Section 6.19.7.2.2 Formula Rate Template

Rochester Gas and Electric Corporation
 Transmission Formula Rate

Schedule 19 Projects

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

Workpaper Tab Description

A Appendix A Annual Transmission Revenue Requirement for Schedule 19 Projects

1 RB Items Average Balances for Most Rate Base Items

2a ADIT-Current Year Current Year Average Accumulated Deferred Income Taxes

2b ADIT-Prior Year Prior Year Average Accumulated Deferred Income Taxes

2c ADIT Proration Projected Proration of Projected Accumulated Deferred Income Taxes

2d ADIT Proration Actual Proration of Actual Accumulated Deferred Income Taxes

3 EADIT Excess Accumulated Deferred Income Tax Rate Base and Amortization

4 IT Permanent Differences Permanent Book/Tax Differences

5 Project Return Return on Schedule 19 Projects

6 Project Cost Of Capital Schedule 19 Projects Cost of Capital

7 True-up Adjustment Annual True-up Adjustment

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

8 Depreciation Rates Projects Depreciation and Amortization Expense

9 Corrections Prior Period Corrections

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Composite Depreciation Rates

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

Line

Company Total Schedule 19

Form No. 1 or Transmission (where Projects (Col 3 \*

No. RATE BASE (Note A): Formula Rate Reference applicable) Allocator (Note K) Col. 4)

GROSS PLANT IN SERVICE

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

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

2 Transmission (m) 0 DA 0

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

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

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

6 Common Workpaper 1, Line 6, Col. (g) 0 CP\*S19 W/S #DIV/0! #DIV/0!

7 TOTAL GROSS PLANT (Sum of Lines 1 through 6) 0 GP= #DIV/0! #DIV/0!

8 Without Common - For Gross Plant Allocator Calculation Only 0 GPE= #DIV/0! #DIV/0!

ACCUMULATED DEPRECIATION

9 Production Workpaper 1, Line 12, Col. (c) - NA 0

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

10 Transmission (m) - DA -

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

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

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

14 Common Workpaper 1, Line 12, Col. (g) - CP\*S19 W/S #DIV/0! #DIV/0!

15 TOTAL ACCUM. DEPRECIATION (Sum of Lines 9 through 14) - #DIV/0!

NET PLANT IN SERVICE

16 Production (Line 1 - Line 9) 0 0

17 Transmission (Line 2 - Line 10) 0 0

18 Distribution (Line 3 - Line 11) 0 0

19 General (Line 4 - Line 12) 0 #DIV/0!

20 Intangible (Line 5 - Line 13) 0 #DIV/0!

21 Common (Line 6 - Line 14) 0 #DIV/0!

22 TOTAL NET PLANT (Sum of Lines 16 through 21) 0 #DIV/0!

23 CWIP Workpaper 1, Line 18, Col. (g) NA -

24 ABANDONED PLANT Workpaper 1, Line 18, Col. (j) NA -

ACCUMULATED DEFERRED INCOME TAXES (Note B)

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

Excess Accumulated Deferred Income

26 Taxes Workpaper 3 NA 0

TOTAL ACCUMULATED DEFERRED

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

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

OTHER RATE BASE ITEMS

29 Cash Working Capital (Note C) (Line 49 times 45/360) NA #DIV/0!

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

Materials and Supplies - Electric and Gas -

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

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

33 Unfunded Liabilities Workpaper 1, Line 18, Col. (p) - CP\*S19 W/S #DIV/0! #DIV/0!

34 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 29 through 33) NA #DIV/0!

35 RATE BASE (Line 22+ Line 27 + Line 28 + Line 34) NA #DIV/0!

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

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

Line

Company Total Schedule 19

ANNUAL TRANSMISSION REVENUE Form No. 1 or Transmission (where Projects (Col 3 \*

No. REQUIREMENT Formula Rate Reference applicable) Allocator (Note K) Col. 4)

OPERATIONS AND MAINTENANCE

EXPENSES (Note M)

