

PSC 120

| Service Classifications                                  | 5/1/18 Rate<br>per kWh | 5/1/18 Rate<br>per kW | 5/1/18 Rate per       |  | Tax Credit<br>per kWh | Tax Credit<br>per kW | Tax Credit                |  | Net Rate per<br>kWh | Net Rate<br>per kW | Net Rate per<br>Customer -<br>Monthly |
|----------------------------------------------------------|------------------------|-----------------------|-----------------------|--|-----------------------|----------------------|---------------------------|--|---------------------|--------------------|---------------------------------------|
|                                                          |                        |                       | Customer -<br>Monthly |  |                       |                      | per Customer -<br>Monthly |  |                     |                    |                                       |
| SC 1 - Residential Service                               | \$0.04256              |                       |                       |  | (\$0.00226)           |                      |                           |  | \$0.04030           |                    |                                       |
| SC 8 - Residential - Day / Night                         | \$0.03790              |                       |                       |  | (\$0.00195)           |                      |                           |  | \$0.03595           |                    |                                       |
| SC 12 - Residential Service with TOU                     | \$0.03951              |                       |                       |  | (\$0.00171)           |                      |                           |  | \$0.03780           |                    |                                       |
| SC 6 - General Service - Non Res                         | \$0.04746              |                       |                       |  | (\$0.00300)           |                      |                           |  | \$0.04446           |                    |                                       |
| SC 9 - Non Res General Service - Day / Night             | \$0.04058              |                       |                       |  | (\$0.00216)           |                      |                           |  | \$0.03842           |                    |                                       |
| SC 2 - Non Res General Service - Secondary               | \$0.00261              | \$9.79                |                       |  | (\$0.00010)           | (\$0.36)             |                           |  | \$0.00251           | \$9.43             |                                       |
| SC 3P - Non Res Primary Service                          | \$0.00261              | \$6.12                |                       |  | (\$0.00008)           | (\$0.19)             |                           |  | \$0.00253           | \$5.93             |                                       |
| SC 3S - Non Res Primary Service - Subtransmission        |                        | \$4.50                |                       |  |                       | (\$0.29)             |                           |  |                     | \$4.21             |                                       |
| SC 7-1 - Non Res Large General Service - Secondary       |                        | \$8.94                |                       |  |                       | (\$0.38)             |                           |  |                     | \$8.56             |                                       |
| SC 7-2 - Non Res Large General Service - Primary         |                        | \$7.30                |                       |  |                       | (\$0.27)             |                           |  |                     | \$7.03             |                                       |
| SC 7-3 - Non Res Large General Service - Subtransmission |                        | \$2.14                |                       |  |                       | (\$0.11)             |                           |  |                     | \$2.03             |                                       |
| SC 7-4 - Non Res Large General Service - Transmission    |                        | \$0.83                |                       |  |                       | (\$0.04)             |                           |  |                     | \$0.79             |                                       |
| SC 11 - Standby (contract demand)                        |                        |                       |                       |  |                       |                      |                           |  |                     |                    |                                       |
| SC 1                                                     |                        |                       | \$14.81               |  |                       |                      | (\$1.46)                  |  |                     |                    | \$13.35                               |
| SC 6                                                     |                        |                       | \$9.85                |  |                       |                      | (\$1.14)                  |  |                     |                    | \$8.71                                |
| SC 8                                                     |                        |                       | \$24.89               |  |                       |                      | (\$2.02)                  |  |                     |                    | \$22.87                               |
| SC 9                                                     |                        |                       | \$20.38               |  |                       |                      | (\$1.77)                  |  |                     |                    | \$18.61                               |
| SC 12                                                    |                        |                       | \$93.97               |  |                       |                      | (\$6.42)                  |  |                     |                    | \$87.55                               |
| SC 2                                                     |                        | \$5.08                |                       |  |                       | (\$0.32)             |                           |  |                     | \$4.76             |                                       |
| SC 3P                                                    |                        | \$4.20                |                       |  |                       | (\$0.36)             |                           |  |                     | \$3.84             |                                       |
| SC 3S                                                    |                        | \$1.75                |                       |  |                       | (\$0.32)             |                           |  |                     | \$1.43             |                                       |
| SC 7-1                                                   |                        | \$3.83                |                       |  |                       | (\$0.25)             |                           |  |                     | \$3.58             |                                       |
| SC 7-2                                                   |                        | \$3.41                |                       |  |                       | (\$0.21)             |                           |  |                     | \$3.20             |                                       |
| SC 7-3                                                   |                        | \$0.91                |                       |  |                       | (\$0.09)             |                           |  |                     | \$0.82             |                                       |
| SC 7-4                                                   |                        | \$0.12                |                       |  |                       | (\$0.03)             |                           |  |                     | \$0.09             |                                       |
| SC 5 - Outdoor Lighting                                  | \$0.02987              |                       |                       |  | (\$0.00507)           |                      |                           |  | \$0.02480           |                    |                                       |

PSC 121

|                                                       |           |  |  |  |             |  |  |  |           |  |  |
|-------------------------------------------------------|-----------|--|--|--|-------------|--|--|--|-----------|--|--|
| SC 1 - Street Lighting with Contributory Provisions   | \$0.02987 |  |  |  | (\$0.00479) |  |  |  | \$0.02508 |  |  |
| SC 2 - Street Lighting Energy and Limited Maintenance | \$0.02987 |  |  |  | (\$0.00437) |  |  |  | \$0.02550 |  |  |
| SC 3 - Standard SL                                    | \$0.02987 |  |  |  | (\$0.00645) |  |  |  | \$0.02342 |  |  |
| SC 4 - Street Lighting Energy Only                    | \$0.02987 |  |  |  | (\$0.00082) |  |  |  | \$0.02905 |  |  |

