

Attachment 3

Rochester Gas and Electric Corporation
Transmission Formula Rate
Schedule 19 Projects

Actual for the 12 Months Ended 12/31/2021

Index

Worksheet Workpaper	Tab	Description
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2b	ADIT-Prior Year	Prior Year Average Accumulated Deferred Income Taxes
2c	ADIT Proration Projected	Proration of Projected Accumulated Deferred Income Taxes
2d	ADIT Proration Actual	Proration of Actual Accumulated Deferred Income Taxes
3	EADIT	Excess Accumulated Deferred Income Tax Rate Base and Amortization
4	IT Permanent Differences	Permanent Book/Tax Differences
5	Project Return	Return on Schedule 19 Projects
6	Project Cost Of Capital	Schedule 19- Project Projects Cost of Capital
7	True-up Adjustment	Annual True-up Adjustment
8	Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Projects Depreciation and Amortization Expense
9	Corrections	Prior Period Corrections

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

Composite Depreciation Rates		(1)	(2)	(3)	(4)	(5)
Line						Schedule 19 Projects (Col 3 + Col 4)
No.	RATE BASE (Note A):	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)		
GROSS PLANT IN SERVICE						
1	Production	Worksheet 1, Line 6, Col. (c)	0	NA		0
2	Transmission	Worksheet 1, Line 6, Col. (d) or Col. (m)	0	DA		0
3	Distribution	Worksheet 1, Line 6, Col. (e)	0	NA		0
4	Electric General	Worksheet 1, Line 6, Col. (f)	0	S19 W/S	#DIV/0!	#DIV/0!
5	Electric Intangible	Worksheet 1, Line 6, Col. (b)	0	S19 W/S	#DIV/0!	#DIV/0!
6	Common	Worksheet 1, Line 6, Col. (g)	0	CP*S19 W/S	#DIV/0!	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=	#DIV/0!	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=	#DIV/0!	#DIV/0!
ACCUMULATED DEPRECIATION						
9	Production	Worksheet 1, Line 12, Col. (c)	-	NA		0
10	Transmission	Worksheet 1, Line 12, Col. (d) or Col. (m)	-	DA		-
11	Distribution	Worksheet 1, Line 12, Col. (e)	-	NA		0
12	Electric General	Worksheet 1, Line 12, Col. (f)	-	S19 W/S	#DIV/0!	#DIV/0!
13	Electric Intangible	Worksheet 1, Line 12, Col. (b)	-	S19 W/S	#DIV/0!	#DIV/0!
14	Common	Worksheet 1, Line 12, Col. (g)	-	CP*S19 W/S	#DIV/0!	#DIV/0!
15	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 9 through 14)	-			#DIV/0!
NET PLANT IN SERVICE						
16	Production	(Line 1 - Line 9)	0			0
17	Transmission	(Line 2 - Line 10)	0			0
18	Distribution	(Line 3 - Line 11)	0			0
19	General	(Line 4 - Line 12)	0			#DIV/0!
20	Intangible	(Line 5 - Line 13)	0			#DIV/0!
21	Common	(Line 6 - Line 14)	0			#DIV/0!
22	TOTAL NET PLANT	(Sum of Lines 16 through 21)	0			#DIV/0!
23	CWIP (Note G)	Worksheet 1, Line 18, Col. (g)	NA			
24	ABANDONED PLANT	Worksheet 1, Line 18, Col. (g)	NA			0
ACCUMULATED DEFERRED INCOME TAXES (Note B)						
2523	Accumulated Deferred Income Taxes	Worksheet 2a, Line 11, Col. (g)	NA			#DIV/0!
2624	Excess Accumulated Deferred Income Taxes	Worksheet 3-EDIF	NA			0
2725	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 2523 + Line 2624)				#DIV/0!
2826	LAND HELD FOR FUTURE USE	Worksheet 1, Line 18, Col. (h) or (i)	0	DA		0
OTHER RATE BASE ITEMS						
2927	Cash Working Capital (Note C)	(Line 49, 47 times 45/360)	NA			#DIV/0!
3028	Materials & Supplies - Transmission	Worksheet 1, Line 18, Col. (h)	0	S19P	#DIV/0!	#DIV/0!
3129	Materials and Supplies - Electric and Gas - Assigned to Construction	Worksheet 1, Line 18, Col. (h)	0	CP*GPE	#DIV/0!	#DIV/0!
3230	Prepayments	Worksheet 1, Line 18, Col. (m)	0	CP*GPE	#DIV/0!	#DIV/0!
3331	Unfunded Liabilities	Worksheet 1, Line 18, Col. (p)	0	CP*S19 W/S	#DIV/0!	#DIV/0!
3432	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 2927 through 3331)	NA			#DIV/0!
3533	RATE BASE	(Line 22 + Line 2325 + Line 2426 + Line 2725 + Line 2826 + Line 3432)	NA			#DIV/0!

