-
62-64	233,836	74,518	32	12,216	5	62,302-	27-
63-65	70,164	21,597	31	7,673	11	13,924-	20-
64-66	64,213	15,099	24	11,911	19	3,187-	5-
65-67	31,076	4,991	16	4,453	14	538-	2-
66-68	18,492	4,791	26	4,465	24	326-	2-
67-69	8,944	7,477	84	35,939	402	28,462	318
68-70	11,020	8,350	76	35,939	326	27,589	250
69-71	13,742	7,366	54	36,107	263	28,742	209
70-72	8,997	3,757	42	200	2	3,557-	40-
71-73	10,080	3,256	32	200	2	3,056-	30-
72-74	10,093	5,478	54	784	8	4,694-	47-
73-75	17,711	7,306	41	784	4	6,522-	37-
74-76	33,023	15,610	47	868	3	14,742-	45-
75-77	37,983	19,007	50	122	0	18,886-	50-
76-78	50,672	29,030	57	358	1	28,673-	57-
77-79	111,454	50,982	46	274	0	50,708-	45-
78-80	186,372	79,968	43	2,453	1	77,516-	42-
79-81	202,402	83,338	41	2,617	1	80,721-	40-
80-82	169,101	67,545	40	2,794	2	64,751-	38-
81-83	132,260	54,904	42	577	0	54,327-	41-

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	197,962	70,128	35	195	0	69,933-	35-
83-85	241,906	96,658	40	18	0	96,640-	40-
84-86	193,229	72,998	38	18	0	72,980-	38-
85-87	134,926	64,831	48	6	0	64,825-	48-
86-88	97,308	84,542	87	826	1	83,717-	86-
87-89	98,630	100,254	102	826	1	99,428-	101-
88-90	119,061	114,164	96	892	1	113,272-	95-
89-91	305,058	175,793	58	1,139	0	174,654-	57-
90-92	539,577	244,459	45	1,292	0	243,168-	45-
91-93	561,895	233,420	42	1,398	0	232,021-	41-
92-94	469,519	110,601	24	1,551	0	109,050-	23-
93-95	659,606	52,631	8	1,479	0	51,152-	8-
94-96	643,294	27,483	4	2,240	0	25,244-	4-
95-97	605,848	56,568	9	4,520	1	52,048-	9-
96-98	179,920	30,161	17	4,439	2	25,721-	14-
97-99	1,128,229	108,690	10	3,509	0	105,181-	9-
98-00	1,018,600	78,529	8	9	0	78,520-	8-
99-01	1,019,362	78,529	8	79	0	78,450-	8-
00-02	1,222,133	176	0	70	0	105-	0
01-03	1,222,133	176	0	70	0	105-	0
02-04	1,223,024	1,000	0	1,462	0	462	0
03-05	13,592	8,119	60	1,462	11	6,658-	49-
04-06	29,890	18,781	63	1,788	6	16,993-	57-
05-07	89,326	75,791	85	327	0	75,465-	84-
06-08	109,549	225,884	206	327	0	225,557-	206-
07-09	507,561	190,778	38		0	190,778-	38-
08-10	446,473	228,151	51		0	228,151-	51-
09-11	461,055	141,918	31		0	141,918-	31-
10-12	52,007	259,167	498		0	259,167-	498-
11-13	171,696	256,316	149		0	256,316-	149-
12-14	540,154	299,029	55		0	299,029-	55-
13-15	534,891	348,422	65	156	0	348,266-	65-
14-16	415,202	303,151	73	156	0	302,995-	73-
15-17	737,625	337,550	46	156	0	337,395-	46-
16-18	739,648	301,920	41		0	301,920-	41-
FIVE-YEAR AVERAGE							
14-18	692,910	334,792	48	93	0	334,698-	48-

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNTS 392.09 THROUGH 392.42 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	3,377,217		0	166,917	5	166,917	5
2000	1,237,806	3,840	0	247,776	20	243,936	20
2001	3,246,338		0	367,378	11	367,378	11
2002	2,152,605	5,445	0		0	5,445-	0
2003	326,432		0	47,323	14	47,323	14
2004	414,544		0	73,392	18	73,392	18
2005	1,612,339		0	132,477	8	132,477	8
2006	2,008,877		0	127,774	6	127,774	6
2007	3,392,709		0	220,346	6	220,346	6
2008	3,138,841	68,791	2	716,065	23	647,275	21
2009	1,366,991	26,636	2	264,160	19	237,524	17
2010	106,954	27,594	26	202,990	190	175,396	164
2011	920,492	23,113	3	239,253	26	216,140	23
2012	4,321,674	38,697	1	447,460	10	408,763	9
2013	1,341,150	57,827	4	647,995	48	590,168	44
2014	2,563,444	23,353	1	189,965	7	166,612	6
2015	757,977		0		0		0
2016	1,939,192		0		0		0
2017	9,506,834		0		0		0
2018	3,223,678		0		0		0
TOTAL	46,956,094	275,295	1	4,091,271	9	3,815,975	8
THREE-YEAR MOVING AVERAGES							
99-01	2,620,454	1,280	0	260,690	10	259,410	10
00-02	2,212,250	3,095	0	205,051	9	201,956	9
01-03	1,908,458	1,815	0	138,234	7	136,419	7
02-04	964,527	1,815	0	40,238	4	38,423	4
03-05	784,438		0	84,397	11	84,397	11
04-06	1,345,253		0	111,214	8	111,214	8
05-07	2,337,975		0	160,199	7	160,199	7
06-08	2,846,809	22,930	1	354,728	12	331,798	12
07-09	2,632,847	31,809	1	400,190	15	368,381	14
08-10	1,537,595	41,007	3	394,405	26	353,398	23
09-11	798,146	25,781	3	235,468	30	209,687	26
10-12	1,783,040	29,801	2	296,568	17	266,767	15
11-13	2,194,438	39,879	2	444,903	20	405,024	18
12-14	2,742,089	39,959	1	428,473	16	388,514	14
13-15	1,554,190	27,060	2	279,320	18	252,260	16
14-16	1,753,538	7,784	0	63,322	4	55,537	3

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNTS 392.09 THROUGH 392.42 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	4,068,001		0		0		0
16-18	4,889,902		0		0		0
FIVE-YEAR AVERAGE							
14-18	3,598,225	4,671	0	37,993	1	33,322	1

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	50,507		0		0		0
2000	43,256		0		0		0
2001							
2002							
2003							
2004				15,935		15,935	
2005	16,293		0	57,286	352	57,286	352
2006	239,964		0	42,722	18	42,722	18
2007	141,270		0	135,426	96	135,426	96
2008	258,826	4,244	2	50,919	20	46,675	18
2009	126,849	1,467	1	21,500	17	20,033	16
2010		1,016		10,400		9,384	
2011	560,077		0		0		0
2012	148,905	2,016	1	23,350	16	21,334	14
2013	252,126		0		0		0
2014	286,694		0		0		0
2015	268,470		0		0		0
2016	616,636		0		0		0
2017	219,400		0		0		0
2018							
TOTAL	3,229,271	8,744	0	357,539	11	348,795	11
THREE-YEAR MOVING AVERAGES							
99-01	31,254		0		0		0
00-02	14,419		0		0		0
01-03							
02-04				5,312		5,312	
03-05	5,431		0	24,407	449	24,407	449
04-06	85,419		0	38,648	45	38,648	45
05-07	132,509		0	78,478	59	78,478	59
06-08	213,353	1,415	1	76,356	36	74,941	35
07-09	175,648	1,904	1	69,282	39	67,378	38
08-10	128,558	2,242	2	27,606	21	25,364	20
09-11	228,975	828	0	10,633	5	9,806	4
10-12	236,327	1,011	0	11,250	5	10,239	4
11-13	320,369	672	0	7,783	2	7,111	2
12-14	229,241	672	0	7,783	3	7,111	3
13-15	269,096		0		0		0
14-16	390,600		0		0		0

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
15-17	368,169		0		0		0
16-18	278,679		0		0		0
FIVE-YEAR AVERAGE							
14-18	278,240		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

ELECTRIC PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 85-R1							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1915	182.55	81.59	1.23	2.36	13.44	0.8353	160
1942	7,176.08	72.70	1.38	103.98	15.02	0.7934	5,978
1959	494.12	63.73	1.57	8.15	15.65	0.7544	391
1960	281,103.07	63.13	1.58	4,663.50	15.68	0.7516	221,847
1961	3,409.08	62.52	1.60	57.27	15.71	0.7487	2,680
1962	2,033.00	61.90	1.62	34.58	15.74	0.7457	1,592
1966	632.43	59.34	1.69	11.22	15.85	0.7329	487
1968	141.58	58.02	1.72	2.56	15.90	0.7260	108
1969	7,883.90	57.34	1.74	144.04	15.92	0.7224	5,980
1973	388.32	54.58	1.83	7.46	16.02	0.7065	288
1979	669.69	50.23	1.99	13.99	16.14	0.6787	477
1981	4,843.17	48.72	2.05	104.25	16.17	0.6681	3,398
1983	5,974.59	47.20	2.12	132.99	16.21	0.6566	4,119
1984	4,217.55	46.42	2.15	95.21	16.22	0.6506	2,881
1986	50,039.58	44.86	2.23	1,171.68	16.26	0.6375	33,497
1989	8,862.34	42.47	2.35	218.68	16.30	0.6162	5,734
1991	1,949.18	40.85	2.45	50.14	16.32	0.6005	1,229
1996	190,207.38	36.71	2.72	5,432.32	16.38	0.5538	110,604
2001	20,010.48	32.44	3.08	647.14	16.44	0.4932	10,363
2006	266,350.97	28.05	3.57	9,984.17	16.49	0.4121	115,257
2008	53,153.13	26.26	3.81	2,126.39	16.51	0.3713	20,722
2010	18,266.38	24.46	4.09	784.45	16.52	0.3246	6,226
2011	137,496.19	23.55	4.25	6,135.77	16.53	0.2981	43,036
2012	1,029,268.14	22.63	4.42	47,768.33	16.54	0.2691	290,836
2013	8,511.55	21.72	4.60	411.11	16.55	0.2380	2,127
2015	77,595.06	19.87	5.03	4,098.18	16.57	0.1661	13,531
	2,180,859.51			84,209.92			903,548
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 85-R1							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1886	4,050.00	84.77	1.18	50.18	10.24	0.8792	3,739
1902	12,640.55	83.67	1.20	159.27	12.29	0.8531	11,323
1918	346,205.14	80.92	1.24	4,507.59	13.66	0.8312	302,150
1927	2,740.79	78.45	1.27	36.55	14.25	0.8184	2,355
1928	504,646.05	78.13	1.28	6,782.44	14.31	0.8168	432,826

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 85-R1							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1930	57.55	77.47	1.29	0.78	14.42	0.8139	49
1941	1,191.35	73.15	1.37	17.14	14.97	0.7954	995
1942	2,522.02	72.70	1.38	36.54	15.02	0.7934	2,101
1944	1,329.17	71.78	1.39	19.40	15.10	0.7896	1,102
1946	117.48	70.82	1.41	1.74	15.18	0.7857	97
1951	918.00	68.27	1.46	14.07	15.38	0.7747	747
1952	1,010.21	67.73	1.48	15.70	15.41	0.7725	819
1953	1,099.61	67.18	1.49	17.20	15.45	0.7700	889
1954	2,211.08	66.63	1.50	34.82	15.48	0.7677	1,782
1956	6,130.00	65.50	1.53	98.48	15.55	0.7626	4,908
1957	2,670.64	64.92	1.54	43.18	15.58	0.7600	2,131
1960	3,964.98	63.13	1.58	65.78	15.68	0.7516	3,129
1961	765.92	62.52	1.60	12.87	15.71	0.7487	602
1963	155.10	61.27	1.63	2.65	15.77	0.7426	121
1964	29,928.97	60.64	1.65	518.52	15.79	0.7396	23,243
1965	24,842.86	59.99	1.67	435.62	15.82	0.7363	19,206
1968	2,985.22	58.02	1.72	53.91	15.90	0.7260	2,276
1969	1,108.51	57.34	1.74	20.25	15.92	0.7224	841
1975	4,626.12	53.15	1.88	91.32	16.06	0.6978	3,390
1978	6,058.64	50.97	1.96	124.69	16.12	0.6837	4,350
1985	3,550.49	45.64	2.19	81.64	16.24	0.6442	2,401
1988	15,335.27	43.27	2.31	371.96	16.28	0.6238	10,044
1989	8,245.88	42.47	2.35	203.47	16.30	0.6162	5,335
1990	140,897.60	41.66	2.40	3,550.62	16.31	0.6085	90,023
1992	130,282.05	40.03	2.50	3,419.90	16.34	0.5918	80,957
1993	4,144.81	39.21	2.55	110.98	16.35	0.5830	2,537
1994	124,738.42	38.38	2.61	3,418.46	16.36	0.5737	75,146
1995	219,114.71	37.55	2.66	6,119.87	16.37	0.5641	129,771
1996	39,544.05	36.71	2.72	1,129.38	16.38	0.5538	22,994
1997	80,470.39	35.86	2.79	2,357.38	16.39	0.5429	45,875
2000	10,886.83	33.30	3.00	342.94	16.43	0.5066	5,791
2003	56,842.07	30.69	3.26	1,945.70	16.46	0.4637	27,674
2004	872,711.73	29.82	3.35	30,697.64	16.47	0.4477	410,240
2005	5,361,496.25	28.93	3.46	194,783.16	16.48	0.4304	2,422,686
2006	626,509.33	28.05	3.57	23,484.70	16.49	0.4121	271,107
2007	195,741.19	27.16	3.68	7,563.44	16.50	0.3925	80,668
2008	57,113.95	26.26	3.81	2,284.84	16.51	0.3713	22,266
2009	861,256.30	25.36	3.94	35,630.17	16.51	0.3490	315,580
2010	3,281.51	24.46	4.09	140.92	16.52	0.3246	1,118

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 85-R1							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
2011	1,330,030.31	23.55	4.25	59,352.60	16.53	0.2981	416,292
2012	516,125.82	22.63	4.42	23,953.40	16.54	0.2691	145,839
2013	1,151,059.27	21.72	4.60	55,596.16	16.55	0.2380	287,686
2014	27,820.46	20.80	4.81	1,405.07	16.56	0.2039	5,955
2015	324,783.31	19.87	5.03	17,153.43	16.57	0.1661	56,637
2018	448,302.53	17.07	5.86	27,584.05	16.60	0.0275	12,959
	13,574,260.49			515,842.57			5,772,752
STATION 26							
INTERIM SURVIVOR CURVE.. IOWA 85-R1							
PROBABLE RETIREMENT YEAR.. 9-2037							
NET SALVAGE PERCENT.. -5							
1952	180,535.24	68.62	1.46	2,767.61	16.73	0.7562	143,345
1955	65.92	67.00	1.49	1.03	16.85	0.7485	52
1960	200.00	64.13	1.56	3.28	17.05	0.7341	154
1964	5,323.49	61.69	1.62	90.55	17.19	0.7214	4,032
1965	269.12	61.06	1.64	4.63	17.22	0.7180	203
1972	4,495.98	56.43	1.77	83.56	17.43	0.6911	3,263
1974	1,701.01	55.05	1.82	32.51	17.48	0.6825	1,219
1981	2,337.09	49.98	2.00	49.08	17.65	0.6469	1,587
1984	1,540.18	47.71	2.10	33.96	17.71	0.6288	1,017
1993	46,198.90	40.58	2.46	1,193.32	17.86	0.5599	27,159
2000	7,482.67	34.73	2.88	226.28	17.95	0.4832	3,796
2007	64,925.98	28.64	3.49	2,379.21	18.04	0.3701	25,231
2008	5,060.69	27.75	3.60	191.29	18.05	0.3496	1,857
2011	295,890.40	25.06	3.99	12,396.33	18.08	0.2785	86,535
2012	204,275.03	24.15	4.14	8,879.84	18.09	0.2509	53,822
2013	77,126.48	23.24	4.30	3,482.26	18.11	0.2207	17,876
2014	103,751.93	22.33	4.48	4,880.49	18.12	0.1885	20,539
	1,001,180.11			36,695.23			391,687
	16,756,300.11			636,747.72			7,067,987

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.80

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -10							
1914	30,493.75	55.00	1.82	610.48	1.96	0.9644	32,348
1939	37,687.11	54.84	1.82	754.50	9.48	0.8271	34,289
1947	87.89	54.36	1.84	1.78	10.89	0.7997	77
1953	1,199.64	53.67	1.86	24.54	11.73	0.7814	1,031
1960	170,379.51	52.42	1.91	3,579.67	12.56	0.7604	142,512
1961	19,521.13	52.19	1.92	412.29	12.67	0.7572	16,260
1962	9,444.02	51.96	1.92	199.46	12.77	0.7542	7,835
1964	1,584.15	51.45	1.94	33.81	12.97	0.7479	1,303
1967	1,073.13	50.58	1.98	23.37	13.26	0.7378	871
1974	12,183.16	48.10	2.08	278.75	13.87	0.7116	9,537
1976	98,996.14	47.26	2.12	2,308.59	14.03	0.7031	76,568
1981	1,238.03	44.91	2.23	30.37	14.42	0.6789	925
1983	10,176.37	43.87	2.28	255.22	14.57	0.6679	7,476
1989	4,153.04	40.40	2.48	113.29	14.99	0.6290	2,873
1991	12,673.85	39.13	2.56	356.90	15.12	0.6136	8,554
1995	10,285.78	36.42	2.75	311.14	15.38	0.5777	6,536
1996	582,450.62	35.71	2.80	17,939.48	15.45	0.5674	363,499
1997	1,949.00	34.99	2.86	61.32	15.51	0.5567	1,194
1998	222,484.09	34.25	2.92	7,146.19	15.57	0.5454	133,477
1999	405,948.05	33.50	2.99	13,351.63	15.64	0.5331	238,065
2002	889,541.93	31.18	3.21	31,409.73	15.82	0.4926	482,027
2006	687,475.95	27.93	3.58	27,072.80	16.06	0.4250	321,387
2008	448,889.58	26.23	3.81	18,812.96	16.17	0.3835	189,379
2011	628,089.28	23.62	4.23	29,224.99	16.34	0.3082	212,942
2012	1,235,645.96	22.73	4.40	59,805.26	16.40	0.2785	378,527
2014	8,184.11	20.93	4.78	430.32	16.51	0.2112	1,901
2015	60,909.18	20.01	5.00	3,350.00	16.56	0.1724	11,551
2016	34,880.59	19.09	5.24	2,010.52	16.62	0.1294	4,965
	5,627,625.04			219,909.36			2,687,909
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -10							
1906	22,500.00	55.00				1.0000	24,750
1918	467,598.90	55.00	1.82	9,361.33	3.32	0.9396	483,312
1928	8,400.73	55.00	1.82	168.18	6.65	0.8791	8,123

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -10							
1930	12,916.21	54.99	1.82	258.58	7.26	0.8680	12,332
1939	17,670.66	54.84	1.82	353.77	9.48	0.8271	16,078
1943	729.72	54.65	1.83	14.69	10.23	0.8128	652
1946	13,304.16	54.44	1.84	269.28	10.73	0.8029	11,750
1952	104.84	53.81	1.86	2.15	11.60	0.7844	90
1966	4,873.12	50.89	1.97	105.60	13.17	0.7412	3,973
1969	3,879.93	49.94	2.00	85.36	13.44	0.7309	3,119
1971	286.63	49.25	2.03	6.40	13.62	0.7235	228
1975	529,270.13	47.68	2.10	12,226.14	13.95	0.7074	411,858
1981	16,205.36	44.91	2.23	397.52	14.42	0.6789	12,102
1984	85,964.38	43.33	2.31	2,184.35	14.64	0.6621	62,612
1987	11,137.77	41.61	2.40	294.04	14.85	0.6431	7,879
1988	78,388.31	41.01	2.44	2,103.94	14.92	0.6362	54,857
1989	179,479.38	40.40	2.48	4,896.20	14.99	0.6290	124,174
1990	83,142.59	39.77	2.51	2,295.57	15.06	0.6213	56,824
1991	225,773.05	39.13	2.56	6,357.77	15.12	0.6136	152,388
1992	15,766.64	38.47	2.60	450.93	15.19	0.6052	10,495
1993	4,948.75	37.80	2.65	144.26	15.25	0.5966	3,247
1994	13,287.24	37.12	2.69	393.17	15.32	0.5873	8,584
1996	334,908.43	35.71	2.80	10,315.18	15.45	0.5674	209,011
1997	1,390.76	34.99	2.86	43.75	15.51	0.5567	852
2000	40,203.67	32.74	3.05	1,348.83	15.70	0.5205	23,017
2004	838,917.97	29.58	3.38	31,190.97	15.94	0.4611	425,526
2005	2,935,409.70	28.76	3.48	112,367.48	16.00	0.4437	1,432,589
2006	226,730.83	27.93	3.58	8,928.66	16.06	0.4250	105,994
2007	1,046,968.93	27.08	3.69	42,496.47	16.12	0.4047	466,114
2008	10,147,141.23	26.23	3.81	425,266.69	16.17	0.3835	4,280,906
2011	79,291.76	23.62	4.23	3,689.45	16.34	0.3082	26,882
2012	52,315,018.76	22.73	4.40	2,532,046.91	16.40	0.2785	16,026,131
2014	4,336,308.04	20.93	4.78	228,003.08	16.51	0.2112	1,007,316
2015	1,092,114.79	20.01	5.00	60,066.31	16.56	0.1724	207,121
2016	628,546.75	19.09	5.24	36,229.43	16.62	0.1294	89,460
2018	13.81	17.22	5.81	0.88	16.72	0.0290	
	75,818,593.93			3,534,363.32			25,770,346

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 26							
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5							
PROBABLE RETIREMENT YEAR.. 9-2037							
NET SALVAGE PERCENT.. -10							
1952	284,349.56	54.02	1.85	5,786.51	12.22	0.7738	242,030
1997	443,518.37	36.18	2.76	13,465.22	16.83	0.5348	260,928
1998	1,153.94	35.47	2.82	35.80	16.90	0.5235	665
1999	76,042.10	34.74	2.88	2,409.01	16.98	0.5112	42,763
2000	8,394.64	34.00	2.94	271.48	17.05	0.4985	4,603
2005	295,689.32	30.12	3.32	10,798.57	17.41	0.4220	137,252
2006	1,639,525.60	29.30	3.41	61,498.61	17.48	0.4034	727,541
2007	22,548.47	28.48	3.51	870.60	17.55	0.3838	9,519
2009	74,719.97	26.80	3.73	3,065.76	17.69	0.3399	27,940
2010	82,457.14	25.95	3.85	3,492.06	17.76	0.3156	28,627
2011	68,950.92	25.08	3.99	3,026.26	17.82	0.2895	21,955
2012	1,282.53	24.21	4.13	58.27	17.89	0.2611	368
2014	4,411,841.85	22.43	4.46	216,444.96	18.02	0.1966	954,153
	7,410,474.41			321,223.11			2,458,344
	88,856,693.38			4,075,495.79			30,916,599

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.59

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -15							
1960	522,012.46	58.08	1.72	10,325.41	11.71	0.7984	479,279
1962	1,925.49	57.61	1.74	38.53	12.14	0.7893	1,748
2006	42,715.68	28.74	3.48	1,709.48	16.63	0.4214	20,698
2008	46,713.71	26.89	3.72	1,998.41	16.69	0.3793	20,377
2011	2,696,135.64	24.08	4.15	128,673.07	16.76	0.3040	942,538
2012	214,780.00	23.13	4.32	10,670.27	16.78	0.2745	67,811
2016	644,623.79	19.30	5.18	38,400.24	16.85	0.1269	94,103
2017	116,443.69	18.34	5.45	7,298.11	16.86	0.0807	10,807
2018	78,821.87	17.37	5.76	5,221.16	16.88	0.0282	2,557
	4,364,172.33			204,334.68			1,639,918
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -15							
1918	10,729.63	60.00	1.67	206.06	2.89	0.9518	11,745
1921	394.67	60.00	1.67	7.58	3.68	0.9387	426
1928	99,541.78	60.00	1.67	1,911.70	5.26	0.9123	104,437
1929	90.00	60.00	1.67	1.73	5.47	0.9088	94
1940	8,882.86	59.93	1.67	170.60	7.62	0.8729	8,916
1941	15,080.00	59.91	1.67	289.61	7.80	0.8698	15,084
1944	238.00	59.83	1.67	4.57	8.37	0.8601	235
1946	1,697.03	59.74	1.67	32.59	8.76	0.8534	1,665
1948	360.00	59.64	1.68	6.96	9.15	0.8466	350
1952	586.31	59.32	1.69	11.39	9.97	0.8319	561
1955	505.49	58.96	1.70	9.88	10.61	0.8201	477
1958	6,945.79	58.48	1.71	136.59	11.27	0.8073	6,448
1959	15,987.20	58.29	1.72	316.23	11.49	0.8029	14,761
1960	97,943.71	58.08	1.72	1,937.33	11.71	0.7984	89,926
1965	88,295.08	56.76	1.76	1,787.09	12.76	0.7752	78,712
1976	11,213.16	51.97	1.92	247.59	14.61	0.7189	9,270
1984	27,181.51	46.95	2.13	665.81	15.48	0.6703	20,952
1986	94,726.63	45.52	2.20	2,396.58	15.65	0.6562	71,484
1988	245,214.05	44.04	2.27	6,401.31	15.80	0.6412	180,827
1991	234,836.35	41.71	2.40	6,481.48	15.99	0.6166	166,531
2001	7,356.98	33.27	3.01	254.66	16.47	0.5050	4,272
2004	58,454.37	30.57	3.27	2,198.18	16.57	0.4580	30,786

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -15							
2005	1,605,105.57	29.66	3.37	62,205.87	16.60	0.4403	812,774
2006	37,850.07	28.74	3.48	1,514.76	16.63	0.4214	18,341
2007	11,291.16	27.82	3.59	466.16	16.66	0.4012	5,209
2008	708,221.63	26.89	3.72	30,297.72	16.69	0.3793	308,939
2009	451,702.10	25.96	3.85	19,999.11	16.71	0.3563	185,093
2011	155,753.13	24.08	4.15	7,433.32	16.76	0.3040	54,450
2012	7,900,830.00	23.13	4.32	392,513.23	16.78	0.2745	2,494,458
2015	22,229.00	20.26	4.94	1,262.83	16.83	0.1693	4,328
2016	265,016.50	19.30	5.18	15,787.03	16.85	0.1269	38,687
2017	26,507.78	18.34	5.45	1,661.38	16.86	0.0807	2,460
2018	392,252.80	17.37	5.76	25,982.83	16.88	0.0282	12,725
	12,603,020.34			584,599.76			4,755,423
STATION 26							
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2037							
NET SALVAGE PERCENT.. -15							
1952	350,074.42	59.47	1.68	6,763.44	10.35	0.8260	332,520
1956	586.02	59.05	1.69	11.39	11.31	0.8085	545
1976	1,114.34	52.87	1.89	24.22	15.70	0.7031	901
1979	1,285.52	51.22	1.95	28.83	16.15	0.6847	1,012
2004	8,502.83	32.08	3.12	305.08	18.11	0.4355	4,258
2006	21,500.80	30.27	3.30	815.96	18.19	0.3991	9,867
2011	408,541.23	25.65	3.90	18,323.07	18.34	0.2850	133,895
2012	27,355.78	24.71	4.05	1,274.10	18.36	0.2570	8,084
2014	30,422.17	22.81	4.38	1,532.36	18.41	0.1929	6,749
2018	14,192.70	18.98	5.27	860.15	18.49	0.0258	421
	863,575.81			29,938.60			498,252
	17,830,768.48			818,873.04			6,893,593

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.59

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1960	88,113.96	58.70	1.70	1,572.83	13.94	0.7625	70,548
2014	1,381,527.10	20.81	4.81	69,774.03	16.55	0.2047	296,953
	1,469,641.06			71,346.86			367,501
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1918	10,349.46	64.96	1.54	167.35	7.90	0.8784	9,545
1923	1,519.14	64.87	1.54	24.56	8.85	0.8636	1,377
1925	49,228.37	64.82	1.54	796.02	9.21	0.8579	44,345
1926	40.00	64.79	1.54	0.65	9.38	0.8552	36
1928	37,451.94	64.71	1.55	609.53	9.72	0.8498	33,418
1929	954.01	64.66	1.55	15.53	9.88	0.8472	849
1939	963.00	63.84	1.57	15.88	11.36	0.8221	831
1940	2,324.52	63.71	1.57	38.32	11.50	0.8195	2,000
1941	360.00	63.57	1.57	5.93	11.64	0.8169	309
1943	2,004.87	63.27	1.58	33.26	11.91	0.8118	1,709
1944	4,720.00	63.10	1.58	78.30	12.04	0.8092	4,010
1946	17,522.04	62.73	1.59	292.53	12.30	0.8039	14,791
1951	4,932.29	61.59	1.62	83.90	12.93	0.7901	4,092
1953	1,937.20	61.05	1.64	33.36	13.17	0.7843	1,595
1956	22,655.41	60.13	1.66	394.88	13.51	0.7753	18,443
1957	1,765.60	59.79	1.67	30.96	13.62	0.7722	1,432
1958	5,752.93	59.44	1.68	101.48	13.73	0.7690	4,645
1963	148.82	57.48	1.74	2.72	14.23	0.7524	118
1965	88,833.89	56.60	1.77	1,650.98	14.42	0.7452	69,512
1969	6,002.70	54.66	1.83	115.34	14.76	0.7300	4,601
1970	2,347.13	54.14	1.85	45.59	14.84	0.7259	1,789
1971	8,369.93	53.61	1.87	164.34	14.91	0.7219	6,344
1973	26,748.06	52.50	1.90	533.62	15.06	0.7131	20,029
1981	5,679.32	47.56	2.10	125.23	15.55	0.6730	4,014
1983	47,191.36	46.21	2.16	1,070.30	15.65	0.6613	32,770
1984	78,790.61	45.52	2.20	1,820.06	15.70	0.6551	54,197
1985	1,447.83	44.81	2.23	33.90	15.75	0.6485	986
1987	11,764.52	43.38	2.31	285.35	15.84	0.6349	7,842
1989	33,925.07	41.90	2.39	851.35	15.92	0.6201	22,087

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1990	20,501.11	41.15	2.43	523.09	15.96	0.6122	13,177
1991	329,515.94	40.38	2.48	8,580.60	15.99	0.6040	208,982
1992	9,981.96	39.61	2.52	264.12	16.03	0.5953	6,239
1993	58,200.82	38.83	2.58	1,576.66	16.06	0.5864	35,835
1994	278,832.32	38.05	2.63	7,699.95	16.10	0.5769	168,893
1996	25,523.48	36.44	2.74	734.31	16.16	0.5565	14,915
1997	3,982.54	35.63	2.81	117.50	16.19	0.5456	2,282
2000	233,320.35	33.15	3.02	7,398.59	16.27	0.5092	124,747
2004	216,147.25	29.74	3.36	7,625.67	16.36	0.4499	102,107
2005	28,754.20	28.88	3.46	1,044.64	16.38	0.4328	13,068
2006	8,017.75	28.00	3.57	300.55	16.40	0.4143	3,488
2007	41,107.38	27.12	3.69	1,592.71	16.42	0.3945	17,029
2012	4,966,895.21	22.64	4.42	230,513.61	16.52	0.2703	1,409,784
2017	12,661.33	18.02	5.55	737.84	16.60	0.0788	1,048
	6,709,171.66			278,131.06			2,489,310
STATION 26							
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5							
PROBABLE RETIREMENT YEAR.. 9-2037							
NET SALVAGE PERCENT.. -5							
1952	28,262.06	61.76	1.62	480.74	13.90	0.7749	22,996
2005	30,603.05	30.32	3.30	1,060.40	17.89	0.4100	13,173
2006	3,824.24	29.46	3.39	136.12	17.92	0.3917	1,573
2011	76,363.81	25.05	3.99	3,199.26	18.03	0.2802	22,470
2018	28,100.73	18.65	5.36	1,581.51	18.17	0.0257	759
	167,153.89			6,458.03			60,971
	8,345,966.61			355,935.95			2,917,782

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.26

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1960	685.99	65.57	1.53	11.02	14.70	0.7758	559
1979	421.88	52.82	1.89	8.37	16.05	0.6961	308
1997	5,219.72	37.40	2.67	146.33	16.64	0.5551	3,042
2000	2,763.88	34.64	2.89	83.87	16.70	0.5179	1,503
2002	4,474.93	32.78	3.05	143.31	16.73	0.4896	2,301
2006	16,974.61	29.01	3.45	614.91	16.80	0.4209	7,502
2011	46,618.69	24.23	4.13	2,021.62	16.86	0.3042	14,889
2012	29,895.91	23.26	4.30	1,349.80	16.88	0.2743	8,610
2013	14,511.26	22.30	4.48	682.61	16.89	0.2426	3,696
2017	76,224.18	18.40	5.43	4,345.92	16.92	0.0804	6,437
	197,791.05			9,407.76			48,847
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
1925	587.93	74.61	1.34	8.27	9.59	0.8715	538
1945	1,327.73	71.64	1.40	19.52	12.72	0.8225	1,147
1952	87.00	69.29	1.44	1.32	13.74	0.8017	73
1955	131.85	68.03	1.47	2.04	14.13	0.7923	110
1962	2,815.34	64.47	1.55	45.82	14.90	0.7689	2,273
1963	718.51	63.89	1.57	11.84	14.99	0.7654	577
1970	202.76	59.45	1.68	3.58	15.55	0.7384	157
1973	410.41	57.34	1.74	7.50	15.74	0.7255	313
1975	442.86	55.88	1.79	8.32	15.85	0.7164	333
1977	1,364.65	54.37	1.84	26.37	15.96	0.7065	1,012
1978	2,036.15	53.60	1.87	39.98	16.01	0.7013	1,499
1985	14,633.22	47.94	2.09	321.13	16.30	0.6600	10,141
1986	7,021.77	47.10	2.12	156.30	16.33	0.6533	4,817
1989	20,149.93	44.53	2.25	476.04	16.43	0.6310	13,351
1993	16,468.79	41.01	2.44	421.93	16.54	0.5967	10,318
1994	3,177.44	40.12	2.49	83.07	16.57	0.5870	1,958
1996	4,517.95	38.31	2.61	123.81	16.61	0.5664	2,687
1997	35,028.50	37.40	2.67	982.02	16.64	0.5551	20,416
2004	14,540.78	30.90	3.24	494.68	16.77	0.4573	6,982
2005	25,399.52	29.96	3.34	890.76	16.78	0.4399	11,732
2006	16,151.74	29.01	3.45	585.10	16.80	0.4209	7,138