Gas

| Service Classifications                                 | 5/1/18 Summer                      | 5/1/18 Winter                      | Tax Credit  | Tax Credit            | Tax Credit            | Net Rate  | Net Rate              | Net Rate              |
|---------------------------------------------------------|------------------------------------|------------------------------------|-------------|-----------------------|-----------------------|-----------|-----------------------|-----------------------|
|                                                         | Rate per<br>Therm<br>(April - Oct) | Rate per<br>Therm<br>(Nov - March) |             |                       |                       |           |                       |                       |
| 5/1/18 Rate<br>per Therm                                | per Therm                          | per Therm                          | per Therm   | per Therm -<br>Summer | per Therm -<br>Winter | per Therm | per Therm -<br>Summer | per Therm -<br>Winter |
| <b>PSC 87</b>                                           |                                    |                                    |             |                       |                       |           |                       |                       |
| SC 1 - Residential                                      |                                    |                                    |             |                       |                       |           |                       |                       |
| Next 47                                                 | \$0.72809                          |                                    | (\$0.05006) |                       |                       | \$0.67803 |                       |                       |
| Over 50                                                 | \$0.17105                          |                                    | (\$0.01158) |                       |                       | \$0.15947 |                       |                       |
| SC 2 - General Service                                  |                                    |                                    |             |                       |                       |           |                       |                       |
| Next 497                                                | \$0.43958                          |                                    | (\$0.02204) |                       |                       | \$0.41754 |                       |                       |
| Next 14,500                                             | \$0.25323                          |                                    | (\$0.01059) |                       |                       | \$0.24264 |                       |                       |
| Over 15,000                                             | \$0.15577                          |                                    | (\$0.00526) |                       |                       | \$0.15051 |                       |                       |
| SC 5 - Seasonal Gas Cooling Service                     |                                    |                                    |             |                       |                       |           |                       |                       |
| Over 3 therms                                           | \$0.04168                          |                                    | (\$0.00266) |                       |                       | \$0.03902 |                       |                       |
| SC 9 - Industrial Manufacturing or Processing Purposes  |                                    |                                    |             |                       |                       |           |                       |                       |
| First 500 therms                                        | \$352.77                           |                                    | \$0.00000   |                       |                       | \$352.77  |                       |                       |
| Next 14,500                                             | \$0.17820                          |                                    | (\$0.02280) |                       |                       | \$0.15540 |                       |                       |
| Over 15,000                                             | \$0.12000                          |                                    | \$0.00000   |                       |                       | \$0.12000 |                       |                       |
| SC 10 - Non Res DG Firm Sales                           |                                    |                                    |             |                       |                       |           |                       |                       |
| 1) Small DG (<5 MW) - using 0 to 40,000 therms/yr       |                                    |                                    |             |                       |                       |           |                       |                       |
| Next 497                                                | \$0.18326                          | \$0.21424                          |             | (0.00918)             | (0.01075)             | \$0.17408 | \$0.20349             |                       |
| Next 14,500                                             | \$0.10558                          | \$0.12211                          |             | (0.00442)             | (0.00511)             | \$0.10116 | \$0.11700             |                       |
| Over 15,000                                             | \$0.06494                          | \$0.07572                          |             | (0.00219)             | (0.00256)             | \$0.06275 | \$0.07316             |                       |
| 2) Small DG (<5 MW) - using 40,001 to 250,000 therms/yr |                                    |                                    |             |                       |                       |           |                       |                       |
| Next 14,500                                             | \$0.09030                          | \$0.10539                          |             | (0.00576)             | (0.00672)             | \$0.08454 | \$0.09867             |                       |
| Over 15,000                                             | \$0.05469                          | \$0.06307                          |             | (0.00296)             | (0.00342)             | \$0.05173 | \$0.05965             |                       |
| 3) Small DG (<5 MW) - using >250,000 therms/yr          |                                    |                                    |             |                       |                       |           |                       |                       |
| Next 14,500                                             | \$0.10578                          | \$0.13277                          |             | (0.00605)             | (0.00759)             | \$0.09973 | \$0.12518             |                       |
| Next 35,000                                             | \$0.05699                          | \$0.06924                          |             | (0.00303)             | (0.00368)             | \$0.05396 | \$0.06556             |                       |
| Over 50,000                                             | \$0.04359                          | \$0.05284                          |             | (0.00215)             | (0.00259)             | \$0.04144 | \$0.05025             |                       |
| 4) Large DG (DG 5 MW -<50 MW)                           |                                    |                                    |             |                       |                       |           |                       |                       |
| MDQ over 23 therms (per therm of demand)                | \$1.15                             | \$1.15                             |             |                       |                       | \$1.15    | \$1.15                |                       |
| All therms over 500                                     | \$0.01507                          | \$0.01840                          |             | (0.00080)             | (0.00098)             | \$0.01427 | \$0.01742             |                       |
| SC 11 - Residential DG Firm Sales                       |                                    |                                    |             |                       |                       |           |                       |                       |
| Over 3                                                  | \$0.24245                          |                                    | (\$0.01660) |                       |                       | \$0.22585 |                       |                       |

Gas

| Service Classifications                                                 | 5/1/18 Summer            |                                    | 5/1/18 Winter                      |  | Tax Credit<br>per Therm | Tax Credit<br>per Therm -<br>Summer | Tax Credit<br>per Therm -<br>Winter | Net Rate<br>per Therm | Net Rate<br>per Therm -<br>Summer | Net Rate per<br>Therm -<br>Winter |
|-------------------------------------------------------------------------|--------------------------|------------------------------------|------------------------------------|--|-------------------------|-------------------------------------|-------------------------------------|-----------------------|-----------------------------------|-----------------------------------|
|                                                                         | 5/1/18 Rate<br>per Therm | Rate per<br>Therm<br>(April - Oct) | Rate per<br>Therm<br>(Nov - March) |  |                         |                                     |                                     |                       |                                   |                                   |
| <u>PSC 88</u>                                                           |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| SC 1 - Firm Transportation                                              |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| 1) Customers who do not reserve "sales" status                          |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 14,500                                                             | \$0.14683                |                                    |                                    |  | (\$0.00840)             |                                     |                                     | \$0.13843             |                                   |                                   |
| Next 35,000                                                             | \$0.07911                |                                    |                                    |  | (\$0.00421)             |                                     |                                     | \$0.07490             |                                   |                                   |
| Over 50,000                                                             | \$0.06050                |                                    |                                    |  | (\$0.00298)             |                                     |                                     | \$0.05752             |                                   |                                   |
| 2) Not mandatory capacity release and wish to reserve<br>"sales" status |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 14,500                                                             | \$0.25793                |                                    |                                    |  | (\$0.00840)             |                                     |                                     | \$0.24953             |                                   |                                   |
| Next 35,000                                                             | \$0.19021                |                                    |                                    |  | (\$0.00421)             |                                     |                                     | \$0.18600             |                                   |                                   |
| Over 50,000                                                             | \$0.17160                |                                    |                                    |  | (\$0.00298)             |                                     |                                     | \$0.16862             |                                   |                                   |
| SC 5 - Small Firm Transportation                                        |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| 1) Customers who do not reserve "sales" status                          |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 14,500                                                             | \$0.19813                |                                    |                                    |  | (\$0.01264)             |                                     |                                     | \$0.18549             |                                   |                                   |
| Over 15,000                                                             | \$0.12000                |                                    |                                    |  | (\$0.00651)             |                                     |                                     | \$0.11349             |                                   |                                   |
| 2) Not mandatory capacity release and wish to reserve<br>"sales" status |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 14,500                                                             | \$0.30923                |                                    |                                    |  | (\$0.01264)             |                                     |                                     | \$0.29659             |                                   |                                   |
| Over 15,000                                                             | \$0.23110                |                                    |                                    |  | (\$0.00651)             |                                     |                                     | \$0.22459             |                                   |                                   |
| SC 13 - Residential Firm Aggregation Transportation                     |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 47                                                                 | \$0.72809                |                                    |                                    |  | (\$0.05006)             |                                     |                                     | \$0.67803             |                                   |                                   |
| Over 50                                                                 | \$0.17105                |                                    |                                    |  | (\$0.01158)             |                                     |                                     | \$0.15947             |                                   |                                   |
| SC 14 - Non Res Firm Aggregation Transportation                         |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| 1) Customers who do not reserve "sales" status                          |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 497                                                                | \$0.43958                |                                    |                                    |  | (\$0.02204)             |                                     |                                     | \$0.41754             |                                   |                                   |
| Next 14,500                                                             | \$0.25323                |                                    |                                    |  | (\$0.01059)             |                                     |                                     | \$0.24264             |                                   |                                   |
| Over 15,000                                                             | \$0.15577                |                                    |                                    |  | (\$0.00526)             |                                     |                                     | \$0.15051             |                                   |                                   |
| 2) Not mandatory capacity release and wish to reserve<br>"sales" status |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 497                                                                | \$0.55068                |                                    |                                    |  | (\$0.02204)             |                                     |                                     | \$0.52864             |                                   |                                   |
| Next 14,500                                                             | \$0.36433                |                                    |                                    |  | (\$0.01059)             |                                     |                                     | \$0.35374             |                                   |                                   |
| Over 15,000                                                             | \$0.26687                |                                    |                                    |  | (\$0.00526)             |                                     |                                     | \$0.26161             |                                   |                                   |
| SC 16 - Non Res DG Firm Transportation                                  |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| 1) Small DG (<5 MW) - using 0 to 40,000 therms/yr                       |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 497                                                                |                          | \$0.18326                          | \$0.21424                          |  |                         | (0.00918)                           | (0.01075)                           | \$0.17408             | \$0.20349                         |                                   |
| Next 14,500                                                             |                          | \$0.10558                          | \$0.12211                          |  |                         | (0.00442)                           | (0.00511)                           | \$0.10116             | \$0.11700                         |                                   |
| Over 15,000                                                             |                          | \$0.06494                          | \$0.07572                          |  |                         | (0.00219)                           | (0.00256)                           | \$0.06275             | \$0.07316                         |                                   |
| 2) Small DG (<5 MW) - using 40,001 to 250,000 therms/yr                 |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 14,500                                                             |                          | \$0.09030                          | \$0.10539                          |  |                         | (0.00576)                           | (0.00672)                           | \$0.08454             | \$0.09867                         |                                   |
| Over 15,000                                                             |                          | \$0.05469                          | \$0.06307                          |  |                         | (0.00296)                           | (0.00342)                           | \$0.05173             | \$0.05965                         |                                   |
| 3) Small DG (<5 MW) - using >250,000 therms/yr                          |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Next 14,500                                                             |                          | \$0.10578                          | \$0.13277                          |  |                         | (0.00605)                           | (0.00759)                           | \$0.09973             | \$0.12518                         |                                   |
| Next 35,000                                                             |                          | \$0.05699                          | \$0.06924                          |  |                         | (0.00303)                           | (0.00368)                           | \$0.05396             | \$0.06556                         |                                   |
| Over 50,000                                                             |                          | \$0.04359                          | \$0.05284                          |  |                         | (0.00215)                           | (0.00259)                           | \$0.04144             | \$0.05025                         |                                   |
| 4) Large DG (DG 5 MW -<50 MW)<br>All therms over 500                    |                          | \$0.01507                          | \$0.01840                          |  |                         | (0.00080)                           | (0.00098)                           | \$0.01427             | \$0.01742                         |                                   |
| SC 19 - Residential DG Firm Aggregation Transportation                  |                          |                                    |                                    |  |                         |                                     |                                     |                       |                                   |                                   |
| Over 3                                                                  | \$0.24245                |                                    |                                    |  | (\$0.01660)             |                                     |                                     | \$0.22585             |                                   |                                   |