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

Line	(1)	(2)	(3)	(4)	(5)
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col 3 + Col 4)
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
2634	Transmission - Direct Assion	320-323.112.b fn	0	DA	0
2635	Transmission - Allocate	320-323.112.b fn	0		
2636	Less: EPRI Dues in Account 566	352-353	0		
2637	Subtotal - Transmission to Allocate	Line 32.35 - Line 34.36	0	S19P	#DIV/0!
4438	Electric A&G	320-323.197.b	0		
4439	Less: EPRI Dues in A&G	352-353	0		
4440	Less: Regulatory Commission Expenses	320-323.189.b	0		
4441	Less: Property Insurance	320-323.185.b	0		
4442	Less: Account 930.2 Items	Note L	0		
4443	Adjusted Electric A&G	Line 38 - Line 39 - Line 40 - Line 41 - Line 42 - Line 43 - Line 44	0	S19 W/S	#DIV/0!
4444	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
4445	Plus: Direct Assioned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA	0
4446	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!
4447	TOTAL O&M	Sum of Lines 36.31 - 36.37 and 44.43 through 44.46	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
4448	Transmission	336.7.f fn	0	DA	0
4449	Electric General	336.10 f	0	S19 W/S	#DIV/0!
4450	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!
4451	Common Electric	336.11 f	0	S19 W/S	#DIV/0!
64	-Amortization of Abandoned Plant	240a fn	NA	DA	0
4452	TOTAL DEPRECIATION	Sum of Lines 48.41 through 48.51	0		#DIV/0!
TAXES OTHER THAN INCOME TAXES					
LABOR RELATED					
4453	Payroll (Note D)	262-263.9 262-263.8 J + 262-263.16 262-263.16 J	0	CP*S19 W/S	#DIV/0!
4454	PLANT RELATED				
4455	Real Estate	262-263.6 J	0	CP*GPE	#DIV/0!
4456	Franchise Tax	262-263	0	CP*GPE	#DIV/0!
4457	Gross Receipts Tax	Note M	NA	Note 44.N	0
4458	Other (Note E)	262-263	0		0
4459	TOTAL OTHER TAXES	Sum of Lines 44.53 and 44.55 through 44.58	0		#DIV/0!
INCOME TAXES (Note F)					
4460	Composite Tax Rate = T	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$	0.0000%		
4461	Gross-Up Factor	$1 / (1 - T)$	0.0000		
4462	Income Tax Factor	$T / (1 - T)$	0.0000		
4463	Amortization of Investment Tax Credit (enter negative)	266-267.11. f fn	NA	DA	0
4464	Amortization of Excess Deferred Income Taxes (enter negative)	Worksheet/Worksheet 3	NA	DA	0
4465	Tax Effect of Permanent Differences	Worksheet/Worksheet 4, Line 2, Col. (e)	NA	DA	-
4466	Income Tax Calculation	(Line 74.72 * Line 44.62)	NA	Calc	#DIV/0!
4467	ITC adjustment	(Line 44.63 * Line 44.61)	NA	Calc	0
4468	Amortization of Excess Deferred Income Tax Adjustment	(Line 42.64 * Line 44.61)	NA	Calc	0
4469	Permanent Differences Tax Adjustment	(Line 44.65 * Line 44.61)	NA	Calc	0
4470	TOTAL INCOME TAXES	Sum of Lines 44.63 through 44.69	NA		#DIV/0!
RETURN (Note H)					
4471	Debt	Worksheet/Worksheet 5, Line 12, Col. (i)	NA	Calc	#DIV/0!
4472	Common Equity and Preferred Stock	Worksheet/Worksheet 5, Line 12, Col. (f)	NA	Calc	#DIV/0!
4473	TOTAL RETURN	Sum of Lines 44.71 through 44.72	NA		#DIV/0!
7774	ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS	(Line 44.47 + Line 44.52 + Line 44.59 + Line 74.74 + Line 73 - Line 76)	NA/DA		#DIV/0!
7775	REVENUE CREDITS	(Line 77.75)	NA/DA		-
7976	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)	(Line 77.74 + Line 79.73)	NA		#DIV/0!
8077	CORRECTIONS	Worksheet/Worksheet 9, Line 11, Col. (b)	NA		0
8478	ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)	Worksheet/Worksheet 7, Line 3.5	NA		0
8979	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 79.76 through 89.78	NA		#DIV/0!