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. -5							
2011	21,980.14	24.23	4.13	953.17	16.86	0.3042	7,020
2012	2,954.22	23.26	4.30	133.38	16.88	0.2743	851
2015	44,543.45	20.35	4.91	2,296.44	16.91	0.1690	7,906
2018	116,056.88	17.43	5.74	6,994.75	16.93	0.0287	3,496
	352,749.52			15,087.14			116,845
	550,540.57			24,494.90			165,692

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.45

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 75-R4							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. 0							
2017	25,148.73	18.58	5.38	1,353.00	17.08	0.0807	2,030
	25,148.73			1,353.00			2,030
STATION 5							
INTERIM SURVIVOR CURVE.. IOWA 75-R4							
PROBABLE RETIREMENT YEAR.. 1-2036							
NET SALVAGE PERCENT.. 0							
1956	133,270.16	71.17	1.41	1,879.11	13.58	0.8092	107,841
1979	9,005.08	55.29	1.81	162.99	16.38	0.7037	6,337
1989	79,575.10	46.13	2.17	1,726.78	16.80	0.6358	50,595
2005	1,476,442.25	30.53	3.28	48,427.31	17.04	0.4419	652,381
2017	29,595.15	18.58	5.38	1,592.22	17.08	0.0807	2,389
	1,727,887.74			53,788.41			819,543
	1,753,036.47			55,141.41			821,573

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.15

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1900	1,597.11	75.00	1.33	21.24	1.97	0.9737	1,555
1905	332.11	75.00	1.33	4.42	3.18	0.9576	318
1906	80.15	75.00	1.33	1.07	3.44	0.9541	76
1908	140.00	75.00	1.33	1.86	3.95	0.9473	133
1909	491.69	75.00	1.33	6.54	4.21	0.9439	464
1912	563.55	75.00	1.33	7.50	4.98	0.9336	526
1917	204.19	75.00	1.33	2.72	6.26	0.9165	187
1919	36.24	75.00	1.33	0.48	6.78	0.9096	33
1920	1,244.28	75.00	1.33	16.55	7.04	0.9061	1,127
1921	17,600.77	75.00	1.33	234.09	7.31	0.9025	15,885
1922	11,889.18	75.00	1.33	158.13	7.57	0.8991	10,689
1923	1,765.54	75.00	1.33	23.48	7.84	0.8955	1,581
1924	1,818.89	75.00	1.33	24.19	8.12	0.8917	1,622
1925	3,219.87	75.00	1.33	42.82	8.39	0.8881	2,860
1926	1,742.77	75.00	1.33	23.18	8.68	0.8843	1,541
1927	1,570.16	75.00	1.33	20.88	8.97	0.8804	1,382
1928	23.84	75.00	1.33	0.32	9.26	0.8765	21
1929	2,415.15	75.00	1.33	32.12	9.57	0.8724	2,107
1930	2,536.76	75.00	1.33	33.74	9.88	0.8683	2,203
1931	1,073.38	75.00	1.33	14.28	10.20	0.8640	927
1932	2,669.10	75.00	1.33	35.50	10.53	0.8596	2,294
1933	56,039.65	75.00	1.33	745.33	10.87	0.8551	47,918
1934	113.92	75.00	1.33	1.52	11.22	0.8504	97
1935	576.67	75.00	1.33	7.67	11.59	0.8455	488
1936	1,714.11	75.00	1.33	22.80	11.96	0.8405	1,441
1937	1,111.01	75.00	1.33	14.78	12.34	0.8355	928
1938	3,264.98	75.00	1.33	43.42	12.74	0.8301	2,710
1939	657.46	75.00	1.33	8.74	13.14	0.8248	542
1940	1,080.01	75.00	1.33	14.36	13.56	0.8192	885
1941	1,144.69	75.00	1.33	15.22	14.00	0.8133	931
1945	218.76	75.00	1.33	2.91	15.85	0.7887	173
1946	4,634.94	75.00	1.33	61.64	16.35	0.7820	3,625
1947	6,073.22	75.00	1.33	80.77	16.85	0.7753	4,709
1948	3,701.62	75.00	1.33	49.23	17.37	0.7684	2,844
1949	3,128.45	75.00	1.33	41.61	17.91	0.7612	2,381
1950	15,993.77	75.00	1.33	212.72	18.45	0.7540	12,059
1951	6,777.37	75.00	1.33	90.14	19.01	0.7465	5,060
1952	4,292.89	75.00	1.33	57.10	19.58	0.7389	3,172
1953	14,068.13	75.00	1.33	187.11	20.16	0.7312	10,287
1954	1,458.49	75.00	1.33	19.40	20.75	0.7233	1,055
1955	7,834.90	75.00	1.33	104.20	21.36	0.7152	5,604

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 350.40 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1956	19,817.69	75.00	1.33	263.58	21.98	0.7069	14,010
1957	26,681.15	75.00	1.33	354.86	22.60	0.6987	18,641
1958	6,865.10	75.00	1.33	91.31	23.24	0.6901	4,738
1959	730.80	75.00	1.33	9.72	23.89	0.6815	498
1960	23,467.49	75.00	1.33	312.12	24.55	0.6727	15,786
1961	3,928.24	75.00	1.33	52.25	25.22	0.6637	2,607
1962	32,165.55	75.00	1.33	427.80	25.89	0.6548	21,062
1963	226,846.65	75.00	1.33	3,017.06	26.58	0.6456	146,452
1964	364,890.74	75.00	1.33	4,853.05	27.28	0.6363	232,169
1965	269,840.74	75.00	1.33	3,588.88	27.98	0.6269	169,171
1966	10,162.46	75.00	1.33	135.16	28.70	0.6173	6,274
1967	17,098.38	75.00	1.33	227.41	29.42	0.6077	10,391
1968	68,817.55	75.00	1.33	915.27	30.15	0.5980	41,153
1969	427,260.20	75.00	1.33	5,682.56	30.89	0.5881	251,285
1970	19,845.45	75.00	1.33	263.94	31.64	0.5781	11,473
1971	1,206.11	75.00	1.33	16.04	32.39	0.5681	685
1972	54,923.41	75.00	1.33	730.48	33.15	0.5580	30,647
1973	43,866.95	75.00	1.33	583.43	33.92	0.5477	24,027
1974	85,186.97	75.00	1.33	1,132.99	34.70	0.5373	45,774
1975	475.00	75.00	1.33	6.32	35.49	0.5268	250
1976	23,653.13	75.00	1.33	314.59	36.28	0.5163	12,211
1977	33,599.19	75.00	1.33	446.87	37.08	0.5056	16,988
1978	11,672.66	75.00	1.33	155.25	37.88	0.4949	5,777
1979	82,637.15	75.00	1.33	1,099.07	38.70	0.4840	39,996
1980	84,965.19	75.00	1.33	1,130.04	39.52	0.4731	40,194
1981	34,830.83	75.00	1.33	463.25	40.34	0.4621	16,096
1983	4,191.33	75.00	1.33	55.74	42.02	0.4397	1,843
1986	33,501.32	75.00	1.33	445.57	44.57	0.4057	13,592
1987	26,338.64	75.00	1.33	350.30	45.44	0.3941	10,381
1990	18,889.38	75.00	1.33	251.23	48.07	0.3591	6,783
1992	2,170,274.92	75.00	1.33	28,864.66	49.85	0.3353	727,758
1993	912,031.78	75.00	1.33	12,130.02	50.74	0.3235	295,015
1996	52,379.56	75.00	1.33	696.65	53.47	0.2871	15,037
1997	77,529.79	75.00	1.33	1,031.15	54.39	0.2748	21,305
2003	9,810.00	75.00	1.33	130.47	59.99	0.2001	1,963
2013	4,515,622.76	75.00	1.33	60,057.78	69.61	0.0719	324,538
	9,982,904.03			132,772.65			2,751,010

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R3							
NET SALVAGE PERCENT.. -10							
1906	40,811.96	65.00				1.0000	44,893
1922	26.61	65.00	1.54	0.45	3.23	0.9503	28
1924	10,121.02	65.00	1.54	171.45	3.74	0.9425	10,493
1925	96,098.01	65.00	1.54	1,627.90	4.00	0.9385	99,203
1926	45.11	65.00	1.54	0.76	4.26	0.9345	46
1927	6,863.82	65.00	1.54	116.27	4.52	0.9305	7,025
1928	3,203.16	65.00	1.54	54.26	4.78	0.9265	3,264
1929	125.20	65.00	1.54	2.12	5.03	0.9226	127
1930	641.46	65.00	1.54	10.87	5.29	0.9186	648
1941	1,534.46	65.00	1.54	25.99	8.31	0.8722	1,472
1942	524.18	65.00	1.54	8.88	8.63	0.8672	500
1947	35.49	65.00	1.54	0.60	10.36	0.8406	33
1948	1,113.16	65.00	1.54	18.86	10.75	0.8346	1,022
1949	4,643.39	65.00	1.54	78.66	11.15	0.8285	4,232
1950	5,007.02	65.00	1.54	84.82	11.56	0.8222	4,528
1952	3,900.00	65.00	1.54	66.07	12.43	0.8088	3,470
1953	5,484.83	65.00	1.54	92.91	12.88	0.8019	4,838
1954	6,843.45	65.00	1.54	115.93	13.35	0.7946	5,982
1955	361.30	65.00	1.54	6.12	13.84	0.7871	313
1957	81,569.79	65.00	1.54	1,381.79	14.85	0.7715	69,228
1959	3,755.74	65.00	1.54	63.62	15.92	0.7551	3,119
1960	2,585.72	65.00	1.54	43.80	16.48	0.7465	2,123
1961	533,227.21	65.00	1.54	9,032.87	17.05	0.7377	432,692
1962	21,907.46	65.00	1.54	371.11	17.63	0.7288	17,562
1963	39,505.84	65.00	1.54	669.23	18.23	0.7195	31,269
1964	70,424.93	65.00	1.54	1,193.00	18.84	0.7102	55,013
1965	22,464.63	65.00	1.54	380.55	19.46	0.7006	17,313
1966	1,074.34	65.00	1.54	18.20	20.10	0.6908	816
1967	16,107.04	65.00	1.54	272.85	20.75	0.6808	12,062
1968	5,562.82	65.00	1.54	94.23	21.41	0.6706	4,104
1969	561,442.23	65.00	1.54	9,510.83	22.08	0.6603	407,799
1970	145,836.40	65.00	1.54	2,470.47	22.76	0.6499	104,249
1971	6,489.18	65.00	1.54	109.93	23.45	0.6392	4,563
1972	19,428.09	65.00	1.54	329.11	24.16	0.6283	13,428
1973	30,519.48	65.00	1.54	517.00	24.87	0.6174	20,726
1974	1,216,064.85	65.00	1.54	20,600.14	25.59	0.6063	811,044
1975	1,250,630.41	65.00	1.54	21,185.68	26.33	0.5949	818,428
1976	248,358.48	65.00	1.54	4,207.19	27.07	0.5835	159,420
1977	281,652.80	65.00	1.54	4,771.20	27.82	0.5720	177,216
1978	331,316.63	65.00	1.54	5,612.50	28.58	0.5603	204,204
1979	111,462.28	65.00	1.54	1,888.17	29.35	0.5485	67,246

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R3							
NET SALVAGE PERCENT.. -10							
1980	38,622.45	65.00	1.54	654.26	30.13	0.5365	22,791
1981	75,388.74	65.00	1.54	1,277.09	30.91	0.5245	43,492
1982	224,031.48	65.00	1.54	3,795.09	31.71	0.5122	126,211
1983	7,924.98	65.00	1.54	134.25	32.51	0.4999	4,357
1984	27,367.85	65.00	1.54	463.61	33.32	0.4874	14,672
1985	14,244.82	65.00	1.54	241.31	34.14	0.4748	7,439
1986	35,431.70	65.00	1.54	600.21	34.96	0.4622	18,012
1987	76,473.45	65.00	1.54	1,295.46	35.80	0.4492	37,790
1988	16,333.99	65.00	1.54	276.70	36.64	0.4363	7,839
1989	56,562.09	65.00	1.54	958.16	37.49	0.4232	26,333
1990	98,052.60	65.00	1.54	1,661.01	38.34	0.4102	44,238
1992	45,016.17	65.00	1.54	762.57	40.08	0.3834	18,984
1993	87,429.06	65.00	1.54	1,481.05	40.95	0.3700	35,584
1994	33,113.06	65.00	1.54	560.94	41.83	0.3565	12,984
1995	1,220.18	65.00	1.54	20.67	42.72	0.3428	460
1996	32,253.43	65.00	1.54	546.37	43.62	0.3289	11,670
2000	7,743.57	65.00	1.54	131.18	47.26	0.2729	2,325
2001	233,071.29	65.00	1.54	3,948.23	48.18	0.2588	66,343
2002	216,523.00	65.00	1.54	3,667.90	49.11	0.2445	58,224
2004	82,291.05	65.00	1.54	1,394.01	50.99	0.2155	19,511
2005	126,418.40	65.00	1.54	2,141.53	51.93	0.2011	27,962
2006	141,777.35	65.00	1.54	2,401.71	52.88	0.1865	29,079
2007	295,051.47	65.00	1.54	4,998.17	53.83	0.1719	55,775
2008	81,972.24	65.00	1.54	1,388.61	54.78	0.1572	14,177
2009	1,034,717.50	65.00	1.54	17,528.11	55.74	0.1425	162,146
2010	10,567.58	65.00	1.54	179.01	56.71	0.1275	1,483
2011	366,886.14	65.00	1.54	6,215.05	57.67	0.1128	45,511
2012	742,395.17	65.00	1.54	12,576.17	58.64	0.0979	79,908
2013	7,330,025.51	65.00	1.54	124,170.63	59.61	0.0829	668,586
2014	4,152,374.45	65.00	1.54	70,341.22	60.59	0.0679	309,912
	20,880,050.75			353,016.67			5,599,539

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.69

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -15							
1918	2,087.82	60.00	1.67	40.10	2.89	0.9518	2,285
1923	1,227.12	60.00	1.67	23.57	4.31	0.9282	1,310
1925	298.47	60.00	1.67	5.73	4.89	0.9185	315
1926	650.47	60.00	1.67	12.49	5.18	0.9137	683
1927	3,482.82	60.00	1.67	66.89	5.47	0.9088	3,640
1928	5,865.83	60.00	1.67	112.65	5.76	0.9040	6,098
1929	49.74	60.00	1.67	0.96	6.05	0.8992	51
1931	108.06	60.00	1.67	2.08	6.63	0.8895	111
1937	226.46	60.00	1.67	4.35	8.42	0.8597	224
1938	10,573.22	60.00	1.67	203.06	8.73	0.8545	10,390
1939	21,257.00	60.00	1.67	408.24	9.04	0.8493	20,762
1941	4,872.00	60.00	1.67	93.57	9.69	0.8385	4,698
1942	2,396.86	60.00	1.67	46.03	10.01	0.8332	2,297
1943	6,114.55	60.00	1.67	117.43	10.35	0.8275	5,819
1944	18,899.40	60.00	1.67	362.96	10.69	0.8218	17,862
1945	334.42	60.00	1.67	6.42	11.04	0.8160	314
1946	3,369.85	60.00	1.67	64.72	11.40	0.8100	3,139
1947	18,490.10	60.00	1.67	355.10	11.76	0.8040	17,096
1948	26,148.15	60.00	1.67	502.18	12.14	0.7977	23,986
1949	945,824.84	60.00	1.67	18,164.57	12.52	0.7913	860,729
1950	213,338.89	60.00	1.67	4,097.17	12.91	0.7848	192,550
1951	658,765.61	60.00	1.67	12,651.59	13.31	0.7782	589,526
1952	191,392.17	60.00	1.67	3,675.69	13.71	0.7715	169,808
1953	845,000.33	60.00	1.67	16,228.23	14.13	0.7645	742,903
1954	244,580.62	60.00	1.67	4,697.17	14.56	0.7573	213,012
1955	207,349.17	60.00	1.67	3,982.14	14.99	0.7502	178,879
1956	21,045.90	60.00	1.67	404.19	15.44	0.7427	17,975
1957	466,444.74	60.00	1.67	8,958.07	15.90	0.7350	394,262
1958	177,159.52	60.00	1.67	3,402.35	16.36	0.7273	148,181
1959	88,535.36	60.00	1.67	1,700.32	16.84	0.7193	73,239
1960	129,094.71	60.00	1.67	2,479.26	17.32	0.7113	105,603
1961	2,382,897.26	60.00	1.67	45,763.54	17.82	0.7030	1,926,453
1962	298,495.37	60.00	1.67	5,732.60	18.32	0.6947	238,459
1963	263,439.81	60.00	1.67	5,059.36	18.84	0.6860	207,828
1964	905,281.58	60.00	1.67	17,385.93	19.36	0.6773	705,151
1965	541,706.67	60.00	1.67	10,403.48	19.90	0.6683	416,345
1966	22,107.68	60.00	1.67	424.58	20.44	0.6593	16,763
1967	797,279.00	60.00	1.67	15,311.74	21.00	0.6500	595,966
1968	249,574.97	60.00	1.67	4,793.09	21.56	0.6407	183,879
1969	3,995,349.34	60.00	1.67	76,730.68	22.14	0.6310	2,899,225
1970	1,136,816.57	60.00	1.67	21,832.56	22.72	0.6213	812,289

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -15							
1971	832,800.53	60.00	1.67	15,993.93	23.31	0.6115	585,646
1972	681,117.75	60.00	1.67	13,080.87	23.92	0.6013	471,013
1973	718,296.16	60.00	1.67	13,794.88	24.53	0.5912	488,330
1974	5,603,139.90	60.00	1.67	107,608.30	25.15	0.5808	3,742,643
1975	3,021,040.26	60.00	1.67	58,019.08	25.78	0.5703	1,981,438
1976	1,063,140.64	60.00	1.67	20,417.62	26.41	0.5598	684,455
1977	4,677,357.06	60.00	1.67	89,828.64	27.06	0.5490	2,953,049
1978	3,126,038.98	60.00	1.67	60,035.58	27.71	0.5382	1,934,691
1979	3,228,842.40	60.00	1.67	62,009.92	28.38	0.5270	1,956,840
1980	1,703,364.29	60.00	1.67	32,713.11	29.05	0.5158	1,010,443
1981	1,899,630.40	60.00	1.67	36,482.40	29.73	0.5045	1,102,118
1982	1,449,170.13	60.00	1.67	27,831.31	30.42	0.4930	821,607
1983	3,853,713.40	60.00	1.67	74,010.57	31.11	0.4815	2,133,897
1984	2,967,638.79	60.00	1.67	56,993.50	31.81	0.4698	1,603,429
1985	942,132.76	60.00	1.67	18,093.66	32.52	0.4580	496,221
1986	519,581.87	60.00	1.67	9,978.57	33.24	0.4460	266,494
1987	970,175.15	60.00	1.67	18,632.21	33.97	0.4338	484,025
1988	688,490.89	60.00	1.67	13,222.47	34.70	0.4217	333,863
1989	976,562.67	60.00	1.67	18,754.89	35.44	0.4093	459,697
1990	2,775,752.85	60.00	1.67	53,308.33	36.19	0.3968	1,266,727
1991	354,623.92	60.00	1.67	6,810.55	36.94	0.3843	156,737
1992	1,554,067.55	60.00	1.67	29,845.87	37.70	0.3717	664,240
1993	628,496.28	60.00	1.67	12,070.27	38.47	0.3588	259,352
1994	2,758,491.76	60.00	1.67	52,976.83	39.25	0.3458	1,097,065
1995	1,122,990.88	60.00	1.67	21,567.04	40.03	0.3328	429,830
1996	752,180.22	60.00	1.67	14,445.62	40.81	0.3198	276,655
1997	546,162.96	60.00	1.67	10,489.06	41.61	0.3065	192,509
1998	16,237.14	60.00	1.67	311.83	42.41	0.2932	5,474
1999	2,959,323.60	60.00	1.67	56,833.81	43.21	0.2798	952,324
2000	61,902.73	60.00	1.67	1,188.84	44.02	0.2663	18,960
2001	2,192,757.77	60.00	1.67	42,111.91	44.84	0.2527	637,151
2002	12,258,123.71	60.00	1.67	235,417.27	45.67	0.2388	3,366,749
2003	1,583,800.07	60.00	1.67	30,416.88	46.49	0.2252	410,118
2004	306,725.39	60.00	1.67	5,890.66	47.33	0.2112	74,487
2005	2,221,428.38	60.00	1.67	42,662.53	48.17	0.1972	503,699
2006	18,154,220.69	60.00	1.67	348,651.81	49.01	0.1832	3,824,105
2007	32,501,211.41	60.00	1.67	624,185.77	49.87	0.1688	6,310,256
2008	38,878,218.63	60.00	1.67	746,656.19	50.72	0.1547	6,915,288
2009	9,140,157.95	60.00	1.67	175,536.73	51.58	0.1403	1,475,034
2010	10,845,247.47	60.00	1.67	208,282.98	52.45	0.1258	1,569,356
2011	12,236,980.72	60.00	1.67	235,011.21	53.32	0.1113	1,566,695

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -15							
2012	14,323,810.05	60.00	1.67	275,088.77	54.20	0.0967	1,592,385
2013	69,978,966.95	60.00	1.67	1,343,946.06	55.08	0.0820	6,599,017
2014	24,015,169.22	60.00	1.67	461,211.32	55.96	0.0673	1,859,483
2015	3,065,657.75	60.00	1.67	58,875.96	56.85	0.0525	185,089
2016	31,570,732.75	60.00	1.67	606,315.92	57.75	0.0375	1,361,488
2017	137,274,914.22	60.00	1.67	2,636,364.73	58.64	0.0227	3,578,826
2018	97,446,985.66	60.00	1.67	1,871,469.36	59.55	0.0075	840,480
	585,355,505.16			11,241,752.46			83,309,583

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -20							
1920	27,438.12	60.00	1.67	549.86	3.45	0.9425	31,033
1946	1,330.49	60.00	1.67	26.66	11.40	0.8100	1,293
1949	9,444.37	60.00	1.67	189.27	12.52	0.7913	8,968
1961	20,040.82	60.00	1.67	401.62	17.82	0.7030	16,906
1962	18,716.31	60.00	1.67	375.07	18.32	0.6947	15,602
1969	357,766.71	60.00	1.67	7,169.64	22.14	0.6310	270,901
1971	23,570.58	60.00	1.67	472.35	23.31	0.6115	17,296
1972	25,834.48	60.00	1.67	517.72	23.92	0.6013	18,642
1974	357,579.89	60.00	1.67	7,165.90	25.15	0.5808	249,232
1975	125,257.98	60.00	1.67	2,510.17	25.78	0.5703	85,726
1976	689,483.41	60.00	1.67	13,817.25	26.41	0.5598	463,192
1977	272,521.69	60.00	1.67	5,461.33	27.06	0.5490	179,537
1978	189,490.86	60.00	1.67	3,797.40	27.71	0.5382	122,374
1982	137,288.27	60.00	1.67	2,751.26	30.42	0.4930	81,220
1983	335,593.61	60.00	1.67	6,725.30	31.11	0.4815	193,906
1984	98,179.97	60.00	1.67	1,967.53	31.81	0.4698	55,353
1992	23,674.15	60.00	1.67	474.43	37.70	0.3717	10,559
1996	219,225.54	60.00	1.67	4,393.28	40.81	0.3198	84,138
2000	717,187.77	60.00	1.67	14,372.44	44.02	0.2663	229,210
2001	1,404,528.20	60.00	1.67	28,146.75	44.84	0.2527	425,859
2003	650,648.79	60.00	1.67	13,039.00	46.49	0.2252	175,808
2005	103,237.58	60.00	1.67	2,068.88	48.17	0.1972	24,426
2009	31,124.75	60.00	1.67	623.74	51.58	0.1403	5,241
2013	7,822.25	60.00	1.67	156.76	55.08	0.0820	770
	5,846,986.59			117,173.61			2,767,192

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -40							
1928	268.35	60.00	1.67	6.27	5.76	0.9040	340
1939	1,620.20	60.00	1.67	37.88	9.04	0.8493	1,927
1940	968.22	60.00	1.67	22.64	9.36	0.8440	1,144
1941	1,222.62	60.00	1.67	28.58	9.69	0.8385	1,435
1942	318.05	60.00	1.67	7.44	10.01	0.8332	371
1943	26.03	60.00	1.67	0.61	10.35	0.8275	30
1944	323.43	60.00	1.67	7.56	10.69	0.8218	372
1945	93.47	60.00	1.67	2.19	11.04	0.8160	107
1946	2,912.93	60.00	1.67	68.10	11.40	0.8100	3,303
1947	2,028.62	60.00	1.67	47.43	11.76	0.8040	2,283
1948	10,260.94	60.00	1.67	239.90	12.14	0.7977	11,459
1949	28,213.20	60.00	1.67	659.62	12.52	0.7913	31,256
1950	9,540.56	60.00	1.67	223.06	12.91	0.7848	10,483
1951	16,746.84	60.00	1.67	391.54	13.31	0.7782	18,245
1952	3,756.95	60.00	1.67	87.84	13.71	0.7715	4,058
1953	2,424.97	60.00	1.67	56.70	14.13	0.7645	2,595
1954	13,768.01	60.00	1.67	321.90	14.56	0.7573	14,598
1955	55,506.04	60.00	1.67	1,297.73	14.99	0.7502	58,295
1956	72,379.83	60.00	1.67	1,692.24	15.44	0.7427	75,256
1957	43,869.88	60.00	1.67	1,025.68	15.90	0.7350	45,142
1958	58,620.15	60.00	1.67	1,370.54	16.36	0.7273	59,691
1959	34,937.20	60.00	1.67	816.83	16.84	0.7193	35,184
1960	66,481.90	60.00	1.67	1,554.35	17.32	0.7113	66,207
1961	100,795.18	60.00	1.67	2,356.59	17.82	0.7030	99,203
1962	139,965.58	60.00	1.67	3,272.40	18.32	0.6947	136,122
1963	430,689.97	60.00	1.67	10,069.53	18.84	0.6860	413,635
1964	376,310.87	60.00	1.67	8,798.15	19.36	0.6773	356,841
1965	410,796.03	60.00	1.67	9,604.41	19.90	0.6683	384,366
1966	195,561.31	60.00	1.67	4,572.22	20.44	0.6593	180,515
1967	545,571.84	60.00	1.67	12,755.47	21.00	0.6500	496,470
1968	273,836.77	60.00	1.67	6,402.30	21.56	0.6407	245,615
1969	823,666.54	60.00	1.67	19,257.32	22.14	0.6310	727,627
1970	262,053.66	60.00	1.67	6,126.81	22.72	0.6213	227,951
1971	372,824.82	60.00	1.67	8,716.64	23.31	0.6115	319,175
1972	350,156.29	60.00	1.67	8,186.65	23.92	0.6013	294,783
1973	290,225.69	60.00	1.67	6,785.48	24.53	0.5912	240,202
1974	569,195.36	60.00	1.67	13,307.79	25.15	0.5808	462,848
1975	101,510.48	60.00	1.67	2,373.32	25.78	0.5703	81,052
1976	750,773.04	60.00	1.67	17,553.07	26.41	0.5598	588,427
1977	383,492.43	60.00	1.67	8,966.05	27.06	0.5490	294,752
1978	1,183,180.11	60.00	1.67	27,662.75	27.71	0.5382	891,453

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -40							
1979	202,280.10	60.00	1.67	4,729.31	28.38	0.5270	149,242
1980	210,634.69	60.00	1.67	4,924.64	29.05	0.5158	152,112
1981	171,666.85	60.00	1.67	4,013.57	29.73	0.5045	121,248
1982	2,174,431.69	60.00	1.67	50,838.21	30.42	0.4930	1,500,793
1983	94,209.92	60.00	1.67	2,202.63	31.11	0.4815	63,507
1984	396,462.67	60.00	1.67	9,269.30	31.81	0.4698	260,778
1985	75,923.99	60.00	1.67	1,775.10	32.52	0.4580	48,682
1987	9,774.29	60.00	1.67	228.52	33.97	0.4338	5,937
1988	64,128.73	60.00	1.67	1,499.33	34.70	0.4217	37,858
1989	51,844.06	60.00	1.67	1,212.11	35.44	0.4093	29,710
1990	103,653.34	60.00	1.67	2,423.42	36.19	0.3968	57,586
1991	513,898.03	60.00	1.67	12,014.94	36.94	0.3843	276,509
1992	702,079.80	60.00	1.67	16,414.63	37.70	0.3717	365,319
1993	279,684.41	60.00	1.67	6,539.02	38.47	0.3588	140,503
1994	297,073.49	60.00	1.67	6,945.58	39.25	0.3458	143,832
1995	643,227.81	60.00	1.67	15,038.67	40.03	0.3328	299,720
1996	1,230,799.52	60.00	1.67	28,776.09	40.81	0.3198	551,105
1997	220,287.60	60.00	1.67	5,150.32	41.61	0.3065	94,525
1998	339,672.51	60.00	1.67	7,941.54	42.41	0.2932	139,415
1999	424,810.56	60.00	1.67	9,932.07	43.21	0.2798	166,425
2000	1,603,541.51	60.00	1.67	37,490.80	44.02	0.2663	597,900
2001	3,706,053.63	60.00	1.67	86,647.53	44.84	0.2527	1,310,972
2002	285,147.79	60.00	1.67	6,666.76	45.67	0.2388	95,343
2003	2,175,653.51	60.00	1.67	50,866.78	46.49	0.2252	685,849
2004	27,108.13	60.00	1.67	633.79	47.33	0.2112	8,014
2005	1,234,159.72	60.00	1.67	28,854.65	48.17	0.1972	340,675
2006	208,337.20	60.00	1.67	4,870.92	49.01	0.1832	53,426
2007	27,356,975.03	60.00	1.67	639,606.08	49.87	0.1688	6,466,149
2008	2,622,392.86	60.00	1.67	61,311.55	50.72	0.1547	567,848
2009	613,889.68	60.00	1.67	14,352.74	51.58	0.1403	120,606
2010	794,864.83	60.00	1.67	18,583.94	52.45	0.1258	140,025
2011	1,690,293.20	60.00	1.67	39,519.06	53.32	0.1113	263,452
2012	569,835.99	60.00	1.67	13,322.77	54.20	0.0967	77,120
2013	314,551.10	60.00	1.67	7,354.20	55.08	0.0820	36,110
2014	1,762,626.93	60.00	1.67	41,210.22	55.96	0.0673	166,149
2015	534,574.12	60.00	1.67	12,498.34	56.85	0.0525	39,291

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -40							
2016	5,745,139.52	60.00	1.67	134,321.36	57.75	0.0375	301,620
2017	468,242.44	60.00	1.67	10,947.51	58.64	0.0227	14,861
2018	2,188,949.15	60.00	1.67	51,177.63	59.55	0.0075	22,984
	70,095,774.76			1,638,839.21			22,798,018

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.34

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -20							
1928	17,744.08	60.00	1.67	355.59	5.76	0.9040	19,249
1939	8,222.06	60.00	1.67	164.77	9.04	0.8493	8,380
1940	10,785.54	60.00	1.67	216.14	9.36	0.8440	10,924
1941	5,207.60	60.00	1.67	104.36	9.69	0.8385	5,240
1944	25.65	60.00	1.67	0.51	10.69	0.8218	25
1946	10,211.51	60.00	1.67	204.64	11.40	0.8100	9,926
1947	2,917.24	60.00	1.67	58.46	11.76	0.8040	2,815
1948	312.18	60.00	1.67	6.26	12.14	0.7977	299
1949	74,931.66	60.00	1.67	1,501.63	12.52	0.7913	71,155
1950	42,117.54	60.00	1.67	844.04	12.91	0.7848	39,666
1951	15,120.20	60.00	1.67	303.01	13.31	0.7782	14,119
1952	4,795.34	60.00	1.67	96.10	13.71	0.7715	4,440
1953	14,093.68	60.00	1.67	282.44	14.13	0.7645	12,930
1954	7,354.40	60.00	1.67	147.38	14.56	0.7573	6,684
1955	179,096.40	60.00	1.67	3,589.09	14.99	0.7502	161,223
1956	87,203.57	60.00	1.67	1,747.56	15.44	0.7427	77,716
1957	109,838.57	60.00	1.67	2,201.16	15.90	0.7350	96,878
1958	224,723.85	60.00	1.67	4,503.47	16.36	0.7273	196,138
1959	97,575.09	60.00	1.67	1,955.40	16.84	0.7193	84,226
1960	156,431.46	60.00	1.67	3,134.89	17.32	0.7113	133,529
1961	214,699.75	60.00	1.67	4,302.58	17.82	0.7030	181,121
1962	186,294.85	60.00	1.67	3,733.35	18.32	0.6947	155,296
1963	347,097.96	60.00	1.67	6,955.84	18.84	0.6860	285,731
1964	351,636.64	60.00	1.67	7,046.80	19.36	0.6773	285,809
1965	374,324.50	60.00	1.67	7,501.46	19.90	0.6683	300,207
1966	171,022.88	60.00	1.67	3,427.30	20.44	0.6593	135,313
1967	520,222.34	60.00	1.67	10,425.26	21.00	0.6500	405,773
1968	311,491.06	60.00	1.67	6,242.28	21.56	0.6407	239,476
1969	1,070,082.47	60.00	1.67	21,444.45	22.14	0.6310	810,266
1970	265,063.57	60.00	1.67	5,311.87	22.72	0.6213	197,630
1971	174,266.41	60.00	1.67	3,492.30	23.31	0.6115	127,877
1972	233,893.55	60.00	1.67	4,687.23	23.92	0.6013	168,777
1973	275,770.53	60.00	1.67	5,526.44	24.53	0.5912	195,633
1974	395,315.22	60.00	1.67	7,922.12	25.15	0.5808	275,533
1975	81,367.01	60.00	1.67	1,630.59	25.78	0.5703	55,687
1976	367,981.17	60.00	1.67	7,374.34	26.41	0.5598	247,208
1977	226,018.67	60.00	1.67	4,529.41	27.06	0.5490	148,901
1978	748,270.06	60.00	1.67	14,995.33	27.71	0.5382	483,236
1979	188,082.82	60.00	1.67	3,769.18	28.38	0.5270	118,944
1980	150,621.27	60.00	1.67	3,018.45	29.05	0.5158	93,234
1981	215,436.99	60.00	1.67	4,317.36	29.73	0.5045	130,426