Rochester Gas and Electric Corporation  
Case No. 17-M-0815  
Tax Credit

Supporting Workpapers - Rate Design  
Service Class Tax Credit

Electric

PSC 19

| Service Classifications                         | 5/1/18 Rate | 5/1/18 Rate | 5/1/18 Rate per    | Tax Credit  | Tax Credit | Tax Credit | Net Rate  | Net Rate | Net Rate per |
|-------------------------------------------------|-------------|-------------|--------------------|-------------|------------|------------|-----------|----------|--------------|
|                                                 | per kWh     | per kW      | Customer - Monthly |             |            |            |           |          |              |
| SC 1 - Residential                              | \$0.04645   |             |                    | (\$0.00426) |            |            | \$0.04219 |          |              |
| SC 2 - General Service - Small Use              | \$0.03712   |             |                    | (\$0.00381) |            |            | \$0.03331 |          |              |
| SC 3 - General Service - 100 kW minimum         |             | \$17.57     |                    |             | (\$1.11)   |            |           | \$16.46  |              |
| SC 4 - Residential - TOU                        |             |             |                    |             |            |            |           |          |              |
| Schedule I                                      | \$0.04792   |             |                    | (\$0.00422) |            |            | \$0.04370 |          |              |
| Schedule II                                     | \$0.05823   |             |                    | (\$0.00408) |            |            | \$0.05415 |          |              |
| SC 7 - General Service - 12 kW Minimum          | \$0.00887   | \$17.42     |                    | (\$0.00056) | (\$1.12)   |            | \$0.00831 | \$16.30  |              |
| SC 8 - Large General Service TOU                |             |             |                    |             |            |            |           |          |              |
| Secondary                                       |             | \$15.13     |                    |             | (\$0.97)   |            |           | \$14.16  |              |
| Primary                                         |             | \$14.71     |                    |             | (\$0.92)   |            |           | \$13.79  |              |
| Subtransmission - Industrial                    |             | \$9.68      |                    |             | (\$0.52)   |            |           | \$9.16   |              |
| Subtransmission - Commercial                    |             | \$10.51     |                    |             | (\$0.66)   |            |           | \$9.85   |              |
| Transmission                                    |             | \$9.31      |                    |             | (\$0.57)   |            |           | \$8.74   |              |
| Substation                                      |             | \$9.55      |                    |             | (\$0.67)   |            |           | \$8.88   |              |
| SC 9 - General Service TOU                      | \$0.01408   | \$12.26     |                    | (\$0.00107) | (\$0.92)   |            | \$0.01301 | \$11.34  |              |
| SC 14 - Standby (contract demand)               |             |             |                    |             |            |            |           |          |              |
| SC 1                                            |             |             | \$15.69            |             |            | (\$2.79)   |           |          | \$12.90      |
| SC 2                                            |             |             | \$13.01            |             |            | (\$2.38)   |           |          | \$10.63      |
| SC 3                                            |             | \$9.39      |                    |             | (\$1.06)   |            |           | \$8.33   |              |
| SC 7                                            |             | \$13.04     |                    |             | (\$0.97)   |            |           | \$12.07  |              |
| SC 8 - Secondary                                |             | \$6.60      |                    |             | (\$0.76)   |            |           | \$5.84   |              |
| SC 8 - Substation                               |             | \$3.95      |                    |             | (\$0.49)   |            |           | \$3.46   |              |
| SC 8 - Primary                                  |             | \$5.56      |                    |             | (\$0.67)   |            |           | \$4.89   |              |
| SC 8 - Subtransmission - Industrial             |             | \$1.55      |                    |             | (\$0.42)   |            |           | \$1.13   |              |
| SC 8 - Subtransmission - Commercial             |             | \$1.40      |                    |             | (\$0.46)   |            |           | \$0.94   |              |
| SC 8 - Transmission                             |             | \$8.12      |                    |             | (\$0.62)   |            |           | \$7.50   |              |
| PSC 18                                          |             |             |                    |             |            |            |           |          |              |
| SC 2 - Street Lighting Customer Owned Equipment |             |             |                    |             |            |            |           |          |              |
| 24-hr burning service                           | \$0.01879   |             |                    | (\$0.00307) |            |            | \$0.01572 |          |              |
| Dusk-to-Dawn service                            | \$0.05260   |             |                    | (\$0.00307) |            |            | \$0.04953 |          |              |
| Dusk-to-1:00 a.m. service                       | \$0.15107   |             |                    | (\$0.00307) |            |            | \$0.14800 |          |              |
| SC 3 - Traffic Signal                           | \$1.84268   |             |                    | (\$0.09858) |            |            | \$1.74410 |          |              |