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

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT ALLOCATOR				
440	Electric Plant	(Line 407.88)		0	
441	Total Transmission Plant	(Line 2)		0	
442	Schedule 19 Projects	(Line 2)		0	
443	Schedule 19 Projects Plant Allocator	(Line 442.82 / Line 441.81)		#DIV/0!	S19P
444	Transmission Plant Allocator	(Line 443.81 / Line 442.80)		#DIV/0!	TP
ELECTRIC WAGE AND SALARY ALLOCATOR					
445	Production	354-355.20.b		0	
446	Transmission	354-355.21.b		0	
447	Distribution	354-355.22.b		0	
448	Other	354-355.24.25.26.b		0	
449	Total	Sum of Lines 445 through 448		0	
450	Transmission Wage and Salary Allocator	(Line 449.86 / Line 449.89)		#DIV/0!	T W/S
451	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 449.86 * Line 443.83)		#DIV/0!	
452	Schedule 19 Projects Wage and Salary Allocator	(Line 451.91 / Line 449.89)		#DIV/0!	S19 W/S
453	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 451.91 / Line 449.86)		#DIV/0!	S19 W/S T
ELECTRIC COMMON PLANT ALLOCATOR (CE)					
454	Electric	200-201.3.c+6.c		0	% Electric
455	Gas	200-201.3.d+6.d		0	CP=
456	Total (excludes common)	(Line 454.84 + Line 455.84)		0	0.000%
REVENUE CREDITS					
457	Account 454. Rent from Electric Property (Note I)	300-301. fn		-	
458	Account 456. Other Electric Revenue (Note J)	300-301. fn		-	
459	Total Revenue Credits				

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

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

Note	All amounts shown are based on five quarter averages which are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28 which is based upon one-eighth of O&M, Accumulated Deferred Income Taxes in line 24 which are a combination of beginning and end of year averages and proration amounts, and Excess Accumulated Deferred Income Taxes in line 25 which are beginning/ending year averages).		
A	The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(f)-1(h)(6).		
B	Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.		
C	Includes only FICA and unemployment taxes.		
D	For here are any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.		
E	Below are the currently effective income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).		
F	Inputs Required:	FIT = 0.00%	
G		SIT = 0.00% (State Income Tax Rate or Composite SIT)	
H		p = 0.00% (percent of federal income tax deductible for state purposes)	
I	Include ATU for Year N with Projected ATRR for Year N+2		
J	Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.		
K	Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.		
L	Includes revenue related to Schedule 19 Projects only.		
M	The following acronyms are used for allocators:		
N	CP= common plant allocator (allocate common plant and common expenses to total electric)		
O	DA= DA=direct assignment (the item is direct assigned to Schedule 19 Projects)		
P	GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant)		
Q	GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant)		
R	S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)		
S	S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)		
T	S19 W/ST= Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries)		
U	NA= not applicable (the item is not applicable to Schedule 19 Projects)		
V	TPE= transmission plant allocator (transmission plant as % of electric)		
W	T W/S= transmission wages and salaries as % of electric wages and salaries		
X	Rochester Gas and Electric will exclude items in Account 530.2 shown on FF1 page 335 that are greater than \$1 M and not directly or indirectly related to its transmission assets.		
Y	ROE either will direct assign O&M expenses that have been tasked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.		
Z	In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in Schedule 19 Projects ATRR is as follows:		
AA	Gross receipt tax rate	0.00000%	Estimate of Line 79
AB	Revenue requirement	-	
AC	Gross Receipts Tax	-	
AD	May include CWP in rate base as authorized by FERC for future use.		