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

37 Transmission - Allocate 320-323.112.b fn 0

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

39 Subtotal - Transmission to Allocate Line 37 - Line 38 0 S19P #DIV/0! #DIV/0!

40 Electric A&G 320-323.197.b 0

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

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

43 Less: Property Insurance 320-323.185.b 0

44 Less: Account 930.2 Items Note L 0

Line 40 - Line 41 - Line 42 - Line 43 -

45 Adjusted Electric A&G Line 44 0 S19 W/S #DIV/0! #DIV/0!

Plus: Transmission Related Regulatory

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

Plus: Direct Assigned Regulatory

47 Commission Expenses (Note E) 350-351 fn NA DA 0

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

49 TOTAL O&M Sum of Lines 36, 39 and 45 through 48 NA #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

50 Transmission 336.7.f, fn 0 DA 0

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

52 Electric Intangible 336.1.d 0 S19 W/S #DIV/0! #DIV/0!

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

54 Amortization of Abandoned Plant 230a fn NA DA 0

55 TOTAL DEPRECIATION Sum of Lines 50 through 54 0 #DIV/0!

Page 2 of 16

TAXES OTHER THAN INCOME TAXES LABOR RELATED

56 Payroll (Note D) 262-263.8.l+262-263.16.l 0 CP\*S19 W/S #DIV/0! #DIV/0!

57 PLANT RELATED

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

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

60 Gross Receipts Tax NA Note N 0

61 Other 262-263 0 0

62 TOTAL OTHER TAXES Sum of Lines 56 and 58 through 61 0 #DIV/0!

INCOME TAXES (Note F)

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

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

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

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

Amortization of Investment Tax Credit (enter

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

Amortization of Excess Deferred Income

67 Taxes (enter negative) Workpaper 3 NA DA 0

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

69 Income Tax Calculation (Line 75 \* Line 65) NA Calc #DIV/0!

70 ITC adjustment (Line 66 \* Line 64) NA Calc 0

Amortization of Excess Deferred Income Tax

71 Adjustment (Line 67 \* Line 64) NA Calc 0

72 Permanent Differences Tax Adjustment (Line 68 \* Line 64) NA Calc 0

73 TOTAL INCOME TAXES Sum of Lines 69 through 72 NA #DIV/0!

RETURN (Note H)

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

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

76 TOTAL RETURN Sum of Lines 74 through 75 NA #DIV/0!

ANNUAL TRANSMISSION REVENUE

REQUIREMENT BEFORE REVENUE (Line 49 + Line 55 + Line 62 + Line 73

77 CREDITS + Line 76) DA #DIV/0!

78 REVENUE CREDITS (Line 102) DA -

ANNUAL TRANSMISSION REVENUE

79 REQUIREMENT (ATRR) (Line 77 + Line 78) NA #DIV/0!

80 CORRECTIONS Workpaper 9, Line 11, Col. (b) NA 0

ANNUAL TRUE-UP ADJUSTMENT (ATU)

81 (Note G) Workpaper 7, Line 5 NA 0

82 ATRR PLUS ATU AND CORRECTIONS Sum of Lines 79 through 81 NA #DIV/0!

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT ALLOCATOR

83 Electric Plant (Line 97) 0

84 Total Transmission Plant (Line 2) 0

85 Schedule 19 Projects (Line 2) 0

86 Schedule 19 Projects Plant Allocator (Line 85 / Line 84) #DIV/0! S19P

87 Transmission Plant Allocator (Line 84 / Line 83) #DIV/0! TP

ELECTRIC WAGE AND SALARY

ALLOCATOR

88 Production 354-355.20.b 0

89 Transmission 354-355.21.b 0

90 Distribution 354-355.23.b 0

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

92 Total Sum of Lines 88 through 91 0

93 Transmission Wage and Salary Allocator (Line 89 / Line 92) #DIV/0! T W/S

Schedule 19 Projects Wages and Salaries

94 (transmission wages and salary times S19P) (Line 89 \* Line 86) #DIV/0!

Schedule 19 Projects Wage and Salary

95 Allocator (Line 94 / Line 92) #DIV/0! S19 W/S

Schedule 19 Projects Transmission Wage

96 and Salary Allocator (Line 94 / Line 89) #DIV/0! S19 W/S T

ELECTRIC COMMON PLANT ALLOCATOR

(CE) % Electric

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

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

99 Total (excludes common) (Line 97 + Line 98) 0

REVENUE CREDITS

Account 454, Rent from Electric Property

100

101

102

(Note I)

Account 456, Other Electric Revenue (Note J)

Total Revenue Credits

300-301, fn -

300-301, fn -

-

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

Utilizing FERC Form 1 Data

Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

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

Note

Page 3 of 16

A All amounts shown are based on five quarter averages which are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28 which is based upon one-eighth of O&M, Accumulated

Deferred Income Taxes in line 24 which are a combination of beginning and end of year averages and proration amounts, and Excess Accumulated Deferred Income Taxes in line 25 which are beginning/ending year averages).