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -20							
1982	1,474,885.84	60.00	1.67	29,556.71	30.42	0.4930	872,542
1983	67,846.30	60.00	1.67	1,359.64	31.11	0.4815	39,202
1984	362,360.72	60.00	1.67	7,261.71	31.81	0.4698	204,298
1985	29,746.69	60.00	1.67	596.12	32.52	0.4580	16,349
1986	55,249.41	60.00	1.67	1,107.20	33.24	0.4460	29,569
1988	11,172.67	60.00	1.67	223.90	34.70	0.4217	5,653
1989	9,226.52	60.00	1.67	184.90	35.44	0.4093	4,532
1990	35,546.37	60.00	1.67	712.35	36.19	0.3968	16,927
1991	218,671.15	60.00	1.67	4,382.17	36.94	0.3843	100,850
1992	437,832.17	60.00	1.67	8,774.16	37.70	0.3717	195,275
1993	384,354.41	60.00	1.67	7,702.46	38.47	0.3588	165,501
1994	90,198.06	60.00	1.67	1,807.57	39.25	0.3458	37,432
1995	641,051.73	60.00	1.67	12,846.68	40.03	0.3328	256,033
1996	760,141.59	60.00	1.67	15,233.24	40.81	0.3198	291,739
1997	97,753.77	60.00	1.67	1,958.99	41.61	0.3065	35,954
1998	470,819.43	60.00	1.67	9,435.22	42.41	0.2932	165,636
1999	422,093.85	60.00	1.67	8,458.76	43.21	0.2798	141,737
2000	1,652,628.32	60.00	1.67	33,118.67	44.02	0.2663	528,173
2001	1,817,163.50	60.00	1.67	36,415.96	44.84	0.2527	550,971
2002	475,018.23	60.00	1.67	9,519.37	45.67	0.2388	136,138
2003	2,883,354.55	60.00	1.67	57,782.43	46.49	0.2252	779,094
2004	43,717.67	60.00	1.67	876.10	47.33	0.2112	11,078
2005	2,150,030.34	60.00	1.67	43,086.61	48.17	0.1972	508,706
2006	266,634.63	60.00	1.67	5,343.36	49.01	0.1832	58,607
2007	22,798,633.16	60.00	1.67	456,884.61	49.87	0.1688	4,618,912
2008	1,663,469.44	60.00	1.67	33,335.93	50.72	0.1547	308,747
2009	150,986.37	60.00	1.67	3,025.77	51.58	0.1403	25,426
2010	447,245.11	60.00	1.67	8,962.79	52.45	0.1258	67,532
2011	1,530,923.69	60.00	1.67	30,679.71	53.32	0.1113	204,525
2012	2,769,361.14	60.00	1.67	55,498.00	54.20	0.0967	321,257
2013	790,956.14	60.00	1.67	15,850.76	55.08	0.0820	77,830
2014	1,002,968.07	60.00	1.67	20,099.48	55.96	0.0673	81,036
2015	40,516.84	60.00	1.67	811.96	56.85	0.0525	2,553
2016	9,958,897.76	60.00	1.67	199,576.31	57.75	0.0375	448,150
2017	3,326,823.86	60.00	1.67	66,669.55	58.64	0.0227	90,503
2018	618,619.96	60.00	1.67	12,397.14	59.55	0.0075	5,568
	67,894,566.80			1,360,607.13			17,401,675

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R4							
NET SALVAGE PERCENT.. -20							
1948	87.09	70.00	1.43	1.49	10.02	0.8569	90
1949	544,402.68	70.00	1.43	9,341.95	10.48	0.8503	555,480
1950	444,380.23	70.00	1.43	7,625.56	10.97	0.8433	449,690
1951	492,003.37	70.00	1.43	8,442.78	11.48	0.8360	493,578
1952	4,411.06	70.00	1.43	75.69	12.01	0.8284	4,385
1953	770,119.16	70.00	1.43	13,215.24	12.57	0.8204	758,195
1954	2,013.59	70.00	1.43	34.55	13.15	0.8121	1,962
1956	613,797.49	70.00	1.43	10,532.76	14.38	0.7946	585,246
1957	244,547.20	70.00	1.43	4,196.43	15.02	0.7854	230,490
1958	47,763.09	70.00	1.43	819.61	15.67	0.7761	44,485
1959	141,562.10	70.00	1.43	2,429.21	16.33	0.7667	130,244
1960	84.48	70.00	1.43	1.45	17.01	0.7570	77
1961	15,452.99	70.00	1.43	265.17	17.70	0.7471	13,855
1962	73,006.23	70.00	1.43	1,252.79	18.39	0.7373	64,592
1963	2,909.86	70.00	1.43	49.93	19.10	0.7271	2,539
1965	27,638.23	70.00	1.43	474.27	20.54	0.7066	23,434
1966	39,710.50	70.00	1.43	681.43	21.28	0.6960	33,166
1967	79,484.82	70.00	1.43	1,363.96	22.03	0.6853	65,364
1968	92,845.45	70.00	1.43	1,593.23	22.78	0.6746	75,157
1969	2,380,924.36	70.00	1.43	40,856.66	23.55	0.6636	1,895,892
1970	425,300.68	70.00	1.43	7,298.16	24.33	0.6524	332,975
1971	8,815.67	70.00	1.43	151.28	25.12	0.6411	6,782
1972	79,058.86	70.00	1.43	1,356.65	25.93	0.6296	59,728
1973	59,447.02	70.00	1.43	1,020.11	26.74	0.6180	44,086
1974	71,993.14	70.00	1.43	1,235.40	27.56	0.6063	52,378
1975	1,725,908.65	70.00	1.43	29,616.59	28.39	0.5944	1,231,118
1976	311,009.52	70.00	1.43	5,336.92	29.23	0.5824	217,370
1977	188,944.09	70.00	1.43	3,242.28	30.09	0.5701	129,270
1978	2,405,996.73	70.00	1.43	41,286.90	30.95	0.5579	1,610,651
1979	8,829.43	70.00	1.43	151.51	31.82	0.5454	5,779
1980	222,097.24	70.00	1.43	3,811.19	32.70	0.5329	142,016
1981	49,321.12	70.00	1.43	846.35	33.59	0.5201	30,785
1983	919.84	70.00	1.43	15.78	35.39	0.4944	546
1985	5,980.85	70.00	1.43	102.63	37.22	0.4683	3,361
1988	17,334.78	70.00	1.43	297.46	40.01	0.4284	8,912
1990	71,099.89	70.00	1.43	1,220.07	41.90	0.4014	34,250
1991	22,997.79	70.00	1.43	394.64	42.86	0.3877	10,700
1992	44,521.94	70.00	1.43	764.00	43.81	0.3741	19,989
1993	204,830.70	70.00	1.43	3,514.89	44.78	0.3603	88,558
1995	10,931.39	70.00	1.43	187.58	46.71	0.3327	4,364
1996	275,216.79	70.00	1.43	4,722.72	47.68	0.3189	105,307

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R4							
NET SALVAGE PERCENT.. -20							
1997	67,040.39	70.00	1.43	1,150.41	48.66	0.3049	24,526
1998	13,516.09	70.00	1.43	231.94	49.64	0.2909	4,718
1999	590,316.71	70.00	1.43	10,129.83	50.62	0.2769	196,122
2000	1,450,332.68	70.00	1.43	24,887.71	51.60	0.2629	457,481
2001	591,501.43	70.00	1.43	10,150.16	52.59	0.2487	176,535
2002	5,130.75	70.00	1.43	88.04	53.57	0.2347	1,445
2003	2,936,385.48	70.00	1.43	50,388.37	54.56	0.2206	777,214
2005	965,307.28	70.00	1.43	16,564.67	56.54	0.1923	222,743
2006	94,460.47	70.00	1.43	1,620.94	57.54	0.1780	20,177
2007	96,651.17	70.00	1.43	1,658.53	58.53	0.1639	19,005
2008	26,709.89	70.00	1.43	458.34	59.52	0.1497	4,798
2009	29,894.25	70.00	1.43	512.99	60.52	0.1354	4,858
2010	989,725.81	70.00	1.43	16,983.69	61.52	0.1211	143,874
2011	6,169.04	70.00	1.43	105.86	62.51	0.1070	792
2012	149,633.99	70.00	1.43	2,567.72	63.51	0.0927	16,647
2013	29,600.50	70.00	1.43	507.94	64.51	0.0784	2,786
2014	53,353.72	70.00	1.43	915.55	65.51	0.0641	4,107
2016	23,188.03	70.00	1.43	397.91	67.50	0.0357	994
2017	614,276.98	70.00	1.43	10,540.99	68.50	0.0214	15,797
2018	1,612.95	70.00	1.43	27.68	69.50	0.0071	14
	20,962,507.71			359,716.54			11,661,479

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -30							
1926	271,390.97	65.00	1.54	5,433.25	7.86	0.8791	310,147
1939	1,031.82	65.00	1.54	20.66	12.01	0.8152	1,094
1940	971.83	65.00	1.54	19.46	12.36	0.8099	1,023
1941	5,552.48	65.00	1.54	111.16	12.73	0.8042	5,805
1942	73,117.66	65.00	1.54	1,463.82	13.10	0.7985	75,896
1943	9,480.65	65.00	1.54	189.80	13.48	0.7926	9,769
1944	1,434.35	65.00	1.54	28.72	13.87	0.7866	1,467
1945	1,594.48	65.00	1.54	31.92	14.26	0.7806	1,618
1946	712.88	65.00	1.54	14.27	14.67	0.7743	718
1947	23,069.23	65.00	1.54	461.85	15.08	0.7680	23,032
1948	21,217.52	65.00	1.54	424.77	15.50	0.7615	21,005
1949	611,887.99	65.00	1.54	12,250.00	15.93	0.7549	600,504
1950	524,148.88	65.00	1.54	10,493.46	16.37	0.7482	509,785
1951	352,383.31	65.00	1.54	7,054.71	16.82	0.7412	339,556
1952	103,854.09	65.00	1.54	2,079.16	17.28	0.7342	99,118
1953	1,510,411.58	65.00	1.54	30,238.44	17.74	0.7271	1,427,647
1954	152,145.70	65.00	1.54	3,045.96	18.22	0.7197	142,347
1955	81,650.13	65.00	1.54	1,634.64	18.71	0.7122	75,591
1956	658,916.12	65.00	1.54	13,191.50	19.20	0.7046	603,571
1957	562,340.86	65.00	1.54	11,258.06	19.70	0.6969	509,479
1958	135,044.70	65.00	1.54	2,703.59	20.21	0.6891	120,974
1959	206,698.37	65.00	1.54	4,138.10	20.74	0.6809	182,969
1960	85,265.90	65.00	1.54	1,707.02	21.27	0.6728	74,574
1961	59,052.12	65.00	1.54	1,182.22	21.81	0.6645	51,009
1962	111,409.20	65.00	1.54	2,230.41	22.35	0.6562	95,031
1963	59,101.24	65.00	1.54	1,183.21	22.91	0.6475	49,752
1964	86,079.24	65.00	1.54	1,723.31	23.48	0.6388	71,480
1965	303,694.81	65.00	1.54	6,079.97	24.05	0.6300	248,726
1966	106,565.56	65.00	1.54	2,133.44	24.64	0.6209	86,019
1967	297,998.96	65.00	1.54	5,965.94	25.23	0.6119	237,030
1968	235,825.08	65.00	1.54	4,721.22	25.83	0.6026	184,747
1969	3,202,783.50	65.00	1.54	64,119.73	26.44	0.5932	2,469,983
1970	942,561.42	65.00	1.54	18,870.08	27.06	0.5837	715,213
1971	213,743.08	65.00	1.54	4,279.14	27.69	0.5740	159,495
1972	819,250.97	65.00	1.54	16,401.40	28.32	0.5643	601,005
1973	308,035.78	65.00	1.54	6,166.88	28.96	0.5545	222,032
1974	140,187.79	65.00	1.54	2,806.56	29.61	0.5445	99,225
1975	1,350,473.55	65.00	1.54	27,036.48	30.27	0.5343	938,043
1976	621,807.11	65.00	1.54	12,448.58	30.94	0.5240	423,575
1977	810,741.86	65.00	1.54	16,231.05	31.61	0.5137	541,411
1978	1,722,566.06	65.00	1.54	34,485.77	32.29	0.5032	1,126,901

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -30							
1979	377,715.16	65.00	1.54	7,561.86	32.98	0.4926	241,891
1980	286,454.13	65.00	1.54	5,734.81	33.67	0.4820	179,492
1981	162,910.37	65.00	1.54	3,261.47	34.38	0.4711	99,767
1982	228,318.06	65.00	1.54	4,570.93	35.09	0.4602	136,579
1983	356,083.94	65.00	1.54	7,128.80	35.80	0.4492	207,953
1984	156,632.39	65.00	1.54	3,135.78	36.53	0.4380	89,186
1985	136,710.21	65.00	1.54	2,736.94	37.26	0.4268	75,847
1987	59,292.19	65.00	1.54	1,187.03	38.74	0.4040	31,140
1988	154,555.58	65.00	1.54	3,094.20	39.49	0.3925	78,854
1989	149,124.04	65.00	1.54	2,985.46	40.24	0.3809	73,846
1990	300,725.38	65.00	1.54	6,020.52	41.01	0.3691	144,289
1991	1,463,694.75	65.00	1.54	29,303.17	41.77	0.3574	680,024
1992	1,024,331.15	65.00	1.54	20,507.11	42.55	0.3454	459,919
1993	1,390,296.79	65.00	1.54	27,833.74	43.33	0.3334	602,546
1994	382,056.67	65.00	1.54	7,648.77	44.12	0.3212	159,546
1995	227,639.40	65.00	1.54	4,557.34	44.91	0.3091	91,466
1996	1,774,688.38	65.00	1.54	35,529.26	45.71	0.2968	684,677
1997	380,907.87	65.00	1.54	7,625.78	46.51	0.2845	140,859
1998	1,231,616.81	65.00	1.54	24,656.97	47.32	0.2720	435,500
1999	2,866,722.02	65.00	1.54	57,391.77	48.14	0.2594	966,641
2000	5,051,750.43	65.00	1.54	101,136.04	48.96	0.2468	1,620,607
2001	2,535,443.82	65.00	1.54	50,759.59	49.78	0.2342	771,776
2002	254,995.19	65.00	1.54	5,105.00	50.61	0.2214	73,386
2003	4,505,136.85	65.00	1.54	90,192.84	51.45	0.2085	1,220,883
2004	250,701.15	65.00	1.54	5,019.04	52.29	0.1955	63,729
2005	13,859,017.73	65.00	1.54	277,457.53	53.13	0.1826	3,290,214
2006	12,438,649.58	65.00	1.54	249,021.76	53.99	0.1694	2,738,916
2007	13,022,018.73	65.00	1.54	260,700.81	54.84	0.1563	2,646,113
2008	6,768,370.73	65.00	1.54	135,502.78	55.70	0.1431	1,258,944
2009	92,231.07	65.00	1.54	1,846.47	56.57	0.1297	15,550
2010	3,861,304.31	65.00	1.54	77,303.31	57.44	0.1163	583,841
2011	5,890,929.92	65.00	1.54	117,936.42	58.31	0.1029	788,183
2012	1,151,199.20	65.00	1.54	23,047.01	59.19	0.0894	133,762
2013	5,651,750.20	65.00	1.54	113,148.04	60.07	0.0759	557,291
2014	3,216,770.57	65.00	1.54	64,399.75	60.96	0.0622	259,899
2015	11,720.46	65.00	1.54	234.64	61.85	0.0485	738

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -30							
2016	102,074.20	65.00	1.54	2,043.53	62.75	0.0346	4,594
2017	21,713,417.11	65.00	1.54	434,702.61	63.64	0.0209	590,518
2018	28,739,556.91	65.00	1.54	575,365.93	64.55	0.0069	258,541
	159,013,712.28			3,183,454.52			35,915,873

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1890	65.00	75.00				1.0000	65
1904	15.00	75.00	1.33	0.20	2.93	0.9609	14
1905	96.14	75.00	1.33	1.28	3.18	0.9576	92
1906	56.00	75.00	1.33	0.74	3.44	0.9541	53
1907	1,671.35	75.00	1.33	22.23	3.69	0.9508	1,589
1908	907.56	75.00	1.33	12.07	3.95	0.9473	860
1909	1,032.89	75.00	1.33	13.74	4.21	0.9439	975
1910	2,537.03	75.00	1.33	33.74	4.46	0.9405	2,386
1911	4,093.02	75.00	1.33	54.44	4.72	0.9371	3,835
1912	3,653.60	75.00	1.33	48.59	4.98	0.9336	3,411
1913	4,466.45	75.00	1.33	59.40	5.23	0.9303	4,155
1914	4,755.86	75.00	1.33	63.25	5.49	0.9268	4,408
1915	3,876.30	75.00	1.33	51.55	5.75	0.9233	3,579
1916	4,375.50	75.00	1.33	58.19	6.00	0.9200	4,025
1917	6,063.91	75.00	1.33	80.65	6.26	0.9165	5,558
1918	5,083.28	75.00	1.33	67.61	6.52	0.9131	4,641
1919	6,320.67	75.00	1.33	84.06	6.78	0.9096	5,749
1920	7,794.69	75.00	1.33	103.67	7.04	0.9061	7,063
1921	11,180.70	75.00	1.33	148.70	7.31	0.9025	10,091
1922	14,991.65	75.00	1.33	199.39	7.57	0.8991	13,479
1923	17,083.42	75.00	1.33	227.21	7.84	0.8955	15,298
1924	28,160.48	75.00	1.33	374.53	8.12	0.8917	25,112
1925	22,185.74	75.00	1.33	295.07	8.39	0.8881	19,704
1926	24,992.64	75.00	1.33	332.40	8.68	0.8843	22,100
1927	28,627.66	75.00	1.33	380.75	8.97	0.8804	25,204
1928	28,719.57	75.00	1.33	381.97	9.26	0.8765	25,174
1929	14,909.65	75.00	1.33	198.30	9.57	0.8724	13,007
1930	18,685.74	75.00	1.33	248.52	9.88	0.8683	16,224
1931	11,251.49	75.00	1.33	149.64	10.20	0.8640	9,721
1932	3,200.00	75.00	1.33	42.56	10.53	0.8596	2,751
1933	2,238.90	75.00	1.33	29.78	10.87	0.8551	1,914
1934	2,150.18	75.00	1.33	28.60	11.22	0.8504	1,829
1935	2,395.80	75.00	1.33	31.86	11.59	0.8455	2,026
1936	8,117.59	75.00	1.33	107.96	11.96	0.8405	6,823
1937	8,901.83	75.00	1.33	118.39	12.34	0.8355	7,437
1938	4,456.68	75.00	1.33	59.27	12.74	0.8301	3,700
1939	4,516.70	75.00	1.33	60.07	13.14	0.8248	3,725
1940	5,265.37	75.00	1.33	70.03	13.56	0.8192	4,313
1941	5,458.93	75.00	1.33	72.60	14.00	0.8133	4,440
1942	3,364.40	75.00	1.33	44.75	14.44	0.8075	2,717
1943	3,977.25	75.00	1.33	52.90	14.90	0.8013	3,187

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1944	4,512.50	75.00	1.33	60.02	15.37	0.7951	3,588
1945	5,285.46	75.00	1.33	70.30	15.85	0.7887	4,168
1946	7,914.82	75.00	1.33	105.27	16.35	0.7820	6,189
1947	5,213.72	75.00	1.33	69.34	16.85	0.7753	4,042
1948	4,744.13	75.00	1.33	63.10	17.37	0.7684	3,645
1949	5,981.27	75.00	1.33	79.55	17.91	0.7612	4,553
1950	6,009.02	75.00	1.33	79.92	18.45	0.7540	4,531
1951	12,223.19	75.00	1.33	162.57	19.01	0.7465	9,125
1952	12,888.25	75.00	1.33	171.41	19.58	0.7389	9,524
1953	14,586.35	75.00	1.33	194.00	20.16	0.7312	10,666
1954	15,193.62	75.00	1.33	202.08	20.75	0.7233	10,990
1955	18,384.42	75.00	1.33	244.51	21.36	0.7152	13,149
1956	18,887.46	75.00	1.33	251.20	21.98	0.7069	13,352
1957	20,232.05	75.00	1.33	269.09	22.60	0.6987	14,136
1958	20,122.93	75.00	1.33	267.63	23.24	0.6901	13,887
1959	22,410.70	75.00	1.33	298.06	23.89	0.6815	15,272
1960	18,185.86	75.00	1.33	241.87	24.55	0.6727	12,233
1961	20,381.21	75.00	1.33	271.07	25.22	0.6637	13,528
1962	26,074.33	75.00	1.33	346.79	25.89	0.6548	17,073
1963	25,979.08	75.00	1.33	345.52	26.58	0.6456	16,772
1964	30,916.44	75.00	1.33	411.19	27.28	0.6363	19,671
1965	38,748.27	75.00	1.33	515.35	27.98	0.6269	24,292
1966	46,749.87	75.00	1.33	621.77	28.70	0.6173	28,860
1967	53,795.00	75.00	1.33	715.47	29.42	0.6077	32,693
1968	70,392.71	75.00	1.33	936.22	30.15	0.5980	42,095
1969	55,649.65	75.00	1.33	740.14	30.89	0.5881	32,729
1970	78,363.45	75.00	1.33	1,042.23	31.64	0.5781	45,304
1971	65,849.28	75.00	1.33	875.80	32.39	0.5681	37,411
1972	71,285.92	75.00	1.33	948.10	33.15	0.5580	39,778
1973	68,223.51	75.00	1.33	907.37	33.92	0.5477	37,368
1974	95,560.46	75.00	1.33	1,270.95	34.70	0.5373	51,348
1975	120,069.00	75.00	1.33	1,596.92	35.49	0.5268	63,252
1976	121,702.84	75.00	1.33	1,618.65	36.28	0.5163	62,832
1977	138,716.12	75.00	1.33	1,844.92	37.08	0.5056	70,135
1978	157,585.29	75.00	1.33	2,095.88	37.88	0.4949	77,994
1979	157,953.93	75.00	1.33	2,100.79	38.70	0.4840	76,450
1980	240,042.58	75.00	1.33	3,192.57	39.52	0.4731	113,557
1981	257,044.47	75.00	1.33	3,418.69	40.34	0.4621	118,788
1982	247,595.40	75.00	1.33	3,293.02	41.18	0.4509	111,648
1983	232,672.94	75.00	1.33	3,094.55	42.02	0.4397	102,313
1984	227,597.07	75.00	1.33	3,027.04	42.86	0.4285	97,532

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1985	249,820.35	75.00	1.33	3,322.61	43.72	0.4171	104,193
1986	274,836.86	75.00	1.33	3,655.33	44.57	0.4057	111,510
1987	285,576.50	75.00	1.33	3,798.17	45.44	0.3941	112,554
1988	311,536.02	75.00	1.33	4,143.43	46.31	0.3825	119,172
1989	393,030.04	75.00	1.33	5,227.30	47.18	0.3709	145,787
1990	334,282.34	75.00	1.33	4,445.96	48.07	0.3591	120,031
1991	347,801.42	75.00	1.33	4,625.76	48.95	0.3473	120,802
1992	358,126.28	75.00	1.33	4,763.08	49.85	0.3353	120,090
1993	344,950.53	75.00	1.33	4,587.84	50.74	0.3235	111,581
1994	231,774.21	75.00	1.33	3,082.60	51.65	0.3113	72,158
1995	79,267.04	75.00	1.33	1,054.25	52.56	0.2992	23,717
1996	69,236.17	75.00	1.33	920.84	53.47	0.2871	19,876
1997	88,452.46	75.00	1.33	1,176.42	54.39	0.2748	24,307
1998	110,779.22	75.00	1.33	1,473.36	55.31	0.2625	29,083
1999	96,775.60	75.00	1.33	1,287.12	56.24	0.2501	24,206
2000	181,392.61	75.00	1.33	2,412.52	57.17	0.2377	43,122
2001	103,581.92	75.00	1.33	1,377.64	58.11	0.2252	23,327
2002	368,462.35	75.00	1.33	4,900.55	59.05	0.2127	78,361
2004	190,159.19	75.00	1.33	2,529.12	60.94	0.1875	35,649
2005	188,459.49	75.00	1.33	2,506.51	61.89	0.1748	32,943
2006	124,088.14	75.00	1.33	1,650.37	62.84	0.1621	20,118
	7,925,809.93			105,412.36			3,271,494

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R3							
NET SALVAGE PERCENT.. -10							
1902	13,537.09	65.00				1.0000	14,891
1905	8,433.70	65.00				1.0000	9,277
1909	7,283.18	65.00	1.54	123.38	0.17	0.9974	7,991
1910	17,759.80	65.00	1.54	300.85	0.44	0.9932	19,404
1911	12,834.10	65.00	1.54	217.41	0.60	0.9908	13,987
1914	37,875.00	65.00	1.54	641.60	1.27	0.9805	40,848
1916	8,768.62	65.00	1.54	148.54	1.74	0.9732	9,387
1917	27,752.29	65.00	1.54	470.12	1.99	0.9694	29,593
1918	937.53	65.00	1.54	15.88	2.23	0.9657	996
1919	3,068.64	65.00	1.54	51.98	2.48	0.9619	3,247
1920	626.19	65.00	1.54	10.61	2.73	0.9580	660
1921	2,924.43	65.00	1.54	49.54	2.98	0.9542	3,069
1922	19,024.66	65.00	1.54	322.28	3.23	0.9503	19,887
1923	27,260.84	65.00	1.54	461.80	3.49	0.9463	28,377
1924	136,452.97	65.00	1.54	2,311.51	3.74	0.9425	141,462
1925	37,392.03	65.00	1.54	633.42	4.00	0.9385	38,600
1926	34,300.12	65.00	1.54	581.04	4.26	0.9345	35,257
1927	577.55	65.00	1.54	9.78	4.52	0.9305	591
1928	20,654.03	65.00	1.54	349.88	4.78	0.9265	21,049
1929	1,335.93	65.00	1.54	22.63	5.03	0.9226	1,356
1930	434.27	65.00	1.54	7.36	5.29	0.9186	439
1933	316.70	65.00	1.54	5.36	6.07	0.9066	316
1936	3.23	65.00	1.54	0.05	6.87	0.8943	3
1937	398.40	65.00	1.54	6.75	7.14	0.8902	390
1938	922.42	65.00	1.54	15.63	7.43	0.8857	899
1939	2,061.61	65.00	1.54	34.92	7.71	0.8814	1,999
1940	3,773.72	65.00	1.54	63.93	8.01	0.8768	3,640
1942	3,795.45	65.00	1.54	64.29	8.63	0.8672	3,621
1943	53.56	65.00	1.54	0.91	8.95	0.8623	51
1944	1,006.46	65.00	1.54	17.05	9.29	0.8571	949
1945	9,248.61	65.00	1.54	156.67	9.63	0.8519	8,666
1946	10,146.12	65.00	1.54	171.88	9.99	0.8463	9,445
1947	52,737.87	65.00	1.54	893.38	10.36	0.8406	48,766
1948	60,565.09	65.00	1.54	1,025.97	10.75	0.8346	55,604
1949	136,528.08	65.00	1.54	2,312.79	11.15	0.8285	124,419
1950	107,133.07	65.00	1.54	1,814.83	11.56	0.8222	96,887
1951	79,395.02	65.00	1.54	1,344.95	11.99	0.8155	71,225
1952	132,814.66	65.00	1.54	2,249.88	12.43	0.8088	118,158
1953	120,818.61	65.00	1.54	2,046.67	12.88	0.8019	106,566
1954	45,483.83	65.00	1.54	770.50	13.35	0.7946	39,757
1955	73,517.20	65.00	1.54	1,245.38	13.84	0.7871	63,650

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R3							
NET SALVAGE PERCENT.. -10							
1956	71,039.13	65.00	1.54	1,203.40	14.33	0.7795	60,916
1957	47,307.99	65.00	1.54	801.40	14.85	0.7715	40,150
1958	72,056.67	65.00	1.54	1,220.64	15.38	0.7634	60,507
1959	6,612.33	65.00	1.54	112.01	15.92	0.7551	5,492
1960	55,880.42	65.00	1.54	946.61	16.48	0.7465	45,884
1961	2,880.06	65.00	1.54	48.79	17.05	0.7377	2,337
1962	56,027.85	65.00	1.54	949.11	17.63	0.7288	44,915
1963	14,026.35	65.00	1.54	237.61	18.23	0.7195	11,102
1964	1,602.42	65.00	1.54	27.14	18.84	0.7102	1,252
1965	116,743.13	65.00	1.54	1,977.63	19.46	0.7006	89,972
1966	4,613.18	65.00	1.54	78.15	20.10	0.6908	3,505
1967	44,705.24	65.00	1.54	757.31	20.75	0.6808	33,477
1968	91,024.10	65.00	1.54	1,541.95	21.41	0.6706	67,147
1969	32,202.24	65.00	1.54	545.51	22.08	0.6603	23,390
1970	179,534.00	65.00	1.54	3,041.31	22.76	0.6499	128,337
1971	128,881.69	65.00	1.54	2,183.26	23.45	0.6392	90,624
1972	69,767.21	65.00	1.54	1,181.86	24.16	0.6283	48,219
1973	146,622.42	65.00	1.54	2,483.78	24.87	0.6174	99,574
1974	184,242.92	65.00	1.54	3,121.08	25.59	0.6063	122,879
1975	274,892.13	65.00	1.54	4,656.67	26.33	0.5949	179,893
1976	410,673.54	65.00	1.54	6,956.81	27.07	0.5835	263,609
1977	297,301.94	65.00	1.54	5,036.29	27.82	0.5720	187,062
1978	206,628.65	65.00	1.54	3,500.29	28.58	0.5603	127,354
1979	137,390.48	65.00	1.54	2,327.39	29.35	0.5485	82,889
1980	136,512.33	65.00	1.54	2,312.52	30.13	0.5365	80,557
1981	45,155.40	65.00	1.54	764.93	30.91	0.5245	26,050
1982	119,031.49	65.00	1.54	2,016.39	31.71	0.5122	67,058
1983	37,098.61	65.00	1.54	628.45	32.51	0.4999	20,398
1984	27,500.37	65.00	1.54	465.86	33.32	0.4874	14,743
1985	78,672.40	65.00	1.54	1,332.71	34.14	0.4748	41,086
1986	88,410.66	65.00	1.54	1,497.68	34.96	0.4622	44,945
1987	40,475.71	65.00	1.54	685.66	35.80	0.4492	20,001
1988	27,193.42	65.00	1.54	460.66	36.64	0.4363	13,051
1989	102,122.74	65.00	1.54	1,729.96	37.49	0.4232	47,544
1990	145,749.56	65.00	1.54	2,469.00	38.34	0.4102	65,757
1991	140,422.94	65.00	1.54	2,378.76	39.21	0.3968	61,287
1992	137,560.60	65.00	1.54	2,330.28	40.08	0.3834	58,012
1993	23,758.69	65.00	1.54	402.47	40.95	0.3700	9,670
1994	83,030.43	65.00	1.54	1,406.54	41.83	0.3565	32,557
1995	8,399.89	65.00	1.54	142.29	42.72	0.3428	3,167
1996	48,018.18	65.00	1.54	813.43	43.62	0.3289	17,374

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R3							
NET SALVAGE PERCENT.. -10							
1997	1,619.18	65.00	1.54	27.43	44.52	0.3151	561
1998	7,743.57	65.00	1.54	131.18	45.43	0.3011	2,565
2001	190,322.42	65.00	1.54	3,224.06	48.18	0.2588	54,175
2002	44,716.72	65.00	1.54	757.50	49.11	0.2445	12,025
2003	378,822.16	65.00	1.54	6,417.25	50.05	0.2300	95,842
2004	22,799.09	65.00	1.54	386.22	50.99	0.2155	5,406
2005	1,949,989.41	65.00	1.54	33,032.82	51.93	0.2011	431,314
2006	388,972.72	65.00	1.54	6,589.20	52.88	0.1865	79,781
2007	43,148.63	65.00	1.54	730.94	53.83	0.1719	8,157
2008	78,530.16	65.00	1.54	1,330.30	54.78	0.1572	13,582
2009	667,508.37	65.00	1.54	11,307.59	55.74	0.1425	104,603
2011	149,660.97	65.00	1.54	2,535.26	57.67	0.1128	18,565
2012	1,251,155.41	65.00	1.54	21,194.57	58.64	0.0979	134,668
2013	1,354,508.82	65.00	1.54	22,945.38	59.61	0.0829	123,547
2014	77,601.10	65.00	1.54	1,314.56	60.59	0.0679	5,792
2016	165,526.80	65.00	1.54	2,804.02	62.54	0.0379	6,892
	11,974,347.72			202,473.27			4,736,597

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.69

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -25							
1911	35.70	65.00	1.54	0.69	3.51	0.9460	42
1917	3,239.89	65.00	1.54	62.37	5.23	0.9195	3,724
1918	8,806.06	65.00	1.54	169.52	5.52	0.9151	10,073
1921	1,999.60	65.00	1.54	38.49	6.40	0.9015	2,253
1922	2,604.93	65.00	1.54	50.14	6.69	0.8971	2,921
1923	9,854.86	65.00	1.54	189.71	6.98	0.8926	10,996
1924	21,604.81	65.00	1.54	415.89	7.27	0.8882	23,985
1925	29,209.83	65.00	1.54	562.29	7.56	0.8837	32,266
1926	48,410.69	65.00	1.54	931.91	7.86	0.8791	53,196
1927	4,161.87	65.00	1.54	80.12	8.16	0.8745	4,549
1928	69,141.04	65.00	1.54	1,330.97	8.46	0.8699	75,178
1929	13,323.73	65.00	1.54	256.48	8.76	0.8652	14,410
1930	765.78	65.00	1.54	14.74	9.06	0.8606	824
1931	2,035.58	65.00	1.54	39.18	9.37	0.8559	2,178
1932	647.45	65.00	1.54	12.46	9.68	0.8511	689
1933	2,010.50	65.00	1.54	38.70	10.00	0.8462	2,126
1934	531.22	65.00	1.54	10.23	10.32	0.8412	559
1936	973.63	65.00	1.54	18.74	10.97	0.8312	1,012
1937	4,847.17	65.00	1.54	93.31	11.31	0.8260	5,005
1938	2,718.44	65.00	1.54	52.33	11.66	0.8206	2,789
1939	57,655.53	65.00	1.54	1,109.87	12.01	0.8152	58,753
1940	7,223.74	65.00	1.54	139.06	12.36	0.8099	7,313
1941	18,600.22	65.00	1.54	358.05	12.73	0.8042	18,697
1942	56,595.52	65.00	1.54	1,089.46	13.10	0.7985	56,487
1943	25,827.36	65.00	1.54	497.18	13.48	0.7926	25,589
1944	15,501.55	65.00	1.54	298.40	13.87	0.7866	15,242
1945	6,684.22	65.00	1.54	128.67	14.26	0.7806	6,522
1946	16,266.76	65.00	1.54	313.14	14.67	0.7743	15,744
1947	239,583.15	65.00	1.54	4,611.98	15.08	0.7680	230,000
1948	327,195.05	65.00	1.54	6,298.50	15.50	0.7615	311,465
1949	836,890.88	65.00	1.54	16,110.15	15.93	0.7549	789,732
1950	488,563.76	65.00	1.54	9,404.85	16.37	0.7482	456,899
1951	447,338.38	65.00	1.54	8,611.26	16.82	0.7412	414,476
1952	871,333.97	65.00	1.54	16,773.18	17.28	0.7342	799,612
1953	703,324.05	65.00	1.54	13,538.99	17.74	0.7271	639,216
1954	540,654.72	65.00	1.54	10,407.60	18.22	0.7197	486,380
1955	538,780.56	65.00	1.54	10,371.53	18.71	0.7122	479,616
1956	438,945.13	65.00	1.54	8,449.69	19.20	0.7046	386,612
1957	818,043.50	65.00	1.54	15,747.34	19.70	0.6969	712,639
1958	1,021,328.79	65.00	1.54	19,660.58	20.21	0.6891	879,722
1959	506,214.10	65.00	1.54	9,744.62	20.74	0.6809	430,864

