## Rochester Gas and Electric Corporation Transmission Formula Rate Schedule 19 Projects

### Schedule 19 Projects Actual for the 12 Months Ended XX/XX/XXXX

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2d	ADIT Proration Actual	Proration of Actual Accumulated Deferred Income Taxes
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Transmission Formula Rate Template Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

	Composite Depreciation Rates (1)	(2)	(3)		(4)	(5)	
Line		(2)			(¬)		
		Form No. 1 or Transmission	Company Total (where			Schedule 19 Projects (Col 3 *	
No.	RATE BASE (Note A):	Formula Rate Reference	applicable)	Allocator	· (Note K)	Col. 4)	
	GROSS PLANT IN SERVICE		- гр		(11000 11)		
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 S40 M/S	#DI\	4DIV/OI	
4 5	Electric General Electric Intangible	Workpaper 1, Line 6, Col. (f) Workpaper 1, Line 6, Col. (b)	0	S19 W/S S19 W/S	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
6	Common	Workpaper 1, Line 6, Col. (b) Workpaper 1, Line 6, Col. (g)	0	CP*S19 W/S	#DIV/0! #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	` ,	0	GPE=	#DIV/0!	#DIV/0!	
		•					
•	ACCUMULATED DEPRECIATION			<b>.</b>		•	
9	Production	Workpaper 1, Line 12, Col. (c)	-	NA		0	
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col. (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!	
	ACCUMULATED DEFERRED INCOME						
	TAXES (Note B)						
23	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA			#DIV/0!	
	Excess Accumulated Deferred Income						
24	Taxes TOTAL ACCUMULATED DEFERRED	Workpaper 3	NA			0	
25	INCOME TAXES	(Line 23 + Line 24)				#DIV/0!	
20	INCOME ITALES	(Line 20 · Line 24)				#BIV/0:	
26	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (b) or (c)	0	DA		0	
07	OTHER RATE BASE ITEMS	(1) (7) (17)	NIA			//DI) //OI	
27	Cash Working Capital (Note C)	(Line 47 times 45/360)	NA	S19P	#DIV/0!	#DIV/0! #DIV/0!	
28	Materials & Supplies - Transmission Materials and Supplies - Electric and Gas -	Workpaper 1, Line 18, Col. (d)	0	3198	#DIV/U!	#DIV/U!	
29	Assigned to Construction	Workpaper 1, Line 18, Col. (e)	0	CP*GPE	#DIV/0!	#DIV/0!	
30	Prepayments	Workpaper 1, Line 18, Col. (f)	0	CP*GPE	#DIV/0!	#DIV/0!	
31	Unfunded Liabilities	Workpaper 1, Line 18, Col. (i)		CP*S19 W/S	#DIV/0!	#DIV/0!	
32	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 27 through 31)	NA			#DIV/0!	
33	RATE BASE	(Line 22+ Line 25 + Line 26 + Line 32)	NA			#DIV/0!	
		· · · · · · · · · · · · · · · · · · ·	14/ (			1151170.	

Formula Rate - Non-Levelized

Rate Formula Template

Outilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

Line	(1)	(2)	(3)		(4)	(5)
	ANNUAL TRANSMISSION REVENUE REQUIREMENT			Allocat	tor (Note K)	Schedule 19 Projects (Col 3 * Col. 4)
	OPERATIONS AND MAINTENANCE					
34	EXPENSES (Note M) Transmission - Direct Assign	320-323.112.b fn	0	DA		0
35	Transmission - Allocate	320-323.112.b fn	0			
36	Less: EPRI Dues in Account 566	352-353	0			
37	Subtotal - Transmission to Allocate	Line 35 - Line 36	0	S19P	#DIV/0!	#DIV/0!
38	Electric A&G	320-323.197.b	0			
39	Less: EPRI Dues in A&G	352-353	0			
40	Less: Regulatory Commission Expenses	320-323.189.b	0			
41	Less: Property Insurance	320-323.185.b	0			
42	Less: Account 930.2 Items	Note L	0			
		Line 38 - Line 39 - Line 40 - Line 41 -				
43	Adjusted Electric A&G	Line 42	0	S19 W/S	#DIV/0!	#DIV/0!
	Plus: Transmission Related Regulatory					
44	Expenses	350-351 fn	0	S19P	#DIV/0!	#DIV/0!
	Plus: Direct Assigned Regulatory					
45	Commission Expenses (Note E)	350-351 fn	NA	DA	// <del>-</del> 12 //- 1	0
46	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!	#DIV/0!
47	TOTAL O&M	Sum of Lines 34, 37 and 43 through 46	NA			#DIV/0!
	DEPRECIATION AND AMORTIZATION EXP	ENSE				
48	Transmission	336.7.f, fn	0	DA		0
49	Electric General	336.10 f	0	S19 W/S	#DIV/0!	#DIV/0!
50	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!	#DIV/0!
		555.1.4		2.0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,, 2, 7, 0.

51 52	Common Electric TOTAL DEPRECIATION	336.11.f Sum of Lines 48 through 51	0	S19 W/S	#DIV/0!	#DIV/0! #DIV/0!
53	TAXES OTHER THAN INCOME TAXES LABOR RELATED Payroll (Note D)	262-263.8.l+262-263.16.l	0	CP*S19 W/S	#DIV/0!	#DIV/0!
54	PLANT RELATED		_			
55	Real Estate	262-263.6.1	0	CP*GPE	#DIV/0!	#DIV/0!
56 57	Franchise Tax Gross Receipts Tax	262-263	NA NA	CP*GPE Note N	#DIV/0!	#DIV/0! 0
58	Other	262-263	0	Note in		0
59	TOTAL OTHER TAXES	Sum of Lines 53 and 55 through 58	0			#DIV/0!
	INCOME TAXES (Note F)					
	,	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 -				
60	Composite Tax Rate = T	"`SIT * FÍT * p)}=	0.0000%			
61	Gross-up Factor	1 / (1 - T)	0.0000			
62	Income Tax Factor Amortization of Investment Tax Credit (enter	T/(1-T)	0.0000			
63	•	266-267.11. f, fn	NA	DA		0
	Amortization of Excess Deferred Income					
64	Taxes (enter negative)	Workpaper 3	NA	DA		0
65 66	Tax Effect of Permanent Differences Income Tax Calculation	Workpaper 4, Line 2, Col. (e) (Line 72 * Line 62)	NA NA	DA Calc		- #DIV/0!
	ITC adjustment	(Line 63 * Line 61)	NA	Calc		0
	Amortization of Excess Deferred Income Tax	,				
68	Adjustment	(Line 64 * Line 61)	NA	Calc		0
69 70	Permanent Differences Tax Adjustment TOTAL INCOME TAXES	(Line 65 * Line 61) Sum of Lines 66 through 69	NA NA	Calc		#DIV/0!
. 0		oum or Emoc oc unough oc				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	RETURN (Note H)					// <b>-</b> 11 // 21
71 72	Debt Common Equity and Preferred Stock	Workpaper 5, Line 12, Col. (i) Workpaper 5, Line 12, Col. (f)	NA NA	Calc Calc		#DIV/0! #DIV/0!
73	TOTAL RETURN	Sum of Lines 71 through 72	NA NA	Calc		#DIV/0!
		· ·				
	ANNUAL TRANSMISSION REVENUE					
	REQUIREMENT BEFORE REVENUE	(Line 47 + Line 52 + Line 59 + Line 70 +				
74	CREDITS	Line 73)	DA			#DIV/0!
75	REVENUE CREDITS	(Line 99)	DA			
	ANNUAL TRANSMISSION DEVENUE					
76	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)	(Line 74 + Line 75)	NA			#DIV/0!
. 0		,				<i>"</i> 2.070.
77	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA			0
	ANNUAL TRUE-UP ADJUSTMENT (ATU)					
78	(Note G)	Workpaper 7, Line 5	NA			0
79	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 76 through 78	NA			#DIV/0!
. 0						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Formula Rate - Non-Levelized