| Service Classifications                                  | 5/1/18 Summer         |                              | 5/1/18 Winter                |                      | Tax Credit per Therm | Tax Credit per Therm - Summer | Tax Credit per Therm - Winter | Net Rate per Therm | Net Rate per Therm - Summer | Net Rate per Therm - Winter |
|----------------------------------------------------------|-----------------------|------------------------------|------------------------------|----------------------|----------------------|-------------------------------|-------------------------------|--------------------|-----------------------------|-----------------------------|
|                                                          | 5/1/18 Rate per Therm | Rate per Therm (April - Oct) | Rate per Therm (Nov - March) | Tax Credit per Therm |                      |                               |                               |                    |                             |                             |
| SC 1 - General Service                                   |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 3 therms                                           | \$16.30               |                              |                              |                      |                      |                               |                               | \$16.30            |                             |                             |
| Next 97                                                  | \$0.30946             |                              |                              |                      | (\$0.02108)          |                               |                               | \$0.28838          |                             |                             |
| Next 400                                                 | \$0.28857             |                              |                              |                      | (\$0.01976)          |                               |                               | \$0.26881          |                             |                             |
| Next 500                                                 | \$0.25511             |                              |                              |                      | (\$0.01550)          |                               |                               | \$0.23961          |                             |                             |
| Over 1000                                                | \$0.10859             |                              |                              |                      | (\$0.00655)          |                               |                               | \$0.10204          |                             |                             |
| SC 3 - Large Transportation Service                      |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 1000 therms                                        | \$1,479.53            |                              |                              |                      |                      |                               |                               | \$1,479.53         |                             |                             |
| Next 29,000                                              | \$0.06531             |                              |                              |                      | (\$0.00378)          |                               |                               | \$0.06153          |                             |                             |
| Next 70,000                                              | \$0.05175             |                              |                              |                      | (\$0.00260)          |                               |                               | \$0.04915          |                             |                             |
| Next 900,000                                             | \$0.02002             |                              |                              |                      | (\$0.00100)          |                               |                               | \$0.01902          |                             |                             |
| Over 1,000,000                                           | \$0.00964             |                              |                              |                      | (\$0.00070)          |                               |                               | \$0.00894          |                             |                             |
| SC 3HP - Transportation Rate High Pressure Option        |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 1000 therms                                        | \$1,550.00            |                              |                              |                      |                      |                               |                               | \$1,550.00         |                             |                             |
| Next 29,000                                              | \$0.03955             |                              |                              |                      | (\$0.00227)          |                               |                               | \$0.03728          |                             |                             |
| Next 70,000                                              | \$0.03955             |                              |                              |                      | (\$0.00227)          |                               |                               | \$0.03728          |                             |                             |
| Next 900,000                                             | \$0.03955             |                              |                              |                      | (\$0.00227)          |                               |                               | \$0.03728          |                             |                             |
| Over 1,000,000                                           | \$0.00964             |                              |                              |                      | \$0.00000            |                               |                               | \$0.00964          |                             |                             |
| SC 5 - Small Transportation                              |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 3 therms                                           | \$16.30               |                              |                              |                      |                      |                               |                               | \$16.30            |                             |                             |
| Next 97                                                  | \$0.30946             |                              |                              |                      | (\$0.02108)          |                               |                               | \$0.28838          |                             |                             |
| Next 400                                                 | \$0.28857             |                              |                              |                      | (\$0.01976)          |                               |                               | \$0.26881          |                             |                             |
| Next 500                                                 | \$0.25511             |                              |                              |                      | (\$0.01550)          |                               |                               | \$0.23961          |                             |                             |
| Over 1000                                                | \$0.10859             |                              |                              |                      | (\$0.00655)          |                               |                               | \$0.10204          |                             |                             |
| SC 6 - Non Res DG Firm Gas Sales                         |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| 1) Small DG (<5 MW) - annual use <35,000 therms          |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 3 therms                                           |                       | \$16.30                      | \$16.30                      |                      |                      |                               |                               |                    | \$16.30                     | \$16.30                     |
| Next 97                                                  |                       | \$0.11177                    | \$0.13104                    |                      | (\$0.00761)          | (\$0.00893)                   |                               | \$0.10416          | \$0.12211                   |                             |
| Next 400                                                 |                       | \$0.10423                    | \$0.11894                    |                      | (\$0.00714)          | (\$0.00815)                   |                               | \$0.09709          | \$0.11079                   |                             |
| Next 500                                                 |                       | \$0.09214                    | \$0.10805                    |                      | (\$0.00560)          | (\$0.00656)                   |                               | \$0.08654          | \$0.10149                   |                             |
| Over 1,000                                               |                       | \$0.03922                    | \$0.04548                    |                      | (\$0.00236)          | (\$0.00274)                   |                               | \$0.03686          | \$0.04274                   |                             |
| 2) Small DG (<5 MW) - annual usage ≥ 35,000 therms       |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 1000 therms                                        |                       | \$1,479.53                   | \$1,479.53                   |                      |                      |                               |                               | \$1,479.53         | \$1,479.53                  |                             |
| Next 29,000                                              |                       | \$0.04184                    | \$0.04987                    |                      | (\$0.00242)          | (\$0.00288)                   |                               | \$0.03942          | \$0.04699                   |                             |
| Next 70,000                                              |                       | \$0.03315                    | \$0.04040                    |                      | (\$0.00167)          | (\$0.00203)                   |                               | \$0.03148          | \$0.03837                   |                             |
| Next 900,000                                             |                       | \$0.01282                    | \$0.01538                    |                      | (\$0.00064)          | (\$0.00077)                   |                               | \$0.01218          | \$0.01461                   |                             |
| Over 1,000,000                                           |                       | \$0.00618                    | \$0.00828                    |                      | (\$0.00045)          | (\$0.00059)                   |                               | \$0.00573          | \$0.00769                   |                             |
| 3) Large DG (5 MW to < 50 MW)                            |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 1000 therms                                        |                       | \$1,479.53                   | \$1,479.53                   |                      |                      |                               |                               | \$1,479.53         | \$1,479.53                  |                             |
| Over 1000                                                |                       | \$0.00618                    | \$0.00746                    |                      | (\$0.00045)          | (\$0.00053)                   |                               | \$0.00573          | \$0.00693                   |                             |
| SC 7 - Firm Gas Transportation for DG Facilities < 50 MW |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| 1) Small DG (<5 MW) - annual use <35,000 therms          |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 3 therms                                           |                       | \$16.30                      | \$16.30                      |                      |                      |                               |                               |                    | \$16.30                     | \$16.30                     |
| Next 97                                                  |                       | \$0.11177                    | \$0.13104                    |                      | (\$0.00761)          | (\$0.00893)                   |                               | \$0.10416          | \$0.12211                   |                             |
| Next 400                                                 |                       | \$0.10423                    | \$0.11894                    |                      | (\$0.00714)          | (\$0.00815)                   |                               | \$0.09709          | \$0.11079                   |                             |
| Next 500                                                 |                       | \$0.09214                    | \$0.10805                    |                      | (\$0.00560)          | (\$0.00656)                   |                               | \$0.08654          | \$0.10149                   |                             |
| Over 1,000                                               |                       | \$0.03922                    | \$0.04548                    |                      | (\$0.00236)          | (\$0.00274)                   |                               | \$0.03686          | \$0.04274                   |                             |
| 2) Small DG (<5 MW) - annual usage ≥ 35,000 therms       |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 1000 therms                                        |                       | \$1,479.53                   | \$1,479.53                   |                      |                      |                               |                               | \$1,479.53         | \$1,479.53                  |                             |
| Next 29,000                                              |                       | \$0.04184                    | \$0.04987                    |                      | (\$0.00242)          | (\$0.00288)                   |                               | \$0.03942          | \$0.04699                   |                             |
| Next 70,000                                              |                       | \$0.03315                    | \$0.04040                    |                      | (\$0.00167)          | (\$0.00203)                   |                               | \$0.03148          | \$0.03837                   |                             |
| Next 900,000                                             |                       | \$0.01282                    | \$0.01538                    |                      | (\$0.00064)          | (\$0.00077)                   |                               | \$0.01218          | \$0.01461                   |                             |
| Over 1,000,000                                           |                       | \$0.00618                    | \$0.00828                    |                      | (\$0.00045)          | (\$0.00059)                   |                               | \$0.00573          | \$0.00769                   |                             |
| 3) Large DG (5 MW to < 50 MW)                            |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 1000 therms                                        |                       | \$1,479.53                   | \$1,479.53                   |                      |                      |                               |                               | \$1,479.53         | \$1,479.53                  |                             |
| Over 1000                                                |                       | \$0.00618                    | \$0.00746                    |                      | (\$0.00045)          | (\$0.00053)                   |                               | \$0.00573          | \$0.00693                   |                             |
| SC 8 - Residential DG Firm Gas Sales                     |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 3 therms                                           | \$16.30               |                              |                              |                      |                      |                               |                               | \$16.30            |                             |                             |
| Over 3                                                   | \$0.15356             |                              |                              |                      | (\$0.01037)          |                               |                               | \$0.14319          |                             |                             |
| SC 9 - Residential DG Gas Transportation                 |                       |                              |                              |                      |                      |                               |                               |                    |                             |                             |
| First 3 therms                                           | \$16.30               |                              |                              |                      |                      |                               |                               | \$16.30            |                             |                             |
| Over 3                                                   | \$0.15356             |                              |                              |                      | (\$0.01037)          |                               |                               | \$0.14319          |                             |                             |