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -25							
1960	736,139.94	65.00	1.54	14,170.69	21.27	0.6728	619,066
1961	401,518.67	65.00	1.54	7,729.23	21.81	0.6645	333,491
1962	432,250.71	65.00	1.54	8,320.83	22.35	0.6562	354,527
1963	491,022.87	65.00	1.54	9,452.19	22.91	0.6475	397,446
1964	91,021.51	65.00	1.54	1,752.16	23.48	0.6388	72,677
1965	940,648.06	65.00	1.54	18,107.48	24.05	0.6300	740,760
1966	690,180.16	65.00	1.54	13,285.97	24.64	0.6209	535,683
1967	1,287,259.28	65.00	1.54	24,779.74	25.23	0.6119	984,512
1968	1,124,309.20	65.00	1.54	21,642.95	25.83	0.6026	846,914
1969	929,276.72	65.00	1.54	17,888.58	26.44	0.5932	689,094
1970	1,334,956.57	65.00	1.54	25,697.91	27.06	0.5837	974,001
1971	2,005,905.52	65.00	1.54	38,613.68	27.69	0.5740	1,439,237
1972	1,465,522.56	65.00	1.54	28,211.31	28.32	0.5643	1,033,761
1973	1,129,103.53	65.00	1.54	21,735.24	28.96	0.5545	782,553
1974	846,587.64	65.00	1.54	16,296.81	29.61	0.5445	576,166
1975	1,037,775.54	65.00	1.54	19,977.18	30.27	0.5343	693,117
1976	1,152,411.26	65.00	1.54	22,183.92	30.94	0.5240	754,829
1977	2,357,184.43	65.00	1.54	45,375.80	31.61	0.5137	1,513,578
1978	2,154,359.49	65.00	1.54	41,471.42	32.29	0.5032	1,355,173
1979	1,210,401.07	65.00	1.54	23,300.22	32.98	0.4926	745,335
1980	1,118,155.03	65.00	1.54	21,524.48	33.67	0.4820	673,688
1981	634,086.92	65.00	1.54	12,206.17	34.38	0.4711	373,382
1982	1,395,412.20	65.00	1.54	26,861.68	35.09	0.4602	802,624
1983	241,559.32	65.00	1.54	4,650.02	35.80	0.4492	135,645
1984	666,204.68	65.00	1.54	12,824.44	36.53	0.4380	364,747
1985	885,650.55	65.00	1.54	17,048.77	37.26	0.4268	472,461
1986	644,685.18	65.00	1.54	12,410.19	37.99	0.4155	334,866
1987	1,386,637.90	65.00	1.54	26,692.78	38.74	0.4040	700,252
1988	673,002.50	65.00	1.54	12,955.30	39.49	0.3925	330,158
1989	2,152,785.61	65.00	1.54	41,441.12	40.24	0.3809	1,025,049
1990	964,547.62	65.00	1.54	18,567.54	41.01	0.3691	444,994
1991	3,123,841.24	65.00	1.54	60,133.94	41.77	0.3574	1,395,498
1992	1,745,843.44	65.00	1.54	33,607.49	42.55	0.3454	753,724
1993	1,160,395.42	65.00	1.54	22,337.61	43.33	0.3334	483,566
1994	5,149,315.34	65.00	1.54	99,124.32	44.12	0.3212	2,067,643
1995	110,295.82	65.00	1.54	2,123.19	44.91	0.3091	42,613
1996	624,424.30	65.00	1.54	12,020.17	45.71	0.2968	231,638
1997	565,292.42	65.00	1.54	10,881.88	46.51	0.2845	201,004
1998	51,750.78	65.00	1.54	996.20	47.32	0.2720	17,595
1999	2,204,363.01	65.00	1.54	42,433.99	48.14	0.2594	714,710
2000	1,560,376.52	65.00	1.54	30,037.25	48.96	0.2468	481,318

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -25							
2001	5,634,147.65	65.00	1.54	108,457.34	49.78	0.2342	1,649,045
2002	10,445,013.05	65.00	1.54	201,066.50	50.61	0.2214	2,890,396
2003	3,869,611.81	65.00	1.54	74,490.03	51.45	0.2085	1,008,324
2004	1,724,680.16	65.00	1.54	33,200.09	52.29	0.1955	421,555
2005	4,431,960.58	65.00	1.54	85,315.24	53.13	0.1826	1,011,706
2006	13,456,992.82	65.00	1.54	259,047.11	53.99	0.1694	2,849,182
2007	5,254,268.16	65.00	1.54	101,144.66	54.84	0.1563	1,026,618
2008	4,254,815.32	65.00	1.54	81,905.19	55.70	0.1431	760,974
2009	7,142,608.45	65.00	1.54	137,495.21	56.57	0.1297	1,157,906
2010	327,416.47	65.00	1.54	6,302.77	57.44	0.1163	47,602
2011	7,004,472.57	65.00	1.54	134,836.10	58.31	0.1029	901,125
2012	5,333,452.45	65.00	1.54	102,668.96	59.19	0.0894	595,880
2013	10,168,141.59	65.00	1.54	195,736.73	60.07	0.0759	964,067
2014	5,338,336.48	65.00	1.54	102,762.98	60.96	0.0622	414,722
2015	2,745,003.71	65.00	1.54	52,841.32	61.85	0.0485	166,279
2016	42,710,891.43	65.00	1.54	822,184.66	62.75	0.0346	1,848,314
2017	37,403,361.16	65.00	1.54	720,014.70	63.64	0.0209	978,098
2018	68,548,179.84	65.00	1.54	1,319,552.46	64.55	0.0069	592,942
	292,879,287.95			5,637,926.26			54,244,185

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -70							
1929	9,949.44	55.00	1.82	307.84	5.94	0.8920	15,087
1943	5,902.22	55.00	1.82	182.61	9.87	0.8206	8,233
1944	9,210.66	55.00	1.82	284.98	10.18	0.8149	12,760
1945	14,134.68	55.00	1.82	437.33	10.50	0.8091	19,442
1946	27,354.06	55.00	1.82	846.33	10.82	0.8033	37,354
1947	32,838.43	55.00	1.82	1,016.02	11.15	0.7973	44,508
1948	34,892.63	55.00	1.82	1,079.58	11.49	0.7911	46,925
1949	33,517.75	55.00	1.82	1,037.04	11.83	0.7849	44,724
1950	49,919.54	55.00	1.82	1,544.51	12.17	0.7787	66,086
1951	95,631.47	55.00	1.82	2,958.84	12.53	0.7722	125,536
1952	62,896.21	55.00	1.82	1,946.01	12.89	0.7656	81,865
1953	102,564.35	55.00	1.82	3,173.34	13.26	0.7589	132,323
1954	125,071.84	55.00	1.82	3,869.72	13.64	0.7520	159,892
1955	176,627.41	55.00	1.82	5,464.85	14.03	0.7449	223,672
1956	169,190.12	55.00	1.82	5,234.74	14.42	0.7378	212,214
1957	226,547.65	55.00	1.82	7,009.38	14.83	0.7304	281,284
1958	236,663.49	55.00	1.82	7,322.37	15.24	0.7229	290,847
1959	245,274.76	55.00	1.82	7,588.80	15.66	0.7153	298,244
1960	224,697.91	55.00	1.82	6,952.15	16.10	0.7073	270,168
1961	272,029.06	55.00	1.82	8,416.58	16.54	0.6993	323,377
1962	327,820.40	55.00	1.82	10,142.76	16.99	0.6911	385,141
1963	389,767.85	55.00	1.82	12,059.42	17.45	0.6827	452,381
1964	349,489.65	55.00	1.82	10,813.21	17.92	0.6742	400,552
1965	465,693.15	55.00	1.82	14,408.55	18.40	0.6655	526,822
1966	662,449.11	55.00	1.82	20,496.18	18.88	0.6567	739,585
1967	666,642.01	55.00	1.82	20,625.90	19.38	0.6476	733,965
1968	558,322.60	55.00	1.82	17,274.50	19.89	0.6384	605,898
1969	659,576.75	55.00	1.82	20,407.30	20.41	0.6289	705,185
1970	643,294.18	55.00	1.82	19,903.52	20.93	0.6195	677,431
1971	756,757.36	55.00	1.82	23,414.07	21.47	0.6096	784,294
1972	760,329.08	55.00	1.82	23,524.58	22.02	0.5996	775,070
1973	681,072.89	55.00	1.82	21,072.40	22.57	0.5896	682,699
1974	914,090.74	55.00	1.82	28,281.97	23.13	0.5795	900,439
1975	889,759.63	55.00	1.82	27,529.16	23.70	0.5691	860,801
1976	1,032,859.80	55.00	1.82	31,956.68	24.29	0.5584	980,403
1977	1,490,845.98	55.00	1.82	46,126.77	24.88	0.5476	1,387,960
1978	1,588,687.61	55.00	1.82	49,153.99	25.47	0.5369	1,450,070
1979	2,056,496.32	55.00	1.82	63,628.00	26.08	0.5258	1,838,290
1980	2,024,151.94	55.00	1.82	62,627.26	26.69	0.5147	1,771,216
1981	2,173,950.26	55.00	1.82	67,262.02	27.32	0.5033	1,859,943
1982	2,087,183.51	55.00	1.82	64,577.46	27.95	0.4918	1,745,082

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -70							
1983	1,433,188.88	55.00	1.82	44,342.86	28.59	0.4802	1,169,921
1984	1,586,825.30	55.00	1.82	49,096.37	29.23	0.4686	1,263,962
1985	1,456,895.46	55.00	1.82	45,076.35	29.89	0.4566	1,130,748
1986	8,455.46	55.00	1.82	261.61	30.55	0.4446	6,390
1987	327,151.33	55.00	1.82	10,122.06	31.21	0.4326	240,566
1988	573,172.42	55.00	1.82	17,733.95	31.89	0.4202	409,420
1989	460,988.73	55.00	1.82	14,262.99	32.57	0.4078	319,601
1990	1,937,560.96	55.00	1.82	59,948.14	33.26	0.3953	1,301,962
1991	2,609,991.61	55.00	1.82	80,753.14	33.95	0.3827	1,698,168
1992	1,510,006.45	55.00	1.82	46,719.60	34.65	0.3700	949,794
1993	2,203,569.22	55.00	1.82	68,178.43	35.36	0.3571	1,337,683
1994	2,568,555.62	55.00	1.82	79,471.11	36.07	0.3442	1,502,877
1995	1,555,255.09	55.00	1.82	48,119.59	36.79	0.3311	875,380
1996	4,647,288.29	55.00	1.82	143,787.10	37.51	0.3180	2,512,324
1997	673,288.43	55.00	1.82	20,831.54	38.24	0.3047	348,791
1998	1,472,296.36	55.00	1.82	45,552.85	38.98	0.2913	729,021
1999	2,875,104.25	55.00	1.82	88,955.73	39.71	0.2780	1,358,774
2000	6,322,700.77	55.00	1.82	195,624.36	40.46	0.2644	2,841,498
2001	8,067,366.14	55.00	1.82	249,604.31	41.21	0.2507	3,438,642
2002	10,534,045.92	55.00	1.82	325,923.38	41.96	0.2371	4,245,779
2003	9,666,953.98	55.00	1.82	299,095.56	42.72	0.2233	3,669,179
2004	1,741,920.21	55.00	1.82	53,895.01	43.48	0.2095	620,237
2005	3,531,439.27	55.00	1.82	109,262.73	44.24	0.1956	1,174,514
2006	3,659,319.15	55.00	1.82	113,219.33	45.01	0.1816	1,129,954
2007	3,742,274.76	55.00	1.82	115,785.98	45.79	0.1675	1,065,295
2008	4,488,613.20	55.00	1.82	138,877.69	46.57	0.1533	1,169,549
2009	2,829,894.14	55.00	1.82	87,556.92	47.35	0.1391	669,137
2010	2,045,804.15	55.00	1.82	63,297.18	48.14	0.1247	433,794
2011	6,739,793.90	55.00	1.82	208,529.22	48.93	0.1104	1,264,466
2012	7,045,040.25	55.00	1.82	217,973.55	49.72	0.0960	1,149,751
2013	6,175,762.48	55.00	1.82	191,078.09	50.52	0.0815	855,127
2014	6,740,274.99	55.00	1.82	208,544.11	51.33	0.0667	764,624
2015	4,050,716.19	55.00	1.82	125,329.16	52.14	0.0520	358,083
2016	7,696,917.17	55.00	1.82	238,142.62	52.95	0.0373	487,669
2017	16,206,543.28	55.00	1.82	501,430.45	53.77	0.0224	616,043
2018	4,728,258.75	55.00	1.82	146,292.33	54.59	0.0075	59,883
	167,247,387.06			5,174,634.12			66,126,374

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.09

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -30							
1927	43,008.44	60.00	1.67	933.71	9.24	0.8460	47,301
1928	223.88	60.00	1.67	4.86	9.58	0.8403	245
1930	1,795.94	60.00	1.67	38.99	10.26	0.8290	1,935
1933	2.69	60.00	1.67	0.06	11.32	0.8113	3
1939	2,740.71	60.00	1.67	59.50	13.56	0.7740	2,758
1940	8,675.51	60.00	1.67	188.35	13.95	0.7675	8,656
1941	4,544.49	60.00	1.67	98.66	14.35	0.7608	4,495
1942	1,947.48	60.00	1.67	42.28	14.74	0.7543	1,910
1943	1,294.67	60.00	1.67	28.11	15.15	0.7475	1,258
1944	5,432.95	60.00	1.67	117.95	15.55	0.7408	5,232
1945	7,570.50	60.00	1.67	164.36	15.97	0.7338	7,222
1946	17,024.96	60.00	1.67	369.61	16.38	0.7270	16,090
1947	28,804.82	60.00	1.67	625.35	16.81	0.7198	26,955
1948	30,192.02	60.00	1.67	655.47	17.23	0.7128	27,978
1949	43,211.81	60.00	1.67	938.13	17.66	0.7057	39,641
1950	38,240.97	60.00	1.67	830.21	18.10	0.6983	34,716
1951	99,211.40	60.00	1.67	2,153.88	18.54	0.6910	89,122
1952	55,825.84	60.00	1.67	1,211.98	18.99	0.6835	49,604
1953	98,572.42	60.00	1.67	2,140.01	19.45	0.6758	86,604
1954	155,430.43	60.00	1.67	3,374.39	19.90	0.6683	135,042
1955	247,826.54	60.00	1.67	5,380.31	20.37	0.6605	212,796
1956	251,394.12	60.00	1.67	5,457.77	20.84	0.6527	213,301
1957	238,181.94	60.00	1.67	5,170.93	21.31	0.6448	199,663
1958	249,904.79	60.00	1.67	5,425.43	21.79	0.6368	206,891
1959	313,784.65	60.00	1.67	6,812.26	22.28	0.6287	256,447
1960	304,881.76	60.00	1.67	6,618.98	22.77	0.6205	245,933
1961	345,204.06	60.00	1.67	7,494.38	23.27	0.6122	274,721
1962	490,532.14	60.00	1.67	10,649.45	23.77	0.6038	385,057
1963	423,903.30	60.00	1.67	9,202.94	24.28	0.5953	328,071
1964	442,102.71	60.00	1.67	9,598.05	24.79	0.5868	337,271
1965	654,318.25	60.00	1.67	14,205.25	25.32	0.5780	491,655
1966	945,967.47	60.00	1.67	20,536.95	25.84	0.5693	700,138
1967	874,410.93	60.00	1.67	18,983.46	26.37	0.5605	637,140
1968	885,959.64	60.00	1.67	19,234.18	26.91	0.5515	635,189
1969	940,593.58	60.00	1.67	20,420.29	27.46	0.5423	663,146
1970	883,110.89	60.00	1.67	19,172.34	28.01	0.5332	612,103
1971	1,044,643.80	60.00	1.67	22,679.22	28.56	0.5240	711,611
1972	1,011,695.63	60.00	1.67	21,963.91	29.12	0.5147	676,896
1973	1,126,952.92	60.00	1.67	24,466.15	29.69	0.5052	740,094
1974	1,265,776.92	60.00	1.67	27,480.02	30.26	0.4957	815,630
1975	1,241,484.32	60.00	1.67	26,952.62	30.84	0.4860	784,370

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -30							
1976	1,393,303.49	60.00	1.67	30,248.62	31.42	0.4763	862,774
1977	1,854,973.06	60.00	1.67	40,271.47	32.01	0.4665	1,124,948
1978	2,200,964.40	60.00	1.67	47,782.94	32.61	0.4565	1,306,162
1979	2,424,738.68	60.00	1.67	52,641.08	33.21	0.4465	1,407,440
1980	2,535,515.74	60.00	1.67	55,046.05	33.81	0.4365	1,438,778
1981	2,509,269.65	60.00	1.67	54,476.24	34.43	0.4262	1,390,188
1982	2,483,946.10	60.00	1.67	53,926.47	35.04	0.4160	1,343,318
1983	1,691,753.84	60.00	1.67	36,727.98	35.66	0.4057	892,182
1984	1,834,981.59	60.00	1.67	39,837.45	36.29	0.3952	942,669
1985	1,531,078.22	60.00	1.67	33,239.71	36.92	0.3847	765,648
1986	9,778.44	60.00	1.67	212.29	37.55	0.3742	4,756
1987	363,365.99	60.00	1.67	7,888.68	38.19	0.3635	171,709
1988	550,455.53	60.00	1.67	11,950.39	38.84	0.3527	252,368
1989	501,786.93	60.00	1.67	10,893.79	39.49	0.3418	222,984
1990	2,296,786.96	60.00	1.67	49,863.24	40.14	0.3310	988,307
1991	3,078,710.39	60.00	1.67	66,838.80	40.79	0.3202	1,281,424
1992	1,414,458.05	60.00	1.67	30,707.88	41.45	0.3092	568,500
1993	1,419,371.45	60.00	1.67	30,814.55	42.12	0.2980	549,864
1994	2,383,348.36	60.00	1.67	51,742.49	42.78	0.2870	889,227
1995	936,341.80	60.00	1.67	20,327.98	43.45	0.2758	335,753
1996	4,199,140.08	60.00	1.67	91,163.33	44.12	0.2647	1,444,802
1997	624,553.38	60.00	1.67	13,559.05	44.80	0.2533	205,684
1998	1,340,563.41	60.00	1.67	29,103.63	45.48	0.2420	421,741
1999	1,916,019.20	60.00	1.67	41,596.78	46.16	0.2307	574,559
2000	4,603,800.08	60.00	1.67	99,948.50	46.84	0.2193	1,312,677
2001	7,371,401.51	60.00	1.67	160,033.13	47.52	0.2080	1,993,227
2002	8,962,849.81	60.00	1.67	194,583.47	48.21	0.1965	2,289,560
2003	9,311,931.11	60.00	1.67	202,162.02	48.90	0.1850	2,239,519
2004	1,681,275.46	60.00	1.67	36,500.49	49.60	0.1733	378,840
2005	2,829,390.20	60.00	1.67	61,426.06	50.29	0.1618	595,244
2006	2,602,826.64	60.00	1.67	56,507.37	50.99	0.1502	508,126
2007	2,899,187.10	60.00	1.67	62,941.35	51.69	0.1385	521,999
2008	3,483,757.50	60.00	1.67	75,632.38	52.40	0.1267	573,674
2009	1,666,182.24	60.00	1.67	36,172.82	53.10	0.1150	249,094
2010	3,328,394.66	60.00	1.67	72,259.45	53.81	0.1032	446,408
2011	7,655,656.72	60.00	1.67	166,204.31	54.53	0.0912	907,356
2012	13,588,867.01	60.00	1.67	295,014.30	55.25	0.0792	1,398,580
2013	8,604,293.13	60.00	1.67	186,799.20	55.97	0.0672	751,335
2014	8,575,834.08	60.00	1.67	186,181.36	56.69	0.0552	615,067
2015	2,298,717.42	60.00	1.67	49,905.16	57.42	0.0430	128,498

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -30							
2016	7,630,276.17	60.00	1.67	165,653.30	58.15	0.0308	305,814
2017	11,723,767.57	60.00	1.67	254,522.99	58.89	0.0185	281,957
2018	7,404,551.09	60.00	1.67	160,752.80	59.63	0.0062	59,392
	172,544,546.53			3,745,942.10			45,657,042

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.17

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1921	1,784,893.84	75.00	1.33	40,356.45	10.22	0.8637	2,620,833
1923	36.42	75.00	1.33	0.82	10.74	0.8568	53
1925	486.44	75.00	1.33	11.00	11.28	0.8496	703
1926	292.04	75.00	1.33	6.60	11.56	0.8459	420
1927	101.95	75.00	1.33	2.31	11.84	0.8421	146
1929	1,795.39	75.00	1.33	40.59	12.44	0.8341	2,546
1930	1,197.85	75.00	1.33	27.08	12.75	0.8300	1,690
1934	695.47	75.00	1.33	15.72	14.08	0.8123	960
1935	1,240.72	75.00	1.33	28.05	14.44	0.8075	1,703
1936	1,377.29	75.00	1.33	31.14	14.80	0.8027	1,879
1937	49.10	75.00	1.33	1.11	15.18	0.7976	67
1938	1,395.72	75.00	1.33	31.56	15.57	0.7924	1,880
1939	11,271.63	75.00	1.33	254.85	15.97	0.7871	15,082
1940	13,021.54	75.00	1.33	294.42	16.39	0.7815	17,299
1941	54,652.48	75.00	1.33	1,235.69	16.81	0.7759	72,085
1942	118,252.53	75.00	1.33	2,673.69	17.25	0.7700	154,793
1943	24,490.11	75.00	1.33	553.72	17.69	0.7641	31,813
1944	1,106.26	75.00	1.33	25.01	18.15	0.7580	1,426
1945	3,743.07	75.00	1.33	84.63	18.62	0.7517	4,783
1946	21,193.21	75.00	1.33	479.18	19.11	0.7452	26,848
1947	77,002.40	75.00	1.33	1,741.02	19.60	0.7387	96,695
1948	88,902.51	75.00	1.33	2,010.09	20.10	0.7320	110,630
1949	241,688.82	75.00	1.33	5,464.58	20.62	0.7251	297,910
1950	368,102.98	75.00	1.33	8,322.81	21.15	0.7180	449,306
1951	264,635.17	75.00	1.33	5,983.40	21.69	0.7108	319,775
1952	106,142.09	75.00	1.33	2,399.87	22.24	0.7035	126,935
1953	339,429.81	75.00	1.33	7,674.51	22.80	0.6960	401,613
1954	402,061.33	75.00	1.33	9,090.61	23.37	0.6884	470,524
1955	226,078.98	75.00	1.33	5,111.65	23.95	0.6807	261,605
1956	234,701.97	75.00	1.33	5,306.61	24.54	0.6728	268,443
1957	229,112.90	75.00	1.33	5,180.24	25.14	0.6648	258,934
1958	502,386.03	75.00	1.33	11,358.95	25.75	0.6567	560,833
1959	371,770.11	75.00	1.33	8,405.72	26.37	0.6484	409,795
1960	331,654.09	75.00	1.33	7,498.70	27.00	0.6400	360,840
1961	428,605.01	75.00	1.33	9,690.76	27.64	0.6315	460,107
1962	627,342.90	75.00	1.33	14,184.22	28.29	0.6228	664,206
1963	490,046.98	75.00	1.33	11,079.96	28.95	0.6140	511,511
1964	724,494.16	75.00	1.33	16,380.81	29.61	0.6052	745,389
1965	593,641.73	75.00	1.33	13,422.24	30.28	0.5963	601,750
1966	729,805.17	75.00	1.33	16,500.89	30.96	0.5872	728,521
1967	675,855.44	75.00	1.33	15,281.09	31.65	0.5780	664,096

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1968	775,929.08	75.00	1.33	17,543.76	32.35	0.5687	750,121
1969	1,273,748.18	75.00	1.33	28,799.45	33.05	0.5593	1,211,157
1970	840,670.01	75.00	1.33	19,007.55	33.76	0.5499	785,841
1971	1,131,655.40	75.00	1.33	25,586.73	34.48	0.5403	1,039,379
1972	1,300,227.17	75.00	1.33	29,398.14	35.21	0.5305	1,172,676
1973	1,240,267.72	75.00	1.33	28,042.45	35.94	0.5208	1,098,083
1974	1,401,580.29	75.00	1.33	31,689.73	36.68	0.5109	1,217,386
1975	1,585,957.16	75.00	1.33	35,858.49	37.43	0.5009	1,350,571
1976	808,377.85	75.00	1.33	18,277.42	38.18	0.4909	674,657
1977	1,819,544.72	75.00	1.33	41,139.91	38.94	0.4808	1,487,223
1978	3,576,206.27	75.00	1.33	80,858.02	39.70	0.4707	2,861,462
1979	3,922,458.05	75.00	1.33	88,686.78	40.48	0.4603	3,069,163
1980	1,223,503.10	75.00	1.33	27,663.41	41.26	0.4499	935,709
1981	1,647,668.72	75.00	1.33	37,253.79	42.04	0.4395	1,230,972
1982	1,387,590.95	75.00	1.33	31,373.43	42.83	0.4289	1,011,805
1983	2,744,550.57	75.00	1.33	62,054.29	43.63	0.4183	1,951,537
1984	2,061,875.89	75.00	1.33	46,619.01	44.43	0.4076	1,428,715
1985	1,292,945.65	75.00	1.33	29,233.50	45.24	0.3968	872,169
1986	115,764.19	75.00	1.33	2,617.43	46.05	0.3860	75,964
1987	469,178.83	75.00	1.33	10,608.13	46.87	0.3751	299,157
1988	977,640.14	75.00	1.33	22,104.44	47.70	0.3640	604,964
1989	157,189.09	75.00	1.33	3,554.05	48.53	0.3529	94,310
1990	7,876,547.45	75.00	1.33	178,088.74	49.37	0.3417	4,575,809
1991	6,015,563.99	75.00	1.33	136,011.90	50.21	0.3305	3,380,151
1992	1,504,414.55	75.00	1.33	34,014.81	51.05	0.3193	816,688
1993	5,175,740.29	75.00	1.33	117,023.49	51.91	0.3079	2,708,874
1994	2,129,273.42	75.00	1.33	48,142.87	52.76	0.2965	1,073,369
1995	967,944.71	75.00	1.33	21,885.23	53.62	0.2851	469,084
1996	13,813,504.55	75.00	1.33	312,323.34	54.49	0.2735	6,421,884
1997	3,856,611.89	75.00	1.33	87,197.99	55.36	0.2619	1,716,883
1998	1,565,373.96	75.00	1.33	35,393.11	56.24	0.2501	665,630
1999	9,911,586.31	75.00	1.33	224,100.97	57.11	0.2385	4,019,158
2000	12,093,998.52	75.00	1.33	273,445.31	58.00	0.2267	4,660,289
2001	5,101,377.76	75.00	1.33	115,342.15	58.89	0.2148	1,862,819
2002	1,877,480.10	75.00	1.33	42,449.83	59.78	0.2029	647,695
2003	11,073,982.83	75.00	1.33	250,382.75	60.68	0.1909	3,594,404
2004	11,022,778.76	75.00	1.33	249,225.03	61.58	0.1789	3,352,920
2005	2,914,268.15	75.00	1.33	65,891.60	62.48	0.1669	827,014
2006	2,376,394.24	75.00	1.33	53,730.27	63.39	0.1548	625,372
2007	1,798,972.65	75.00	1.33	40,674.77	64.30	0.1427	436,321
2008	2,188,468.56	75.00	1.33	49,481.27	65.21	0.1305	485,623

ROCHESTER GAS AND ELECTRIC CORPORATION
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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
2009	3,746,574.64	75.00	1.33	84,710.05	66.13	0.1183	753,283
2010	1,703,188.06	75.00	1.33	38,509.08	67.05	0.1060	306,914
2011	2,125,408.54	75.00	1.33	48,055.49	67.98	0.0936	338,195
2012	11,517,051.88	75.00	1.33	260,400.54	68.90	0.0813	1,592,359
2013	5,816,104.34	75.00	1.33	131,502.12	69.84	0.0688	680,252
2014	3,598,452.82	75.00	1.33	81,361.02	70.77	0.0564	345,020
2015	340,281.53	75.00	1.33	7,693.77	71.70	0.0440	25,453
2016	2,721,384.87	75.00	1.33	61,530.51	72.64	0.0315	145,591
2017	689,389.65	75.00	1.33	15,587.10	73.58	0.0189	22,185
2018	419,535.80	75.00	1.33	9,485.70	74.53	0.0063	4,472
	177,790,937.49			4,019,853.07			83,503,159

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.26

ROCHESTER GAS AND ELECTRIC CORPORATION
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ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 56-R1							
NET SALVAGE PERCENT.. -25							
1925	186,432.82	56.00	1.79	4,171.43	6.03	0.8923	207,947
1936	1,001.37	56.00	1.79	22.41	9.61	0.8284	1,037
1938	6,407.01	56.00	1.79	143.36	10.32	0.8157	6,533
1939	8,148.63	56.00	1.79	182.33	10.68	0.8093	8,243
1940	14,830.40	56.00	1.79	331.83	11.04	0.8029	14,883
1941	26,919.11	56.00	1.79	602.32	11.41	0.7963	26,793
1942	31,154.44	56.00	1.79	697.08	11.78	0.7896	30,751
1943	10,238.85	56.00	1.79	229.09	12.16	0.7829	10,019
1944	2,732.43	56.00	1.79	61.14	12.54	0.7761	2,651
1945	4,386.83	56.00	1.79	98.16	12.93	0.7691	4,217
1946	6,851.37	56.00	1.79	153.30	13.32	0.7621	6,527
1947	27,557.99	56.00	1.79	616.61	13.72	0.7550	26,008
1948	66,999.09	56.00	1.79	1,499.10	14.12	0.7479	62,632
1949	111,403.00	56.00	1.79	2,492.64	14.53	0.7405	103,123
1950	64,458.11	56.00	1.79	1,442.25	14.94	0.7332	59,077
1951	98,292.96	56.00	1.79	2,199.30	15.36	0.7257	89,165
1952	136,450.67	56.00	1.79	3,053.08	15.78	0.7182	122,500
1953	101,746.16	56.00	1.79	2,276.57	16.21	0.7105	90,368
1954	175,273.62	56.00	1.79	3,921.75	16.65	0.7027	153,952
1955	181,845.52	56.00	1.79	4,068.79	17.09	0.6948	157,937
1956	109,839.80	56.00	1.79	2,457.67	17.53	0.6870	94,319
1957	90,589.78	56.00	1.79	2,026.95	17.98	0.6789	76,880
1958	188,294.49	56.00	1.79	4,213.09	18.44	0.6707	157,864
1959	156,256.26	56.00	1.79	3,496.23	18.90	0.6625	129,400
1960	95,317.67	56.00	1.79	2,132.73	19.37	0.6541	77,935
1961	187,504.17	56.00	1.79	4,195.41	19.84	0.6457	151,342
1962	200,360.83	56.00	1.79	4,483.07	20.32	0.6371	159,572
1963	309,803.35	56.00	1.79	6,931.85	20.81	0.6284	243,347
1964	283,992.58	56.00	1.79	6,354.33	21.30	0.6196	219,966
1965	377,938.53	56.00	1.79	8,456.37	21.80	0.6107	288,514
1966	507,472.26	56.00	1.79	11,354.69	22.30	0.6018	381,740
1967	507,131.95	56.00	1.79	11,347.08	22.82	0.5925	375,595
1968	392,327.07	56.00	1.79	8,778.32	23.33	0.5834	286,100
1969	680,845.27	56.00	1.79	15,233.91	23.86	0.5739	488,447
1970	559,759.72	56.00	1.79	12,524.62	24.38	0.5646	395,078
1971	967,935.82	56.00	1.79	21,657.56	24.92	0.5550	671,505
1972	718,503.71	56.00	1.79	16,076.52	25.46	0.5454	489,804
1973	1,039,494.90	56.00	1.79	23,258.70	26.01	0.5355	695,864
1974	1,275,791.96	56.00	1.79	28,545.85	26.56	0.5257	838,371
1975	903,947.59	56.00	1.79	20,225.83	27.12	0.5157	582,719
1976	968,304.05	56.00	1.79	21,665.80	27.69	0.5055	611,896

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 56-R1							
NET SALVAGE PERCENT.. -25							
1977	1,077,897.35	56.00	1.79	24,117.95	28.26	0.4954	667,434
1978	2,126,162.21	56.00	1.79	47,572.88	28.84	0.4850	1,288,986
1979	1,919,263.67	56.00	1.79	42,943.52	29.43	0.4745	1,138,267
1980	1,332,989.00	56.00	1.79	29,825.63	30.02	0.4639	773,017
1981	1,705,649.94	56.00	1.79	38,163.92	30.61	0.4534	966,656
1982	1,250,918.29	56.00	1.79	27,989.30	31.22	0.4425	691,914
1983	1,418,566.46	56.00	1.79	31,740.42	31.82	0.4318	765,654
1984	1,660,033.24	56.00	1.79	37,143.24	32.44	0.4207	872,991
1985	1,668,697.06	56.00	1.79	37,337.10	33.06	0.4096	854,456
1986	325,856.59	56.00	1.79	7,291.04	33.68	0.3986	162,346
1987	1,248,597.76	56.00	1.79	27,937.37	34.31	0.3873	604,509
1988	1,612,923.98	56.00	1.79	36,089.17	34.94	0.3761	758,215
1989	37,629.17	56.00	1.79	841.95	35.58	0.3646	17,151
1990	4,422,430.94	56.00	1.79	98,951.89	36.23	0.3530	1,951,619
1991	5,208,994.81	56.00	1.79	116,551.26	36.87	0.3416	2,224,306
1992	2,376,616.70	56.00	1.79	53,176.80	37.53	0.3298	979,820
1993	3,245,727.36	56.00	1.79	72,623.15	38.18	0.3182	1,291,029
1994	3,634,275.93	56.00	1.79	81,316.92	38.84	0.3064	1,392,064
1995	2,452,094.75	56.00	1.79	54,865.62	39.51	0.2945	902,555
1996	4,994,219.72	56.00	1.79	111,745.67	40.17	0.2827	1,764,708
1997	2,462,754.89	56.00	1.79	55,104.14	40.84	0.2707	833,365
1998	2,683,202.05	56.00	1.79	60,036.65	41.52	0.2586	867,244
1999	5,990,066.75	56.00	1.79	134,027.74	42.20	0.2464	1,845,165
2000	15,624,439.63	56.00	1.79	349,596.84	42.87	0.2345	4,579,133
2001	5,992,499.80	56.00	1.79	134,082.18	43.56	0.2221	1,663,967
2002	2,466,001.59	56.00	1.79	55,176.79	44.24	0.2100	647,325
2003	8,518,862.09	56.00	1.79	190,609.54	44.93	0.1977	2,105,011
2004	11,786,842.96	56.00	1.79	263,730.61	45.62	0.1854	2,731,012
2005	3,909,053.28	56.00	1.79	87,465.07	46.31	0.1730	845,528
2006	4,311,349.64	56.00	1.79	96,466.45	47.01	0.1605	865,180
2007	7,342,417.31	56.00	1.79	164,286.59	47.71	0.1480	1,358,714
2008	6,936,006.08	56.00	1.79	155,193.14	48.41	0.1355	1,175,133
2009	4,325,246.02	56.00	1.79	96,777.38	49.11	0.1230	665,223
2010	3,288,529.75	56.00	1.79	73,580.85	49.82	0.1104	453,653
2011	3,293,975.23	56.00	1.79	73,702.70	50.54	0.0975	401,453
2012	13,895,065.19	56.00	1.79	310,902.08	51.25	0.0848	1,473,224
2013	9,565,253.82	56.00	1.79	214,022.55	51.97	0.0720	860,395
2014	6,157,549.01	56.00	1.79	137,775.16	52.70	0.0589	453,580
2015	3,680,851.09	56.00	1.79	82,359.04	53.42	0.0461	211,971