Rate Formula Template

Outilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

### Rochester Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

### SUPPORTING CALCULATIONS AND NOTES Line

00 EI				
80 El	ectric Plant	(Line 94)	0	
81 To	otal Transmission Plant	(Line 2)	0	
82 Sc	chedule 19 Projects	(Line 2)	0	
83 Sc	chedule 19 Projects Plant Allocator	(Line 82 / Line 81)	#DIV/0! S19P	
84 Tr	ransmission Plant Allocator	(Line 81 / Line 80)	#DIV/0! TP	
l <sub>EL</sub>	LECTRIC WAGE AND SALARY			
	LLOCATOR			
	Production	354-355.20.b	0	
	Fransmission	354-355.21.b	0	
	Distribution	354-355.23.b	0	
	Other	354-355.24,25,26.b	0	
89 T	Гotal	Sum of Lines 85 through 88	0	
90 Tı	ransmission Wage and Salary Allocator	(Line 86 / Line 89)	#DIV/0! T W/S	
Sc	chedule 19 Projects Wages and Salaries			
	ransmission wages and salary times S19P)	(Line 86 * Line 83)	#DIV/0!	
,	chedule 19 Projects Wage and Salary	(Line of Line of)	#BIV/0:	
	locator	(Line 91 / Line 89)	#DIV/0! S19 W/S	
Sc	chedule 19 Projects Transmission Wage	,		
	nd Salary Allocator	(Line 91 / Line 86)	#DIV/0! S19 W/S T	
EL	LECTRIC COMMON PLANT ALLOCATOR			
	CE)			% Electric
-	Electric	200-201.3.c+6.c	0	
	Gas	200-201.3.d+6.d	0 CP=	0.000%
96 T	Гotal (excludes common)	(Line 94 + Line 95)	0	

|--|

	REVERSE GREDITO		
97	Account 454, Rent from Electric Property (Note I)	300-301, fn	-
98	Account 456, Other Electric Revenue (Note J)	300-301, fn	_
99	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 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).
- The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(I)-1(h)(6).
- Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.
- ncludes only FICA and unemployment taxes. D
- Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.
- 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-

Inputs Required: FIT = 0.00% SIT= 0.00% (State Income Tax Rate or Composite SIT) 0.00% (percent of federal income tax deductible for state purposes) p =

- Include ATU for Year N with Projected ATRR for Year N+2
- 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.
- Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.
- Includes revenue related to Schedule 19 Projects only.
- The following acronyms are used for allocators:

O For future use.

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

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.

0.00000%

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.

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

Revenue requirement Estimate of Line 79

Gross Receipts Tax

## Rochester Gas and Electric Corporation Workpaper 1: Average Balances for Most Rate Base Items Actual for the 12 Months Ended XX/XX/XXXX

		Actual for the 12 Months Enged XX/XX/XXXX											
Five Quarter Averages							Gross Operati	ng Property					
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	<b>(I)</b>	(m)
										Schedule	19 Projects		
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1	Project 2	Project 3	Project 4		Total
FF1 Reference		204-207, line 5 fn	204-207, line 46 fn	204-207, line 58 fn	204-207, Line 75 fn	204-207, I. 99 fn	355 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	Sum of Columns (h) through (l)
Appendix A Line #		5	1	2	3	4	6	2	2	2	2	2	2
1 December	2020	-	-	-	-			-	-	-	-	-	-
2 March	2021	-	-	-	-			-	-	-	-	-	-
3 June	2021	-	-	-	_			_	-	-	-	-	-
4 September	2021	-	-	-	_			_	-	-	-	-	-
5 December	2021	-	-	-	-			-	<u>-</u>	-	-	-	-
6 Average		-	-	-	-			-	-	-	-	-	-

Note: Exclude Asset Retiremen	it Obligation
-------------------------------	---------------

		Accumulated Depreciation											
							,			Schedule 1	9 Projects		
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1	Project 2	Project 3	Project 4		Total
FF1 Reference		200-201.21c	219, lines 20-24 fn	219, line 25 fn	219, line 26 fn	219, line 28 fn	355 fn	219, line 25 fn	Sum of Columns (h) through (l)				
Appendix A Line #		13	9	10	11	12	14	10	10	10	10	10	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	-

				Miscellaneou	ıs Rate Base Items				
								Unfunded Liabilities	
Month	Year	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities	Total
FF1 Reference		214, line 17 fn	214, line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn	Account 242 - see below	Sum of Columns (g) through (h)
Appendix A Line #		26	26	28	29	30			31
13 December	2020	-	-	-	-	-	-	-	-
14 March	2021	-	-	-	-	-	-	-	-
15 June	2021	-	-	-	-	-	-	-	-
16 September	2021	-	-	-	-	-	-	-	-
17 December	2021	-	-		-	-	-	-	-
18 Average		0	0	0	0		0 0	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				

### Rochester Gas and Electric Corporation

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

	(a)	(b)	(c) Schedule 19 Projects	(d) <i>Plant</i>		(e) Labor	<b>(f)</b>	(g) Total	(h)
		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) ADIT-190 - Includes Only Items Applicable to Schedul	(b)	(c)	(d) Schedule 19	(e)	<b>(f)</b>	(g)	(h)
19 Projects			Projects	Plant	Labor		
	Total	Excluded	Related	Related	Related		Justification
12		0 (	0	0	0		
13		0 (	0	0	0		
14		0 (	0	0	0		
15		0	0	0	0		
16		0 (	0	0	0		
17		0 (	0	0	0		
18		0 (	0	0	0		
19		0 (	0	0	0		
20		0 (	0	0	0		
21		0 (	0	0	0		
22		0 (	0	0	0		
23		0 (	0	0	0		
24 Total		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
- 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) ADIT- 282 - Includes Only Items Applicable to Schedule	(b)	(c)	(d) Schedule 19	(e)	(f)	(g)	(h)
19 Projects	Total		Projects	Plant	Labor		
		Excluded	Related	Related	Related		Justification
25 Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	C	0		Worksheet 2c, Line 14, Col. (r)
26	0						
27	0						
28	0						
29	0	0	0	С	0		
30 Total	#DIV/0!	0	#DIV/0!	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
   ADIT items related to Plant are included in Column E
   ADIT items related to Labor are included in Column F

- 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) ADIT-283 - Includes Only Items Applicable to Schedule	(b)	(c)	(d) Schedule 19	(e)	<b>(f)</b>	(g)	(h)
	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:
- 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