Actual for the 12 Months Ended 12/31/2021

[illegible]

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

[illegible]

~~Miscellaneous Rate Base Items~~

[illegible]

Unfunded Liabilities - Account 242	
2017	2018
2019	2020
2021	2022
2023	2024
2025	2026
2027	2028
2029	2030
2031	2032
2033	2034
2035	2036
2037	2038
2039	2040
2041	2042
2043	2044
2045	2046
2047	2048
2049	2050
2051	2052
2053	2054
2055	2056
2057	2058
2059	2060
2061	2062
2063	2064
2065	2066
2067	2068
2069	2070
2071	2072
2073	2074
2075	2076
2077	2078
2079	2080
2081	2082
2083	2084
2085	2086
2087	2088
2089	2090
2091	2092
2093	2094
2095	2096
2097	2098
2099	2100
2101	2102
2103	2104
2105	2106
2107	2108
2109	2110
2111	2112
2113	2114
2115	2116
2117	2118
2119	2120
2121	2122
2123	2124
2125	2126
2127	2128
2129	2130
2131	2132
2133	2134
2135	2136
2137	2138
2139	2140
2141	2142
2143	2144
2145	2146
2147	2148
2149	2150
2151	2152
2153	2154
2155	2156
2157	2158
2159	2160
2161	2162
2163	2164
2165	2166
2167	2168
2169	2170
2171	2172
2173	2174
2175	2176
2177	2178
2179	2180
2181	2182
2183	2184
2185	2186
2187	2188
2189	2190
2191	2192
2193	2194
2195	2196
2197	2198
2199	2200
2201	2202
2203	2204
2205	2206
2207	2208
2209	2210
2211	2212
2213	2214
2215	2216
2217	2218
2219	2220
2221	2222
2223	2224
2225	2226
2227	2228
2229	2230
2231	2232
2233	2234
2235	2236
2237	2238
2239	2240
2241	2242
2243	2244
2245	2246
2247	2248
2249	2250
2251	2252
2253	2254
2255	2256
2257	2258
2259	2260
2261	2262
2263	2264
2265	2266
2267	2268
2269	2270
2271	2272
2273	2274
2275	2276
2277	2278
2279	2280
2281	2282
2283	2284
2285	2286
2287	2288
2289	2290
2291	2292
2293	2294
2295	2296
2297	2298
2299	2300
2301	2302
2303	2304
2305	2306
2307	2308
2309	2310
2311	2312
2313	2314
2315	2316

Month		Accrued Vacation		Other		Total	
FF1 Reference		NA		NA			
Appendix A Line #		NA		NA			
19	December	2020	-	-	-	-	-
20	March	2021	-	-	-	-	-
21	June	2021	-	-	-	-	-
22	September	2021	-	-	-	-	-
23	December	2021	-	-	-	-	-
24	Average		0		0		0

Rochester Gas and Electric Corporation
Worksheet **Workpaper** - Current Year
Actual for the 12 Months Ended 12/31/2021

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1	Current Year						
2	ADIT-190	0		0	0		(Line 24)
3	ADIT-282	0		0	0		(Line 30)
4	ADIT-283	0		0	0		(Line 38)
5	Subtotal	0		0	0		(Line 1 + Line 2 + Line 3)
6	Schedule 19 Projects W/S Allocator			#DIV/0!			Appendix A
7	GP Allocator	#DIV/0!					Appendix A
8	End of Year ADIT	0 #DIV/0!		#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
9	End of Previous Year ADIT	0 #DIV/0!		#DIV/0!		#DIV/0!	Worksheet Workpaper 2b, Line 7
10	Average Beginning and End of Year	0 #DIV/0!		#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
11	Prorated ADIT					#DIV/0!	From Worksheet Workpaper 2c, Line 14, Col. (r) or Worksheet Workpaper 2d, Line 13, Col. (n)
	Total ADIT					#DIV/0!	Line 9 + Line 10

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately;

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

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation
Worksheet **Workpaper** - Current Year

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
25 Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		Worksheet 2c, Line 14, Col. (r)
26	0						
27	0						
28	0						
29	0						
30	#DIV/0!	0	#DIV/0!	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation
Worksheet **Workpaper** - Current Year