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 56-R1							
NET SALVAGE PERCENT.. -25							
2016	7,693,714.61	56.00	1.79	172,146.86	54.15	0.0330	317,750
2017	17,649,487.61	56.00	1.79	394,907.29	54.89	0.0198	437,266
2018	9,497,636.34	56.00	1.79	212,509.61	55.63	0.0066	78,474
	212,574,891.81			4,756,363.18			53,538,084

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.24

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
1917	11,895.02	60.00	1.67	218.51	5.57	0.9072	11,870
1918	1,192.17	60.00	1.67	21.90	5.79	0.9035	1,185
1919	308.94	60.00	1.67	5.68	6.03	0.8995	306
1920	3,299.65	60.00	1.67	60.61	6.27	0.8955	3,250
1921	4,222.59	60.00	1.67	77.57	6.52	0.8913	4,140
1922	4,615.43	60.00	1.67	84.79	6.77	0.8872	4,504
1923	10,182.76	60.00	1.67	187.06	7.03	0.8828	9,889
1924	5,908.00	60.00	1.67	108.53	7.29	0.8785	5,709
1925	21,002.13	60.00	1.67	385.81	7.55	0.8742	20,195
1926	29,764.62	60.00	1.67	546.78	7.82	0.8697	28,474
1927	16,386.02	60.00	1.67	301.01	8.10	0.8650	15,591
1928	24,309.45	60.00	1.67	446.56	8.38	0.8603	23,006
1929	11,609.68	60.00	1.67	213.27	8.66	0.8557	10,927
1930	7,214.02	60.00	1.67	132.52	8.94	0.8510	6,753
1931	1,791.56	60.00	1.67	32.91	9.23	0.8462	1,668
1932	6,979.62	60.00	1.67	128.22	9.52	0.8413	6,459
1933	289.51	60.00	1.67	5.32	9.82	0.8363	266
1934	5,310.18	60.00	1.67	97.55	10.12	0.8313	4,856
1935	1,989.52	60.00	1.67	36.55	10.42	0.8263	1,808
1936	22,537.18	60.00	1.67	414.01	10.73	0.8212	20,358
1937	32,618.94	60.00	1.67	599.21	11.04	0.8160	29,279
1938	23,306.06	60.00	1.67	428.13	11.35	0.8108	20,787
1939	4,159.13	60.00	1.67	76.40	11.67	0.8055	3,685
1940	18,389.75	60.00	1.67	337.82	12.00	0.8000	16,183
1941	23,203.66	60.00	1.67	426.25	12.33	0.7945	20,279
1942	11,654.55	60.00	1.67	214.09	12.67	0.7888	10,113
1943	259.42	60.00	1.67	4.77	13.01	0.7832	223
1944	11,929.67	60.00	1.67	219.15	13.36	0.7773	10,201
1945	10,047.41	60.00	1.67	184.57	13.72	0.7713	8,525
1946	25,881.56	60.00	1.67	475.44	14.08	0.7653	21,789
1947	90,520.91	60.00	1.67	1,662.87	14.45	0.7592	75,593
1948	163,938.47	60.00	1.67	3,011.55	14.83	0.7528	135,760
1949	60,888.83	60.00	1.67	1,118.53	15.21	0.7465	49,999
1950	73,588.56	60.00	1.67	1,351.82	15.61	0.7398	59,887
1951	174,576.21	60.00	1.67	3,206.96	16.01	0.7332	140,793
1952	128,684.89	60.00	1.67	2,363.94	16.42	0.7263	102,814
1953	179,578.34	60.00	1.67	3,298.85	16.84	0.7193	142,094
1954	259,314.00	60.00	1.67	4,763.60	17.26	0.7123	203,189
1955	300,559.56	60.00	1.67	5,521.28	17.70	0.7050	233,084
1956	417,095.26	60.00	1.67	7,662.04	18.14	0.6977	320,094
1957	380,606.60	60.00	1.67	6,991.74	18.59	0.6902	288,952

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
1958	408,003.50	60.00	1.67	7,495.02	19.05	0.6825	306,309
1959	398,582.11	60.00	1.67	7,321.95	19.52	0.6747	295,803
1960	515,539.53	60.00	1.67	9,470.46	20.00	0.6667	378,064
1961	531,993.02	60.00	1.67	9,772.71	20.49	0.6585	385,349
1962	393,497.69	60.00	1.67	7,228.55	20.99	0.6502	281,424
1963	233,925.47	60.00	1.67	4,297.21	21.49	0.6418	165,154
1964	442,402.85	60.00	1.67	8,126.94	22.00	0.6333	308,206
1965	555,478.26	60.00	1.67	10,204.14	22.52	0.6247	381,690
1966	647,442.39	60.00	1.67	11,893.52	23.06	0.6157	438,472
1967	1,039,601.20	60.00	1.67	19,097.47	23.59	0.6068	693,947
1968	877,260.95	60.00	1.67	16,115.28	24.14	0.5977	576,744
1969	1,091,008.52	60.00	1.67	20,041.83	24.70	0.5883	706,060
1970	1,412,007.88	60.00	1.67	25,938.58	25.26	0.5790	899,308
1971	638,576.88	60.00	1.67	11,730.66	25.83	0.5695	400,036
1972	905,354.54	60.00	1.67	16,631.36	26.41	0.5598	557,529
1973	1,295,177.23	60.00	1.67	23,792.41	27.00	0.5500	783,582
1974	2,415,608.54	60.00	1.67	44,374.73	27.60	0.5400	1,434,871
1975	582,349.63	60.00	1.67	10,697.76	28.20	0.5300	339,510
1976	1,487,249.91	60.00	1.67	27,320.78	28.81	0.5198	850,429
1977	2,049,840.58	60.00	1.67	37,655.57	29.43	0.5095	1,148,833
1978	1,997,730.96	60.00	1.67	36,698.32	30.06	0.4990	1,096,555
1979	1,677,915.68	60.00	1.67	30,823.31	30.69	0.4885	901,628
1980	1,602,097.04	60.00	1.67	29,430.52	31.33	0.4778	842,083
1981	2,260,455.42	60.00	1.67	41,524.57	31.98	0.4670	1,161,196
1982	2,104,805.77	60.00	1.67	38,665.28	32.63	0.4562	1,056,164
1983	2,149,335.57	60.00	1.67	39,483.29	33.29	0.4452	1,052,502
1984	2,140,021.04	60.00	1.67	39,312.19	33.96	0.4340	1,021,646
1985	3,662,515.96	60.00	1.67	67,280.42	34.63	0.4228	1,703,484
1986	4,499,241.85	60.00	1.67	82,651.07	35.31	0.4115	2,036,582
1987	2,825,087.92	60.00	1.67	51,896.87	36.00	0.4000	1,243,039
1988	4,674,721.61	60.00	1.67	85,874.64	36.69	0.3885	1,997,742
1989	3,838,543.99	60.00	1.67	70,514.05	37.39	0.3768	1,591,126
1990	4,122,935.07	60.00	1.67	75,738.32	38.09	0.3652	1,656,129
1991	3,549,107.56	60.00	1.67	65,197.11	38.80	0.3533	1,379,407
1992	3,294,155.56	60.00	1.67	60,513.64	39.51	0.3415	1,237,450
1993	2,747,021.76	60.00	1.67	50,462.79	40.23	0.3295	995,658
1994	3,058,657.53	60.00	1.67	56,187.54	40.96	0.3173	1,067,664
1995	2,560,877.38	60.00	1.67	47,043.32	41.68	0.3053	860,104
1996	2,262,813.93	60.00	1.67	41,567.89	42.42	0.2930	729,305
1997	2,310,635.51	60.00	1.67	42,446.37	43.16	0.2807	713,379
1998	3,738,721.06	60.00	1.67	68,680.31	43.90	0.2683	1,103,532

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
1999	4,060,431.52	60.00	1.67	74,590.13	44.65	0.2558	1,142,658
2000	3,594,104.77	60.00	1.67	66,023.70	45.40	0.2433	962,009
2002	4,722,207.38	60.00	1.67	86,746.95	46.91	0.2182	1,133,268
2003	9,492,183.98	60.00	1.67	174,371.42	47.67	0.2055	2,145,708
2004	3,517,034.12	60.00	1.67	64,607.92	48.44	0.1927	745,390
2005	1,207,473.35	60.00	1.67	22,181.29	49.21	0.1798	238,854
2006	3,330,055.22	60.00	1.67	61,173.11	49.99	0.1668	611,108
2007	213,824.46	60.00	1.67	3,927.96	50.76	0.1540	36,222
2008	6,426,760.79	60.00	1.67	118,059.60	51.55	0.1408	995,589
2009	5,457,519.72	60.00	1.67	100,254.64	52.33	0.1278	767,398
2010	5,282,689.42	60.00	1.67	97,043.00	53.12	0.1147	666,343
2011	4,451,578.10	60.00	1.67	81,775.49	53.92	0.1013	496,186
2012	4,025,223.64	60.00	1.67	73,943.36	54.72	0.0880	389,642
2013	4,143,615.08	60.00	1.67	76,118.21	55.52	0.0747	340,344
2014	3,891,671.97	60.00	1.67	71,490.01	56.33	0.0612	261,859
2015	896,900.14	60.00	1.67	16,476.06	57.14	0.0477	47,031
2016	7,265,277.35	60.00	1.67	133,463.14	57.95	0.0342	273,080
2017	4,328,081.26	60.00	1.67	79,506.85	58.77	0.0205	97,598
2018	5,230,874.28	60.00	1.67	96,091.16	59.59	0.0068	39,300
	163,117,415.23			2,996,466.92			50,241,819

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.84

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 68-R1.5							
NET SALVAGE PERCENT.. -75							
1923	35,308.91	68.00	1.47	908.32	11.55	0.8302	51,295
1925	101,016.34	68.00	1.47	2,598.65	12.16	0.8212	145,167
1939	5,632.17	68.00	1.47	144.89	16.96	0.7506	7,398
1940	5,658.26	68.00	1.47	145.56	17.35	0.7449	7,375
1941	10,294.48	68.00	1.47	264.83	17.74	0.7391	13,315
1942	2,874.58	68.00	1.47	73.95	18.14	0.7332	3,689
1943	1,364.29	68.00	1.47	35.10	18.55	0.7272	1,736
1944	947.42	68.00	1.47	24.37	18.97	0.7210	1,195
1945	1,863.76	68.00	1.47	47.95	19.39	0.7149	2,332
1946	7,923.44	68.00	1.47	203.83	19.82	0.7085	9,824
1947	13,621.86	68.00	1.47	350.42	20.26	0.7021	16,736
1948	23,054.74	68.00	1.47	593.08	20.71	0.6954	28,058
1949	24,151.12	68.00	1.47	621.29	21.16	0.6888	29,113
1950	27,279.16	68.00	1.47	701.76	21.63	0.6819	32,553
1951	42,054.82	68.00	1.47	1,081.86	22.10	0.6750	49,677
1952	33,907.51	68.00	1.47	872.27	22.57	0.6681	39,643
1953	39,234.35	68.00	1.47	1,009.30	23.06	0.6609	45,376
1954	41,630.18	68.00	1.47	1,070.94	23.55	0.6537	47,622
1955	51,039.20	68.00	1.47	1,312.98	24.05	0.6463	57,728
1956	57,559.00	68.00	1.47	1,480.71	24.56	0.6388	64,347
1957	54,374.50	68.00	1.47	1,398.78	25.08	0.6312	60,060
1958	54,352.03	68.00	1.47	1,398.21	25.60	0.6235	59,308
1959	50,421.51	68.00	1.47	1,297.09	26.13	0.6157	54,331
1960	66,520.34	68.00	1.47	1,711.24	26.67	0.6078	70,753
1961	143,680.85	68.00	1.47	3,696.19	27.21	0.5999	150,827
1962	159,865.43	68.00	1.47	4,112.54	27.77	0.5916	165,514
1963	188,691.12	68.00	1.47	4,854.08	28.33	0.5834	192,638
1964	248,832.87	68.00	1.47	6,401.23	28.90	0.5750	250,388
1965	304,744.60	68.00	1.47	7,839.55	29.47	0.5666	302,180
1966	375,944.32	68.00	1.47	9,671.17	30.05	0.5581	367,169
1967	392,842.19	68.00	1.47	10,105.87	30.64	0.5494	377,705
1968	431,482.22	68.00	1.47	11,099.88	31.24	0.5406	408,196
1969	436,356.05	68.00	1.47	11,225.26	31.84	0.5318	406,064
1970	466,632.69	68.00	1.47	12,004.13	32.45	0.5228	426,914
1971	483,592.68	68.00	1.47	12,440.42	33.07	0.5137	434,721
1972	534,846.83	68.00	1.47	13,758.93	33.69	0.5046	472,259
1973	495,869.27	68.00	1.47	12,756.24	34.32	0.4953	429,798
1974	574,089.25	68.00	1.47	14,768.45	34.95	0.4860	488,293
1975	576,226.21	68.00	1.47	14,823.42	35.59	0.4766	480,622
1976	549,847.53	68.00	1.47	14,144.83	36.24	0.4671	449,421
1977	640,508.45	68.00	1.47	16,477.08	36.90	0.4574	512,639

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 68-R1.5							
NET SALVAGE PERCENT.. -75							
1978	628,598.86	68.00	1.47	16,170.71	37.56	0.4477	492,436
1979	723,699.38	68.00	1.47	18,617.17	38.22	0.4379	554,640
1980	788,093.63	68.00	1.47	20,273.71	38.89	0.4281	590,406
1981	831,060.98	68.00	1.47	21,379.04	39.57	0.4181	608,052
1982	862,823.43	68.00	1.47	22,196.13	40.25	0.4081	616,192
1983	722,328.87	68.00	1.47	18,581.91	40.94	0.3979	503,026
1984	919,014.82	68.00	1.47	23,641.66	41.63	0.3878	623,673
1985	979,869.65	68.00	1.47	25,207.15	42.33	0.3775	647,326
1986	790,013.11	68.00	1.47	20,323.09	43.03	0.3672	507,676
1987	1,068,782.15	68.00	1.47	27,494.42	43.74	0.3568	667,273
1988	973,980.58	68.00	1.47	25,055.65	44.45	0.3463	590,291
1989	369,967.79	68.00	1.47	9,517.42	45.16	0.3359	217,463
1990	1,256,410.45	68.00	1.47	32,321.16	45.89	0.3252	714,913
1991	2,104,873.48	68.00	1.47	54,147.87	46.61	0.3146	1,158,691
1992	1,492,281.82	68.00	1.47	38,388.95	47.34	0.3038	793,424
1993	1,361,967.78	68.00	1.47	35,036.62	48.07	0.2931	698,563
1994	1,073,623.46	68.00	1.47	27,618.96	48.81	0.2822	530,228
1995	545,405.70	68.00	1.47	14,030.56	49.55	0.2713	258,964
1996	701,605.90	68.00	1.47	18,048.81	50.30	0.2603	319,587
1997	668,120.94	68.00	1.47	17,187.41	51.05	0.2493	291,438
1998	1,176,791.24	68.00	1.47	30,272.95	51.80	0.2382	490,628
1999	904,721.11	68.00	1.47	23,273.95	52.56	0.2271	359,495
2000	1,259,900.13	68.00	1.47	32,410.93	53.32	0.2159	475,978
2001	942,748.14	68.00	1.47	24,252.20	54.08	0.2047	337,732
2002	932,406.26	68.00	1.47	23,986.15	54.85	0.1934	315,540
2003	992,552.23	68.00	1.47	25,533.41	55.62	0.1821	316,232
2004	928,279.31	68.00	1.47	23,879.99	56.39	0.1707	277,365
2005	1,220,003.31	68.00	1.47	31,384.59	57.17	0.1593	340,021
2006	803,805.06	68.00	1.47	20,677.89	57.95	0.1478	207,890
2007	598,643.10	68.00	1.47	15,400.09	58.73	0.1363	142,812
2008	626,237.69	68.00	1.47	16,109.96	59.52	0.1247	136,672
2009	559,616.81	68.00	1.47	14,396.14	60.31	0.1131	110,752
2010	688,685.23	68.00	1.47	17,716.43	61.11	0.1013	122,111
2011	626,195.24	68.00	1.47	16,108.87	61.91	0.0896	98,144
2012	878,678.28	68.00	1.47	22,604.00	62.71	0.0778	119,617
2013	965,759.48	68.00	1.47	24,844.16	63.51	0.0660	111,596
2014	822,202.37	68.00	1.47	21,151.16	64.32	0.0541	77,871
2015	270,472.50	68.00	1.47	6,957.91	65.13	0.0422	19,979

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 369.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 68-R1.5							
NET SALVAGE PERCENT.. -75							
2016	663,810.31	68.00	1.47	17,076.52	65.95	0.0302	35,024
2017	461,198.62	68.00	1.47	11,864.33	66.77	0.0181	14,600
2018	484,043.71	68.00	1.47	12,452.02	67.59	0.0060	5,108
	43,425,409.44			1,117,118.70			22,713,408

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.57

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 370.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0							
NET SALVAGE PERCENT.. -20							
1925	414.37	40.00				1.0000	497
1926	1,538.49	40.00				1.0000	1,846
1927	811.86	40.00				1.0000	974
1928	1,105.17	40.00				1.0000	1,326
1929	737.30	40.00				1.0000	885
1930	1,138.62	40.00				1.0000	1,366
1931	768.31	40.00				1.0000	922
1935	170.36	40.00				1.0000	204
1936	1,048.59	40.00				1.0000	1,258
1937	970.07	40.00				1.0000	1,164
1938	2,936.20	40.00				1.0000	3,523
1939	963.52	40.00	2.50	28.91	0.21	0.9948	1,150
1940	1,533.76	40.00	2.50	46.01	0.56	0.9860	1,815
1941	3,161.25	40.00	2.50	94.84	0.92	0.9770	3,706
1942	1,640.23	40.00	2.50	49.21	1.28	0.9680	1,905
1944	1,491.30	40.00	2.50	44.74	2.02	0.9495	1,699
1945	860.57	40.00	2.50	25.82	2.39	0.9403	971
1946	4,336.91	40.00	2.50	130.11	2.76	0.9310	4,845
1947	32,286.08	40.00	2.50	968.58	3.14	0.9215	35,702
1948	31,309.24	40.00	2.50	939.28	3.51	0.9123	34,274
1949	23,026.69	40.00	2.50	690.80	3.89	0.9028	24,945
1950	24,997.18	40.00	2.50	749.92	4.27	0.8933	26,794
1951	43,532.30	40.00	2.50	1,305.97	4.65	0.8838	46,166
1952	37,831.36	40.00	2.50	1,134.94	5.03	0.8743	39,689
1953	31,887.26	40.00	2.50	956.62	5.41	0.8648	33,089
1954	50,192.87	40.00	2.50	1,505.79	5.80	0.8550	51,498
1955	77,239.18	40.00	2.50	2,317.18	6.18	0.8455	78,367
1956	112,616.63	40.00	2.50	3,378.50	6.57	0.8358	112,943
1957	118,512.43	40.00	2.50	3,555.37	6.96	0.8260	117,470
1958	141,639.69	40.00	2.50	4,249.19	7.35	0.8163	138,736
1959	125,239.33	40.00	2.50	3,757.18	7.75	0.8063	121,169
1960	123,358.36	40.00	2.50	3,700.75	8.14	0.7965	117,906
1961	156,701.07	40.00	2.50	4,701.03	8.54	0.7865	147,894
1962	133,406.07	40.00	2.50	4,002.18	8.94	0.7765	124,308
1963	141,877.02	40.00	2.50	4,256.31	9.34	0.7665	130,498
1964	190,796.70	40.00	2.50	5,723.90	9.75	0.7563	173,148
1965	239,777.22	40.00	2.50	7,193.32	10.15	0.7463	214,721
1966	192,479.34	40.00	2.50	5,774.38	10.56	0.7360	169,998
1967	202,874.57	40.00	2.50	6,086.24	10.97	0.7258	176,683
1968	316,261.89	40.00	2.50	9,487.86	11.39	0.7153	271,448
1969	330,053.55	40.00	2.50	9,901.61	11.80	0.7050	279,225

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 370.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0							
NET SALVAGE PERCENT.. -20							
1970	269,064.36	40.00	2.50	8,071.93	12.22	0.6945	224,238
1971	379,261.80	40.00	2.50	11,377.85	12.64	0.6840	311,298
1972	462,315.61	40.00	2.50	13,869.47	13.07	0.6733	373,505
1973	530,208.23	40.00	2.50	15,906.25	13.50	0.6625	421,516
1974	441,721.29	40.00	2.50	13,251.64	13.93	0.6518	345,470
1975	339,352.89	40.00	2.50	10,180.59	14.36	0.6410	261,030
1976	573,181.28	40.00	2.50	17,195.44	14.80	0.6300	433,325
1977	439,660.92	40.00	2.50	13,189.83	15.24	0.6190	326,580
1978	359,783.14	40.00	2.50	10,793.49	15.68	0.6080	262,498
1979	401,608.92	40.00	2.50	12,048.27	16.13	0.5968	287,592
1980	585,594.27	40.00	2.50	17,567.83	16.58	0.5855	411,439
1981	712,606.99	40.00	2.50	21,378.21	17.03	0.5743	491,057
1982	474,079.77	40.00	2.50	14,222.39	17.49	0.5628	320,146
1983	744,814.43	40.00	2.50	22,344.43	17.96	0.5510	492,471
1984	874,895.09	40.00	2.50	26,246.85	18.42	0.5395	566,407
1985	1,342,920.92	40.00	2.50	40,287.63	18.89	0.5278	850,472
1986	701,710.67	40.00	2.50	21,051.32	19.37	0.5158	434,289
1987	1,457,200.94	40.00	2.50	43,716.03	19.85	0.5038	880,878
1988	997,300.83	40.00	2.50	29,919.02	20.34	0.4915	588,208
1989	1,241,187.05	40.00	2.50	37,235.61	20.83	0.4793	713,807
1990	1,610,453.27	40.00	2.50	48,313.60	21.33	0.4668	902,015
1991	1,880,525.31	40.00	2.50	56,415.76	21.83	0.4543	1,025,074
1992	982,408.25	40.00	2.50	29,472.25	22.34	0.4415	520,480
1993	1,179,181.06	40.00	2.50	35,375.43	22.86	0.4285	606,335
1994	1,412,882.71	40.00	2.50	42,386.48	23.38	0.4155	704,463
1995	1,466,218.41	40.00	2.50	43,986.55	23.91	0.4023	707,744
1996	803,428.66	40.00	2.50	24,102.86	24.45	0.3888	374,799
1997	641,277.91	40.00	2.50	19,238.34	24.99	0.3753	288,767
1998	1,076,104.98	40.00	2.50	32,283.15	25.55	0.3613	466,492
1999	481,840.98	40.00	2.50	14,455.23	26.11	0.3473	200,783
2003	3,146,743.44	40.00	2.50	94,402.30	28.45	0.2888	1,090,347
2004	2,209,897.68	40.00	2.50	66,296.93	29.06	0.2735	725,288
2005	696,943.06	40.00	2.50	20,908.29	29.69	0.2578	215,564
2006	693,868.31	40.00	2.50	20,816.05	30.33	0.2418	201,291
2007	913,347.35	40.00	2.50	27,400.42	30.98	0.2255	247,152
2008	767,406.19	40.00	2.50	23,022.19	31.64	0.2090	192,465
2009	837,375.02	40.00	2.50	25,121.25	32.33	0.1918	192,680
2010	740,916.08	40.00	2.50	22,227.48	33.03	0.1743	154,926
2011	1,017,879.10	40.00	2.50	30,536.37	33.75	0.1563	190,852
2013	1,020,446.46	40.00	2.50	30,613.39	35.25	0.1188	145,414
2014	1,113,576.72	40.00	2.50	33,407.30	36.04	0.0990	132,293

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 370.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-S0							
NET SALVAGE PERCENT.. -20							
2015	108,570.02	40.00	2.50	3,257.10	36.85	0.0788	10,260
2016	622,847.62	40.00	2.50	18,685.43	37.70	0.0575	42,976
2017	757,740.79	40.00	2.50	22,732.22	38.58	0.0355	32,280
2018	1,431,684.29	40.00	2.50	42,950.53	39.51	0.0123	21,046
	43,845,555.98			1,315,017.52			21,084,739

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L0							
NET SALVAGE PERCENT.. -15							
1923	1,599.49	30.00	3.33	61.25	4.43	0.8523	1,568
1924	45,954.58	30.00	3.33	1,759.83	4.56	0.8480	44,815
1925	157,587.69	30.00	3.33	6,034.82	4.70	0.8433	152,833
1926	25.07	30.00	3.33	0.96	4.83	0.8390	24
1927	16,325.37	30.00	3.33	625.18	4.97	0.8343	15,664
1928	29.41	30.00	3.33	1.13	5.11	0.8297	28
1929	6,079.28	30.00	3.33	232.81	5.25	0.8250	5,768
1939	1,512.99	30.00	3.33	57.94	6.72	0.7760	1,350
1940	2,961.02	30.00	3.33	113.39	6.87	0.7710	2,625
1941	4,951.78	30.00	3.33	189.63	7.03	0.7657	4,360
1942	2,143.01	30.00	3.33	82.07	7.19	0.7603	1,874
1943	527.17	30.00	3.33	20.19	7.35	0.7550	458
1944	435.26	30.00	3.33	16.67	7.51	0.7497	375
1945	1,259.14	30.00	3.33	48.22	7.68	0.7440	1,077
1946	2,859.69	30.00	3.33	109.51	7.84	0.7387	2,429
1947	2,094.12	30.00	3.33	80.19	8.01	0.7330	1,765
1948	6,500.25	30.00	3.33	248.93	8.18	0.7273	5,437
1949	6,486.18	30.00	3.33	248.39	8.35	0.7217	5,383
1950	60,428.35	30.00	3.33	2,314.10	8.52	0.7160	49,757
1951	19,080.65	30.00	3.33	730.69	8.70	0.7100	15,579
1952	10,567.71	30.00	3.33	404.69	8.87	0.7043	8,560
1953	5,534.27	30.00	3.33	211.93	9.05	0.6983	4,444
1954	12,245.94	30.00	3.33	468.96	9.23	0.6923	9,750
1955	6,613.92	30.00	3.33	253.28	9.42	0.6860	5,218
1956	12,738.20	30.00	3.33	487.81	9.60	0.6800	9,961
1957	20,439.27	30.00	3.33	782.72	9.79	0.6737	15,835
1958	12,178.15	30.00	3.33	466.36	9.98	0.6673	9,346
1959	15,644.50	30.00	3.33	599.11	10.17	0.6610	11,892
1960	13,762.03	30.00	3.33	527.02	10.37	0.6543	10,356
1961	21,867.94	30.00	3.33	837.43	10.57	0.6477	16,288
1962	13,551.81	30.00	3.33	518.97	10.77	0.6410	9,990
1963	29,210.23	30.00	3.33	1,118.61	10.97	0.6343	21,308
1964	28,477.09	30.00	3.33	1,090.53	11.18	0.6273	20,544
1965	49,595.27	30.00	3.33	1,899.25	11.38	0.6207	35,400
1966	92,009.59	30.00	3.33	3,523.51	11.59	0.6137	64,933
1967	138,671.60	30.00	3.33	5,310.43	11.81	0.6063	96,693
1968	134,345.68	30.00	3.33	5,144.77	12.02	0.5993	92,595
1969	188,253.19	30.00	3.33	7,209.16	12.24	0.5920	128,163
1970	180,181.93	30.00	3.33	6,900.07	12.47	0.5843	121,079
1971	135,836.22	30.00	3.33	5,201.85	12.69	0.5770	90,134
1972	150,387.39	30.00	3.33	5,759.09	12.92	0.5693	98,463

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L0							
NET SALVAGE PERCENT.. -15							
1973	184,642.09	30.00	3.33	7,070.87	13.15	0.5617	119,264
1974	329,673.52	30.00	3.33	12,624.85	13.39	0.5537	209,910
1975	210,792.38	30.00	3.33	8,072.29	13.63	0.5457	132,277
1976	228,653.66	30.00	3.33	8,756.29	13.87	0.5377	141,381
1977	166,715.45	30.00	3.33	6,384.37	14.12	0.5293	101,485
1978	218,979.29	30.00	3.33	8,385.81	14.37	0.5210	131,201
1979	291,968.75	30.00	3.33	11,180.94	14.62	0.5127	172,136
1980	231,011.87	30.00	3.33	8,846.60	14.88	0.5040	133,894
1981	194,610.73	30.00	3.33	7,452.62	15.14	0.4953	110,856
1982	350,150.75	30.00	3.33	13,409.02	15.40	0.4867	195,969
1983	264,380.28	30.00	3.33	10,124.44	15.67	0.4777	145,230
1984	302,067.24	30.00	3.33	11,567.66	15.95	0.4683	162,687
1985	296,342.36	30.00	3.33	11,348.43	16.22	0.4593	156,537
1986	14,923.81	30.00	3.33	571.51	16.51	0.4497	7,717
1987	96,482.54	30.00	3.33	3,694.80	16.79	0.4403	48,857
1988	102,837.03	30.00	3.33	3,938.14	17.08	0.4307	50,932
1989	104,485.40	30.00	3.33	4,001.27	17.38	0.4207	50,547
1990	405,689.60	30.00	3.33	15,535.88	17.68	0.4107	191,595
1991	589,228.29	30.00	3.33	22,564.50	17.99	0.4003	271,269
1992	453,044.12	30.00	3.33	17,349.32	18.30	0.3900	203,190
1993	384,255.87	30.00	3.33	14,715.08	18.61	0.3797	167,774
1994	472,916.15	30.00	3.33	18,110.32	18.93	0.3690	200,682
1995	145,840.57	30.00	3.33	5,584.96	19.26	0.3580	60,043
1996	756,364.37	30.00	3.33	28,964.97	19.59	0.3470	301,827
1997	267,194.85	30.00	3.33	10,232.23	19.93	0.3357	103,143
1998	225,508.08	30.00	3.33	8,635.83	20.27	0.3243	84,110
1999	230,681.96	30.00	3.33	8,833.97	20.62	0.3127	82,946
2000	1,255,907.47	30.00	3.33	48,094.98	20.98	0.3007	434,256
2001	827,455.87	30.00	3.33	31,687.42	21.34	0.2887	274,691
2002	284,539.34	30.00	3.33	10,896.43	21.70	0.2767	90,532
2003	1,774,032.31	30.00	3.33	67,936.57	22.08	0.2640	538,596
2004	165,475.01	30.00	3.33	6,336.87	22.46	0.2513	47,827
2005	271,150.47	30.00	3.33	10,383.71	22.85	0.2383	74,317
2006	315,940.83	30.00	3.33	12,098.95	23.24	0.2253	81,870
2007	460,164.11	30.00	3.33	17,621.98	23.65	0.2117	112,013
2008	258,573.83	30.00	3.33	9,902.08	24.07	0.1977	58,779
2009	406,490.26	30.00	3.33	15,566.54	24.50	0.1833	85,700
2010	285,186.84	30.00	3.33	10,921.23	24.95	0.1683	55,206
2011	978,845.52	30.00	3.33	37,484.89	25.42	0.1527	171,856
2012	872,281.69	30.00	3.33	33,404.03	25.91	0.1363	136,756
2013	412,228.53	30.00	3.33	15,786.29	26.43	0.1190	56,413

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 30-L0							
NET SALVAGE PERCENT.. -15							
2014	542,375.66	30.00	3.33	20,770.28	26.97	0.1010	62,997
2016	63,859.78	30.00	3.33	2,445.51	28.16	0.0613	4,504
2017	210,389.26	30.00	3.33	8,056.86	28.83	0.0390	9,436
2018	290,904.57	30.00	3.33	11,140.19	29.58	0.0140	4,684
	18,806,194.79			720,183.23			7,232,013