- 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 Actual for the 12 Months Ended XX/XX/XXXX

(b) Schedule 19	(c)	(d)	(e)	(f)		(g)
Projects	Plant	Labor		Total		
	Related	Related		ADII		
0	(	0	0		(Line 20)	
0	(	0	0		(Line 26)	
0	(	0	0		(Line 34)	
0		0	0	_	(Line 1 + Line 2 + Line 3)	
		#DIV/0!			Appendix A	
	#DIV/0!				Appendix A	
0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)	
	Schedule 19 Projects	Schedule 19 Projects Plant Related  0 0 0 0 0 #DIV/0!	Schedule 19	Schedule 19	Schedule 19	Schedule 19         Projects         Plant Related         Labor Related         Total ADIT           0         0         0         (Line 20)           0         0         0         (Line 26)           0         0         0         (Line 34)           0         0         (Line 1 + Line 2 + Line 3)           Appendix A         Appendix A           4DIV/0!         Appendix A

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) ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	(b)	(c)	(d) Schedule 19	(e)	(f)	(g)
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:			<u> </u>			

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	Workpaper 2d, Line 13, Col. (n)
22	0		C	)		
23	0					
24	0					
25	0	0	C	0	0	
26 Total	#DIV/0!	0	#DIV/0!	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) ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	(b)	(c)	(d) Schedule 19	(e)	(f)	(g)
	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.

### **Rochester Gas and Electric Corporation** Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection Actual for the 12 Months Ended XX/XX/XXXX

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

Rate Year = 2021

Rate fear – 2021
Account 282 (Note A)

	(a) Beginning Balance & Monthly Changes	<b>(b)</b> Year	<b>(c)</b> 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)	<b>(j)</b> Plant Related	(k) Gross Plant Allocator (Appendix A)	(I) 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)	<b>(r)</b> Total Transmission Prorated Amount (i) + (m) + (q)
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	#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	#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	#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	#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	#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	#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	#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	#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	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	October	2021	31	62				0	(	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	2021	30	32		8.77%	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	#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(I)-1(h)(6).

Note B: From Workpaper 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 XX/XX/XXXX

Vear

202

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

Account 282 (Note A)

	Days	in Period			Projection	- Proration of P	Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)
		Ni. mala a r a f								Preserve	Difference between	Actual activity (Col I)	
		Number of							Difference	proration when	projected and	when projected activity	
1		Days	T-4-1 Davis in						between	actual monthly	actual activity when	is an increase while	
			Total Days in	Proration	Projected	Prorated	Prorated Projected	Actual Monthly	projected	and projected	actual and	actual activity is a	Balance reflecting
Month	Days in the	Year After	Projected Rate	Percentage	Monthly	Amount (e)	·	Activity (table	monthly and	monthly activity	projected activity	1	proration or averaging (n
	Month	Month's	Year (Line 14,	(c)/(d)	Activity	* (f)	of (g)	below, grand total)	actual monthly	are either both	are either both	activity is a decrease	+ (k) + ((l) + (m))/2
		Accrual of	Col b)	( ) ( )	•		(6)	,	activity (i) -	increases or	increases or	while actual activity is	
		Deferred							(f)	decreases.	decreases.	an increase.	
		Taxes								(See Note A)	(See Note A)	(See Note A)	
December 21st belonge							0	,					(
December 31st balance	21	335	365	91.78%		0	0	#DIV/0!	#DIV//01	#DIV/0!	#D1\//01	#DI\//OI	#DDV//OI
January February	31 28				(	0	0	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
March	31	276				0	0	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
April	30	246				0	0	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
May	31	215				0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
June	30	185			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
July	31	154			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
August	31	123			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
September	30	93	365	25.48%	C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
October	31	62			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
November	30	32				0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
December	31	1	365	0.27%	C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total	365				C	) 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	x 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(I)-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 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 Workpaper 3: Excess Accumulated Deferred Income Taxes Resulting from Income Tax Rate Changes (Note A) Actual for the 12 Months Ended XX/XX/XXXX

Debit amounts are shown as positive and credit amo	ounts are shown as <b>(b)</b>	negative. (c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j)</b>	(k)	(1)	(m)	(n)
Line Description  Deficient Deferred Income Taxes -	ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C) Column (b) * Line 43	at December 31,	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)		Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
amortized to 410.1 FERC Account 190				0	0	0.0000/			0	0	0	0	
1 2 3 4	0 0 0 0			0 0 0 0	0 0 0 0		0 0 0		0 0	0 0 0	0 0 0	0 0 0 0	
6 Total FERC Account 190	0	C	0	0	0	-	C	)	0	0	0	0	
FERC Account 282													
7 8 9 10	0 0 0 0		0 0 0	0 0 0 0	0 0 0 0	0.000% 0.000% 0.000% 0.000%	0	) ) )	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
11 Total Account 282	0	C	0	0	0	-	C	)	0	0	0	0	
FERC Account 283 12 13 14 15	0 0 0		0 0 0	0 0 0 0	0 0 0 0	0.000% 0.000% 0.000% 0.000%	0	) ) )	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
16 Total FERC Account 283	0		0 0	0	0	0.000%	C	) )	0	0	0	0	
Subtotal Before Being Grossed up for Income 18 Taxes 19 Gross Up Total Deficient Accumulated Deferred Income 20 Taxes - Account 182.3			0 0		0 0	<u> </u>	0 0	) <mark>)</mark> )	0	0 0	0	0 0	
Excess Accumulated Deferred Income Taxes - amortized to 411.1 FERC Account 190													
21 22 23 Total Account 190	0			0 0		0.000% 0.000%		) )	0 0	0 0 0	0 0 0	0 0 0	
FERC Account 282 24 Accelerated Depreciation 25 26 27 28 29 Total Account 282	0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0.000% 0.000% 0.000% 0.000% 0.000%	0 0 0	P P P P P P P P P P P P P P P P P P P	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
FERC Account 283	0	0 0	0	0	0	0.000%			0	0	0	0	
31 32 33 34	0 0 0 0		0 0 0	0 0 0 0	0 0 0 0	0.000% 0.000% 0.000% 0.000%	0	)	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
35 Total Account 283	0	0	0	0	0		С	)	0	0	0	0	
Subtotal Before Being Grossed up for Income 36 Taxes 37 Gross Up Total Excess Accumulated Deferred Income 38 Taxes - Account 254			0 0		0 0		0	) ) )	0	0 0	0	0 0 0	
39 Grand Total			0		0		C	)		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.