B The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).

C Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.

D Includes only FICA and unemployment taxes.

E Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.

F Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income

taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to
utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized
Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required: FIT = 0.00%

SIT= 0.00% (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

G Include ATU for Year N with Projected ATRR for Year N+2

H Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by

the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

I Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.

J Includes revenue related to Schedule 19 Projects only.

K The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)

DA= DA=direct assignment (the item is direct assigned to Schedule 19 Projects)

GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant)

GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant)

S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)

S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)

S19 W/ST Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries)
 NA= not applicable (the item is not applicable to Schedule 19 Projects)

TPE= transmission plant allocator (transmission plant as % of electric)

T W/S= transmission wages and salaries as % of electric wages and salaries

L Rochester Gas and Electric will exclude items in Account 930.2 shown on FF1 page 335 that are greater than $1 M and not directly or indirectly related to its transmission assets.

M RG&E either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.

N In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in Schedule 19 Projects ATRR is as follows:

Gross receipt tax rate 0.00000%

Revenue requirement - Estimate of Line 82

Gross Receipts Tax -

O For future use.

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Rochester Gas and Electric Corporation

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

Five Quarter Averages Gross Operating Property

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

Schedule 19 Projects

Month

FF1 Reference

Appendix A Line #

1 December

2 March

3 June

4 September

5 December
6 Average

Year Electric Intangible

204-207, line 5 fn

5

2020 -

2021 -

2021 -

2021 -

2021 -

-

Production

204-207, line 46 fn

1

-

-

-

-

-

-

Transmission
204-207, line 58 fn

2

-

-

-

-

-

-

Distribution

204-207, Line 75 fn

3

-

-

-

-

-

-

Electric General
204-207, l. 99 fn

4

-

-

-

-

-

-

Common Project 1

355 fn 204-207, line 58 fn

6 2

- -

- -

- -

- -

- -

- -

Project 2

204-207, line 58 fn

2

-

-

-

-

-
 -

Project 3

204-207, line 58 fn

2

-

-

-

-

-
 -

Project 4

204-207, line 58 fn

2

-

-

-

-

-
 -

204-207, line 58 fn

2

-

-

-

-

-
 -

Total

Sum of Columns (h)
 through (l)

2

-

-

-

-

-

-

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Schedule 19 Projects

Month Year

FF1 Reference

Appendix A Line #

Electric Intangible Production

200-201.21c 219, lines 20-24 fn

13 9

Transmission Distribution

219, line 25 fn 219, line 26 fn

10 11

Electric General Common

219, line 28 fn 355 fn

12 14

Project 1 Project 2

219, line 25 fn 219, line 25 fn

10 10

Project 3 Project 4

219, line 25 fn 219, line 25 fn 219, line 25 fn

10 10 10

Total

Sum of Columns (h)
 through (l)

10

7 December 2020 - - - - - - - - - - - -

8 March 2021 - - - - - - - - - - - -

9 June 2021 - - - - - - - - - - - -

10 September 2021 - - - - - - - - - - - -

11 December 2021 - - - - - - - - - - - -

12 Average 0 0 0 0 0 0 0 0 0 0 0 -

Schedule 19 Projects - CWIP Miscellaneous Rate Base Items

Accumulated

Month

FF1 Reference
Appendix A Line #

13 December
14 March

15 June

16 September
17 December
18 Average

Project 1
Year

216 fn
 23

2020

2021

2021

2021

2021

Project 2

216 fn
 23

-

-

-

-

-
 -

Project 3

216 fn
 23

-

-

-

-

-
 -

Project 4

216 fn
 23

-

-

-

-

-
 -

216 fn
 23

-

-

-

-

-
 -

Total

23

- -

- -

- -

- -

- -

- -

Transmission Land Held
 for Future Use

214, line 17 fn

28

-

-

-

-

-
0

Schedule 19 Projects -
Land Held for Future Use

214, line TBD

28

-

-

-

-

-
0

Schedule 19 Projects -
 Abandoned Plant

230b, line TBD
 24

Materials & Supplies -
 Transmission

227, Line 8 fn

30

-

-

-

-

-
0

Materials and Supplies -
Assigned to Construction

(Electric and Gas)
 227, line 5 fn

31

- -

- -

- -

- -

- -
0 0

Provision for

Prepayments
 Injuries and

Damages

112-113, line 28 110-111, line 57 fn

fn
32

- -

- -

- -

- -

- -
 0 0

Unfunded Liabilities - Account 242

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

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Rochester Gas and Electric Corporation