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.83

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -20							
1900	5,055.00	55.00				1.0000	6,066
1913	304.78	55.00				1.0000	366
1925	435.00	55.00	1.82	9.50	2.27	0.9587	500
1927	23,531.22	55.00	1.82	513.92	2.82	0.9487	26,790
1931	659.32	55.00	1.82	14.40	3.96	0.9280	734
1936	1,796.06	55.00	1.82	39.23	5.41	0.9016	1,943
1938	75.73	55.00	1.82	1.65	5.99	0.8911	81
1939	197.10	55.00	1.82	4.30	6.29	0.8856	209
1940	37.68	55.00	1.82	0.82	6.58	0.8804	40
1942	194.00	55.00	1.82	4.24	7.18	0.8695	202
1946	3,623.49	55.00	1.82	79.14	8.41	0.8471	3,683
1947	3,653.08	55.00	1.82	79.78	8.73	0.8413	3,688
1949	563.17	55.00	1.82	12.30	9.39	0.8293	560
1950	284.49	55.00	1.82	6.21	9.73	0.8231	281
1951	6,130.14	55.00	1.82	133.88	10.08	0.8167	6,008
1952	60,809.25	55.00	1.82	1,328.07	10.43	0.8104	59,133
1953	1,648.96	55.00	1.82	36.01	10.80	0.8036	1,590
1954	816.63	55.00	1.82	17.84	11.17	0.7969	781
1955	607.69	55.00	1.82	13.27	11.55	0.7900	576
1956	3,815.03	55.00	1.82	83.32	11.95	0.7827	3,583
1957	34,299.47	55.00	1.82	749.10	12.35	0.7755	31,917
1958	3,314.55	55.00	1.82	72.39	12.76	0.7680	3,055
1959	4,118.09	55.00	1.82	89.94	13.18	0.7604	3,757
1960	2,520.40	55.00	1.82	55.05	13.62	0.7524	2,275
1961	1,786.17	55.00	1.82	39.01	14.06	0.7444	1,595
1963	14,459.20	55.00	1.82	315.79	14.98	0.7276	12,625
1964	20,295.05	55.00	1.82	443.24	15.45	0.7191	17,513
1965	3,186.00	55.00	1.82	69.58	15.94	0.7102	2,715
1966	167,375.29	55.00	1.82	3,655.48	16.44	0.7011	140,814
1967	5,753.23	55.00	1.82	125.65	16.95	0.6918	4,776
1968	330.47	55.00	1.82	7.22	17.47	0.6824	271
1969	5,108.79	55.00	1.82	111.58	17.99	0.6729	4,125
1970	2,286.86	55.00	1.82	49.95	18.54	0.6629	1,819
1971	2,729.83	55.00	1.82	59.62	19.09	0.6529	2,139
1972	11,770.26	55.00	1.82	257.06	19.65	0.6427	9,078
1973	4,877.19	55.00	1.82	106.52	20.22	0.6324	3,701
1974	22,695.15	55.00	1.82	495.66	20.80	0.6218	16,935
1975	2,010.52	55.00	1.82	43.91	21.40	0.6109	1,474
1976	1,631.00	55.00	1.82	35.62	22.00	0.6000	1,174
1977	270.31	55.00	1.82	5.90	22.61	0.5889	191
1978	57,107.59	55.00	1.82	1,247.23	23.23	0.5776	39,585

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -20							
1979	11,309.14	55.00	1.82	246.99	23.87	0.5660	7,681
1980	3,528.32	55.00	1.82	77.06	24.51	0.5544	2,347
1981	6,630.92	55.00	1.82	144.82	25.16	0.5426	4,317
1982	1,868.95	55.00	1.82	40.82	25.82	0.5306	1,190
1983	5,881.24	55.00	1.82	128.45	26.49	0.5184	3,658
1984	16,551.28	55.00	1.82	361.48	27.17	0.5060	10,050
1985	586.60	55.00	1.82	12.81	27.85	0.4936	347
1987	7,076.71	55.00	1.82	154.56	29.25	0.4682	3,976
1988	29,459.33	55.00	1.82	643.39	29.96	0.4553	16,094
1989	3,920.90	55.00	1.82	85.63	30.68	0.4422	2,080
1990	1,305.17	55.00	1.82	28.50	31.41	0.4289	672
1991	114,714.16	55.00	1.82	2,505.36	32.15	0.4155	57,190
1992	14,941.48	55.00	1.82	326.32	32.89	0.4020	7,208
1993	12,206.66	55.00	1.82	266.59	33.64	0.3884	5,689
1994	584.36	55.00	1.82	12.76	34.40	0.3746	263
1995	3,298.98	55.00	1.82	72.05	35.17	0.3606	1,427
1996	3,144.05	55.00	1.82	68.67	35.94	0.3466	1,307
1997	4,224.57	55.00	1.82	92.26	36.72	0.3324	1,685
1998	420.84	55.00	1.82	9.19	37.51	0.3180	161
1999	12,646.78	55.00	1.82	276.21	38.31	0.3035	4,605
2000	8,531.94	55.00	1.82	186.34	39.11	0.2889	2,958
2004	2,656.68	55.00	1.82	58.02	42.38	0.2295	731
2005	38,543.71	55.00	1.82	841.79	43.21	0.2144	9,915
2006	47,535.37	55.00	1.82	1,038.17	44.05	0.1991	11,357
2007	3,157.72	55.00	1.82	68.96	44.89	0.1838	697
2008	3,790.99	55.00	1.82	82.80	45.75	0.1682	765
2009	220,975.53	55.00	1.82	4,826.11	46.60	0.1527	40,500
2010	434.36	55.00	1.82	9.49	47.46	0.1371	71
2011	46,273.14	55.00	1.82	1,010.61	48.33	0.1213	6,734
2012	10,664.95	55.00	1.82	232.92	49.20	0.1055	1,350
2013	15,929.53	55.00	1.82	347.90	50.08	0.0895	1,710
	1,134,957.60			24,670.41			627,083

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.17

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	299,164.95	20.00				1.0000	299,165
1992	371,535.59	20.00				1.0000	371,536
1993	251,302.87	20.00				1.0000	251,303
1994	546,601.53	20.00				1.0000	546,602
1995	18,500.31	20.00				1.0000	18,500
1996	152,768.04	20.00				1.0000	152,768
1997	66,892.69	20.00				1.0000	66,893
1999	355,550.72	20.00	5.00	17,777.54	0.50	0.9750	346,662
2000	67,351.16	20.00	5.00	3,367.56	1.50	0.9250	62,300
2001	69,014.34	20.00	5.00	3,450.72	2.50	0.8750	60,388
2002	527,172.28	20.00	5.00	26,358.61	3.50	0.8250	434,917
2004	140,878.61	20.00	5.00	7,043.93	5.50	0.7250	102,137
2005	99,448.21	20.00	5.00	4,972.41	6.50	0.6750	67,128
2006	246,521.90	20.00	5.00	12,326.10	7.50	0.6250	154,076
2007	337,645.39	20.00	5.00	16,882.27	8.50	0.5750	194,146
2008	153,437.92	20.00	5.00	7,671.90	9.50	0.5250	80,555
2009	621,551.56	20.00	5.00	31,077.58	10.50	0.4750	295,237
2010	4,809.97	20.00	5.00	240.50	11.50	0.4250	2,044
2011	418,451.60	20.00	5.00	20,922.58	12.50	0.3750	156,919
2012	44,767.63	20.00	5.00	2,238.38	13.50	0.3250	14,549
2013	97,161.31	20.00	5.00	4,858.07	14.50	0.2750	26,719
2014	759,012.64	20.00	5.00	37,950.63	15.50	0.2250	170,778
2015	47,239.09	20.00	5.00	2,361.95	16.50	0.1750	8,267
2016	274,547.12	20.00	5.00	13,727.36	17.50	0.1250	34,318
2017	3,764.88	20.00	5.00	188.24	18.50	0.0750	282
2018	8,653.75	20.00	5.00	432.69	19.50	0.0250	216
	5,983,746.06			213,849.02			3,918,405

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.57

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 7-SQUARE							
NET SALVAGE PERCENT.. 0							
2012	109,522.80	7.00	14.29	15,650.81	0.50	0.9286	101,700
2015	6,350.40	7.00	14.29	907.47	3.50	0.5000	3,175
2016	41,744.81	7.00	14.29	5,965.33	4.50	0.3571	14,909
2017	284,364.55	7.00	14.29	40,635.69	5.50	0.2143	60,936
2018	36,860.34	7.00	14.29	5,267.34	6.50	0.0714	2,633
	478,842.90			68,426.64			183,353

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 14.29

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	2,572.23	15.00				1.0000	2,572
2005	1,830.97	15.00	6.67	122.13	1.50	0.9000	1,648
	4,403.20			122.13			4,220

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.77

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	321,819.88	25.00				1.0000	321,820
1991	283,567.88	25.00				1.0000	283,568
1992	247,861.10	25.00				1.0000	247,861
1993	397,192.54	25.00				1.0000	397,193
1994	176,201.84	25.00	4.00	7,048.07	0.50	0.9800	172,678
1995	23,330.30	25.00	4.00	933.21	1.50	0.9400	21,930
1996	350,557.32	25.00	4.00	14,022.29	2.50	0.9000	315,502
1997	100,079.12	25.00	4.00	4,003.16	3.50	0.8600	86,068
1999	801,227.65	25.00	4.00	32,049.11	5.50	0.7800	624,958
2000	177,531.21	25.00	4.00	7,101.25	6.50	0.7400	131,373
2001	1,287.50	25.00	4.00	51.50	7.50	0.7000	901
2002	311,020.42	25.00	4.00	12,440.82	8.50	0.6600	205,273
2003	95,715.51	25.00	4.00	3,828.62	9.50	0.6200	59,344
2004	117,882.24	25.00	4.00	4,715.29	10.50	0.5800	68,372
2005	1,879,266.23	25.00	4.00	75,170.65	11.50	0.5400	1,014,804
2006	616,833.43	25.00	4.00	24,673.34	12.50	0.5000	308,417
2014	1,078,773.86	25.00	4.00	43,150.95	20.50	0.1800	194,179
2015	219,347.04	25.00	4.00	8,773.88	21.50	0.1400	30,709
2016	209,546.80	25.00	4.00	8,381.87	22.50	0.1000	20,955
2017	648,046.54	25.00	4.00	25,921.86	23.50	0.0600	38,883
2018	683,583.54	25.00	4.00	27,343.34	24.50	0.0200	13,672
	8,740,671.95			299,609.21			4,558,460

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.43

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1986	42,788.00	20.00				1.0000	42,788
1989	77,092.38	20.00				1.0000	77,092
1990	353,766.49	20.00				1.0000	353,766
1991	310,620.85	20.00				1.0000	310,621
1992	212,434.91	20.00				1.0000	212,435
1993	120,212.27	20.00				1.0000	120,212
1994	49,405.60	20.00				1.0000	49,406
1995	15,358.51	20.00				1.0000	15,359
1996	26,402.33	20.00				1.0000	26,402
1997	12,403.32	20.00				1.0000	12,403
1999	127,416.88	20.00	5.00	6,370.84	0.50	0.9750	124,231
2005	57,212.84	20.00	5.00	2,860.64	6.50	0.6750	38,619
2007	87,086.15	20.00	5.00	4,354.31	8.50	0.5750	50,075
2009	18,664.49	20.00	5.00	933.22	10.50	0.4750	8,866
	1,510,865.02			14,519.01			1,442,275

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.96

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	180,366.97	15.00				1.0000	180,367
1991	344,912.87	15.00				1.0000	344,913
1993	463,988.19	15.00				1.0000	463,988
1996	604.80	15.00				1.0000	605
2001	1,003,777.73	15.00				1.0000	1,003,778
2002	1,921,973.21	15.00				1.0000	1,921,973
2004	570,601.70	15.00	6.67	38,059.13	0.50	0.9667	551,584
2006	9,512.92	15.00	6.67	634.51	2.50	0.8333	7,927
2008	324,548.18	15.00	6.67	21,647.36	4.50	0.7000	227,184
2009	589,297.35	15.00	6.67	39,306.13	5.50	0.6333	373,220
2010	4,171.44	15.00	6.67	278.24	6.50	0.5667	2,364
2011	75,799.18	15.00	6.67	5,055.81	7.50	0.5000	37,900
2012	1,848,016.73	15.00	6.67	123,262.72	8.50	0.4333	800,801
2013	33,282.06	15.00	6.67	2,219.91	9.50	0.3667	12,204
2014	9,104.94	15.00	6.67	607.30	10.50	0.3000	2,731
2015	126,889.59	15.00	6.67	8,463.54	11.50	0.2333	29,607
2016	752,669.79	15.00	6.67	50,203.07	12.50	0.1667	125,447
2017	198,967.55	15.00	6.67	13,271.14	13.50	0.1000	19,897
2018	135,527.97	15.00	6.67	9,039.72	14.50	0.0333	4,517
	8,594,013.17			312,048.58			6,111,007

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.63

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - OVERHEAD/UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1984	8,903.52	35.00	2.86	254.64	0.50	0.9857	8,776
1985	74,799.48	35.00	2.86	2,139.27	1.50	0.9571	71,594
1987	2,148.05	35.00	2.86	61.43	3.50	0.9000	1,933
1988	6,693.64	35.00	2.86	191.44	4.50	0.8714	5,833
1990	219,348.72	35.00	2.86	6,273.37	6.50	0.8143	178,613
1991	312,821.19	35.00	2.86	8,946.69	7.50	0.7857	245,787
1992	1,124,430.65	35.00	2.86	32,158.72	8.50	0.7571	851,351
1993	15,117.73	35.00	2.86	432.37	9.50	0.7286	11,014
1994	164,633.91	35.00	2.86	4,708.53	10.50	0.7000	115,244
1995	76,962.62	35.00	2.86	2,201.13	11.50	0.6714	51,675
1996	101,797.28	35.00	2.86	2,911.40	12.50	0.6429	65,441
1997	308,417.42	35.00	2.86	8,820.74	13.50	0.6143	189,458
1998	360,516.84	35.00	2.86	10,310.78	14.50	0.5857	211,158
1999	88,583.79	35.00	2.86	2,533.50	15.50	0.5571	49,354
2000	562,158.39	35.00	2.86	16,077.73	16.50	0.5286	297,140
2001	37,627.16	35.00	2.86	1,076.14	17.50	0.5000	18,814
2003	150,179.36	35.00	2.86	4,295.13	19.50	0.4429	66,508
2004	3,101.65	35.00	2.86	88.71	20.50	0.4143	1,285
2005	959,410.06	35.00	2.86	27,439.13	21.50	0.3857	370,054
2006	599,058.47	35.00	2.86	17,133.07	22.50	0.3571	213,948
2007	179,945.74	35.00	2.86	5,146.45	23.50	0.3286	59,125
2009	353,372.27	35.00	2.86	10,106.45	25.50	0.2714	95,916
2013	1,579,709.53	35.00	2.86	45,179.69	29.50	0.1571	248,236
	7,289,737.47			208,486.51			3,428,257

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86

ROCHESTER GAS AND ELECTRIC CORPORATION
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	6,257.78	15.00	6.67	417.39	0.50	0.9667	6,049
2006	3,010.00	15.00	6.67	200.77	2.50	0.8333	2,508
2015	7,682.36	15.00	6.67	512.41	11.50	0.2333	1,793
2016	41,874.56	15.00	6.67	2,793.03	12.50	0.1667	6,979
2017	36,764.63	15.00	6.67	2,452.20	13.50	0.1000	3,676
2018	39,552.22	15.00	6.67	2,638.13	14.50	0.0333	1,318
	135,141.55			9,013.93			22,323

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

GAS PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 374.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1903	16.67	75.00	1.33	0.22	2.69	0.9641	16
1905	8.33	75.00	1.33	0.11	3.18	0.9576	8
1906	729.00	75.00	1.33	9.70	3.44	0.9541	696
1907	313.35	75.00	1.33	4.17	3.69	0.9508	298
1908	26.92	75.00	1.33	0.36	3.95	0.9473	26
1909	29.12	75.00	1.33	0.39	4.21	0.9439	27
1910	3,267.13	75.00	1.33	43.45	4.46	0.9405	3,073
1911	148.54	75.00	1.33	1.98	4.72	0.9371	139
1912	171.39	75.00	1.33	2.28	4.98	0.9336	160
1913	2,142.40	75.00	1.33	28.49	5.23	0.9303	1,993
1914	2,128.90	75.00	1.33	28.31	5.49	0.9268	1,973
1915	422.55	75.00	1.33	5.62	5.75	0.9233	390
1916	168.71	75.00	1.33	2.24	6.00	0.9200	155
1917	6.84	75.00	1.33	0.09	6.26	0.9165	6
1922	219.54	75.00	1.33	2.92	7.57	0.8991	197
1923	439.64	75.00	1.33	5.85	7.84	0.8955	394
1924	180.79	75.00	1.33	2.40	8.12	0.8917	161
1925	250.65	75.00	1.33	3.33	8.39	0.8881	223
1926	1,170.63	75.00	1.33	15.57	8.68	0.8843	1,035
1927	1,535.77	75.00	1.33	20.43	8.97	0.8804	1,352
1928	449.66	75.00	1.33	5.98	9.26	0.8765	394
1929	4,252.23	75.00	1.33	56.55	9.57	0.8724	3,710
1930	117.14	75.00	1.33	1.56	9.88	0.8683	102
1931	918.30	75.00	1.33	12.21	10.20	0.8640	793
1932	75.00	75.00	1.33	1.00	10.53	0.8596	64
1933	1,484.40	75.00	1.33	19.74	10.87	0.8551	1,269
1934	7.96	75.00	1.33	0.11	11.22	0.8504	7
1935	149.94	75.00	1.33	1.99	11.59	0.8455	127
1936	258.39	75.00	1.33	3.44	11.96	0.8405	217
1937	732.81	75.00	1.33	9.75	12.34	0.8355	612
1938	63.75	75.00	1.33	0.85	12.74	0.8301	53
1939	420.35	75.00	1.33	5.59	13.14	0.8248	347
1940	208.52	75.00	1.33	2.77	13.56	0.8192	171
1941	446.82	75.00	1.33	5.94	14.00	0.8133	363
1942	5,641.42	75.00	1.33	75.03	14.44	0.8075	4,555
1945	22.90	75.00	1.33	0.30	15.85	0.7887	18
1946	1,477.08	75.00	1.33	19.65	16.35	0.7820	1,155
1947	367.70	75.00	1.33	4.89	16.85	0.7753	285
1948	1,357.48	75.00	1.33	18.05	17.37	0.7684	1,043
1949	48.12	75.00	1.33	0.64	17.91	0.7612	37
1950	931.56	75.00	1.33	12.39	18.45	0.7540	702

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 374.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1951	16,719.26	75.00	1.33	222.37	19.01	0.7465	12,481
1952	2,151.29	75.00	1.33	28.61	19.58	0.7389	1,590
1953	1,170.52	75.00	1.33	15.57	20.16	0.7312	856
1954	8,379.69	75.00	1.33	111.45	20.75	0.7233	6,061
1955	21,750.71	75.00	1.33	289.28	21.36	0.7152	15,556
1956	2,186.70	75.00	1.33	29.08	21.98	0.7069	1,546
1957	3,006.20	75.00	1.33	39.98	22.60	0.6987	2,100
1958	4,909.31	75.00	1.33	65.29	23.24	0.6901	3,388
1959	10,448.15	75.00	1.33	138.96	23.89	0.6815	7,120
1960	17,683.58	75.00	1.33	235.19	24.55	0.6727	11,895
1961	35,438.74	75.00	1.33	471.34	25.22	0.6637	23,522
1962	47,174.94	75.00	1.33	627.43	25.89	0.6548	30,890
1963	70,794.61	75.00	1.33	941.57	26.58	0.6456	45,705
1964	65,632.58	75.00	1.33	872.91	27.28	0.6363	41,760
1965	63,689.34	75.00	1.33	847.07	27.98	0.6269	39,929
1966	53,666.55	75.00	1.33	713.77	28.70	0.6173	33,130
1967	56,431.85	75.00	1.33	750.54	29.42	0.6077	34,295
1968	58,531.64	75.00	1.33	778.47	30.15	0.5980	35,002
1969	61,913.15	75.00	1.33	823.44	30.89	0.5881	36,413
1970	65,245.38	75.00	1.33	867.76	31.64	0.5781	37,720
1971	114,329.87	75.00	1.33	1,520.59	32.39	0.5681	64,954
1972	67,699.82	75.00	1.33	900.41	33.15	0.5580	37,776
1973	63,581.82	75.00	1.33	845.64	33.92	0.5477	34,826
1974	165,969.12	75.00	1.33	2,207.39	34.70	0.5373	89,180
1975	68,769.89	75.00	1.33	914.64	35.49	0.5268	36,228
1976	97,584.77	75.00	1.33	1,297.88	36.28	0.5163	50,380
1977	96,620.18	75.00	1.33	1,285.05	37.08	0.5056	48,851
1978	121,272.64	75.00	1.33	1,612.93	37.88	0.4949	60,021
1979	130,299.71	75.00	1.33	1,732.99	38.70	0.4840	63,065
1980	138,868.13	75.00	1.33	1,846.95	39.52	0.4731	65,694
1981	176,782.40	75.00	1.33	2,351.21	40.34	0.4621	81,696
1982	161,277.63	75.00	1.33	2,144.99	41.18	0.4509	72,725
1983	168,164.81	75.00	1.33	2,236.59	42.02	0.4397	73,947
1984	168,059.17	75.00	1.33	2,235.19	42.86	0.4285	72,018
1985	218,801.15	75.00	1.33	2,910.06	43.72	0.4171	91,255
1986	187,456.40	75.00	1.33	2,493.17	44.57	0.4057	76,057
1987	210,356.47	75.00	1.33	2,797.74	45.44	0.3941	82,908
1988	222,546.09	75.00	1.33	2,959.86	46.31	0.3825	85,131
1989	388,307.23	75.00	1.33	5,164.49	47.18	0.3709	144,035
1990	398,118.96	75.00	1.33	5,294.98	48.07	0.3591	142,953
1991	418,827.37	75.00	1.33	5,570.40	48.95	0.3473	145,471

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 374.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1992	290,740.25	75.00	1.33	3,866.85	49.85	0.3353	97,494
1993	296,206.03	75.00	1.33	3,939.54	50.74	0.3235	95,814
1994	180,640.32	75.00	1.33	2,402.52	51.65	0.3113	56,239
1995	76,105.74	75.00	1.33	1,012.21	52.56	0.2992	22,771
1996	240,957.39	75.00	1.33	3,204.73	53.47	0.2871	69,172
1997	134,517.21	75.00	1.33	1,789.08	54.39	0.2748	36,965
1998	113,193.74	75.00	1.33	1,505.48	55.31	0.2625	29,717
1999	58,868.41	75.00	1.33	782.95	56.24	0.2501	14,725
2000	116,967.14	75.00	1.33	1,555.66	57.17	0.2377	27,807
2001	92,037.53	75.00	1.33	1,224.10	58.11	0.2252	20,727
2002	279,583.41	75.00	1.33	3,718.46	59.05	0.2127	59,459
2004	307,855.27	75.00	1.33	4,094.48	60.94	0.1875	57,714
2005	192,034.99	75.00	1.33	2,554.07	61.89	0.1748	33,568
2006	233,106.92	75.00	1.33	3,100.32	62.84	0.1621	37,794
2007	185,066.44	75.00	1.33	2,461.38	63.80	0.1493	27,636
2008	214,977.32	75.00	1.33	2,859.20	64.76	0.1365	29,351
2013	6,663.42	75.00	1.33	88.62	69.61	0.0719	479
2014	112,573.10	75.00	1.33	1,497.22	70.58	0.0589	6,634
	7,615,520.85			101,286.44			2,792,542

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S1							
NET SALVAGE PERCENT.. -15							
1959	3,033.18	45.00	2.22	77.44	9.00	0.8000	2,791
1960	2,477.33	45.00	2.22	63.25	9.34	0.7924	2,258
1961	9,742.09	45.00	2.22	248.72	9.69	0.7847	8,791
1962	863.64	45.00	2.22	22.05	10.04	0.7769	772
1963	35,513.00	45.00	2.22	906.65	10.40	0.7689	31,401
1965	3,196.68	45.00	2.22	81.61	11.12	0.7529	2,768
1968	2,847.33	45.00	2.22	72.69	12.25	0.7278	2,383
1969	6,953.90	45.00	2.22	177.53	12.64	0.7191	5,751
1970	2,490.57	45.00	2.22	63.58	13.03	0.7104	2,035
1971	1,944.54	45.00	2.22	49.64	13.43	0.7016	1,569
1972	4,555.51	45.00	2.22	116.30	13.83	0.6927	3,629
1973	567.59	45.00	2.22	14.49	14.24	0.6836	446
1974	555.86	45.00	2.22	14.19	14.66	0.6742	431
1977	13,185.44	45.00	2.22	336.62	15.95	0.6456	9,789
1979	404.70	45.00	2.22	10.33	16.85	0.6256	291
1982	340.67	45.00	2.22	8.70	18.26	0.5942	233
1985	5,902.87	45.00	2.22	150.70	19.75	0.5611	3,809
1987	2,142.00	45.00	2.22	54.69	20.80	0.5378	1,325
1989	118,070.04	45.00	2.22	3,014.33	21.89	0.5136	69,731
1992	3,030.99	45.00	2.22	77.38	23.62	0.4751	1,656
1993	1,603.70	45.00	2.22	40.94	24.22	0.4618	852
1998	5,676.19	45.00	2.22	144.91	27.43	0.3904	2,549
2003	25,105.18	45.00	2.22	640.94	31.04	0.3102	8,956
2006	28,077.96	45.00	2.22	716.83	33.42	0.2573	8,309
2008	915.90	45.00	2.22	23.38	35.10	0.2200	232
2009	165,895.16	45.00	2.22	4,235.30	35.97	0.2007	38,284
2010	8,296.92	45.00	2.22	211.82	36.85	0.1811	1,728
2011	41,153.11	45.00	2.22	1,050.64	37.75	0.1611	7,625
2013	436,042.45	45.00	2.22	11,132.16	39.61	0.1198	60,064
2014	361,117.26	45.00	2.22	9,219.32	40.57	0.0984	40,881
	1,291,701.76			32,977.13			321,339

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.55

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -50							
1909	9,088.13	70.00	1.43	194.94	5.29	0.9244	12,602
1910	13,926.64	70.00	1.43	298.73	5.51	0.9213	19,246
1911	3,579.93	70.00	1.43	76.79	5.73	0.9181	4,930
1912	500.79	70.00	1.43	10.74	5.95	0.9150	687
1913	39,350.16	70.00	1.43	844.06	6.16	0.9120	53,831
1914	26,498.52	70.00	1.43	568.39	6.38	0.9089	36,125
1915	6,584.51	70.00	1.43	141.24	6.60	0.9057	8,945
1916	2,942.11	70.00	1.43	63.11	6.82	0.9026	3,983
1917	1,310.12	70.00	1.43	28.10	7.05	0.8993	1,767
1918	51.53	70.00	1.43	1.11	7.27	0.8961	69
1919	27.27	70.00	1.43	0.58	7.50	0.8929	37
1920	356.12	70.00	1.43	7.64	7.73	0.8896	475
1921	341.38	70.00	1.43	7.32	7.96	0.8863	454
1922	112.80	70.00	1.43	2.42	8.19	0.8830	149
1925	2,601.83	70.00	1.43	55.81	8.91	0.8727	3,406
1926	580.43	70.00	1.43	12.45	9.16	0.8691	757
1927	15,984.98	70.00	1.43	342.88	9.41	0.8656	20,754
1928	5,027.41	70.00	1.43	107.84	9.66	0.8620	6,500
1929	11,899.02	70.00	1.43	255.23	9.93	0.8581	15,317
1930	11,047.30	70.00	1.43	236.96	10.19	0.8544	14,159
1931	4,648.55	70.00	1.43	99.71	10.46	0.8506	5,931
1932	1,524.57	70.00	1.43	32.70	10.74	0.8466	1,936
1933	700.00	70.00	1.43	15.02	11.02	0.8426	885
1934	4,418.59	70.00	1.43	94.78	11.32	0.8383	5,556
1935	1,365.90	70.00	1.43	29.30	11.62	0.8340	1,709
1936	3,917.84	70.00	1.43	84.04	11.93	0.8296	4,875
1937	14,959.24	70.00	1.43	320.88	12.25	0.8250	18,512
1938	61,518.59	70.00	1.43	1,319.57	12.58	0.8203	75,695
1939	1,923.02	70.00	1.43	41.25	12.92	0.8154	2,352
1940	4,149.50	70.00	1.43	89.01	13.27	0.8104	5,044
1941	23,901.59	70.00	1.43	512.69	13.63	0.8053	28,872
1942	42,368.95	70.00	1.43	908.81	14.00	0.8000	50,843
1943	542.38	70.00	1.43	11.63	14.39	0.7944	646
1944	1,931.32	70.00	1.43	41.43	14.79	0.7887	2,285
1945	2,899.16	70.00	1.43	62.19	15.20	0.7829	3,404
1946	30,716.07	70.00	1.43	658.86	15.62	0.7769	35,793
1947	59,838.14	70.00	1.43	1,283.53	16.05	0.7707	69,177
1948	168,363.57	70.00	1.43	3,611.40	16.50	0.7643	193,018
1949	137,258.75	70.00	1.43	2,944.20	16.96	0.7577	156,003
1950	694,474.64	70.00	1.43	14,896.48	17.43	0.7510	782,326
1951	882,277.07	70.00	1.43	18,924.84	17.91	0.7441	984,806

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -50							
1952	310,300.36	70.00	1.43	6,655.94	18.41	0.7370	343,037
1953	255,059.23	70.00	1.43	5,471.02	18.92	0.7297	279,179
1954	968,067.64	70.00	1.43	20,765.05	19.44	0.7223	1,048,838
1955	2,323,234.16	70.00	1.43	49,833.37	19.97	0.7147	2,490,658
1956	828,828.85	70.00	1.43	17,778.38	20.52	0.7069	878,799
1957	1,091,451.48	70.00	1.43	23,411.63	21.07	0.6990	1,144,387
1958	1,399,130.01	70.00	1.43	30,011.34	21.64	0.6909	1,449,904
1959	3,507,623.69	70.00	1.43	75,238.53	22.22	0.6826	3,591,298
1960	2,827,765.57	70.00	1.43	60,655.57	22.81	0.6741	2,859,465
1961	2,186,406.30	70.00	1.43	46,898.42	23.41	0.6656	2,182,810
1962	2,579,109.00	70.00	1.43	55,321.89	24.02	0.6569	2,541,170
1963	4,858,769.96	70.00	1.43	104,220.62	24.64	0.6480	4,722,724
1964	3,778,685.32	70.00	1.43	81,052.80	25.27	0.6390	3,621,870
1965	2,956,079.79	70.00	1.43	63,407.91	25.91	0.6299	2,792,875
1966	2,346,746.34	70.00	1.43	50,337.71	26.56	0.6206	2,184,481
1967	2,170,324.97	70.00	1.43	46,553.47	27.22	0.6111	1,989,559
1968	2,214,511.12	70.00	1.43	47,501.26	27.88	0.6017	1,998,740
1969	2,957,271.81	70.00	1.43	63,433.48	28.56	0.5920	2,626,057
1970	2,756,515.88	70.00	1.43	59,127.27	29.24	0.5823	2,407,637
1971	3,048,495.67	70.00	1.43	65,390.23	29.94	0.5723	2,616,935
1972	3,065,394.93	70.00	1.43	65,752.72	30.64	0.5623	2,585,461
1973	3,731,474.06	70.00	1.43	80,040.12	31.35	0.5521	3,090,444
1974	4,343,904.30	70.00	1.43	93,176.75	32.06	0.5420	3,531,594
1975	1,895,844.84	70.00	1.43	40,665.87	32.79	0.5316	1,511,661
1976	1,965,739.58	70.00	1.43	42,165.11	33.52	0.5211	1,536,638
1977	1,809,198.30	70.00	1.43	38,807.30	34.26	0.5106	1,385,584
1978	5,739,726.72	70.00	1.43	123,117.14	35.01	0.4999	4,303,590
1979	5,315,099.25	70.00	1.43	114,008.88	35.76	0.4891	3,899,741
1980	2,967,056.18	70.00	1.43	63,643.36	36.52	0.4783	2,128,670
1981	4,688,578.45	70.00	1.43	100,570.01	37.29	0.4673	3,286,389
1982	4,005,409.33	70.00	1.43	85,916.03	38.06	0.4563	2,741,442
1983	4,280,708.12	70.00	1.43	91,821.19	38.85	0.4450	2,857,373
1984	2,825,680.46	70.00	1.43	60,610.85	39.63	0.4339	1,838,925
1985	3,408,049.89	70.00	1.43	73,102.67	40.43	0.4224	2,159,494
1986	970,247.63	70.00	1.43	20,811.81	41.23	0.4110	598,158
1987	3,968,433.71	70.00	1.43	85,122.90	42.03	0.3996	2,378,501
1988	1,521,191.78	70.00	1.43	32,629.56	42.85	0.3879	885,014
1989	4,255,366.27	70.00	1.43	91,277.61	43.67	0.3761	2,400,920
1990	2,246,548.94	70.00	1.43	48,188.47	44.49	0.3644	1,228,065
1991	7,766,029.05	70.00	1.43	166,581.32	45.32	0.3526	4,107,103
1992	10,456,671.45	70.00	1.43	224,295.60	46.16	0.3406	5,341,843

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.00 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -50							
1993	2,677,506.18	70.00	1.43	57,432.51	47.00	0.3286	1,319,622
1994	2,032,695.04	70.00	1.43	43,601.31	47.85	0.3164	964,809
1995	870,928.31	70.00	1.43	18,681.41	48.70	0.3043	397,522
1996	38,335.50	70.00	1.43	822.30	49.56	0.2920	16,791
1997	1,139,364.48	70.00	1.43	24,439.37	50.42	0.2797	478,037
1998	1,535,951.39	70.00	1.43	32,946.16	51.29	0.2673	615,817
1999	3,428,949.92	70.00	1.43	73,550.98	52.16	0.2549	1,310,853
2000	5,767,967.72	70.00	1.43	123,722.91	53.04	0.2423	2,096,281
2001	4,358,866.66	70.00	1.43	93,497.69	53.93	0.2296	1,500,998
2002	3,354,340.78	70.00	1.43	71,950.61	54.81	0.2170	1,091,838
2003	20,820,616.05	70.00	1.43	446,602.21	55.70	0.2043	6,380,165
2004	3,282,058.32	70.00	1.43	70,400.15	56.60	0.1914	942,427
2005	4,498,231.71	70.00	1.43	96,487.07	57.50	0.1786	1,204,874
2006	1,436,880.52	70.00	1.43	30,821.09	58.41	0.1656	356,856
2007	2,277,508.03	70.00	1.43	48,852.55	59.31	0.1527	521,697
2008	1,110,738.32	70.00	1.43	23,825.34	60.23	0.1396	232,539
2009	663,346.13	70.00	1.43	14,228.77	61.14	0.1266	125,940
2010	3,747,841.59	70.00	1.43	80,391.20	62.06	0.1134	637,677
2011	5,465,016.02	70.00	1.43	117,224.59	62.98	0.1003	822,130
2012	10,582,541.48	70.00	1.43	226,995.51	63.91	0.0870	1,381,022
2013	5,631,470.84	70.00	1.43	120,795.05	64.84	0.0737	622,644
2014	2,056,434.96	70.00	1.43	44,110.53	65.77	0.0604	186,406
2015	3,196,072.13	70.00	1.43	68,555.75	66.71	0.0470	225,323
2016	1,727,083.15	70.00	1.43	37,045.93	67.64	0.0337	87,330
2017	2,396,810.12	70.00	1.43	51,411.58	68.58	0.0203	72,947
2018	1,244,991.59	70.00	1.43	26,705.07	69.53	0.0067	12,531
	224,228,785.75			4,809,707.46			123,805,970