Gas

PSC 16

| Service Classifications                      | 5/1/18 Summer                | 5/1/18 Winter                | Tax Credit per Therm | Tax Credit per Therm - Summer | Tax Credit per Therm - Winter | Net Rate per Therm | Net Rate per Therm - Summer | Net Rate per Therm - Winter |
|----------------------------------------------|------------------------------|------------------------------|----------------------|-------------------------------|-------------------------------|--------------------|-----------------------------|-----------------------------|
|                                              | Rate per Therm (April - Oct) | Rate per Therm (Nov - March) |                      |                               |                               |                    |                             |                             |
| SC 16 - Interruptible Transportation Service |                              |                              |                      |                               |                               |                    |                             |                             |
| April - November                             |                              |                              |                      |                               |                               |                    |                             |                             |
| SC Nos. 15 and 16 Monthly Usage              |                              |                              |                      |                               |                               |                    |                             |                             |
| First 1000 therms                            | \$1,183.62                   |                              | \$0.00000            |                               |                               | \$1,183.62         |                             |                             |
| Next 29,000                                  | \$0.06531                    |                              | (\$0.00378)          |                               |                               | \$0.06153          |                             |                             |
| Next 70,000                                  | \$0.05175                    |                              | (\$0.00260)          |                               |                               | \$0.04915          |                             |                             |
| Next 900,000                                 | \$0.02002                    |                              | (\$0.00100)          |                               |                               | \$0.01902          |                             |                             |
| Over 1,000,000                               | \$0.00964                    |                              | (\$0.00070)          |                               |                               | \$0.00894          |                             |                             |
| December - March                             |                              |                              |                      |                               |                               |                    |                             |                             |
| SC Nos. 15 and 16 Monthly Usage              |                              |                              |                      |                               |                               |                    |                             |                             |
| First 1000 therms                            | \$1,183.62                   |                              | \$0.00000            |                               |                               | \$1,183.62         |                             |                             |
| Next 29,000                                  | \$0.05796                    |                              | (\$0.00378)          |                               |                               | \$0.05418          |                             |                             |
| Next 70,000                                  | \$0.04440                    |                              | (\$0.00260)          |                               |                               | \$0.04180          |                             |                             |
| Next 900,000                                 | \$0.01267                    |                              | (\$0.00100)          |                               |                               | \$0.01167          |                             |                             |
| Over 1,000,000                               | \$0.00229                    |                              | (\$0.00070)          |                               |                               | \$0.00159          |                             |                             |

P.S.C. No. 19 - Electricity  
Service Classification No. 6 Area Lighting

|                            | RY3 Rates (per month) |                 | Tax Credit  |                 | RY3 Rates including tax credit (per month) |                 |
|----------------------------|-----------------------|-----------------|-------------|-----------------|--------------------------------------------|-----------------|
|                            | Residential           | Non-Residential | Residential | Non-Residential | Residential                                | Non-Residential |
| Wire Service For Luminaire | \$0.02070             | \$0.02070       | -\$0.00109  | -\$0.00109      | \$0.01961                                  | \$0.01961       |
| Additional Wood Pole       | \$4.90                | \$4.90          | -\$0.26     | -\$0.26         | \$4.64                                     | \$4.64          |
| 30" Bracket                | \$0.78                | \$0.78          | -\$0.04     | -\$0.04         | \$0.74                                     | \$0.74          |
| 8' Bracket                 | \$1.06                | \$1.06          | -\$0.06     | -\$0.06         | \$1.00                                     | \$1.00          |
| 12' Bracket                | \$1.52                | \$1.52          | -\$0.08     | -\$0.08         | \$1.44                                     | \$1.44          |
| 16' Bracket                | \$2.10                | \$2.10          | -\$0.11     | -\$0.11         | \$1.99                                     | \$1.99          |
| 20' Bracket                | \$2.57                | \$2.57          | -\$0.14     | -\$0.14         | \$2.44                                     | \$2.44          |
| Bracket, Single            | \$0.66                | \$0.66          | -\$0.03     | -\$0.03         | \$0.63                                     | \$0.63          |
| Bracket, Twin              | \$1.33                | \$1.33          | -\$0.07     | -\$0.07         | \$1.26                                     | \$1.26          |
| MV 175, Std Cobra          | \$8.73                | \$8.81          | -\$0.46     | -\$0.46         | \$8.27                                     | \$8.35          |
| MV 400, Std Cobra          | \$15.28               | \$15.52         | -\$0.80     | -\$0.82         | \$14.47                                    | \$14.70         |
| MV 1000, Std Cobra         | \$20.14               | \$20.99         | -\$1.06     | -\$1.10         | \$19.08                                    | \$19.88         |
| HPS 70, Std Cobra          | \$8.01                | \$7.96          | -\$0.42     | -\$0.42         | \$7.59                                     | \$7.54          |
| HPS 100, Std Cobra         | \$8.11                | \$8.09          | -\$0.43     | -\$0.43         | \$7.68                                     | \$7.67          |
| HPS 150, Std Cobra         | \$14.47               | \$14.36         | -\$0.76     | -\$0.76         | \$13.70                                    | \$13.60         |
| HPS 250, Std Cobra         | \$19.05               | \$19.00         | -\$1.00     | -\$1.00         | \$18.05                                    | \$18.00         |
| HPS 400, Std Cobra         | \$20.52               | \$20.62         | -\$1.08     | -\$1.09         | \$19.44                                    | \$19.54         |
| MH 250, Std Cobra          | \$19.38               | \$19.34         | -\$1.02     | -\$1.02         | \$18.36                                    | \$18.32         |
| MH 400, Std Cobra          | \$20.43               | \$20.54         | -\$1.08     | -\$1.08         | \$19.36                                    | \$19.46         |
| HPS 150, Flood             | \$14.10               | \$14.01         | -\$0.74     | -\$0.74         | \$13.36                                    | \$13.27         |
| HPS 250, Flood             | \$15.58               | \$15.54         | -\$0.82     | -\$0.82         | \$14.76                                    | \$14.72         |
| HPS 400, Flood             | \$16.93               | \$17.01         | -\$0.89     | -\$0.90         | \$16.04                                    | \$16.12         |
| HPS 1000, Flood            | \$33.86               | \$34.17         | -\$1.78     | -\$1.80         | \$32.08                                    | \$32.37         |
| MH 250, Flood              | \$18.08               | \$18.00         | -\$0.95     | -\$0.95         | \$17.13                                    | \$17.05         |
| MH 400, Flood              | \$18.99               | \$19.01         | -\$1.00     | -\$1.00         | \$17.99                                    | \$18.01         |
| MH 1000, Flood             | \$31.79               | \$32.04         | -\$1.67     | -\$1.69         | \$30.11                                    | \$30.36         |
| HPS 250, Shoebox           | \$21.96               | \$21.96         | -\$1.16     | -\$1.16         | \$20.81                                    | \$20.81         |
| HPS 400, Shoebox           | \$23.19               | \$23.19         | -\$1.22     | -\$1.22         | \$21.97                                    | \$21.97         |