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

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

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Current Year

1 ADIT-190 0 0 0 (Line 24)

2 ADIT-282 0 0 0 (Line 30)

3 ADIT-283 0 0 0 (Line 38)

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

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

6 GP Allocator #DIV/0! Appendix A

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

8 End of Previous Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! Workpaper 2b, Line 7

9 Average Beginning and End of Year 0 #DIV/0! #DIV/0! #DIV/0! (Average of Line 7 + Line 8)

10 Prorated ADIT #DIV/0! From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0! Line 9 + Line 10

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

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

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

ADIT-190 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 0 0 0 0 0

24 Total 0 0 0 0 0

Instructions for Account 190:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

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

26 0

27 0

28 0

29 0 0 0 0 0

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

Instructions for Account 282:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT-283 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Justification

31 Cost of Removal 0 0 0 0

32 0 0

33 0

34 0

35 0

36 0

37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

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

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

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

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

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

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Rochester Gas and Electric Corporation

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

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

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Prior Year

1 ADIT-190 0 0 0 (Line 20)

2 ADIT-282 0 0 0 (Line 26)

3 ADIT-283 0 0 0 (Line 34)

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

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

6 GP Allocator #DIV/0! Appendix A

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

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

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

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

ADIT-190 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 0 0 0 0 0

9 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor

Excluded Related Related Related Justification

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

22 0 0

23 0

24 0

25 0 0 0 0 0

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

Instructions for Account 282:

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

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

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

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

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

Rochester Gas and Electric Corporation

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

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

ADIT-283 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

27 Cost of Removal 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

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

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

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

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

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

Page 7 of 16

Rochester Gas and Electric Corporation

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

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

Account 282 (Note A)

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

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

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

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

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

Line #

December 31st balance of Prorated

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Rochester Gas and Electric Corporation

Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration
 Actual for the 12 Months Ended 12/31/2021

Year = 2021

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

Account 282 (Note A)

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

(a)

Month

(b) (c) (d)

Number of
 Days

Remaining in Total Days in

Days in the Year After Projected Rate

Month Month's Year (Line 14,

Accrual of Col b)

Deferred
 Taxes

(e) (f)

Proration Projected

Percentage Monthly

(c)/(d) Activity

(g) (h)

Prorated Prorated Projected

Amount (e) Balance Sum

\* (f) of (g)

(i) (j)

Difference
 between

Actual Monthly Activity projected

(table below, grand monthly and

total) actual monthly

activity (i) -

(f)

(k) (l)

Preserve proration Difference between

when actual projected and actual

monthly and activity when actual

projected monthly and projected

activity are either activity are either

both increases or both increases or

decreases. decreases.
(See Note A) (See Note A)

(m)

Actual activity (Col I)
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)

(n)

Balance reflecting

proration or averaging (n)
 + (k) +((l) + (m))/2

1 December 31st balance 0 0

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

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

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

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

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

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

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

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

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

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

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

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

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

Gross Plant Labor Related

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

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

Actual Monthly Activity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Rochester Gas and Electric Corporation

Workpaper 3: Excess Accumulated Deferred Income Taxes
 Resulting from Income Tax Rate Changes (Note A)

Actual for the 12 Months Ended 12/31/2021

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

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

Protected

(P)

Deficient or Adjusted Unprotected

Excess Deficient or Schedule 19 Property

ADIT Balances Accumulated Excess Projects (UP)

ADIT Balances After Deferred Taxes Accumulated Allocation Allocated to Unprotected

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

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

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

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

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

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

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

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

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

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

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

FERC Account 282

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

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

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

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

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

FERC Account 283

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

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

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

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

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

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

Subtotal Before Being Grossed up for

18 Income Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred

20 Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

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

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

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

FERC Account 282

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

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

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

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

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

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

FERC Account 283

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

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

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

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

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

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

Subtotal Before Being Grossed up for

36 Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38 Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0