1.0%

1.0%

100.0%

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

New nominal rate
Prior nominal rate

41
42
43
Remeasurement Factor
Note D:

Note E: Note F:

## Rochester Gas and Electric Corporation Workpaper 4: Permanent Book/Tax Differences Actual for the 12 Months Ended XX/XX/XXXX

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
	FF1 Reference				
1	Amount	-	(	0	-
2	Income Tax Effect	- 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)

## Rochester Gas and Electric Corporation Workpaper 5: Schedule 19 Project Return Actual for the 12 Months Ended XX/XX/XXXX

·	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	(k)	<b>(I)</b>	(m)
			Five Q	uarter Average				Allocate O	ther Rate Base Item	ns to Schedule 19 Projec	ts		
Line #		Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant Using Allocator	Net Common Plant Using Allocator	Deferred Income Taxes - Using	(Excess)/Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base
	Reference	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)		Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (e) through Col. (I)
	Project Grouping 1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Project Grouping 2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Project Grouping 3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Project Grouping 4	-	#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!
6	Total	-	#DIV/0!	-	-	#DIV/0! Appendix A,	#DIV/0! Appendix A,	#DIV/0! Appendix A,	#DIV/0! Appendix A, Line	0	- Appendix A,	#DIV/0!	#DIV/0!
Ref						Line 19	Line 20	Line 21	23	Appendix A, Line 24	Line 26	Appendix A, Line 32	

Ref						Line 19	Line 20	Line 21	23
		Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return		Weighted Debt Rate	Debt Return
	Reference	Col. (m)	Workpaper 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Workpaper 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)		Workpaper 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)
7	Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
8	Project Grouping 2 Project Grouping 3	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	0.00%	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
10 11	Project Grouping 4	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0! #DIV/0!	0.00%	#DIV/0! #DIV/0!		#DIV/0!	#DIV/0! #DIV/0!
12	Total	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!

	D' '	Sc	hedule 19 Projects	Included in Each Project Group	
	Project Name	Project Description	Gross Investment		
Project	Ivallic	Description	investment		
Project Grouping 1					
Project Grouping 2					
Grouping 2					
Project Grouping 3					
Grouping 3					
Project Grouping 4					
Grouping 4					

## Rochester Gas and Electric Corporation Workpaper 6: Schedule 19 Project Cost of Capital Actual for the 12 Months Ended XX/XX/XXXX

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j</b> )	(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!		<b>ROE per New York St</b>	ate Public Service C	ommission, Case No.		0.00%
2	Preferred Stock	Line 22, Col. (c)	-	0.0%	0.000%	0.00%		ROE Cap				10.60%
3	Common Stock	Line 22, Col. (e)	0	0.0%	0.000%	<u>0.00%</u>						
					(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	0%
6	Preferred Stock	Line 22, Col. (c)	-	0.0%	0.000%	0.00%	ROE Cap 10.60	0%
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	
Long Term Debt	Line 22, Col. (k)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.
Preferred Stock	Line 22, Col. (c)	-	0.0%	0.000%	0.00%	ROE Cap
1 Common Stock	Line 22, Col. (e)	0	0.0%	0.000%	<u>0.00%</u>	
				(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 10.60%
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				
			Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization
						Col. (b) - Col.		•	•	•	Col. (g) + Col.
	Month	Year	112-113, I.16, fn	112-113, I.3, fn	112-113, I.15, fn		112-113, I.24, fn	112-113, I.61, fn	110-111, I.69, fn	110-111, I.81, fn	
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	66)		0
	Long-Term Debt	(Line 22, Col. (k))		0
	Long-term Debt Interest Rate	(Line 23 / Line 24)	#DIV/0!	
		·		
26	Preferred Dividends	118-119c, I.29	-	
27	Preferred Stock	(Line 22, Col. (c))	-	
28	Preferred Stock Rate	(Line 26 / Line 27)		0

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

#### **Rochester Gas and Electric Corporation**

### Workpaper 7: True-up Adjustment for Schedule 19 Projects

Actual for the 12 Months Ended XX/XX/XXXX

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:

- 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.

<u>Line</u>

					Interest
			Estimated	<b>Actual Interest</b>	Rate True-
			Interest Rate	Rate	Up
1	Α	ATRR based on actual costs included for the previous calendar year	0		_
2	В	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment	<u>0</u>		
3	С	Difference (A-B)	0	0	
4	D	Future Value Factor (1+i)^24	<u>1.0000</u>	<u>1.0000</u>	
5	Ε	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 Amou	nt 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.

### Rochester Gas and Electric Corporation Workpaper 8: Electric and Common Depreciation and Amortization Rates

#### **Actual for the 12 Months Ended XX/XX/XXXX**

FERC Account	<u>Description</u>	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

## Rochester Gas and Electric Corporation Workpaper 9: Prior Period Corrections Actual for the 12 Months Ended XX/XX/XXXX

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

			(a)	<b>(b)</b> Calendar Year
Line			Revenue Impact of	Revenue
<u>No.</u>	<u>Description</u>	<u>Source</u>	<u>Correction</u>	<u>Requirement</u>
1 2	Filing Name and Date Original Revenue Requirement			0
3 4	Description of Correction 1 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 9 10	Average Monthly FERC Refund Rate Number of Months of Interest Interest on Correction	Note A Note B (Line 7 * Line 8 * Line 9)		0.00%
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.

## Rochester Gas and Electric Corporation Transmission Formula Rate Schedule 19 Projects

### Schedule 19 Projects Actual for the 12 Months Ended XX/XX/XXXX

#### Index

Workpaper	Tab	Description
Α	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
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

Transmission Formula Rate Template Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

	Composite Depreciation Rates (1)	(2)	(3)		(4)	(5)
Line		(=)			( ' )	
		Form No. 1 or Transmission	Company Total (where			Schedule 19 Projects (Col 3 *
No.	RATE BASE (Note A):	Formula Rate Reference	applicable)	Allocator	(Note K)	Col. 4)
	GROSS PLANT IN SERVICE		<u> </u>		,	<u> </u>
1	Production	Workpaper 1, Line 6, Col. (c)	0	NA		0
2	Transmission	Workpaper 1, Line 6, Col. (d) or Col.	0	DA		0
2 3	Distribution	(m) 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 S40 W/S	#D1\//OI	0 #DIV//OI
12 13	Electric General Electric Intangible	Workpaper 1, Line 12, Col. (f) Workpaper 1, Line 12, Col. (b)	-	S19 W/S S19 W/S	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
14	Common	Workpaper 1, Line 12, Col. (b) Workpaper 1, Line 12, Col. (g)	-	CP*S19 W/S	#DIV/0! #DIV/0!	#DIV/0!
15	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 9 through 14)	-	01 010 1170	1151476.	#DIV/0!
	NET DI ANT IN CEDVICE					
16	NET PLANT IN SERVICE Production	(Line 1 - Line 9)	0			0
17	Transmission	(Line 1 - Line 9) (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!
	ACCUMULATED DEFERRED INCOME					
	TAXES (Note B)					
23	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA			#DIV/0!
24	Excess Accumulated Deferred Income	\M/ankmanan 2	NIA			0
24	Taxes TOTAL ACCUMULATED DEFERRED	Workpaper 3	NA			0
25	INCOME TAXES	(Line 23 + Line 24)				#DIV/0!
00	LAND HELD FOR FUTURE HOE		0	D.4		٥
26	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (b) or (c)	0	DA		0
	OTHER RATE BASE ITEMS					
27	Cash Working Capital (Note C)	(Line 47 times 45/360)	NA			#DIV/0!
28	Materials & Supplies - Transmission	Workpaper 1, Line 18, Col. (d)	0	S19P	#DIV/0!	#DIV/0!
	Materials and Supplies - Electric and Gas -		_	A-1		
29	Assigned to Construction	Workpaper 1, Line 18, Col. (e)	0	CP*GPE	#DIV/0!	#DIV/0!
30 31	Prepayments Unfunded Liabilities	Workpaper 1, Line 18, Col. (f)	0	CP*GPE CP*S19 W/S	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
32	TOTAL OTHER RATE BASE ITEMS	Workpaper 1, Line 18, Col. (i) (Sum of Lines 27 through 31)	NA -	OF 318 W/3	#DIV/U!	#DIV/0!
JZ	TO THE OTHER TRATE BAGE ITEMS	(Odin of Lines 21 tillough 31)	INA			π <b>D</b> 1 V/U:
00	DATE DAGE	(line 22) Line 25 (Line 20) Line 20)	N I A			//DIV //C!
33	RATE BASE	(Line 22+ Line 25 + Line 26 + Line 32)	NA			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template

Outilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

Lina	(1)	(2)	(2) (3)			(5)		
Line No.	ANNUAL TRANSMISSION REVENUE Form No. 1 or Transmission REQUIREMENT Formula Rate Reference		Company Total (where applicable)	Allocat	Schedule 19 Projects (Col 3 * Col. 4)			
	OPERATIONS AND MAINTENANCE EXPENSES (Note M)							
34 35	Transmission - Direct Assign Transmission - Allocate	320-323.112.b fn 320-323.112.b fn	0	DA		0		
36 37 38	Less: EPRI Dues in Account 566 Subtotal - Transmission to Allocate Electric A&G	352-353 Line 35 - Line 36 320-323.197.b	0 0 0	S19P	#DIV/0!	#DIV/0!		
39 40	Less: EPRI Dues in A&G Less: Regulatory Commission Expenses	352-353 320-323.189.b	0					
41 42	Less: Property Insurance Less: Account 930.2 Items	320-323.185.b Note L Line 38 - Line 39 - Line 40 - Line 41 -	0					
43	Adjusted Electric A&G Plus: Transmission Related Regulatory	Line 42	0	S19 W/S	#DIV/0!	#DIV/0!		
44	Expenses Plus: Direct Assigned Regulatory	350-351 fn	0	S19P	#DIV/0!	#DIV/0!		
45 46	Commission Expenses (Note E) Plus: Property Insurance	350-351 fn 320-323.185.b	NA 0	DA GPE	#DIV/0!	#DIV/0!		
47	TOTAL O&M	Sum of Lines 34, 37 and 43 through 46	NA			#DIV/0!		
	DEPRECIATION AND AMORTIZATION EXP	PENSE						
4.0								
48 49 50	Transmission Electric General Electric Intangible	336.7.f, fn 336.10 f 336.1.d	0 0 0	DA S19 W/S S19 W/S	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!		

Sum of Lines 53 and 55 through 58	51 52	Common Electric TOTAL DEPRECIATION	336.11.f Sum of Lines 48 through 51		0 0 S19 W	I/S	#DIV/0!	#DIV/0! #DIV/0!	
54 PLANT RELATED									
262-263   0   CP'-GPE   #DIV/OI		, ,	262-263.8.I+262-263.16.I		O CP*S1	9 W/S	#DIV/0!	#DIV/0!	
Section	55	Real Estate							
Section			262-263				#DIV/0!	#DIV/0!	0
INCOME TAXES (Note F)		•	262-263	IVA	0	4			0
T=1 - [[(1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)] =	59	TOTAL OTHER TAXES	Sum of Lines 53 and 55 through 58		0			#DIV/0!	
60 Composite Tax Rate = T SIT*FIT*p])= 0.0000% 61 Gross-up Factor 1 1 (1-T) 0.0000 62 Income Tax Factor 1 1 (1-T) 0.0000 63 Income Tax Factor T/(1-T) 0.0000 64 Amortization of Investment Tax Credit (enter 6 negative) 65 Tax Effect of Permanent Differences Workpaper 4, Line 2, Col. (e) NA DA		INCOME TAXES (Note F)							
61 Gross-up Factor 22 Income Tax Factor 32 Income Tax Factor 43 mortization of Investment Tax Credit (enter negative) 44 Taxes (enter negative) 45 Tax Effect of Permanent Differences 46 Income Tax Calculation 46 Income Tax Calculation 47 ITC adjustment 48 Adjustment 49 Amortization of Excess Deferred Income 40 Income Tax Calculation 40 Income Tax Calculation 40 Income Tax Calculation 41 Income Tax Calculation 42 Income Tax Calculation 43 Income Tax Calculation 44 Income Tax Calculation 45 Income Tax Calculation 46 Income Tax Calculation 46 Income Tax Calculation 47 ITC adjustment 48 Adjustment 49 Adjustment 40 Income Tax Calculation 40 Permanent Differences Tax Adjustment 40 Income Tax Calculation 40 Permanent Differences Tax Adjustment 40 Income Tax Calculation		, , ,							
Income Tax Ractor									
63 negative) Amortization of Excess Deferred Income 64 Taxes (enter negative)			` ,						
Amortization of Excess Deferred Income 4 Taxes (enter negative)	60	•	000 007 44 f fm	NIA	DA				0
Tax Effect of Permanent Differences	03		200-207.11.1,111	INA	DA				U
66 Income Tax Calculation (Line 72 * Line 62) NA Calc #DIV/0! 67 ITC adjustment (Line 63 * Line 61) NA Calc Calc Calc Calc Calc Calc Calc Calc									0
17C adjustment								#DIV/0!	-
68 Adjustment         (Line 64 * Line 61)         NA         Calc         Calc           69 Permanent Differences Tax Adjustment         (Line 65 * Line 61)         NA         Calc         Calc           70 TOTAL INCOME TAXES         Sum of Lines 66 through 69         NA         NA         Calc         #DIV/01           71 Debt         Workpaper 5, Line 12, Col. (i)         NA         Calc         #DIV/01           72 Common Equity and Preferred Stock         Workpaper 5, Line 12, Col. (f)         NA         Calc         #DIV/01           73 TOTAL RETURN         Sum of Lines 71 through 72         NA         Calc         #DIV/01           ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE         (Line 47 + Line 52 + Line 59 + Line 70 + Line 73)         DA         #DIV/01           75 REVENUE CREDITS         (Line 99)         DA		ITC adjustment	,						0
Permanent Differences Tax Adjustment	68		(Line 64 * Line 61)	NΑ	Calc				0
RETURN (Note H)  71	69	Permanent Differences Tax Adjustment	(Line 65 * Line 61)	NA					0
Debt	70	TOTAL INCOME TAXES	Sum of Lines 66 through 69	NA				#D	IV/0!
Common Equity and Preferred Stock TOTAL RETURN  ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE (Line 47 + Line 52 + Line 59 + Line 70 + Line 73)  REVENUE CREDITS  (Line 99)  ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATR)  (Line 74 + Line 75)  CORRECTIONS  Workpaper 9, Line 11, Col. (b)  NA  Calc  #DIV/0!  #DIV/0!  #DIV/0!  #DIV/0!  #DIV/0!  #DIV/0!  #DIV/0!		RETURN (Note H)							
TOTAL RETURN  Sum of Lines 71 through 72  NA  #DIV/0!  ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE (Line 47 + Line 52 + Line 59 + Line 70 + Line 73)  CREDITS  (Line 47 + Line 52 + Line 59 + Line 70 + Line 73)  DA  #DIV/0!  REVENUE CREDITS  (Line 99)  DA  ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)  (Line 74 + Line 75)  NA  #DIV/0!  TORRECTIONS  Workpaper 9, Line 11, Col. (b)  NA  ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)  Workpaper 7, Line 5  NA									
REQUIREMENT BEFORE REVENUE (Line 47 + Line 52 + Line 59 + Line 70 + Line 73)  REVENUE CREDITS  (Line 99)  ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)  (Line 74 + Line 75)  NA  #DIV/0!  CORRECTIONS  Workpaper 9, Line 11, Col. (b)  NA  ANNUAL TRUE-UP ADJUSTMENT (ATU)  (Note G)  Workpaper 7, Line 5  NA			• • • • • • • • • • • • • • • • • • • •		Calc				
REQUIREMENT BEFORE REVENUE (Line 47 + Line 52 + Line 59 + Line 70 + Line 73)  REVENUE CREDITS  (Line 99)  ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)  (Line 74 + Line 75)  NA  #DIV/0!  CORRECTIONS  Workpaper 9, Line 11, Col. (b)  NA  ANNUAL TRUE-UP ADJUSTMENT (ATU)  (Note G)  Workpaper 7, Line 5  NA									
74 CREDITS         Line 73)         DA         #DIV/0!           75 REVENUE CREDITS         (Line 99)         DA									
75 REVENUE CREDITS (Line 99) DA	7/		•	ПΔ				#DIV/0I	
ANNUAL TRANSMISSION REVENUE 76 REQUIREMENT (ATRR) (Line 74 + Line 75) NA #DIV/0!  77 CORRECTIONS Workpaper 9, Line 11, Col. (b) NA ANNUAL TRUE-UP ADJUSTMENT (ATU) 78 (Note G) Workpaper 7, Line 5 NA	7-7		Line rey					#BIV/0:	
REQUIREMENT (ATRR) (Line 74 + Line 75) NA #DIV/0!  77 CORRECTIONS Workpaper 9, Line 11, Col. (b) NA ANNUAL TRUE-UP ADJUSTMENT (ATU)  78 (Note G) Workpaper 7, Line 5 NA	75	REVENUE CREDITS	(Line 99)	DA					
77 CORRECTIONS Workpaper 9, Line 11, Col. (b) NA  ANNUAL TRUE-UP ADJUSTMENT (ATU)  78 (Note G) Workpaper 7, Line 5 NA		ANNUAL TRANSMISSION REVENUE							
ANNUAL TRUE-UP ADJUSTMENT (ATU) 78 (Note G) Workpaper 7, Line 5 NA	76	REQUIREMENT (ATRR)	(Line 74 + Line 75)	NA				#DIV/0!	
78 (Note G) Workpaper 7, Line 5 NA	77	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA					0
78 (Note G) Workpaper 7, Line 5 NA		ANNIIAI TRIIF-IID AN IIISTMENT (ATII)							
70. ATPD DLUS ATLLAND COPPECTIONS. Sum of Lines 76 through 78. NA. #DIV/OL	78	` ,	Workpaper 7, Line 5	NA					0
A A PREPARED AND COMPETED HAVE SUM OF LIDES AN INFOLION AS A NA	70	ATDD DI LIC ATU AND CORDECTIONS	Cum of Lines 76 through 70	NIA				#50.461	
#DIV/0:	79	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 76 through 78	NA				#DIV/0!	