P.S.C. No. 18 - Electricity  
Service Classification No. 1

|                                                | RY3 Rates (per month) | Tax Credit | RY3 Rates including Tax Credit (per month) |
|------------------------------------------------|-----------------------|------------|--------------------------------------------|
| <b>Fixtures:</b>                               |                       |            |                                            |
| Type 1                                         | \$9.54167             | -\$0.50222 | \$9.03945                                  |
| Type 1a                                        | \$9.54167             | -\$0.50222 | \$9.03945                                  |
| Type 1b                                        | \$9.54167             | -\$0.50222 | \$9.03945                                  |
| Type 3a                                        | \$7.98203             | -\$0.42013 | \$7.56190                                  |
| Type 6                                         | \$5.98505             | -\$0.31502 | \$5.67003                                  |
| Type 6a                                        | \$5.98505             | -\$0.31502 | \$5.67003                                  |
| Type 2                                         | \$13.28521            | -\$0.69926 | \$12.58595                                 |
| Type 2a                                        | \$16.08144            | -\$0.84643 | \$15.23501                                 |
| Type 2b                                        | \$16.52371            | -\$0.86971 | \$15.65400                                 |
| Type 3                                         | \$9.10136             | -\$0.47904 | \$8.62232                                  |
| Type 3-2                                       | \$13.18774            | -\$0.69413 | \$12.49361                                 |
| Type 3a-2                                      | \$10.93860            | -\$0.57574 | \$10.36286                                 |
| Type 5                                         | \$3.86315             | -\$0.20333 | \$3.65982                                  |
| Type 5a                                        | \$2.04162             | -\$0.10746 | \$1.93416                                  |
| Type 9                                         | \$5.01182             | -\$0.26379 | \$4.74803                                  |
| Type 9a                                        | \$2.90312             | -\$0.15280 | \$2.75032                                  |
| Type 9b                                        | \$3.28777             | -\$0.17305 | \$3.11472                                  |
| Type 9c                                        | \$6.30827             | -\$0.33203 | \$5.97624                                  |
| Type 9d                                        | \$5.56055             | -\$0.29268 | \$5.26787                                  |
| Type 10                                        | \$11.90177            | -\$0.62644 | \$11.27533                                 |
| Type 10a                                       | \$14.97630            | -\$0.78826 | \$14.18804                                 |
| Type 10a-2                                     | \$21.97010            | -\$1.15637 | \$20.81373                                 |
| Type 10c                                       | \$14.63720            | -\$0.77041 | \$13.86679                                 |
| Type 10-2                                      | \$16.17785            | -\$0.85150 | \$15.32635                                 |
| Type 10c-2                                     | \$21.64768            | -\$1.13940 | \$20.50828                                 |
| Type 11                                        | \$17.34330            | -\$0.91285 | \$16.43045                                 |
| Type 11a                                       | \$17.62971            | -\$0.92792 | \$16.70179                                 |
| Type 11a-2                                     | \$26.58915            | -\$1.39949 | \$25.18966                                 |
| Type 11b                                       | \$19.67209            | -\$1.03542 | \$18.63667                                 |
| Type 11b-2                                     | \$31.03831            | -\$1.63367 | \$29.40464                                 |
| Type 11-2                                      | \$26.38282            | -\$1.38863 | \$24.99419                                 |
| Type 13                                        | \$5.07575             | -\$0.26716 | \$4.80859                                  |
| Type 2d                                        | \$16.34241            | -\$0.86017 | \$15.48224                                 |
| Type 2e                                        | \$21.35946            | -\$1.12423 | \$20.23523                                 |
| Type 2f                                        | \$15.43217            | -\$0.81226 | \$14.61991                                 |
| Type 2g                                        | \$15.04162            | -\$0.79170 | \$14.24992                                 |
| Type13a                                        | \$8.61295             | -\$0.45333 | \$8.15962                                  |
| Type13b                                        | \$5.53460             | -\$0.29131 | \$5.24329                                  |
| Type 20                                        | \$4.67015             | -\$0.24581 | \$4.42434                                  |
| Type 20a                                       | \$9.01647             | -\$0.47458 | \$8.54189                                  |
| Type 20c                                       | \$5.07681             | -\$0.26721 | \$4.80960                                  |
| Type 21                                        | \$4.70998             | -\$0.24790 | \$4.46208                                  |
| Type 20b                                       | \$8.79637             | -\$0.46298 | \$8.33339                                  |
| Type 20d                                       | \$10.72166            | -\$0.56433 | \$10.15733                                 |
| Type 20g                                       | \$5.23506             | -\$0.27554 | \$4.95952                                  |
| Type 20i                                       | \$9.83604             | -\$0.51771 | \$9.31833                                  |
| Type 20j                                       | \$3.48315             | -\$0.18333 | \$3.29982                                  |
| Type 20k                                       | \$4.27453             | -\$0.22499 | \$4.04954                                  |
| Type 21a                                       | \$7.24838             | -\$0.38151 | \$6.86687                                  |
| Type 21b                                       | \$5.13342             | -\$0.27020 | \$4.86322                                  |
| Type C-5                                       | \$3.10016             | -\$0.16317 | \$2.93699                                  |
| Type C-4a                                      | \$11.58212            | -\$0.60962 | \$10.97250                                 |
| Type C-5a                                      | \$12.44362            | -\$0.65496 | \$11.78866                                 |
| Type C-6                                       | \$6.27788             | -\$0.33043 | \$5.94745                                  |
| <b>Circuit:</b>                                |                       |            |                                            |
| Overhead Wire                                  | \$0.01560             | -\$0.00083 | \$0.01477                                  |
| Wood Pole Company Owned                        | \$5.09776             | -\$0.26831 | \$4.82945                                  |
| Wood Pole Jointly Owned                        | \$2.54892             | -\$0.13416 | \$2.41476                                  |
| Conduit & Cable                                | \$0.11017             | -\$0.00580 | \$0.10437                                  |
| Buried Cable URD Subdivisions                  | \$0.05110             | -\$0.00269 | \$0.04841                                  |
| Cable in Conduit owned by Others               | \$0.03928             | -\$0.00207 | \$0.03721                                  |
| <b>Lamps:</b>                                  |                       |            |                                            |
| 1260 Inc                                       | \$5.32434             | -\$0.28024 | \$5.04410                                  |
| 2500 Inc                                       | \$4.92467             | -\$0.25921 | \$4.66546                                  |
| 2800 Inc                                       | \$5.19713             | -\$0.27355 | \$4.92358                                  |
| 2800 Inc (C-5)                                 | \$15.49662            | -\$0.81565 | \$14.68097                                 |
| 4000 Inc                                       | \$6.71510             | -\$0.35344 | \$6.36166                                  |
| 6000 Inc                                       | \$8.64170             | -\$0.45484 | \$8.18686                                  |
| 10000 Inc                                      | \$15.94310            | -\$0.83915 | \$15.10395                                 |
| 4400 MV                                        | \$3.12643             | -\$0.16455 | \$2.96188                                  |
| 8500 MV                                        | \$4.51874             | -\$0.23784 | \$4.28090                                  |
| 13000 MV                                       | \$6.00745             | -\$0.31620 | \$5.69125                                  |
| 23000 MV                                       | \$9.11788             | -\$0.47991 | \$8.63797                                  |
| 60000 MV                                       | \$20.85353            | -\$1.09761 | \$19.75592                                 |
| 4000 HPS                                       | \$1.43646             | -\$0.07560 | \$1.36086                                  |
| 5800 HPS                                       | \$1.85448             | -\$0.09761 | \$1.75687                                  |
| 9500 HPS                                       | \$2.49248             | -\$0.13119 | \$2.36129                                  |
| 16000 HPS                                      | \$3.49822             | -\$0.18413 | \$3.31409                                  |
| 27500 HPS                                      | \$5.86064             | -\$0.30847 | \$5.55217                                  |
| 50000 HPS                                      | \$8.76785             | -\$0.46149 | \$8.30636                                  |
| 140000 HPS                                     | \$25.48358            | -\$1.34130 | \$24.14228                                 |
| 6950 Flor "Dusk-to-dawn"                       | \$3.48908             | -\$0.18364 | \$3.30544                                  |
| 6950 Flor "24-hour burning"                    | \$5.62808             | -\$0.29623 | \$5.33185                                  |
| 4000 MH                                        | \$3.22891             | -\$0.16995 | \$3.05896                                  |
| 5850 MH                                        | \$3.19395             | -\$0.16811 | \$3.02584                                  |
| 10500 MH                                       | \$3.07400             | -\$0.16179 | \$2.91221                                  |
| 17000 MH                                       | \$3.07776             | -\$0.16199 | \$2.91577                                  |
| 28800 MH                                       | \$3.07776             | -\$0.16199 | \$2.91577                                  |
| <b>Light Emitting Diode (LED) – Cobra Head</b> |                       |            |                                            |
| 2000 Lumen                                     | \$2.21412             | -\$0.11654 | \$2.09758                                  |
| 3000 Lumen                                     | \$2.21412             | -\$0.11654 | \$2.09758                                  |
| 4500 Lumen                                     | \$2.21412             | -\$0.11654 | \$2.09758                                  |
| 6700 Lumen                                     | \$4.37851             | -\$0.23046 | \$4.14805                                  |
| 10000 Lumen                                    | \$5.48792             | -\$0.28885 | \$5.19907                                  |
| 15000 Lumen                                    | \$5.86329             | -\$0.30861 | \$5.55468                                  |