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

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

41 New nominal rate 1.0%

42 Prior nominal rate 1.0%

43 Remeasurement Factor 100.0%

Note D:
Note E:
Note F:

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Workpaper 4: Permanent Book/Tax Differences
 Actual for the 12 Months Ended 12/31/2021

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

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent Schedule 19

Book/Tax Projects

Line # Differences

FF1 Reference

1 Amount - 0 0 -

2 Income Tax Effect - 0 0 -

Line 1 \* Line 1 \* Line 1 \*

Composite Composite Composite Sum of

Income Tax Income Tax Income Tax Columns (b), (c)

Ref Rate Rate Rate and (d)

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

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

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

Gross Plant in
Line # Service

Accumulated
Allocator Depreciation

Net General

Net Operating Plant - Using

Property Allocator

Net

Intangible
 Plant --

Using
Allocator

Net Common
 Plant --

Using
Allocator CWIP

Abandoned Plant -
 Using Allocator

Accumulated
 Deferred

Income Taxes - (Excess)/Deficient

Using ADIT - Using
Allocator Allocator

Land Held for

Future Use - Other Rate Base

Using Items - Using
Allocator Allocator Total Rate Base

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

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

Project

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

Project

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

Project

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

Project

4 Grouping 4 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 Total - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 - #DIV/0! 0 - #DIV/0! #DIV/0!

Appendix A, Appendix A, Appendix A, Workpaper 1, Workpaper 1, Line Appendix A, Appendix A, Appendix A, Line

Ref Line 19 Line 20 Line 21 Line 18 18 Line 25 Appendix A, Line 26 Line 28 34

Weighted

Preferred and Preferred and

Common Equity Common Equity Weighted

Rate Base WACC Return Rate Return Debt Rate Debt Return

Workpaper 6,

Workpaper 6, Lines 2 + 3, Lines Workpaper 6,

Line 4, Line 8, 6 + 7, Lines 10 + Line 1, Line 5,

Line 12, or Col. (b) \* Col. 11 or Lines 14 + Col. (b) \* Col. Line 9 or Line

Reference Col. (m) Line 16 (c) 15 (e) 13 Col. (b) \* Col. (h)

Project

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

Project

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

Project

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

Project

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

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

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

Schedule 19 Projects Included in Each Project Group

Project Project Gross

Name Description Investment

Project

Grouping 1

Project

Grouping 2

Project

Grouping 3

Project

Grouping 4

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

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

Line # Project Grouping 1 (Note A)

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

2 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Line 25, Col. (b)

or Lines 1 or 2,

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

Project Grouping 2

Capitalization %s Cost Rates WACC

5 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

6 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Line 25, Col. (b)

or Lines 5 or 6,

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

Project Grouping 3

Capitalization %s Cost Rates WACC

9 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

10 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Line 25, Col. (b)

or Lines 9 or 10,

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

Project Grouping 4

Capitalization %s Cost Rates WACC

13 Long Term Debt Line 22, Col. (k) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

14 Preferred Stock Line 22, Col. (c) - 0.0% 0.000% 0.00% ROE Cap 10.87%

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

(Line 25, Col. (b)

or Lines 13 or 14,

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

Common Equity Long-term Debt

Less:

Accumulated

Other Common Unamortized Unamortized Loss Long-term

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

Total Stock Income Capitalization Total Reacquired Debt Expense Debt Capitalization

Col. (b) - Col. Col. (g) + Col.

Month Year 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn (c) - Col. (d) 112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn (h) - Col. (i) - (j)

17 December 2020 - - - - -

18 March 2021 - - - - -

19 June 2021 - - - - -

20 September 2021 - - - - -

21 December 2021 - - - - -

22 Average -

(114-117c, sum of

lines 62, 63, 64, 65,

23 Long Term Interest

24 Long-Term Debt

25 Long-term Debt Interest Rate

26 Preferred Dividends

27 Preferred Stock
28 Preferred Stock Rate

66) 0

(Line 22, Col. (k)) 0

(Line 23 / Line 24) #DIV/0!