Rate Formula Template Utilizing FERC Form 1 Data Formula Rate - Non-Levelized Actual for the 12 Months Ended XX/XX/XXXX

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

#### SUPPORTING CALCULATIONS AND NOTES Line

00 EI				
80 El	ectric Plant	(Line 94)	0	
81 To	otal Transmission Plant	(Line 2)	0	
82 Sc	chedule 19 Projects	(Line 2)	0	
83 Sc	chedule 19 Projects Plant Allocator	(Line 82 / Line 81)	#DIV/0! S19P	
84 Tr	ransmission Plant Allocator	(Line 81 / Line 80)	#DIV/0! TP	
l <sub>EL</sub>	LECTRIC WAGE AND SALARY			
	LLOCATOR			
	Production	354-355.20.b	0	
	Fransmission	354-355.21.b	0	
	Distribution	354-355.23.b	0	
	Other	354-355.24,25,26.b	0	
89 T	Гotal	Sum of Lines 85 through 88	0	
90 Tı	ransmission Wage and Salary Allocator	(Line 86 / Line 89)	#DIV/0! T W/S	
Sc	chedule 19 Projects Wages and Salaries			
	ransmission wages and salary times S19P)	(Line 86 * Line 83)	#DIV/0!	
,	chedule 19 Projects Wage and Salary	(Line of Line of)	#BIV/0:	
	locator	(Line 91 / Line 89)	#DIV/0! S19 W/S	
Sc	chedule 19 Projects Transmission Wage	,		
	nd Salary Allocator	(Line 91 / Line 86)	#DIV/0! S19 W/S T	
EL	LECTRIC COMMON PLANT ALLOCATOR			
	CE)			% Electric
-	Electric	200-201.3.c+6.c	0	
	Gas	200-201.3.d+6.d	0 CP=	0.000%
96 T	Гotal (excludes common)	(Line 94 + Line 95)	0	

|--|

	REVENUE OREBITO		
	Account 454, Rent from Electric Property		
97	(Note I)	300-301, fn	-
98	Account 456, Other Electric Revenue (Note J)	300-301, fn	-
99	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 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).
- The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(I)-1(h)(6).
- Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.
- ncludes only FICA and unemployment taxes. D
- Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.
- 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-

Inputs Required: FIT = 0.00% SIT= 0.00% (State Income Tax Rate or Composite SIT) 0.00% (percent of federal income tax deductible for state purposes) p =

- Include ATU for Year N with Projected ATRR for Year N+2
- 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.
- Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.
- Includes revenue related to Schedule 19 Projects only.
- The following acronyms are used for allocators:

O For future use.

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

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.

0.00000%

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.

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

Revenue requirement Estimate of Line 79

Gross Receipts Tax

### Rochester Gas and Electric Corporation Workpaper 1: Average Balances for Most Rate Base Items

			Actual for the 12 Months Ended XX/XX/XXXX											
Five Quarter Ave	erages	-						Gross Operation	ng Property					
(a)			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j)</b>	(k)	<b>(I)</b>	(m)
											Schedule '	19 Projects		
Month	1	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1	Project 2	Project 3	Project 4		Total
FF1 Refere	ence		204-207, line 5 fn	204-207, line 46 fn	204-207, line 58 fn	204-207, Line 75 fn	204-207, I. 99 fn	355 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	Sum of Columns (h) through (l)
Appendix A Lin	ne #		5	1	2	3	4	6	2	2	2	2	2	2
1 December		2020	-	-	-	-			-	-	-	-	-	-
2 March		2021	-	-	-	-		-	-	-	-	-	-	-
3 June		2021	-	-	-	-		-	-	-	-	-	-	-
4 September		2021	-	-	-	-		-	-	-	-	-	-	-
5 December		2021	-	-	-	-		-	-	-	-	-	-	-