Rochester Gas and Electric Corporation  
Case No. Rochester Gas and Electric Corporation  
Electric Case No. 17-M-0815  
Street L Electric Tax Credit

Supporting Workpapers - Rate Design  
Service Class Tax Credit

P.S.C. No. 18 - Electricity  
Service Classification No. 2  
Street Lighting Service - Customer Owned

|                 | R/3 Monthly<br>Delivery Rate | Tax Credit | R/3 Monthly<br>Delivery Rate |
|-----------------|------------------------------|------------|------------------------------|
| 24-Hour Burning | \$0.01879                    | -\$0.00307 | \$0.01572                    |
| Dusk-Dawn       | \$0.05260                    | -\$0.00307 | \$0.04953                    |
| Dusk-1:00 am    | \$0.15107                    | -\$0.00307 | \$0.14800                    |

P.S.C. No. 18 - Electricity  
Service Classification No. 3  
Traffic Signal Service

|                        | R/3 Monthly<br>Delivery Rate |            | Delivery Rate<br>Including Tax |
|------------------------|------------------------------|------------|--------------------------------|
| Rate, per billing face | \$1.84268                    | -\$0.09858 | \$1.74410                      |

|                                       |                | 5/1/18 Rate<br>per kWh | 5/1/18 Rate<br>per kW | Tax Credit<br>per kWh | Tax Credit<br>per kW | Net Rate per<br>kWh | Net Rate per<br>kW |
|---------------------------------------|----------------|------------------------|-----------------------|-----------------------|----------------------|---------------------|--------------------|
| Residential                           |                |                        |                       |                       |                      |                     |                    |
| SC 1 - Residential Service            | On-Peak Rates  | \$0.18769              |                       | (\$0.00995)           |                      | \$0.17774           |                    |
|                                       | Off-Peak Rates | \$0.03164              |                       | (\$0.00168)           |                      | \$0.02996           |                    |
| SC 8 - Residential Service            | On-Peak Rates  | \$0.20233              |                       | (\$0.01042)           |                      | \$0.19191           |                    |
|                                       | Off-Peak Rates | \$0.02870              |                       | (\$0.00148)           |                      | \$0.02722           |                    |
| SC 12 - Residential Service           | On-Peak Rates  | \$0.15706              |                       | (\$0.00681)           |                      | \$0.15025           |                    |
|                                       | Off-Peak Rates | \$0.03231              |                       | (\$0.00140)           |                      | \$0.03091           |                    |
| Non-Residential, Non-Demand           |                |                        |                       |                       |                      |                     |                    |
| SC 6 – General Service                | On-Peak Rates  | \$0.09645              |                       | (\$0.00611)           |                      | \$0.09034           |                    |
|                                       | Off-Peak Rates | \$0.03839              |                       | (\$0.00243)           |                      | \$0.03596           |                    |
| Non-Residential, Demand, Small/Medium |                |                        |                       |                       |                      |                     |                    |
| SC 2 - General Service                | On-Peak Rates  |                        | \$20.91               |                       | (0.78)               |                     | 20.13              |
|                                       | Non-Summer     |                        |                       |                       |                      |                     |                    |
|                                       | On-Peak Rates  |                        | \$13.35               |                       | (0.50)               |                     | \$12.85            |
|                                       | All hours      | \$0.00261              |                       | (\$0.00010)           |                      | \$0.00251           |                    |
| SC 3P - General Service               | On-Peak Rates  |                        | \$14.75               |                       | (0.45)               |                     | 14.30              |
|                                       | Off-Peak Rates |                        | \$8.11                |                       | (0.25)               |                     | 7.86               |
|                                       | All hours      | \$0.00261              |                       | (\$0.00008)           |                      | \$0.00253           |                    |
| Non-Residential, Demand, Large        |                |                        |                       |                       |                      |                     |                    |
| SC 7-1 Secondary                      | On-Peak Rates  |                        | \$27.17               |                       | (1.14)               |                     | 26.03              |
|                                       | Off-Peak Rates |                        | \$9.76                |                       | (0.41)               |                     | 9.35               |
| SC 7-2 Primary                        | On-Peak Rates  |                        | \$21.04               |                       | (0.79)               |                     | 20.25              |
|                                       | Off-Peak Rates |                        | \$8.15                |                       | (0.30)               |                     | 7.85               |
| SC 7-3 Subtransmission                | On-Peak Rates  |                        | \$7.35                |                       | (0.38)               |                     | 6.97               |
|                                       | Off-Peak Rates |                        | \$2.24                |                       | (0.12)               |                     | 2.12               |