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
31 Cost of Removal	0		0	0	0		
32	0			0			
33	0						
34	0						
35	0						
36	0						
37	0						
38	0	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1	Prior Year						
2	ADIT-190	0	0	0			(Line 20)
3	ADIT-282	0	0	0			(Line 26)
4	ADIT-283	0	0	0			(Line 34)
5	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
6	Schedule 19 Projects W/S Allocator						Appendix A
7	GP Allocator	#DIV/0!					Appendix A
	Prior Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 + Line 5 or Line 6)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
8		0	0	0	0	0	
9		0	0	0	0	0	
10		0	0	0	0	0	
11		0	0	0	0	0	
12		0	0	0	0	0	
13		0	0	0	0	0	
14		0	0	0	0	0	
15		0	0	0	0	0	
16		0	0	0	0	0	
17		0	0	0	0	0	
18		0	0	0	0	0	
19		0	0	0	0	0	
20	Total	0	0	0	0	0	

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation
Worksheet
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) - Prior Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects		Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Worksheet Workpaper 2d, Line 13, Col. (n)
22		0		0			
23		0					
24		0					
25		0		0	0	0	
26	Total	#DIV/0!	0	#DIV/0!	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation
Worksheet
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) - Prior Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
27	Cost of Removal	0		0	0	0	
28		0		0			
29							
30		0					
31		0					
32		0					
33		0					
34	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Rochester Gas and Electric Corporation
Worksheet Zc: Accumulated Deferred Income Taxes - Prorated Projection
Actual for the 12 Months Ended 12/31/2021

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

Rate Year = 2021
Account 282 (Note A)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	#DIV/0!										#DIV/0!
2	January	2021	31	335	365	91.78%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	2021	28	307	365	84.11%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	2021	31	276	365	75.62%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	2021	30	246	365	67.40%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	2021	31	215	365	58.90%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	2021	30	185	365	50.68%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	2021	31	154	365	42.19%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	2021	31	123	365	33.70%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	2021	30	93	365	25.48%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	2021	31	62	365	16.99%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	2021	30	32	365	8.77%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	2021	31	1	365	0.27%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	#DIV/0!	#DIV/0!	0		#DIV/0!	#DIV/0!	0		#DIV/0!	#DIV/0!	#DIV/0!

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

Note B: From ~~Worksheet~~ Worksheet 2d-Prior Year ADIT Proration Actual

Rochester Gas and Electric Corporation
 Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration
 Actual for the 12 Months Ended 12/31/2021

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

Account 282 (Note A)

Days in Period					Projection - Proration of Projected Deferred Tax		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Month	Days in the Month	Number of Days Remaining in Year After Month's Actual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance Sum of (g)
1 December 31st balance							0
2 January	31	335	365	91.78%	0	0	0
3 February	28	307	365	84.11%	0	0	0
4 March	31	276	365	75.62%	0	0	0
5 April	30	246	365	67.40%	0	0	0
6 May	31	215	365	58.90%	0	0	0
7 June	30	185	365	50.68%	0	0	0
8 July	31	154	365	42.19%	0	0	0
9 August	31	123	365	33.70%	0	0	0
10 September	30	93	365	25.48%	0	0	0
11 October	31	62	365	16.99%	0	0	0
12 November	30	32	365	8.77%	0	0	0
13 December	31	1	365	0.27%	0	0	0
14 Total	365				0	0	

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(i)	(j)	(k)	(l)	(m)	(n)
Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + (l) + (m)/2
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(f)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Rochester Gas and Electric Corporation
Worksheet 3: Excess Accumulated Deferred Income Taxes
Resulting from Income Tax Rate Changes (Note A)
Actual for the 12 Months Ended 12/31/2021

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

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

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

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used)

Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41		New nominal rate	1.0%
42		Prior nominal rate	1.0%
43		Remeasurement Factor	100.0%
	Note D:		
	Note E:		
	Note F:		

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

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

12	Total	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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Rochester Gas and Electric Corporation
 Workpaper 6: Schedule 19 Project Cost of Capital
 Actual for the 12 Months Ended 12/31/2021