Note: Exclude Asset F	Retirement Obligatio
-----------------------	----------------------

			Accumulated Depreciation										
										Schedule 1	19 Projects		
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1	Project 2	Project 3	Project 4		Total
FF1 Reference		200-201.21c	219, lines 20-24 fn	219, line 25 fn	219, line 26 fn	219, line 28 fn	355 fn	219, line 25 fn	Sum of Columns (h) through (l)				
Appendix A Line #		13	9	10	11	12	14	10	10	10	10	10	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	(	

				Miscellaneou	ıs Rate Base Items				
								Unfunded Liabilities	
Month	Year	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities	Total
FF1 Reference		214, line 17 fn	214, line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn	Account 242 - see below	Sum of Columns (g) through (h)
Appendix A Line #		26	26	28	29	30			31
13 December	2020	-	-	-	-	-	-	-	-
14 March	2021	-	-	-	-	-	-	-	-
15 June	2021	-	-	-	-	-	-	-	-
16 September	2021	-	-	-	-	-	-	-	-
17 December	2021	-	-	-	-	-	-	-	-
18 Average		0	0	0	0		0 0	0	0

			Unfund	led 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

### Rochester Gas and Electric Corporation

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

	(a)	(b)	(c) Schedule 19 Projects	(d) <i>Plant</i>		(e) .abor	<b>(f)</b>	(g) Total	(h)
		Nonprorated Items		Related	Re	elated		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) ADIT-190 - Includes Only Items Applicable to Schedul	(b)	(c)	(d) Schedule 19	(e)	<b>(f)</b>	(g)	(h)
19 Projects			Projects	Plant	Labor		
	Total	Excluded	Related	Related	Related		Justification
12		0 (	0	0	0		
13		0 (	0	0	0		
14		0 (	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0 (	0	0	0		
18		0 (	0	0	0		
19		0 (	0	0	0		
20		0 (	0	0	0		
21		0 (	0	0	0		
22		0 (	0	0	0		
23		0 (	0	0	0		
24 Total		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
- 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) ADIT- 282 - Includes Only Items Applicable to Schedule	(b)	(c)	(d) Schedule 19	(e)	(f)	(g)	(h)
19 Projects	Total		Projects	Plant	Labor		
		Excluded	Related	Related	Related		Justification
25 Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	C	0		Worksheet 2c, Line 14, Col. (r)
26	0						
27	0						
28	0						
29	0	0	0	С	0		
30 Total	#DIV/0!	0	#DIV/0!	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
   ADIT items related to Plant are included in Column E
   ADIT items related to Labor are included in Column F

- 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) ADIT-283 - Includes Only Items Applicable to Schedule	(b)	(c)	(d) Schedule 19	(e)	<b>(f)</b>	(g)	(h)
	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:

- 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

- 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 Actual for the 12 Months Ended XX/XX/XXXX

(a)	(b) Schedule 19	(c)	(d)	(e	<del>)</del> )	(f)		(g)
	Projects	Plant	Labor			Total		
Nonprorated Items		Related	Related			ADIT		
Prior Year								
ADIT-190	0	0		0			(Line 20)	
ADIT-282	0	O	)	0			(Line 26)	
ADIT-283	0	0		0			(Line 34)	
Subtotal	0	C		0			(Line 1 + Line 2 + Line 3)	
Schedule 19 Projects W/S Allocator			#DIV/0!				Appendix A	
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) ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	(b)	(c)	(d) Schedule 19	(e)	<b>(f)</b>	(g)
	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	
_	nstructions for Account 190:		<u> </u>	•		•	·

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	
Generalie 1011 ojecis		Excluded	Related	Related	Related	Justification
21 Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	(		0 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

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) ADIT-283 - Includes Only Items Applicable to	(b)	(c)	(d) Schedule 19	(e)	(f)		(g)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total		Projects	Plant	Labor		
			Excluded	Related	Related	Related		Justification
27	Cost of Removal	0		0	C	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.

### **Rochester Gas and Electric Corporation** Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection Actual for the 12 Months Ended XX/XX/XXXX

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

Rate Year = 2021

Rate fear – 2021
Account 282 (Note A)

	(a) Beginning Balance & Monthly Changes	<b>(b)</b> Year	<b>(c)</b> 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)	<b>(j)</b> Plant Related	(k) Gross Plant Allocator (Appendix A)	(I) 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)	<b>(r)</b> Total Transmission Prorated Amount (i) + (m) + (q)
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	#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	#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	#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	#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	#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	#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	#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	#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	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	October	2021	31	62				0	(	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	2021	30	32		8.77%	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	#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(I)-1(h)(6).

Note B: From Workpaper 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 XX/XX/XXXX

Vear

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

Account 282 (Note A)

	Days	in Period			Projection	- Proration of P	rojected Deferred Tax	Actual Activ	ity - Proration of	<b>Projected Deferre</b>	ed Tax Activity and	Averaging of Other Defe	erred Tax Activity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)
		Ni. mala a r a f								Preserve	Difference between	Actual activity (Col I)	
		Number of							Difference	proration when	projected and	when projected activity	
1		Days	T-4-1 Davis in						between	actual monthly	actual activity when	is an increase while	
			Total Days in	Proration	Projected	Prorated	Prorated Projected	Actual Monthly	projected	and projected	actual and	actual activity is a	Balance reflecting
Month	Days in the	Year After	Projected Rate	Percentage	Monthly	Amount (e)	·	Activity (table	monthly and	monthly activity	projected activity	1	proration or averaging (n
	Month	Month's	Year (Line 14,	(c)/(d)	Activity	* (f)	of (g)	below, grand total)	actual monthly	are either both	are either both	activity is a decrease	+ (k) + ((l) + (m))/2
		Accrual of	Col b)	( ) ( )	•		(6)	,	activity (i) -	increases or	increases or	while actual activity is	
		Deferred							(f)	decreases.	decreases.	an increase.	
		Taxes								(See Note A)	(See Note A)	(See Note A)	
December 21st belonge							0	,					(
December 31st balance	21	335	365	91.78%		0	0	#DIV/0!	#DIV//01	#DIV/0!	#D1\//01	#DI\//OI	#DDV//OI
January February	31 28				(	0	0	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
March	31	276				0	0	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!
April	30	246				0	0	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
May	31	215				0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
June	30	185			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
July	31	154			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
August	31	123			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
September	30	93	365	25.48%	C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
October	31	62			C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
November	30	32				0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
December	31	1	365	0.27%	C	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total	365				C	) 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	x 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(I)-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 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 Workpaper 3: Excess Accumulated Deferred Income Taxes Resulting from Income Tax Rate Changes (Note A) Actual for the 12 Months Ended XX/XX/XXXX