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.15

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.20 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 58-R2							
NET SALVAGE PERCENT.. -35							
1975	84.23	58.00	1.72	1.96	24.01	0.5860	67
1977	39,402.79	58.00	1.72	914.93	25.27	0.5643	30,018
1978	358,414.40	58.00	1.72	8,322.38	25.91	0.5533	267,710
1979	478,119.61	58.00	1.72	11,101.94	26.56	0.5421	349,885
1980	431,613.18	58.00	1.72	10,022.06	27.22	0.5307	309,221
1981	595,110.78	58.00	1.72	13,818.47	27.89	0.5191	417,077
1982	676,288.01	58.00	1.72	15,703.41	28.57	0.5074	463,260
1983	1,073,957.93	58.00	1.72	24,937.30	29.25	0.4957	718,673
1984	2,173,577.90	58.00	1.72	50,470.48	29.95	0.4836	1,419,101
1985	2,264,590.67	58.00	1.72	52,583.80	30.65	0.4716	1,441,621
1986	779,559.07	58.00	1.72	18,101.36	31.36	0.4593	483,380
1987	4,217,262.50	58.00	1.72	97,924.84	32.08	0.4469	2,544,338
1988	2,352,962.91	58.00	1.72	54,635.80	32.80	0.4345	1,380,126
1989	2,751,885.88	58.00	1.72	63,898.79	33.53	0.4219	1,567,378
1990	2,022,384.51	58.00	1.72	46,959.77	34.27	0.4091	1,117,042
1991	4,775,804.32	58.00	1.72	110,894.18	35.02	0.3962	2,554,499
1992	4,160,471.48	58.00	1.72	96,606.15	35.78	0.3831	2,151,733
1993	2,475,574.25	58.00	1.72	57,482.83	36.54	0.3700	1,236,549
1994	3,334,577.28	58.00	1.72	77,428.88	37.31	0.3567	1,605,839
1995	1,643,632.51	58.00	1.72	38,165.15	38.08	0.3435	762,083
1996	13,422.61	58.00	1.72	311.67	38.86	0.3300	5,980
1997	3,151,484.43	58.00	1.72	73,177.47	39.65	0.3164	1,346,040
1998	1,490,870.01	58.00	1.72	34,618.00	40.45	0.3026	609,015
1999	9,825,051.07	58.00	1.72	228,137.69	41.25	0.2888	3,830,458
2000	19,107,853.08	58.00	1.72	443,684.35	42.06	0.2748	7,089,405
2001	5,998,241.91	58.00	1.72	139,279.18	42.87	0.2609	2,112,347
2002	7,054,831.33	58.00	1.72	163,813.18	43.69	0.2467	2,349,767
2003	9,172,869.74	58.00	1.72	212,994.04	44.52	0.2324	2,878,020
2004	399,596.94	58.00	1.72	9,278.64	45.35	0.2181	117,655
2005	5,002,493.57	58.00	1.72	116,157.90	46.19	0.2036	1,375,120
2006	9,503,305.16	58.00	1.72	220,666.75	47.03	0.1891	2,426,564
2007	6,522,032.93	58.00	1.72	151,441.60	47.88	0.1745	1,536,252
2008	7,040,960.20	58.00	1.72	163,491.10	48.73	0.1598	1,519,232
2009	2,964,475.26	58.00	1.72	68,835.12	49.59	0.1450	580,296
2010	6,664,599.89	58.00	1.72	154,752.01	50.46	0.1300	1,169,637
2011	8,659,578.90	58.00	1.72	201,075.42	51.32	0.1152	1,346,387
2012	12,012,759.32	58.00	1.72	278,936.27	52.20	0.1000	1,621,723
2013	10,615,568.84	58.00	1.72	246,493.51	53.08	0.0848	1,215,700
2014	13,144,187.14	58.00	1.72	305,208.03	53.96	0.0697	1,236,093
2015	10,783,323.18	58.00	1.72	250,388.76	54.85	0.0543	790,617

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.20 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 58-R2							
NET SALVAGE PERCENT.. -35							
2016	19,937,622.42	58.00	1.72	462,951.59	55.75	0.0388	1,044,064
2017	68,789,652.87	58.00	1.72	1,597,295.74	56.64	0.0235	2,177,708
2018	21,949,990.30	58.00	1.72	509,678.77	57.55	0.0078	229,948
	296,410,045.31			6,882,641.27			59,427,628

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.32

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-S4							
NET SALVAGE PERCENT.. -85							
1885	422.96	65.00				1.0000	782
1897	0.21	65.00				1.0000	
1907	453.10	65.00	1.54	12.91	0.79	0.9879	828
1908	163.36	65.00	1.54	4.65	0.97	0.9851	298
1909	800.90	65.00	1.54	22.82	1.07	0.9835	1,457
1910	1,748.76	65.00	1.54	49.82	1.21	0.9814	3,175
1911	646.72	65.00	1.54	18.43	1.28	0.9803	1,173
1912	280.13	65.00	1.54	7.98	1.39	0.9786	507
1913	804.28	65.00	1.54	22.91	1.48	0.9772	1,454
1914	517.88	65.00	1.54	14.75	1.58	0.9757	935
1915	273.21	65.00	1.54	7.78	1.68	0.9742	492
1916	668.81	65.00	1.54	19.05	1.78	0.9726	1,203
1917	153.56	65.00	1.54	4.37	1.89	0.9709	276
1918	30.45	65.00	1.54	0.87	1.99	0.9694	55
1919	376.55	65.00	1.54	10.73	2.11	0.9675	674
1920	560.94	65.00	1.54	15.98	2.21	0.9660	1,002
1921	1,316.27	65.00	1.54	37.50	2.34	0.9640	2,347
1922	876.18	65.00	1.54	24.96	2.44	0.9625	1,560
1923	389.73	65.00	1.54	11.10	2.57	0.9605	692
1924	879.85	65.00	1.54	25.07	2.68	0.9588	1,561
1925	625.82	65.00	1.54	17.83	2.81	0.9568	1,108
1926	2,299.24	65.00	1.54	65.51	2.94	0.9548	4,061
1927	1,661.33	65.00	1.54	47.33	3.07	0.9528	2,928
1928	2,889.06	65.00	1.54	82.31	3.21	0.9506	5,081
1929	293.30	65.00	1.54	8.36	3.35	0.9485	515
1930	1,696.73	65.00	1.54	48.34	3.50	0.9462	2,970
1931	161.14	65.00	1.54	4.59	3.65	0.9439	281
1932	137.92	65.00	1.54	3.93	3.81	0.9414	240
1933	90.06	65.00	1.54	2.57	3.97	0.9389	156
1934	333.62	65.00	1.54	9.50	4.14	0.9363	578
1935	10.13	65.00	1.54	0.29	4.30	0.9339	18
1936	1,459.52	65.00	1.54	41.58	4.49	0.9309	2,514
1937	69.44	65.00	1.54	1.98	4.67	0.9282	119
1938	2,149.20	65.00	1.54	61.23	4.86	0.9252	3,679
1939	15.31	65.00	1.54	0.44	5.06	0.9222	26
1940	1.53	65.00	1.54	0.04	5.27	0.9189	3
1941	47.63	65.00	1.54	1.36	5.48	0.9157	81
1942	176.46	65.00	1.54	5.03	5.71	0.9122	298
1943	6.47	65.00	1.54	0.18	5.94	0.9086	11
1944	40.85	65.00	1.54	1.16	6.18	0.9049	68
1945	306.59	65.00	1.54	8.73	6.44	0.9009	511

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 376.30 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-S4							
NET SALVAGE PERCENT.. -85							
1946	430.31	65.00	1.54	12.26	6.70	0.8969	714
1947	1,922.94	65.00	1.54	54.78	6.97	0.8928	3,176
1948	5,940.89	65.00	1.54	169.26	7.26	0.8883	9,763
1949	68,877.33	65.00	1.54	1,962.32	7.56	0.8837	112,602
1950	3,830.80	65.00	1.54	109.14	7.87	0.8789	6,229
1951	411.03	65.00	1.54	11.71	8.20	0.8739	664
1952	4,294.32	65.00	1.54	122.35	8.55	0.8685	6,899
1954	205.05	65.00	1.54	5.84	9.28	0.8572	325
1955	16,600.19	65.00	1.54	472.94	9.67	0.8512	26,142
1956	75,818.44	65.00	1.54	2,160.07	10.08	0.8449	118,512
1958	30,863.59	65.00	1.54	879.30	10.97	0.8312	47,461
1960	3.11	65.00	1.54	0.09	11.93	0.8165	5
1961	649.10	65.00	1.54	18.49	12.45	0.8085	971
	235,682.30			6,702.52			379,180

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.84

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-S0							
NET SALVAGE PERCENT.. -30							
1906	10.70	46.00				1.0000	14
1910	238.91	46.00				1.0000	311
1911	63.57	46.00				1.0000	83
1913	52.13	46.00				1.0000	68
1914	97.92	46.00				1.0000	127
1930	5.72	46.00	2.17	0.16	1.28	0.9722	7
1931	38.88	46.00	2.17	1.10	1.65	0.9641	49
1935	31.47	46.00	2.17	0.89	3.13	0.9320	38
1936	78.18	46.00	2.17	2.21	3.51	0.9237	94
1937	60.37	46.00	2.17	1.70	3.88	0.9157	72
1939	215.93	46.00	2.17	6.09	4.64	0.8991	252
1942	432.00	46.00	2.17	12.19	5.78	0.8744	491
1946	1,270.08	46.00	2.17	35.83	7.32	0.8409	1,388
1947	269.14	46.00	2.17	7.59	7.70	0.8326	291
1949	243.27	46.00	2.17	6.86	8.49	0.8154	258
1950	3,541.49	46.00	2.17	99.91	8.88	0.8070	3,715
1951	22,309.82	46.00	2.17	629.36	9.28	0.7983	23,152
1952	44,998.08	46.00	2.17	1,269.40	9.67	0.7898	46,200
1953	120,050.09	46.00	2.17	3,386.61	10.07	0.7811	121,901
1954	44,373.82	46.00	2.17	1,251.79	10.47	0.7724	44,556
1955	47,055.79	46.00	2.17	1,327.44	10.88	0.7635	46,704
1956	19,851.84	46.00	2.17	560.02	11.28	0.7548	19,479
1957	50,181.76	46.00	2.17	1,415.63	11.69	0.7459	48,658
1958	78,454.06	46.00	2.17	2,213.19	12.10	0.7370	75,163
1959	25,257.12	46.00	2.17	712.50	12.51	0.7280	23,905
1960	84,474.28	46.00	2.17	2,383.02	12.92	0.7191	78,972
1961	11,624.38	46.00	2.17	327.92	13.33	0.7102	10,733
1962	99,110.47	46.00	2.17	2,795.91	13.75	0.7011	90,331
1963	85,663.64	46.00	2.17	2,416.57	14.17	0.6920	77,059
1964	90,620.02	46.00	2.17	2,556.39	14.59	0.6828	80,441
1965	78,276.13	46.00	2.17	2,208.17	15.02	0.6735	68,533
1966	61,374.32	46.00	2.17	1,731.37	15.45	0.6641	52,989
1967	76,889.59	46.00	2.17	2,169.06	15.88	0.6548	65,449
1968	19,969.38	46.00	2.17	563.34	16.31	0.6454	16,755
1969	148,710.57	46.00	2.17	4,195.13	16.74	0.6361	122,971
1970	205,328.89	46.00	2.17	5,792.33	17.18	0.6265	167,235
1971	52,801.53	46.00	2.17	1,489.53	17.62	0.6170	42,349
1972	62,941.36	46.00	2.17	1,775.58	18.07	0.6072	49,681
1973	54,105.34	46.00	2.17	1,526.31	18.51	0.5976	42,034
1974	111,049.25	46.00	2.17	3,132.70	18.96	0.5878	84,862
1975	40,552.05	46.00	2.17	1,143.97	19.42	0.5778	30,462

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-S0							
NET SALVAGE PERCENT.. -30							
1976	14,106.76	46.00	2.17	397.95	19.87	0.5680	10,417
1977	15,962.87	46.00	2.17	450.31	20.34	0.5578	11,576
1978	101,079.05	46.00	2.17	2,851.44	20.80	0.5478	71,986
1979	109,197.08	46.00	2.17	3,080.45	21.27	0.5376	76,317
1980	78,107.55	46.00	2.17	2,203.41	21.74	0.5274	53,551
1981	46,425.60	46.00	2.17	1,309.67	22.22	0.5170	31,200
1982	4,950.25	46.00	2.17	139.65	22.70	0.5065	3,260
1983	571,522.42	46.00	2.17	16,122.65	23.18	0.4961	368,585
1984	89,539.57	46.00	2.17	2,525.91	23.67	0.4854	56,505
1985	121,713.24	46.00	2.17	3,433.53	24.17	0.4746	75,090
1986	28,792.17	46.00	2.17	812.23	24.67	0.4637	17,356
1987	101,342.61	46.00	2.17	2,858.88	25.17	0.4528	59,658
1988	267,571.25	46.00	2.17	7,548.18	25.68	0.4417	153,656
1989	344,352.89	46.00	2.17	9,714.20	26.20	0.4304	192,686
1990	263,498.31	46.00	2.17	7,433.29	26.72	0.4191	143,572
1991	135,279.81	46.00	2.17	3,816.24	27.24	0.4078	71,723
1992	344,286.25	46.00	2.17	9,712.32	27.78	0.3961	177,279
1993	87,516.72	46.00	2.17	2,468.85	28.32	0.3844	43,728
1994	3,149,223.49	46.00	2.17	88,839.59	28.86	0.3726	1,525,462
1995	24,290.57	46.00	2.17	685.24	29.42	0.3604	11,382
1996	50,594.86	46.00	2.17	1,427.28	29.98	0.3483	22,906
1997	9,356.86	46.00	2.17	263.96	30.55	0.3359	4,085
1998	224,431.02	46.00	2.17	6,331.20	31.13	0.3233	94,314
2000	25,237.47	46.00	2.17	711.95	32.31	0.2976	9,764
2001	231,988.61	46.00	2.17	6,544.40	32.92	0.2844	85,756
2002	461,651.06	46.00	2.17	13,023.18	33.53	0.2711	162,694
2003	4,393,392.49	46.00	2.17	123,937.60	34.16	0.2574	1,470,060
2004	276,794.04	46.00	2.17	7,808.36	34.79	0.2437	87,691
2005	552,167.97	46.00	2.17	15,576.66	35.44	0.2296	164,790
2006	991,803.80	46.00	2.17	27,978.79	36.11	0.2150	277,209
2007	338,337.34	46.00	2.17	9,544.50	36.78	0.2004	88,157
2008	389,406.34	46.00	2.17	10,985.15	37.47	0.1854	93,870
2009	913,174.20	46.00	2.17	25,760.64	38.18	0.1700	201,811
2010	509,088.09	46.00	2.17	14,361.38	38.90	0.1544	102,151
2011	563,767.47	46.00	2.17	15,903.88	39.64	0.1383	101,330
2012	1,603,757.89	46.00	2.17	45,242.01	40.40	0.1217	253,814
2013	5,680,213.48	46.00	2.17	160,238.82	41.18	0.1048	773,725
2014	1,292,702.88	46.00	2.17	36,467.15	41.99	0.0872	146,490
2015	634,963.31	46.00	2.17	17,912.31	42.82	0.0691	57,064

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-S0							
NET SALVAGE PERCENT.. -30							
2016	6,460,932.46	46.00	2.17	182,262.90	43.68	0.0504	423,572
2017	3,968,292.43	46.00	2.17	111,945.53	44.58	0.0309	159,252
2018	9,573,914.56	46.00	2.17	270,080.13	45.51	0.0107	132,551
	46,787,400.43			1,319,859.54			9,605,877

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.82

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -40							
1952	1,811.79	45.00	2.22	56.31	10.14	0.7747	1,965
1953	18,188.71	45.00	2.22	565.31	10.53	0.7660	19,506
1954	60,192.13	45.00	2.22	1,870.77	10.93	0.7571	63,801
1955	126,524.90	45.00	2.22	3,932.39	11.34	0.7480	132,497
1956	400,804.75	45.00	2.22	12,457.01	11.74	0.7391	414,734
1957	551,456.30	45.00	2.22	17,139.26	12.15	0.7300	563,588
1958	761,547.55	45.00	2.22	23,668.90	12.56	0.7209	768,589
1959	997,699.80	45.00	2.22	31,008.51	12.97	0.7118	994,200
1960	1,121,779.44	45.00	2.22	34,864.90	13.39	0.7024	1,103,176
1961	1,180,274.41	45.00	2.22	36,682.93	13.81	0.6931	1,145,284
1962	1,079,636.93	45.00	2.22	33,555.12	14.23	0.6838	1,033,528
1963	1,170,984.68	45.00	2.22	36,394.20	14.66	0.6742	1,105,302
1964	1,222,782.23	45.00	2.22	38,004.07	15.09	0.6647	1,137,845
1965	1,630,406.24	45.00	2.22	50,673.03	15.53	0.6549	1,494,831
1966	1,312,198.19	45.00	2.22	40,783.12	15.97	0.6451	1,185,117
1967	1,362,509.76	45.00	2.22	42,346.80	16.42	0.6351	1,211,481
1968	1,307,740.37	45.00	2.22	40,644.57	16.87	0.6251	1,144,474
1969	1,420,193.38	45.00	2.22	44,139.61	17.32	0.6151	1,223,005
1970	1,412,584.34	45.00	2.22	43,903.12	17.78	0.6049	1,196,241
1971	1,544,224.30	45.00	2.22	47,994.49	18.25	0.5944	1,285,128
1972	1,116,803.66	45.00	2.22	34,710.26	18.72	0.5840	913,099
1973	1,313,977.20	45.00	2.22	40,838.41	19.19	0.5736	1,055,103
1974	1,096,583.63	45.00	2.22	34,081.82	19.67	0.5629	864,158
1975	538,355.60	45.00	2.22	16,732.09	20.15	0.5522	416,207
1976	289,531.66	45.00	2.22	8,998.64	20.64	0.5413	219,425
1977	326,922.16	45.00	2.22	10,160.74	21.14	0.5302	242,677
1978	796,590.80	45.00	2.22	24,758.04	21.64	0.5191	578,926
1979	996,460.37	45.00	2.22	30,969.99	22.14	0.5080	708,683
1980	695,769.79	45.00	2.22	21,624.53	22.66	0.4964	483,571
1981	603,135.81	45.00	2.22	18,745.46	23.17	0.4851	409,622
1982	389,111.07	45.00	2.22	12,093.57	23.69	0.4736	257,974
1983	248,745.72	45.00	2.22	7,731.02	24.22	0.4618	160,812
1984	290,560.05	45.00	2.22	9,030.61	24.75	0.4500	183,053
1985	542,208.68	45.00	2.22	16,851.85	25.28	0.4382	332,649
1986	5,875.96	45.00	2.22	182.62	25.82	0.4262	3,506
1987	2,893.12	45.00	2.22	89.92	26.37	0.4140	1,677
1988	179,499.31	45.00	2.22	5,578.84	26.92	0.4018	100,967
1989	74,140.30	45.00	2.22	2,304.28	27.47	0.3896	40,435
1990	317,658.32	45.00	2.22	9,872.82	28.03	0.3771	167,709
1991	337,312.32	45.00	2.22	10,483.67	28.59	0.3647	172,211
1992	310,571.51	45.00	2.22	9,652.56	29.16	0.3520	153,050

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -40							
1993	437,758.57	45.00	2.22	13,605.54	29.73	0.3393	207,962
1994	136,873.90	45.00	2.22	4,254.04	30.30	0.3267	62,598
1995	273,350.02	45.00	2.22	8,495.72	30.87	0.3140	120,165
1996	9,604.50	45.00	2.22	298.51	31.45	0.3011	4,049
1997	203,454.60	45.00	2.22	6,323.37	32.04	0.2880	82,033
1998	83,732.29	45.00	2.22	2,602.40	32.62	0.2751	32,250
1999	123,117.38	45.00	2.22	3,826.49	33.21	0.2620	45,159
2000	227,047.18	45.00	2.22	7,056.63	33.80	0.2489	79,114
2001	74,322.64	45.00	2.22	2,309.95	34.39	0.2358	24,533
2002	123,042.21	45.00	2.22	3,824.15	34.98	0.2227	38,357
2003	132,367.78	45.00	2.22	4,113.99	35.58	0.2093	38,792
2004	1,966,295.11	45.00	2.22	61,112.45	36.17	0.1962	540,157
2005	462,874.71	45.00	2.22	14,386.15	36.77	0.1829	118,517
2006	325,205.53	45.00	2.22	10,107.39	37.37	0.1696	77,199
2007	92,159.09	45.00	2.22	2,864.30	37.97	0.1562	20,156
2008	49,613.22	45.00	2.22	1,541.98	38.57	0.1429	9,925
2009	77,420.64	45.00	2.22	2,406.23	39.18	0.1293	14,018
2010	128,552.89	45.00	2.22	3,995.42	39.78	0.1160	20,877
2011	634,878.28	45.00	2.22	19,732.02	40.39	0.1024	91,052
2012	549,371.19	45.00	2.22	17,074.46	41.00	0.0889	68,367
2013	910,764.12	45.00	2.22	28,306.55	41.61	0.0753	96,051
2014	710,713.05	45.00	2.22	22,088.96	42.22	0.0618	61,471
2015	8,662.39	45.00	2.22	269.23	42.84	0.0480	582
2016	3,390.34	45.00	2.22	105.37	43.45	0.0344	163
2017	215,268.08	45.00	2.22	6,690.53	44.07	0.0207	6,229
2018	13,217.85	45.00	2.22	410.81	44.69	0.0069	127
	37,129,304.80			1,153,978.80			26,549,709

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.11

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.20 SERVICES - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -40							
1955	154.09	65.00	1.54	3.32	18.71	0.7122	154
1957	2,012.69	65.00	1.54	43.39	19.70	0.6969	1,964
1962	22.40	65.00	1.54	0.48	22.35	0.6562	21
1963	492.75	65.00	1.54	10.62	22.91	0.6475	447
1965	53.32	65.00	1.54	1.15	24.05	0.6300	47
1966	1,177.12	65.00	1.54	25.38	24.64	0.6209	1,023
1970	36,810.28	65.00	1.54	793.63	27.06	0.5837	30,080
1971	194,396.83	65.00	1.54	4,191.20	27.69	0.5740	156,217
1972	410,701.23	65.00	1.54	8,854.72	28.32	0.5643	324,468
1973	884,743.24	65.00	1.54	19,075.06	28.96	0.5545	686,777
1974	1,394,458.52	65.00	1.54	30,064.53	29.61	0.5445	1,062,918
1975	1,521,648.00	65.00	1.54	32,806.73	30.27	0.5343	1,138,244
1976	1,454,019.31	65.00	1.54	31,348.66	30.94	0.5240	1,066,669
1977	1,251,946.94	65.00	1.54	26,991.98	31.61	0.5137	900,358
1978	1,886,923.32	65.00	1.54	40,682.07	32.29	0.5032	1,329,379
1979	2,938,449.49	65.00	1.54	63,352.97	32.98	0.4926	2,026,555
1980	1,894,311.92	65.00	1.54	40,841.36	33.67	0.4820	1,278,282
1981	2,215,598.12	65.00	1.54	47,768.30	34.38	0.4711	1,461,214
1982	1,874,182.21	65.00	1.54	40,407.37	35.09	0.4602	1,207,367
1983	2,429,960.72	65.00	1.54	52,389.95	35.80	0.4492	1,528,256
1984	2,678,873.57	65.00	1.54	57,756.51	36.53	0.4380	1,642,685
1985	2,706,124.51	65.00	1.54	58,344.04	37.26	0.4268	1,616,850
1986	3,112,403.25	65.00	1.54	67,103.41	37.99	0.4155	1,810,659
1987	4,295,237.97	65.00	1.54	92,605.33	38.74	0.4040	2,429,387
1988	4,811,171.54	65.00	1.54	103,728.86	39.49	0.3925	2,643,469
1989	4,303,293.50	65.00	1.54	92,779.01	40.24	0.3809	2,294,895
1990	6,959,941.88	65.00	1.54	150,056.35	41.01	0.3691	3,596,285
1991	4,807,104.77	65.00	1.54	103,641.18	41.77	0.3574	2,405,148
1992	5,490,812.49	65.00	1.54	118,381.92	42.55	0.3454	2,654,984
1993	5,262,469.72	65.00	1.54	113,458.85	43.33	0.3334	2,456,163
1994	192,076.56	65.00	1.54	4,141.17	44.12	0.3212	86,381
1995	8,286,980.67	65.00	1.54	178,667.30	44.91	0.3091	3,585,876
1996	135,944.80	65.00	1.54	2,930.97	45.71	0.2968	56,482
1997	9,462,574.06	65.00	1.54	204,013.10	46.51	0.2845	3,768,413
1998	6,578,794.55	65.00	1.54	141,838.81	47.32	0.2720	2,505,205
1999	5,347,907.92	65.00	1.54	115,300.89	48.14	0.2594	1,941,996
2000	312,714.23	65.00	1.54	6,742.12	48.96	0.2468	108,036
2001	7,003,968.61	65.00	1.54	151,005.56	49.78	0.2342	2,295,971
2002	8,627,430.77	65.00	1.54	186,007.41	50.61	0.2214	2,673,917
2003	19,383,657.78	65.00	1.54	417,911.66	51.45	0.2085	5,657,004
2004	4,034,422.24	65.00	1.54	86,982.14	52.29	0.1955	1,104,447

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 380.20 SERVICES - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -40							
2005	6,120,080.00	65.00	1.54	131,948.92	53.13	0.1826	1,564,709
2006	5,962,916.25	65.00	1.54	128,560.47	53.99	0.1694	1,413,998
2007	4,659,436.17	65.00	1.54	100,457.44	54.84	0.1563	1,019,643
2008	3,949,116.63	65.00	1.54	85,142.95	55.70	0.1431	791,055
2009	4,604,305.97	65.00	1.54	99,268.84	56.57	0.1297	835,985
2010	5,264,863.15	65.00	1.54	113,510.45	57.44	0.1163	857,299
2011	5,592,048.80	65.00	1.54	120,564.57	58.31	0.1029	805,747
2012	6,531,046.70	65.00	1.54	140,809.37	59.19	0.0894	817,243
2013	5,551,740.53	65.00	1.54	119,695.53	60.07	0.0759	589,539
2014	6,123,775.96	65.00	1.54	132,028.61	60.96	0.0622	532,830
2015	5,974,049.71	65.00	1.54	128,800.51	61.85	0.0485	405,303
2016	4,341,355.21	65.00	1.54	93,599.62	62.75	0.0346	210,417
2017	3,368,971.06	65.00	1.54	72,635.02	63.64	0.0209	98,670
2018	2,499,836.82	65.00	1.54	53,896.48	64.55	0.0069	24,218
	204,729,510.85			4,413,968.24			71,501,349

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.16

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 35-R2							
NET SALVAGE PERCENT.. -20							
1940	688.49	35.00				1.0000	826
1941	1,927.75	35.00				1.0000	2,313
1942	804.52	35.00				1.0000	965
1945	1,532.25	35.00				1.0000	1,839
1946	592.28	35.00				1.0000	711
1947	477.49	35.00				1.0000	573
1948	2,545.58	35.00				1.0000	3,055
1951	823.69	35.00				1.0000	988
1952	180.02	35.00				1.0000	216
1953	120.27	35.00				1.0000	144
1954	961.21	35.00	2.86	32.99	0.15	0.9957	1,149
1956	21,517.21	35.00	2.86	738.47	0.64	0.9817	25,348
1957	5,612.41	35.00	2.86	192.62	0.90	0.9743	6,562
1960	4,944.98	35.00	2.86	169.71	1.72	0.9509	5,642
1961	5,451.56	35.00	2.86	187.10	2.00	0.9429	6,168
1962	5,682.42	35.00	2.86	195.02	2.29	0.9346	6,373
1963	6,671.14	35.00	2.86	228.95	2.57	0.9266	7,418
1964	39,081.01	35.00	2.86	1,341.26	2.86	0.9183	43,065
1965	75,767.98	35.00	2.86	2,600.36	3.15	0.9100	82,739
1966	115,054.04	35.00	2.86	3,948.65	3.44	0.9017	124,494
1967	149,403.91	35.00	2.86	5,127.54	3.74	0.8931	160,126
1968	167,052.45	35.00	2.86	5,733.24	4.03	0.8849	177,382
1969	183,223.57	35.00	2.86	6,288.23	4.32	0.8766	192,730
1970	187,293.12	35.00	2.86	6,427.90	4.62	0.8680	195,085
1971	131,407.81	35.00	2.86	4,509.92	4.93	0.8591	135,477
1972	225,991.88	35.00	2.86	7,756.04	5.24	0.8503	230,590
1973	243,950.20	35.00	2.86	8,372.37	5.56	0.8411	246,236
1974	241,024.24	35.00	2.86	8,271.95	5.88	0.8320	240,639
1975	153,922.69	35.00	2.86	5,282.63	6.22	0.8223	151,883
1978	66,190.68	35.00	2.86	2,271.66	7.32	0.7909	62,817
1979	549,601.43	35.00	2.86	18,862.32	7.71	0.7797	514,236
1980	805,956.60	35.00	2.86	27,660.43	8.12	0.7680	742,770
1981	767,024.05	35.00	2.86	26,324.27	8.55	0.7557	695,577
1982	603,305.05	35.00	2.86	20,705.43	8.99	0.7431	538,008
1983	444,923.66	35.00	2.86	15,269.78	9.45	0.7300	389,753
1984	676,219.66	35.00	2.86	23,207.86	9.92	0.7166	581,470
1985	829,079.34	35.00	2.86	28,454.00	10.41	0.7026	698,984
1986	1,099,463.45	35.00	2.86	37,733.59	10.92	0.6880	907,717
1987	709,609.53	35.00	2.86	24,353.80	11.45	0.6729	572,961
1988	1,261,320.32	35.00	2.86	43,288.51	11.99	0.6574	995,076
1989	1,632,818.29	35.00	2.86	56,038.32	12.56	0.6411	1,256,238

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 381.00 METERS AND METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R2							
NET SALVAGE PERCENT.. -20							
1990	1,399,984.08	35.00	2.86	48,047.45	13.13	0.6249	1,049,753
1991	1,733,251.16	35.00	2.86	59,485.18	13.72	0.6080	1,264,580
1992	1,304,676.24	35.00	2.86	44,776.49	14.33	0.5906	924,603
1993	779,965.56	35.00	2.86	26,768.42	14.96	0.5726	535,902
1994	2,239,479.23	35.00	2.86	76,858.93	15.60	0.5543	1,489,585
1995	1,997,866.53	35.00	2.86	68,566.78	16.25	0.5357	1,284,332
1996	716,537.93	35.00	2.86	24,591.58	16.92	0.5166	444,170
1997	2,439,178.05	35.00	2.86	83,712.59	17.60	0.4971	1,455,136
1998	1,854,230.53	35.00	2.86	63,637.19	18.29	0.4774	1,062,318
1999	2,244,116.92	35.00	2.86	77,018.09	19.00	0.4571	1,231,051
2000	2,251,992.59	35.00	2.86	77,288.39	19.72	0.4366	1,179,783
2001	70,144.50	35.00	2.86	2,407.36	20.46	0.4154	34,968
2002	41,394.66	35.00	2.86	1,420.66	21.20	0.3943	19,586
2003	2,766,792.44	35.00	2.86	94,956.32	21.96	0.3726	1,236,989
2004	768,180.17	35.00	2.86	26,363.94	22.73	0.3506	323,161
2005	1,175,284.73	35.00	2.86	40,335.77	23.51	0.3283	463,001
2006	1,260,134.09	35.00	2.86	43,247.80	24.30	0.3057	462,283
2007	1,919,213.25	35.00	2.86	65,867.40	25.11	0.2826	650,775
2008	2,483,359.24	35.00	2.86	85,228.89	25.92	0.2594	773,109
2009	4,802,096.85	35.00	2.86	164,807.96	26.74	0.2360	1,359,954
2010	3,198,573.21	35.00	2.86	109,775.03	27.57	0.2123	814,830
2011	2,891,886.38	35.00	2.86	99,249.54	28.42	0.1880	652,410
2013	2,300,139.15	35.00	2.86	78,940.78	30.13	0.1391	384,050
2014	2,543,180.60	35.00	2.86	87,281.96	30.99	0.1146	349,647
2015	1,571,168.60	35.00	2.86	53,922.51	31.87	0.0894	168,612
2016	3,013,812.93	35.00	2.86	103,434.06	32.76	0.0640	231,461
2017	3,256,338.45	35.00	2.86	111,757.54	33.65	0.0386	150,716
2018	3,989,649.12	35.00	2.86	136,924.76	34.55	0.0129	61,568
	68,431,845.42			2,348,248.29			30,064,676

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.43

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 383.00 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R5							
NET SALVAGE PERCENT.. -25							
1960	118.54	40.00				1.0000	148
1961	71,775.48	40.00				1.0000	89,719
1962	26,704.93	40.00				1.0000	33,381
1963	41,837.67	40.00				1.0000	52,297
1964	21,493.46	40.00	2.50	671.67	0.15	0.9963	26,766
1965	20,914.13	40.00	2.50	653.57	0.32	0.9920	25,934
1966	62,801.29	40.00	2.50	1,962.54	0.55	0.9863	77,422
1967	106,347.60	40.00	2.50	3,323.36	0.79	0.9803	130,309
1968	67,781.66	40.00	2.50	2,118.18	1.03	0.9743	82,545
1969	216,726.50	40.00	2.50	6,772.70	1.28	0.9680	262,239
1970	244,617.29	40.00	2.50	7,644.29	1.51	0.9623	294,229
1971	296,448.35	40.00	2.50	9,264.01	1.71	0.9573	354,719
1972	232,298.09	40.00	2.50	7,259.32	1.90	0.9525	276,580
1973	227,990.05	40.00	2.50	7,124.69	2.12	0.9470	269,883
1974	189,460.44	40.00	2.50	5,920.64	2.37	0.9408	222,794
1975	118,393.23	40.00	2.50	3,699.79	2.66	0.9335	138,150
1976	89,225.34	40.00	2.50	2,788.29	2.98	0.9255	103,223
1977	103,053.73	40.00	2.50	3,220.43	3.35	0.9163	118,029
1978	227,371.01	40.00	2.50	7,105.34	3.75	0.9063	257,569
1979	293,949.17	40.00	2.50	9,185.91	4.20	0.8950	328,856
1980	326,064.03	40.00	2.50	10,189.50	4.69	0.8828	359,791
1981	310,679.70	40.00	2.50	9,708.74	5.23	0.8693	337,573
1982	290,578.22	40.00	2.50	9,080.57	5.82	0.8545	310,374
1983	294,209.81	40.00	2.50	9,194.06	6.44	0.8390	308,553
1984	299,590.99	40.00	2.50	9,362.22	7.12	0.8220	307,830
1985	305,854.18	40.00	2.50	9,557.94	7.83	0.8043	307,479
1986	269,016.37	40.00	2.50	8,406.76	8.59	0.7853	264,056
1987	274,811.84	40.00	2.50	8,587.87	9.38	0.7655	262,961
1988	317,129.25	40.00	2.50	9,910.29	10.20	0.7450	295,327
1989	397,895.43	40.00	2.50	12,434.23	11.05	0.7238	359,971
1990	400,230.72	40.00	2.50	12,507.21	11.92	0.7020	351,202
1991	316,731.71	40.00	2.50	9,897.87	12.82	0.6795	269,024
1992	270,561.59	40.00	2.50	8,455.05	13.73	0.6568	222,114
1993	502,817.46	40.00	2.50	15,713.05	14.66	0.6335	398,169
1994	245,129.24	40.00	2.50	7,660.29	15.61	0.6098	186,834
1995	260,080.05	40.00	2.50	8,127.50	16.57	0.5858	190,427
1996	283,231.57	40.00	2.50	8,850.99	17.55	0.5613	198,705
1997	526,496.72	40.00	2.50	16,453.02	18.53	0.5368	353,246
1998	492,724.25	40.00	2.50	15,397.63	19.51	0.5123	315,497
1999	422,832.73	40.00	2.50	13,213.52	20.51	0.4873	257,532
2000	735,651.77	40.00	2.50	22,989.12	21.50	0.4625	425,299