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Project Grouping 1	Capitalization	%s	Cost Rates	WACC					
1	Long Term Debt	Line 22, Col. (k)	0	0.0% #DIV/0!	#DIV/0!	0.00%	ROE per New York State Public Service Commission, Case No.		0.00%	
2	Preferred Stock	Line 22, Col. (l)	-	0.0%	0.000%	0.00%	ROE Cap		10.87%	
3	Common Stock	Line 22, Col. (m)	0	0.0%	0.000%	0.00%				
4	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 1 and 2, Col. (k))	#DIV/0!				
Project Grouping 2										
5	Long Term Debt	Line 22, Col. (k)	0	0.0% #DIV/0!	#DIV/0!	0.00%	ROE per New York State Public Service Commission, Case No.		0.00%	
6	Preferred Stock	Line 22, Col. (l)	-	0.0%	0.000%	0.00%	ROE Cap		10.87%	
7	Common Stock	Line 22, Col. (m)	0	0.0%	0.000%	0.00%				
8	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 5 and 6, Col. (k))	#DIV/0!				
Project Grouping 3										
9	Long Term Debt	Line 22, Col. (k)	0	0.0% #DIV/0!	#DIV/0!	0.00%	ROE per New York State Public Service Commission, Case No.		0.00%	
10	Preferred Stock	Line 22, Col. (l)	-	0.0%	0.000%	0.00%	ROE Cap		10.87%	
11	Common Stock	Line 22, Col. (m)	0	0.0%	0.000%	0.00%				
12	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 9 and 10, Col. (k))	#DIV/0!				
Project Grouping 4										
13	Long Term Debt	Line 22, Col. (k)	0	0.0% #DIV/0!	#DIV/0!	0.00%	ROE per New York State Public Service Commission, Case No.		0.00%	
14	Preferred Stock	Line 22, Col. (l)	-	0.0%	0.000%	0.00%	ROE Cap		10.87%	
15	Common Stock	Line 22, Col. (m)	0	0.0%	0.000%	0.00%				
16	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 13 and 14, Col. (k))	#DIV/0!				

Common Equity					Long-term Debt				
	Month	Year	Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization	Total	Unamortized Gains on Recaptured Debt	Unamortized Loss on Recaptured Debt
17	December	2020	112-113, 1.16, fn	112-113, 1.3, fn	112-113, 1.15, fn	Col. (a) - Col. (b) - Col. (c) - Col. (d)	112-113, 1.24, fn	112-113, 1.61, fn	110-111, 1.69, fn
18	March	2021	-	-	-		-	-	-
19	June	2021	-	-	-		-	-	-
20	September	2021	-	-	-		-	-	-
21	December	2021	-	-	-		-	-	-
22	Average		-	-	-		-	-	-

23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66)	0
24	Long-Term Debt	(Line 22, Col. (k))	0
25	Long-term Debt Interest Rate	(Line 23 / Line 24)	#DIV/0!
26	Preferred Dividends	118-119c, 1.29	-
27	Preferred Stock	(Line 22, Col. (l))	-
28	Preferred Stock Rate	(Line 26 / Line 27)	0

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

Rochester Gas and Electric Corporation
Workpaper 7: True-up Adjustment for Schedule 19 Projects
Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.
The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, RG&E shall recalculate its Annual Transmission Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above, and actual revenues based upon the Projected ATRR for the previous calendar year
- (iii) Multiply the ATRR Before Interest by $(1+i)^{24}$ months

Where:

i = Average of the monthly rates from the middle of the Rate Year for which the ATU is being calculated through the middle of the year in which the ATU is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a [worksheet/workpaper](#) included in the filed Formula Rate Template, the inputs to the [worksheet/workpaper](#) must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the [worksheet/workpaper](#) and input to the main body of the Formula Rate.