118-119c, l.29 -

(Line 22 , Col. (c)) -
(Line 26 / Line 27) 0

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

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Rochester Gas and Electric Corporation

Workpaper 7: True-up Adjustment for Schedule 19 Projects
 Actual for the 12 Months Ended 12/31/2021

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

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i) In accordance with its formula rate protocols, RG&E shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

(ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii) Multiply the ATRR Before Interest by (1+i)^24 months

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation

is provided through a workpaper included in the filed Formula Rate Template, the inputs to the workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the workpaper and input to the main body of the Formula Rate.

Line

Interest

Estimated Actual Interest Rate True-

Interest Rate Rate Up

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

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

3 C Difference (A-B) 0 0

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

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

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

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Estimated Actual

Monthly Monthly

Month Year Interest Rate Interest Rate

7 July Year 1 0.0000% 0.0000%

8 August Year 1 0.0000% 0.0000%

9 September Year 1 0.0000% 0.0000%

10 October Year 1 0.0000% 0.0000%

11 November Year 1 0.0000% 0.0000%

12 December Year 1 0.0000% 0.0000%

13 January Year 2 0.0000% 0.0000%

14 February Year 2 0.0000% 0.0000%

15 March Year 2 0.0000% 0.0000%

16 April Year 2 0.0000% 0.0000%

17 May Year 2 0.0000% 0.0000%

18 June Year 2 0.0000% 0.0000%

19 July Year 2 0.0000% 0.0000%

20 August Year 2 0.0000% 0.0000%

21 September Year 2 0.0000% 0.0000%

22 October Year 2 0.0000% 0.0000%

23 November Year 2 0.0000% 0.0000%

24 December Year 2 0.0000% 0.0000%

25 January Year 3 0.0000% 0.0000%

26 February Year 3 0.0000% 0.0000%

27 March Year 3 0.0000% 0.0000%

28 April Year 3 0.0000% 0.0000%

29 May Year 3 0.0000% 0.0000%

30 June Year 3 0.0000% 0.0000%

31 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.

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Rochester Gas and Electric Corporation

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

FERC Account Description Rate (Note 1)

Transmission

350.4 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

Electric General and Intangible

302 Franchises and Consents NA

303 Intangible Plant 14.29%

390 Structures and Improvements 2.18%

391 Office Furniture and Equipment 3.57%

391.2 Computer Equipment 14.29%

391.3 Office Equipment 2.77%

394 Tools, Shop and Garage Equipment 3.43%

395 Laboratory Equipment 0.96%

397 Communication Equipment 3.63%

397.1 Communication Equipment - Overhead 2.86%

398 Miscellaneous Equipment 6.67%

Common

302 Franchises and Consents NA

303 Intangible Plant 13.09%

390 Structures and Improvements 2.98%

391 Office Furniture and Equipment 3.42%

391.2 Computer Equipment 13.09%

391.3 Office Equipment 1.09%

392.09 Mini Passenger Vans 10.00%

392.13 Passenger Cars 11.25%

392.32 Full Size Pickups 8.18%

392.33 Light Duty Gas Powered Utility Trucks 9.00%

392.34 Heavy Duty Gas Powered Utility Trucks 8.18%

392.36 Mini Cargo Vans 11.25%

392.37 Full Size Cargo Vans 10.00%

392.38 Mini Pickups 9.00%

Heavy Duty Diesel Powered Utility Trucks

392.39 and Equipment 6.92%

Medium Duty Diesel Powered Utility

392.42 Trucks 7.50%

392.43 Medium Duty Gas Power Utility Trucks 8.18%

393 Stores Equipment 2.87%

394 Tools, Shop and Garage Equipment 2.91%

395 Laboratory Equipment 2.83%

396 Power Operated Equipment 7.69%

397 Communication Equipment 5.38%

398 Miscellaneous Equipment 6.25%

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

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

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

(a) (b)

Calendar Year

Revenue

Line Impact of Revenue

No. Description Source Correction Requirement

1 Filing Name and Date

2 Original Revenue Requirement 0

3 Description of Correction 1 0

4 Description of Correction 2 0

5 Total Corrections (Line 3 + Line 4) 0

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

7 Total Corrections (Line 5) 0

8 Average Monthly FERC Refund Rate Note A 0.00%

9 Number of Months of Interest Note B 0

10 (Line 7 \* Line 8 \*

Interest on Correction Line 9) 0

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

Notes:

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

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

B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the

middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.

C Corrected formula rate calculations will be provided to support any corrections.

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