Debit amounts are shown as positive and credit amo	ounts are shown as <b>(b)</b>	negative. (c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(j)</b>	(k)	(1)	(m)	(n)
Line Description  Deficient Deferred Income Taxes -	ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C) Column (b) * Line 43	at December 31,	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)		Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
amortized to 410.1 FERC Account 190				0	0	0.0000/			0	0	0	0	
1 2 3 4	0 0 0 0			0 0 0 0	0 0 0 0		0 0 0		0 0	0 0 0	0 0 0	0 0 0 0	
6 Total FERC Account 190	0	C	0	0	0	-	C	)	0	0	0	0	
FERC Account 282													
7 8 9 10	0 0 0 0		0 0 0	0 0 0 0	0 0 0 0	0.000% 0.000% 0.000% 0.000%	0	) ) )	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
11 Total Account 282	0	C	0	0	0	-	C	)	0	0	0	0	
FERC Account 283 12 13 14 15	0 0 0		0 0 0	0 0 0 0	0 0 0 0	0.000% 0.000% 0.000% 0.000%	0	) ) )	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
16 Total FERC Account 283	0		0 0	0	0	0.000%	C	) )	0	0	0	0	
Subtotal Before Being Grossed up for Income 18 Taxes 19 Gross Up Total Deficient Accumulated Deferred Income 20 Taxes - Account 182.3			0 0		0 0	<u> </u>	0 0	) <mark>)</mark> )	0	0 0	0	0 0	
Excess Accumulated Deferred Income Taxes - amortized to 411.1 FERC Account 190													
21 22 23 Total Account 190	0			0 0		0.000% 0.000%		) )	0 0	0 0 0	0 0 0	0 0 0	
FERC Account 282 24 Accelerated Depreciation 25 26 27 28 29 Total Account 282	0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0.000% 0.000% 0.000% 0.000% 0.000%	0 0 0	P P P P P P P P P P P P P P P P P P P	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
FERC Account 283	0	0 0	0	0	0	0.000%			0	0	0	0	
31 32 33 34	0 0 0 0		0 0 0	0 0 0 0	0 0 0 0	0.000% 0.000% 0.000% 0.000%	0	)	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
35 Total Account 283	0	0	0	0	0		С	)	0	0	0	0	
Subtotal Before Being Grossed up for Income 36 Taxes 37 Gross Up Total Excess Accumulated Deferred Income 38 Taxes - Account 254			0 0		0 0		0	) ) )	0	0 0	0	0 0 0	
39 Grand Total			0		0		C	)		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.

1.0%

1.0%

100.0%

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

New nominal rate
Prior nominal rate

41
42
43
Remeasurement Factor
Note D:

Note E: Note F:

## Rochester Gas and Electric Corporation Workpaper 4: Permanent Book/Tax Differences Actual for the 12 Months Ended XX/XX/XXXX

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
	FF1 Reference				
1	Amount	-	(	0	-
2	Income Tax Effect	- 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)

## Rochester Gas and Electric Corporation Workpaper 5: Schedule 19 Project Return Actual for the 12 Months Ended XX/XX/XXXX

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	<b>(</b> j)	(k)	<b>(I)</b>	(m)
			Five Q	uarter Average				Allocate Ot	her Rate Base Iten	ns to Schedule 19 Projec	ts		
Line #		Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant Using Allocator	Net Common Plant Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess)/Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base
	Reference Project	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (e) through Col. (I)
1	Grouping 1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	Project Grouping 2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	Project Grouping 3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	Project Grouping 4	-	#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!
6	Total	-	#DIV/0!	-	-	#DIV/0! Appendix A,	#DIV/0! Appendix A,	#DIV/0! Appendix A,	#DIV/0! Appendix A, Line	0	- Appendix A,	#DIV/0!	#DIV/0!
Ref						Line 19	Line 20	Line 21	23	Appendix A, Line 24	Line 26	Appendix A, Line 32	

Ret						Line 19	Line 20	Line 21	23
		Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return		Weighted Debt Rate	Debt Return
	Reference	Col. (m)	Workpaper 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Workpaper 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)		Workpaper 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)
7	Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
8	Project Grouping 2 Project	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
9	Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
10	Project 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!

Γ				Schedule	: 19 Proiects	s Included in Eac	h Proiect Group	
		Project	Project Description	Gre	oss	Moladod III Edo	13 <sub>3</sub> 331 3134p	
F	Project	Name	Description	Inv	restment			
C	Grouping 1							
F	Project							
	Grouping 2							
F	Project							
	Grouping 3							
F	Proiect							
C	Project Grouping 4							

## Rochester Gas and Electric Corporation Workpaper 6: Schedule 19 Project Cost of Capital Actual for the 12 Months Ended XX/XX/XXXX

		(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!		<b>ROE per New York St</b>	ate Public Service C	ommission, Case No.		0.00%
2	Preferred Stock	Line 22, Col. (c)	-	0.0%	0.000%	0.00%		ROE Cap				<del>10.87%</del> 10.60%
3	Common Stock	Line 22, Col. (e)	0	0.0%	0.000%	<u>0.00%</u>						
					(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	<del>10.87%</del> 10.60%
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!		

Pro	ject Grouping 3						
			Capitalization	%s	Cost Rates	WACC	
Long Te	rm Debt	Line 22, Col. (k)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.
Preferre	d Stock	Line 22, Col. (c)	-	0.0%	0.000%	0.00%	ROE Cap
Commo	n Stock	Line 22, Col. (e)	0	0.0%	0.000%	0.00%	
					(Line 25, Col. (b)		
					or Lines 9 or 10,		
Total C	pitalization		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	<del>10.87%</del> 10.60%
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				
			Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization
						Col. (b) - Col.		•	•	•	Col. (g) + Col.
	Month	Year	112-113, I.16, fn	112-113, I.3, fn	112-113, I.15, fn	(c) - Col. (d)	112-113, I.24, fn	112-113, I.61, fn	110-111, I.69, fn	110-111, I.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	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, I.29	-	
27	Preferred Stock	(Line 22, Col. (c))	-	
28	Preferred Stock Rate	(Line 26 / Line 27)		0

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

#### **Rochester Gas and Electric Corporation**

### Workpaper 7: True-up Adjustment for Schedule 19 Projects

Actual for the 12 Months Ended XX/XX/XXXX

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:

- 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.

<u>Line</u>

					Interest
			Estimated	Actual Interest	Rate True-
			Interest Rate	Rate	Up
1	Α	ATRR based on actual costs included for the previous calendar year	0		_
2	В	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment	<u>0</u>		
3	С	Difference (A-B)	0	0	
4	D	Future Value Factor (1+i)^24	<u>1.0000</u>	<u>1.0000</u>	
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 Am	nount of Refunds or Surcharges	Estimated Ac			
			Monthly	Monthly		
	Month	<u>Year</u>	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.

### Rochester Gas and Electric Corporation Workpaper 8: Electric and Common Depreciation and Amortization Rates

#### **Actual for the 12 Months Ended XX/XX/XXXX**

FERC Account	<u>Description</u>	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

## Rochester Gas and Electric Corporation Workpaper 9: Prior Period Corrections Actual for the 12 Months Ended XX/XX/XXXX

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

			(a)	<b>(b)</b> Calendar Year
			Revenue	
Line			Impact of	Revenue
<u>No.</u>	Description	<u>Source</u>	<u>Correction</u>	<u>Requirement</u>
1	Filing Name and Date			
2	Original Revenue Requirement			0
3	Description of Correction 1			0
4	Description of Correction 2			0
5	Total Corrections	(Line 3 + Line 4)		0
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0
7	Total Corrections	(Line 5)		0
•	Total Composition	(26 8)		· ·
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
	interest on Conection	Line 9)		U
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.