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 383.00 HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R5							
NET SALVAGE PERCENT.. -25							
2003	3,502,186.55	40.00	2.50	109,443.33	24.50	0.3875	1,696,372
2004	1,232,951.10	40.00	2.50	38,529.72	25.50	0.3625	558,681
2007	426,746.81	40.00	2.50	13,335.84	28.50	0.2875	153,362
2008	195,441.06	40.00	2.50	6,107.53	29.50	0.2625	64,129
2009	250,222.73	40.00	2.50	7,819.46	30.50	0.2375	74,285
2010	99,654.18	40.00	2.50	3,114.19	31.50	0.2125	26,471
2011	57,797.51	40.00	2.50	1,806.17	32.50	0.1875	13,546
2012	131,297.92	40.00	2.50	4,103.06	33.50	0.1625	26,670
2013	165,274.79	40.00	2.50	5,164.84	34.50	0.1375	28,407
2014	217,472.00	40.00	2.50	6,796.00	35.50	0.1125	30,582
2015	49,525.11	40.00	2.50	1,547.66	36.50	0.0875	5,417
2016	98,431.32	40.00	2.50	3,075.98	37.50	0.0625	7,690
2017	56,659.79	40.00	2.50	1,770.62	38.50	0.0375	2,656
2018	15,559.34	40.00	2.50	486.23	39.50	0.0125	243
	16,700,845.80			517,512.79			12,115,267

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.10

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -5							
1927	19,876.34	60.00	1.67	348.53	2.37	0.9605	20,046
1928	13,398.94	60.00	1.67	234.95	2.63	0.9562	13,452
1932	3,608.53	60.00	1.67	63.28	3.65	0.9392	3,558
1933	89.70	60.00	1.67	1.57	3.90	0.9350	88
1956	306.36	60.00	1.67	5.37	10.98	0.8170	263
1959	1,417.84	60.00	1.67	24.86	12.34	0.7943	1,183
1960	10,188.13	60.00	1.67	178.65	12.83	0.7862	8,410
1961	1,456.67	60.00	1.67	25.54	13.33	0.7778	1,190
1966	10,206.81	60.00	1.67	178.98	16.07	0.7322	7,847
1971	1,263.44	60.00	1.67	22.15	19.18	0.6803	903
1972	149.94	60.00	1.67	2.63	19.84	0.6693	105
1974	1,411.44	60.00	1.67	24.75	21.19	0.6468	959
1978	4,700.00	60.00	1.67	82.41	24.05	0.5992	2,957
1981	3,469.28	60.00	1.67	60.83	26.29	0.5618	2,047
1985	5,729.32	60.00	1.67	100.46	29.42	0.5097	3,066
1986	63,109.65	60.00	1.67	1,106.63	30.23	0.4962	32,879
1988	97,748.09	60.00	1.67	1,714.01	31.86	0.4690	48,136
1989	17,295.75	60.00	1.67	303.28	32.69	0.4552	8,266
1990	48,318.33	60.00	1.67	847.26	33.53	0.4412	22,382
1992	17,999.68	60.00	1.67	315.62	35.23	0.4128	7,802
1994	8,083.38	60.00	1.67	141.74	36.96	0.3840	3,259
2009	5,908.95	60.00	1.67	103.61	50.75	0.1542	957
2012	2,052.18	60.00	1.67	35.98	53.64	0.1060	228
	337,788.75			5,923.09			189,983

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.75

ROCHESTER GAS AND ELECTRIC CORPORATION
GAS PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1992	127,089.91	25.00				1.0000	127,090
1993	169,728.54	25.00				1.0000	169,729
1994	391,083.04	25.00	4.00	15,643.32	0.50	0.9800	383,261
1995	250,036.18	25.00	4.00	10,001.45	1.50	0.9400	235,034
1996	279,954.02	25.00	4.00	11,198.16	2.50	0.9000	251,959
1997	56,749.17	25.00	4.00	2,269.97	3.50	0.8600	48,804
1998	243,217.44	25.00	4.00	9,728.70	4.50	0.8200	199,438
1999	201,350.02	25.00	4.00	8,054.00	5.50	0.7800	157,053
2000	178,374.37	25.00	4.00	7,134.97	6.50	0.7400	131,997
2001	114,411.33	25.00	4.00	4,576.45	7.50	0.7000	80,088
2005	845,032.67	25.00	4.00	33,801.31	11.50	0.5400	456,318
2009	24,826.18	25.00	4.00	993.05	15.50	0.3800	9,434
2011	2,217,812.43	25.00	4.00	88,712.50	17.50	0.3000	665,344
2012	16,189.54	25.00	4.00	647.58	18.50	0.2600	4,209
2013	90,346.84	25.00	4.00	3,613.87	19.50	0.2200	19,876
2014	54,944.92	25.00	4.00	2,197.80	20.50	0.1800	9,890
2015	255,349.84	25.00	4.00	10,213.99	21.50	0.1400	35,749
2016	310,050.74	25.00	4.00	12,402.03	22.50	0.1000	31,005
2017	312,624.45	25.00	4.00	12,504.98	23.50	0.0600	18,757
2018	366,774.55	25.00	4.00	14,670.98	24.50	0.0200	7,335
	6,505,946.18			248,365.11			3,042,370

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.82

COMMON PLANT

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R0.5							
NET SALVAGE PERCENT.. -25							
1892	5,385.00	42.00				1.0000	6,731
1918	28,453.72	42.00				1.0000	35,567
1924	1,145.00	42.00				1.0000	1,431
1926	826,150.08	42.00				1.0000	1,032,688
1928	261.29	42.00				1.0000	327
1929	4,912.99	42.00				1.0000	6,141
1935	128.78	42.00	2.38	3.83	0.25	0.9941	160
1937	456.22	42.00	2.38	13.57	1.23	0.9707	554
1938	7,984.33	42.00	2.38	237.53	1.71	0.9593	9,574
1940	102.97	42.00	2.38	3.06	2.65	0.9369	121
1941	20,266.05	42.00	2.38	602.91	3.11	0.9260	23,457
1942	5,154.47	42.00	2.38	153.35	3.56	0.9152	5,897
1943	845.61	42.00	2.38	25.16	4.00	0.9048	956
1944	306.53	42.00	2.38	9.12	4.43	0.8945	343
1946	8,526.48	42.00	2.38	253.66	5.28	0.8743	9,318
1947	4,531.05	42.00	2.38	134.80	5.69	0.8645	4,896
1948	34,027.28	42.00	2.38	1,012.31	6.10	0.8548	36,356
1949	1,834.64	42.00	2.38	54.58	6.51	0.8450	1,938
1950	5,762.00	42.00	2.38	171.42	6.91	0.8355	6,018
1952	73,347.55	42.00	2.38	2,182.09	7.70	0.8167	74,876
1953	3,706.85	42.00	2.38	110.28	8.10	0.8071	3,740
1954	23,067.86	42.00	2.38	686.27	8.49	0.7979	23,006
1955	9,577.98	42.00	2.38	284.94	8.89	0.7883	9,438
1956	77,026.19	42.00	2.38	2,291.53	9.29	0.7788	74,986
1957	1,897.22	42.00	2.38	56.44	9.69	0.7693	1,824
1958	18,337.42	42.00	2.38	545.54	10.09	0.7598	17,415
1959	3,539.92	42.00	2.38	105.31	10.49	0.7502	3,320
1960	79,734.76	42.00	2.38	2,372.11	10.89	0.7407	73,825
1961	434,450.83	42.00	2.38	12,924.91	11.30	0.7310	396,952
1962	1,871,325.91	42.00	2.38	55,671.95	11.71	0.7212	1,686,977
1963	123,240.82	42.00	2.38	3,666.41	12.12	0.7114	109,597
1964	144,736.99	42.00	2.38	4,305.93	12.54	0.7014	126,904
1965	155,218.65	42.00	2.38	4,617.75	12.96	0.6914	134,154
1966	7,336.82	42.00	2.38	218.27	13.38	0.6814	6,249
1967	30,136.33	42.00	2.38	896.56	13.81	0.6712	25,284
1968	24,083.48	42.00	2.38	716.48	14.25	0.6607	19,890
1969	11,042.77	42.00	2.38	328.52	14.69	0.6502	8,976
1970	8,814.21	42.00	2.38	262.22	15.13	0.6398	7,049
1971	9,764.17	42.00	2.38	290.48	15.58	0.6291	7,678
1972	25,754.21	42.00	2.38	766.19	16.03	0.6183	19,906
1973	18,817.56	42.00	2.38	559.82	16.49	0.6074	14,287

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R0.5							
NET SALVAGE PERCENT.. -25							
1974	75,530.50	42.00	2.38	2,247.03	16.95	0.5964	56,311
1975	10,477.78	42.00	2.38	311.71	17.42	0.5852	7,665
1976	39,645.82	42.00	2.38	1,179.46	17.89	0.5741	28,448
1977	72,258.06	42.00	2.38	2,149.68	18.37	0.5626	50,817
1978	359,666.75	42.00	2.38	10,700.09	18.86	0.5510	247,698
1979	1,024,704.55	42.00	2.38	30,484.96	19.35	0.5393	690,766
1980	189,531.30	42.00	2.38	5,638.56	19.85	0.5274	124,944
1981	161,676.03	42.00	2.38	4,809.86	20.35	0.5155	104,176
1982	204,856.15	42.00	2.38	6,094.47	20.86	0.5033	128,888
1983	387,285.98	42.00	2.38	11,521.76	21.37	0.4912	237,789
1984	414,191.59	42.00	2.38	12,322.20	21.89	0.4788	247,899
1985	911,836.68	42.00	2.38	27,127.14	22.41	0.4664	531,635
1986	1,232,473.83	42.00	2.38	36,666.10	22.94	0.4538	699,136
1987	124,442.58	42.00	2.38	3,702.17	23.47	0.4412	68,629
1988	319,138.91	42.00	2.38	9,494.38	24.01	0.4283	170,871
1989	698,657.06	42.00	2.38	20,785.05	24.56	0.4152	362,638
1990	2,709,601.77	42.00	2.38	80,610.65	25.10	0.4024	1,362,862
1991	2,750,328.49	42.00	2.38	81,822.27	25.66	0.3891	1,337,519
1992	1,037,290.17	42.00	2.38	30,859.38	26.22	0.3757	487,150
1993	2,127,214.83	42.00	2.38	63,284.64	26.78	0.3624	963,575
1994	3,224,679.51	42.00	2.38	95,934.22	27.35	0.3488	1,406,001
1995	207,371.44	42.00	2.38	6,169.30	27.92	0.3352	86,899
1996	707,978.31	42.00	2.38	21,062.35	28.49	0.3217	284,669
1997	123,890.55	42.00	2.38	3,685.74	29.07	0.3079	47,676
1998	283,956.60	42.00	2.38	8,447.71	29.65	0.2941	104,372
1999	1,198,069.72	42.00	2.38	35,642.57	30.23	0.2802	419,684
2000	1,771,635.44	42.00	2.38	52,706.15	30.82	0.2662	589,490
2001	351,478.50	42.00	2.38	10,456.49	31.41	0.2521	110,777
2002	1,898,567.43	42.00	2.38	56,482.38	32.00	0.2381	565,061
2003	232,845.75	42.00	2.38	6,927.16	32.59	0.2241	65,211
2004	153,789.27	42.00	2.38	4,575.23	33.19	0.2098	40,324
2005	1,612,040.91	42.00	2.38	47,958.22	33.78	0.1957	394,366
2006	1,242,858.86	42.00	2.38	36,975.05	34.38	0.1814	281,865
2007	637,795.08	42.00	2.38	18,974.40	34.98	0.1671	133,251
2008	3,444,423.40	42.00	2.38	102,471.60	35.58	0.1529	658,143
2009	4,044,131.56	42.00	2.38	120,312.91	36.18	0.1386	700,494
2010	310,075.95	42.00	2.38	9,224.76	36.79	0.1241	48,081
2011	4,537,427.66	42.00	2.38	134,988.47	37.39	0.1098	622,535
2012	4,574,308.44	42.00	2.38	136,085.68	38.00	0.0952	544,571
2013	5,792,542.08	42.00	2.38	172,328.13	38.61	0.0807	584,395
2014	1,644,196.05	42.00	2.38	48,914.83	39.22	0.0662	136,037

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R0.5							
NET SALVAGE PERCENT.. -25							
2015	595,109.54	42.00	2.38	17,704.51	39.84	0.0514	38,258
2016	6,428,365.15	42.00	2.38	191,243.86	40.45	0.0369	296,508
2017	2,164,739.40	42.00	2.38	64,401.00	41.07	0.0221	59,909
2018	738,331.18	42.00	2.38	21,965.35	41.69	0.0074	6,811
	66,882,609.60			1,963,984.93			20,163,610

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.94

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	251,012.46	20.00				1.0000	251,012
1992	323,265.33	20.00				1.0000	323,265
1993	209,240.37	20.00				1.0000	209,240
1994	468,049.02	20.00				1.0000	468,049
1995	11,661.94	20.00				1.0000	11,662
1996	129,469.96	20.00				1.0000	129,470
1997	58,462.95	20.00				1.0000	58,463
1999	292,414.06	20.00	5.00	14,620.70	0.50	0.9750	285,104
2000	56,155.78	20.00	5.00	2,807.79	1.50	0.9250	51,944
2001	58,991.33	20.00	5.00	2,949.57	2.50	0.8750	51,617
2002	463,399.81	20.00	5.00	23,169.99	3.50	0.8250	382,305
2004	115,845.99	20.00	5.00	5,792.30	5.50	0.7250	83,988
2005	44,987.31	20.00	5.00	2,249.37	6.50	0.6750	30,366
2006	55,830.60	20.00	5.00	2,791.53	7.50	0.6250	34,894
2007	246,133.84	20.00	5.00	12,306.69	8.50	0.5750	141,527
2008	135,152.21	20.00	5.00	6,757.61	9.50	0.5250	70,955
2009	155,142.01	20.00	5.00	7,757.10	10.50	0.4750	73,692
2010	4,007.29	20.00	5.00	200.36	11.50	0.4250	1,703
2011	369,919.48	20.00	5.00	18,495.97	12.50	0.3750	138,720
2012	22,714.78	20.00	5.00	1,135.74	13.50	0.3250	7,382
2013	85,300.64	20.00	5.00	4,265.03	14.50	0.2750	23,458
2014	667,131.73	20.00	5.00	33,356.59	15.50	0.2250	150,105
2015	10,014.63	20.00	5.00	500.73	16.50	0.1750	1,753
2016	137,716.84	20.00	5.00	6,885.84	17.50	0.1250	17,215
2017	135,106.94	20.00	5.00	6,755.35	18.50	0.0750	10,133
2018	72,332.02	20.00	5.00	3,616.60	19.50	0.0250	1,808
	4,579,459.32			156,414.86			3,009,830

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.42

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 7-SQUARE							
NET SALVAGE PERCENT.. 0							
2011	1,071,142.09	7.00				1.0000	1,071,142
2012	399,369.78	7.00	14.29	57,069.94	0.50	0.9286	370,843
2013	1,230,784.46	7.00	14.29	175,879.10	1.50	0.7857	967,040
2014	3,235,369.95	7.00	14.29	462,334.37	2.50	0.6429	2,079,890
2015	1,555,074.97	7.00	14.29	222,220.21	3.50	0.5000	777,537
2016	700,949.13	7.00	14.29	100,165.63	4.50	0.3571	250,337
2017	1,964,386.23	7.00	14.29	280,710.79	5.50	0.2143	420,948
2018	2,550,946.38	7.00	14.29	364,530.24	6.50	0.0714	182,214
	12,708,022.99			1,662,910.28			6,119,951

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 13.09

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	32,727.68	15.00				1.0000	32,728
2002	104,925.51	15.00				1.0000	104,926
2005	2,309.01	15.00	6.67	154.01	1.50	0.9000	2,078
2006	1,530.72	15.00	6.67	102.10	2.50	0.8333	1,276
2008	1,454.58	15.00	6.67	97.02	4.50	0.7000	1,018
2011	21,725.09	15.00	6.67	1,449.06	7.50	0.5000	10,863
	164,672.59			1,802.19			152,889

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.09

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - MINI PASSENGER VANS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 9-L4							
NET SALVAGE PERCENT.. 0							
2008	33,964.34	9.00	11.11	3,773.44	1.55	0.8278	28,115
2012	19,838.30	9.00	11.11	2,204.04	2.89	0.6789	13,468
	53,802.64			5,977.48			41,583

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 11.11

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.13 TRANSPORTATION EQUIPMENT - PASSENGER CARS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 8-L4							
NET SALVAGE PERCENT.. 0							
2014	343,069.81	8.00	12.50	42,883.73	3.60	0.5500	188,688
	343,069.81			42,883.73			188,688

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 12.50

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.32 TRANSPORTATION EQUIPMENT - FULL SIZE PICKUPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-S3							
NET SALVAGE PERCENT.. 0							
2006	266,483.22	11.00	9.09	24,223.32	1.67	0.8482	226,026
2008	236,529.08	11.00	9.09	21,500.49	2.37	0.7846	185,569
2011	1,476,914.36	11.00	9.09	134,251.52	4.02	0.6346	937,176
2012	197,700.03	11.00	9.09	17,970.93	4.77	0.5664	111,969
2013	346,827.07	11.00	9.09	31,526.58	5.61	0.4900	169,945
2014	593,604.89	11.00	9.09	53,958.68	6.54	0.4055	240,677
2015	542,788.56	11.00	9.09	49,339.48	7.51	0.3173	172,211
2016	4,317,305.55	11.00	9.09	392,443.07	8.50	0.2273	981,194
2017	2,743,290.19	11.00	9.09	249,365.08	9.50	0.1364	374,075
2018	4,416,656.36	11.00	9.09	401,474.06	10.50	0.0455	200,737
	15,138,099.31			1,376,053.21			3,599,579

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.09

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.33 TRANSPORTATION EQUIPMENT - LIGHT DUTY GAS POWERED UTILITY TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L4							
NET SALVAGE PERCENT.. 0							
2001	40,717.00	10.00	10.00	4,071.70	0.63	0.9370	38,152
2006	43,965.78	10.00	10.00	4,396.58	1.55	0.8450	37,151
2008	104,026.94	10.00	10.00	10,402.69	1.89	0.8110	84,366
2011	837,888.17	10.00	10.00	83,788.82	3.01	0.6990	585,684
2015	29,373.84	10.00	10.00	2,937.38	6.50	0.3500	10,281
2017	1,624,743.02	10.00	10.00	162,474.30	8.50	0.1500	243,711
2018	2,553.75	10.00	10.00	255.38	9.50	0.0500	128
	2,683,268.50			268,326.85			999,473

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.34 TRANSPORTATION EQUIPMENT - HEAVY DUTY GAS POWERED UTILITY TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-S4							
NET SALVAGE PERCENT.. 0							
2008	458,672.64	11.00	9.09	41,693.34	1.74	0.8418	386,120
2012	231,580.57	11.00	9.09	21,050.67	4.54	0.5873	136,000
2014	276,503.81	11.00	9.09	25,134.20	6.50	0.4091	113,115
2015	2,501,749.77	11.00	9.09	227,409.05	7.50	0.3182	796,007
2017	55,188.00	11.00	9.09	5,016.59	9.50	0.1364	7,525
	3,523,694.79			320,303.85			1,438,767

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.09

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.37 TRANSPORTATION EQUIPMENT - FULL SIZE CARGO VANS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 9-S3							
NET SALVAGE PERCENT.. 0							
2000	46,198.00	9.00				1.0000	46,198
2006	22,526.08	9.00	11.11	2,502.65	0.81	0.9100	20,499
2007	132,818.55	9.00	11.11	14,756.14	1.03	0.8856	117,619
2008	65,762.11	9.00	11.11	7,306.17	1.28	0.8578	56,409
2011	121,119.09	9.00	11.11	13,456.33	2.46	0.7267	88,014
2012	703,903.60	9.00	11.11	78,203.69	3.04	0.6622	466,139
2013	998,586.70	9.00	11.11	110,942.98	3.76	0.5822	581,397
2014	1,064,925.97	9.00	11.11	118,313.28	4.59	0.4900	521,814
	3,155,840.10			345,481.24			1,898,089

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.95

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.38 TRANSPORTATION EQUIPMENT - MINI PICKUPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L3							
NET SALVAGE PERCENT.. 0							
2004	17,417.39	10.00	10.00	1,741.74	2.01	0.7990	13,916
2005	19,142.86	10.00	10.00	1,914.29	2.27	0.7730	14,797
2006	40,036.01	10.00	10.00	4,003.60	2.52	0.7480	29,947
2008	578,225.03	10.00	10.00	57,822.50	2.92	0.7080	409,383
2012	407,491.46	10.00	10.00	40,749.15	4.17	0.5830	237,568
2013	311,612.99	10.00	10.00	31,161.30	4.86	0.5140	160,169
2014	191,507.90	10.00	10.00	19,150.79	5.68	0.4320	82,731
	1,565,433.64			156,543.37			948,511

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.39 TRANSPORTATION EQUIPMENT - HEAVY DUTY DIESEL POWERED UTILITY TRUCKS AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-S2.5							
NET SALVAGE PERCENT.. 0							
2000	40,183.00	13.00	7.69	3,090.07	1.41	0.8915	35,825
2002	263,370.59	13.00	7.69	20,253.20	1.86	0.8569	225,688
2004	107,857.68	13.00	7.69	8,294.26	2.42	0.8139	87,780
2005	376,637.05	13.00	7.69	28,963.39	2.75	0.7885	296,963
2006	304,532.89	13.00	7.69	23,418.58	3.13	0.7592	231,211
2007	1,761,910.84	13.00	7.69	135,490.94	3.56	0.7262	1,279,412
2008	1,259,242.25	13.00	7.69	96,835.73	4.06	0.6877	865,968
2009	15,778.05	13.00	7.69	1,213.33	4.63	0.6439	10,159
2010	183,262.80	13.00	7.69	14,092.91	5.27	0.5946	108,972
2011	2,852,431.03	13.00	7.69	219,351.95	5.99	0.5392	1,538,116
2012	3,245,762.80	13.00	7.69	249,599.16	6.79	0.4777	1,550,468
2013	3,131,471.51	13.00	7.69	240,810.16	7.65	0.4115	1,288,726
2014	2,752,734.86	13.00	7.69	211,685.31	8.57	0.3408	938,049
	16,295,175.35			1,253,098.99			8,457,337

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.69

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 392.42 TRANSPORTATION EQUIPMENT - MEDIUM DUTY DIESEL POWERED UTILITY TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-S2.5							
NET SALVAGE PERCENT.. 0							
2005	128,343.61	12.00	8.33	10,691.02	2.19	0.8175	104,921
2006	260,985.15	12.00	8.33	21,740.06	2.52	0.7900	206,178
2007	102,568.13	12.00	8.33	8,543.93	2.90	0.7583	77,780
2008	870,972.06	12.00	8.33	72,551.97	3.34	0.7217	628,554
2012	355,113.06	12.00	8.33	29,580.92	5.86	0.5117	181,701
	1,717,982.01			143,107.90			1,199,134

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.33

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1986	809.65	30.00				1.0000	810
1987	619.14	30.00				1.0000	619
1988	30,276.22	30.00				1.0000	30,276
1989	24,937.29	30.00	3.33	830.41	0.50	0.9833	24,522
1990	5,389.57	30.00	3.33	179.47	1.50	0.9500	5,120
1991	49,213.74	30.00	3.33	1,638.82	2.50	0.9167	45,113
1992	11,739.96	30.00	3.33	390.94	3.50	0.8833	10,370
1993	13,986.36	30.00	3.33	465.75	4.50	0.8500	11,888
1994	3,052.38	30.00	3.33	101.64	5.50	0.8167	2,493
1995	6,679.45	30.00	3.33	222.43	6.50	0.7833	5,232
1996	216.00	30.00	3.33	7.19	7.50	0.7500	162
1997	972.00	30.00	3.33	32.37	8.50	0.7167	697
1999	10,495.45	30.00	3.33	349.50	10.50	0.6500	6,822
2001	1,593.59	30.00	3.33	53.07	12.50	0.5833	930
2002	54,037.11	30.00	3.33	1,799.44	13.50	0.5500	29,720
2005	3,910.88	30.00	3.33	130.23	16.50	0.4500	1,760
2013	3,235.74	30.00	3.33	107.75	24.50	0.1833	593
2014	10,805.96	30.00	3.33	359.84	25.50	0.1500	1,621
	231,970.49			6,668.85			178,748

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.87

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	218,043.28	25.00				1.0000	218,043
1991	229,058.04	25.00				1.0000	229,058
1992	439,737.84	25.00				1.0000	439,738
1993	886,412.76	25.00				1.0000	886,413
1994	477,956.66	25.00	4.00	19,118.27	0.50	0.9800	468,398
1995	243,328.78	25.00	4.00	9,733.15	1.50	0.9400	228,729
1996	76,640.63	25.00	4.00	3,065.63	2.50	0.9000	68,977
1997	216,442.73	25.00	4.00	8,657.71	3.50	0.8600	186,141
1999	816,381.08	25.00	4.00	32,655.24	5.50	0.7800	636,777
2000	1,596.88	25.00	4.00	63.88	6.50	0.7400	1,182
2001	337,465.46	25.00	4.00	13,498.62	7.50	0.7000	236,226
2002	442,665.41	25.00	4.00	17,706.62	8.50	0.6600	292,159
2004	109,617.54	25.00	4.00	4,384.70	10.50	0.5800	63,578
2005	484,858.03	25.00	4.00	19,394.32	11.50	0.5400	261,823
2006	127,471.05	25.00	4.00	5,098.84	12.50	0.5000	63,736
2007	194,389.13	25.00	4.00	7,775.57	13.50	0.4600	89,419
2008	825,347.44	25.00	4.00	33,013.90	14.50	0.4200	346,646
2009	11,959.29	25.00	4.00	478.37	15.50	0.3800	4,545
2010	8,265.94	25.00	4.00	330.64	16.50	0.3400	2,810
2011	223,915.19	25.00	4.00	8,956.61	17.50	0.3000	67,175
2013	13,328.07	25.00	4.00	533.12	19.50	0.2200	2,932
2014	3,343.69	25.00	4.00	133.75	20.50	0.1800	602
2015	35,436.03	25.00	4.00	1,417.44	21.50	0.1400	4,961
2016	405.00	25.00	4.00	16.20	22.50	0.1000	40
2017	32,823.98	25.00	4.00	1,312.96	23.50	0.0600	1,969
2018	54,499.71	25.00	4.00	2,179.99	24.50	0.0200	1,090
	6,511,389.64			189,525.53			4,803,167

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.91

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1986	10,821.08	20.00				1.0000	10,821
1987	39,349.94	20.00				1.0000	39,350
1988	1,887.93	20.00				1.0000	1,888
1989	93,097.09	20.00				1.0000	93,097
1990	206,952.84	20.00				1.0000	206,953
1991	214,171.46	20.00				1.0000	214,171
1992	175,092.08	20.00				1.0000	175,092
1993	117,777.56	20.00				1.0000	117,778
1994	57,029.64	20.00				1.0000	57,030
1995	64,289.08	20.00				1.0000	64,289
1996	35,355.18	20.00				1.0000	35,355
1997	47,460.93	20.00				1.0000	47,461
1999	46,464.03	20.00	5.00	2,323.20	0.50	0.9750	45,302
2001	29,709.75	20.00	5.00	1,485.49	2.50	0.8750	25,996
2002	65,806.03	20.00	5.00	3,290.30	3.50	0.8250	54,290
2006	29,611.67	20.00	5.00	1,480.58	7.50	0.6250	18,507
2007	69,423.03	20.00	5.00	3,471.15	8.50	0.5750	39,918
2011	1,077,409.49	20.00	5.00	53,870.47	12.50	0.3750	404,029
2014	73,639.38	20.00	5.00	3,681.97	15.50	0.2250	16,569
	2,455,348.19			69,603.16			1,667,896

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.83

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L3							
NET SALVAGE PERCENT.. 0							
1988	35,482.56	13.00	7.69	2,728.61	0.15	0.9885	35,073
1990	42,117.00	13.00	7.69	3,238.80	0.50	0.9615	40,497
1991	29,800.68	13.00	7.69	2,291.67	0.69	0.9469	28,219
1992	41,421.41	13.00	7.69	3,185.31	0.88	0.9323	38,618
1994	39,494.88	13.00	7.69	3,037.16	1.29	0.9008	35,576
1998	31,320.00	13.00	7.69	2,408.51	2.19	0.8315	26,044
2000	51,000.00	13.00	7.69	3,921.90	2.70	0.7923	40,408
2001	179,505.00	13.00	7.69	13,803.93	2.96	0.7723	138,634
2006	171,907.52	13.00	7.69	13,219.69	3.99	0.6931	119,146
2007	72,612.00	13.00	7.69	5,583.86	4.19	0.6777	49,208
2008	598,359.91	13.00	7.69	46,013.88	4.47	0.6562	392,614
2011	555,605.77	13.00	7.69	42,726.08	6.06	0.5339	296,610
2012	781,396.85	13.00	7.69	60,089.42	6.84	0.4739	370,265
2013	485,595.32	13.00	7.69	37,342.28	7.69	0.4085	198,346
2014	150,374.35	13.00	7.69	11,563.79	8.59	0.3392	51,011
2015	924,004.33	13.00	7.69	71,055.93	9.53	0.2669	246,635
2016	175,538.88	13.00	7.69	13,498.94	10.51	0.1915	33,623
	4,365,536.46			335,709.76			2,140,527

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.69

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	378,383.33	15.00				1.0000	378,383
1991	359,773.95	15.00				1.0000	359,774
1992	422,152.18	15.00				1.0000	422,152
1993	1,006,504.23	15.00				1.0000	1,006,504
1994	1,391,116.10	15.00				1.0000	1,391,116
1995	288,176.55	15.00				1.0000	288,177
1996	860,724.22	15.00				1.0000	860,724
1997	1,294,123.58	15.00				1.0000	1,294,124
1999	725,211.01	15.00				1.0000	725,211
2000	347,581.66	15.00				1.0000	347,582
2001	70,939.86	15.00				1.0000	70,940
2002	1,551,175.07	15.00				1.0000	1,551,175
2003	550,182.81	15.00				1.0000	550,183
2004	23,208.82	15.00	6.67	1,548.03	0.50	0.9667	22,435
2005	371,038.64	15.00	6.67	24,748.28	1.50	0.9000	333,935
2006	280,273.42	15.00	6.67	18,694.24	2.50	0.8333	233,560
2007	936,546.63	15.00	6.67	62,467.66	3.50	0.7667	718,022
2008	681,124.62	15.00	6.67	45,431.01	4.50	0.7000	476,787
2009	235,803.90	15.00	6.67	15,728.12	5.50	0.6333	149,342
2011	1,186,530.33	15.00	6.67	79,141.57	7.50	0.5000	593,265
2012	2,452,473.79	15.00	6.67	163,580.00	8.50	0.4333	1,062,730
2013	2,534,599.95	15.00	6.67	169,057.82	9.50	0.3667	929,362
2014	2,713,435.13	15.00	6.67	180,986.12	10.50	0.3000	814,031
2015	120,018.78	15.00	6.67	8,005.25	11.50	0.2333	28,004
2016	16,185,399.34	15.00	6.67	1,079,566.14	12.50	0.1667	2,697,621
2017	4,837,930.07	15.00	6.67	322,689.94	13.50	0.1000	483,793
2018	6,146,640.59	15.00	6.67	409,980.93	14.50	0.0333	204,868
	47,951,068.56			2,581,625.11			17,993,800

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.38

ROCHESTER GAS AND ELECTRIC CORPORATION
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	32,346.64	15.00				1.0000	32,347
1992	102,484.45	15.00				1.0000	102,484
1993	114,152.51	15.00				1.0000	114,153
1994	132,069.25	15.00				1.0000	132,069
1995	69,936.13	15.00				1.0000	69,936
1996	934,679.00	15.00				1.0000	934,679
1997	67,138.19	15.00				1.0000	67,138
1999	422,343.50	15.00				1.0000	422,344
2000	17,701.59	15.00				1.0000	17,702
2001	16,233.87	15.00				1.0000	16,234
2002	282,926.25	15.00				1.0000	282,926
2004	142,756.21	15.00	6.67	9,521.84	0.50	0.9667	137,998
2005	4,267.27	15.00	6.67	284.63	1.50	0.9000	3,841
2006	153,283.58	15.00	6.67	10,224.01	2.50	0.8333	127,736
2007	13,529.86	15.00	6.67	902.44	3.50	0.7667	10,373
2008	662,531.83	15.00	6.67	44,190.87	4.50	0.7000	463,772
2011	488,849.71	15.00	6.67	32,606.28	7.50	0.5000	244,425
2012	53,238.03	15.00	6.67	3,550.98	8.50	0.4333	23,070
2014	4,216,535.47	15.00	6.67	281,242.92	10.50	0.3000	1,264,961
2015	2,651,225.44	15.00	6.67	176,836.74	11.50	0.2333	618,610
2016	3,897,001.75	15.00	6.67	259,930.02	12.50	0.1667	649,513
2017	7,612,533.49	15.00	6.67	507,755.98	13.50	0.1000	761,253
2018	12,536,284.25	15.00	6.67	836,170.16	14.50	0.0333	417,834
	34,624,048.27			2,163,216.87			6,915,398

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.25