Line

1	A	ATRR based on actual costs included for the previous calendar year
2	B	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment
3	C	Difference (A-B)
4	D	Future Value Factor $(1+i)^{24}$
5	E	True-up Adjustment (C*D)
6	F	Interest Rate True-up from Prior Periods (Note 1)
7	G	ATU Adjustment with Interest Rate True-up From Prior Periods

Estimated Interest Rate	Actual Interest Rate	Interest Rate True-Up
0	0	
0	0	
0	0	
1.0000	1.0000	0
0	0	0
0		
0		

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

			Estimated Monthly Interest Rate	Actual Monthly Interest Rate
Month	Year			
87 July	Year 1		0.0000%	0.0000%
88 August	Year 1		0.0000%	0.0000%
89 September	Year 1		0.0000%	0.0000%
90 October	Year 1		0.0000%	0.0000%
91 November	Year 1		0.0000%	0.0000%
92 December	Year 1		0.0000%	0.0000%
93 January	Year 2		0.0000%	0.0000%
94 February	Year 2		0.0000%	0.0000%
95 March	Year 2		0.0000%	0.0000%
96 April	Year 2		0.0000%	0.0000%
97 May	Year 2		0.0000%	0.0000%
98 June	Year 2		0.0000%	0.0000%
99 July	Year 2		0.0000%	0.0000%
00 August	Year 2		0.0000%	0.0000%
01 September	Year 2		0.0000%	0.0000%
02 October	Year 2		0.0000%	0.0000%
03 November	Year 2		0.0000%	0.0000%
04 December	Year 2		0.0000%	0.0000%
05 January	Year 3		0.0000%	0.0000%
06 February	Year 3		0.0000%	0.0000%
07 March	Year 3		0.0000%	0.0000%
08 April	Year 3		0.0000%	0.0000%
09 May	Year 3		0.0000%	0.0000%
10 June	Year 3		0.0000%	0.0000%
11 Average			0.00000%	0.00000%

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

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

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
350 350.4	Land Rights	1.33%
352	Structures and Improvements	1.69%
353	Station Equipment	1.92%
354	Towers and Fixtures	2.00%
355	Poles and Fixtures	2.17%
356	Overhead Conductors & Devices	1.92%
357	Underground Conduit	1.57%
358	Underground Conductors & Devices	1.79%
359	Roads and Trails	NA
<u>Electric General and Intangible</u>		
302	Franchises and Consents	NA
303	Intangible Plant	14.29%
390	Structures and Improvements	2.18%
391	Office Furniture and Equipment	3.57%
391.2	Computer Equipment	14.29%
391.3	Office Equipment	2.77%
394	Tools, Shop and Garage Equipment	3.43%
395	Laboratory Equipment	0.96%
397	Communication Equipment	3.63%
397.1	Communication Equipment - Overhead	2.86%
398	Miscellaneous Equipment	6.67%
<u>Common</u>		
302	Franchises and Consents	NA
303	Intangible Plant	13.09%
390	Structures and Improvements	2.98%
391	Office Furniture and Equipment	3.42%
391.2	Computer Equipment	13.09%
391.3	Office Equipment	1.09%
392.09	Mini Passenger Vans	10.00%
392.13	Passenger Cars	11.25%
392.32	Full Size Pickups	8.18%
392.33	Light Duty Gas Powered Utility Trucks	9.00%
392.34	Heavy Duty Gas Powered Utility Trucks	6.92 8.18%
392.36	Mini Cargo Vans	11.25%
392.37	Full Size Cargo Vans	10.00%
392.38	Mini Pickups	9.00%
392.39	Heavy Duty Diesel Powered Utility Trucks and Equipment	6.92%
392.42	Medium Duty Diesel Powered Utility Trucks	7.50%
392.43	Medium Duty Gas Power Utility Trucks	8.18%
393	Stores Equipment	2.87%
394	Tools, Shop and Garage Equipment	2.91%
395	Laboratory Equipment	2.83%
396	Power Operated Equipment	7.69%
397	Communication Equipment	5.38%
398	Miscellaneous Equipment	6.25%

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

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

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

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year Revenue Requirement
1	Filing Name and Date			
2	Original Revenue Requirement			0
3	Description of Correction 1			0
4	Description of Correction 2			0
5	Total Corrections	(Line 3 + Line 4)		0
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0
7	Total Corrections	(Line 5)		0
8	Average Monthly FERC Refund Rate	Note A		0.00%
9	Number of Months of Interest	Note B		0
10	Interest on Correction	(Line 7 * Line 8 * Line 9)		0
11	Sum of Corrections Plus Interest	(Line 7 + Line 10)		0

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.
- B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.
- [C Corrected formula rate calculations will be provided to support any corrections.](#)