| Service Classifications                  |              |              | 5/1/18<br>Standard Rate<br>per kWh | 5/1/18<br>Standard<br>Rate per<br>kW | 5/1/18 ED<br>Rate per<br>kWh | 5/1/18 ED<br>Rate per<br>kW | Tax Credit<br>per kWh | Tax Credit<br>per kW | Net Rate<br>per kWh | Net Rate<br>per kW |
|------------------------------------------|--------------|--------------|------------------------------------|--------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------|---------------------|--------------------|
| SC 2 - Non Res General Service - Second  | EZR/EJ Rates | <sup>1</sup> | \$ 0.00261                         | \$ 9.79                              | \$ 0.00261                   | \$ 9.79                     | \$ (0.00010)          | (\$0.36)             | \$ 0.00251          | \$ 9.43            |
|                                          | ILI Rate     | <sup>1</sup> | \$ 0.00261                         | \$ 9.79                              | \$ 0.00261                   | \$ 9.79                     | \$ (0.00010)          | (\$0.36)             | \$ 0.00251          | \$ 9.43            |
| SC 3P - Non Res Primary Service          | EZR/EJ Rates | <sup>1</sup> | \$ 0.00261                         | \$ 6.12                              | \$ 0.00261                   | \$ 6.12                     | \$ (0.00008)          | (\$0.19)             | \$ 0.00253          | \$ 5.93            |
|                                          | ILI Rate     | <sup>1</sup> | \$ 0.00261                         | \$ 6.12                              | \$ 0.00261                   | \$ 6.12                     | \$ (0.00008)          | (\$0.19)             | \$ 0.00253          | \$ 5.93            |
| SC 3S - Non Res Primary Service - Subtra | EZR/EJ Rates | <sup>1</sup> |                                    | \$ 4.50                              |                              | \$ 4.50                     |                       | (\$0.29)             |                     | \$ 4.21            |
|                                          | ILI Rate     | <sup>1</sup> |                                    | \$ 4.50                              |                              | \$ 4.50                     |                       | (\$0.29)             |                     | \$ 4.21            |
| SC 7-1 - Non Res Large General Service - | EZR/EJ Rates |              |                                    | \$ 8.94                              |                              | \$ 7.18                     |                       | (\$0.38)             |                     | \$ 6.80            |
|                                          | ILI Rate     |              |                                    | \$ 8.94                              |                              | \$ 8.06                     |                       | (\$0.38)             |                     | \$ 7.68            |
| SC 7-2 - Non Res Large General Service - | EZR/EJ Rates | <sup>1</sup> |                                    | \$ 7.30                              |                              | \$ 7.30                     |                       | (\$0.27)             |                     | \$ 7.03            |
|                                          | ILI Rate     | <sup>1</sup> |                                    | \$ 7.30                              |                              | \$ 7.30                     |                       | (\$0.27)             |                     | \$ 7.03            |
| SC 7-3 - Non Res Large General Service - | EZR/EJ Rates | <sup>1</sup> |                                    | \$ 2.14                              |                              | \$ 2.14                     |                       | (\$0.11)             |                     | \$ 2.03            |
|                                          | ILI Rate     | <sup>1</sup> |                                    | \$ 2.14                              |                              | \$ 2.14                     |                       | (\$0.11)             |                     | \$ 2.03            |
| SC 7-4 - Non Res Large General Service - | EZR/EJ Rates | <sup>1</sup> |                                    | \$ 0.83                              |                              | \$ 0.83                     |                       | (\$0.04)             |                     | \$ 0.79            |
|                                          | ILI Rate     | <sup>1</sup> |                                    | \$ 0.83                              |                              | \$ 0.83                     |                       | (\$0.04)             |                     | \$ 0.79            |

<sup>1</sup> The economic development rates and the standard rates are the same.

Rochester Gas and Electric Corporation  
Case No. 17-M-0815  
Tax Credit  
Electric Economic Development Rates

Supporting Workpapers - Rate Design  
Service Class Tax Credit

| Service Classifications                                     |              |              | 5/1/18<br>Standard<br>Rate per<br>kWh | 5/1/18<br>Standard<br>Rate per<br>kW | 5/1/18 ED<br>Rate per<br>kWh | 5/1/18 ED<br>Rate per<br>kW | Tax Credit<br>per kWh | Tax Credit<br>per kW | Net Rate per<br>kWh | Net Rate per<br>kW |
|-------------------------------------------------------------|--------------|--------------|---------------------------------------|--------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------|---------------------|--------------------|
| SC #2 - General Service - Small Use                         | EZR/EJ Rates | <sup>1</sup> | \$ 0.03712                            |                                      | \$ 0.03712                   |                             | \$ (0.00381)          |                      | \$ 0.03331          |                    |
| SC #3 - General Service - 100 kW Minimum                    | EZR/EJ Rates |              |                                       | \$ 17.57                             |                              | \$ 6.11                     |                       | (\$1.11)             |                     | \$ 5.00            |
| SC #7 - General Service - 12 kW Minimum                     | EZR/EJ Rates |              | \$ 0.00887                            | \$ 17.42                             | \$ 0.00887                   | \$ 13.60                    | \$ (0.00056)          | (\$1.12)             | \$ 0.00831          | \$ 12.48           |
| SC #8 - Large General Service - Time-of-Use<br>Transmission | EZR/EJ Rates |              |                                       | \$ 9.31                              |                              | \$ 0.98                     |                       | (\$0.57)             |                     | \$ 0.41            |
| Subtransmission - Industrial                                | EZR/EJ Rates |              |                                       | \$ 9.68                              |                              | \$ 4.30                     |                       | (\$0.52)             |                     | \$ 3.78            |
| Subtransmission - Commercial                                | EZR/EJ Rates |              |                                       | \$ 10.51                             |                              | \$ 4.62                     |                       | (\$0.66)             |                     | \$ 3.96            |
| Substation                                                  | EZR/EJ Rates | <sup>1</sup> |                                       | \$ 9.55                              |                              | \$ 9.55                     |                       | (\$0.67)             |                     | \$ 8.88            |
| Primary                                                     | EZR/EJ Rates |              |                                       | \$ 14.71                             |                              | \$ 6.38                     |                       | (\$0.92)             |                     | \$ 5.46            |
| Secondary                                                   | EZR/EJ Rates |              |                                       | \$ 15.13                             |                              | \$ 5.48                     |                       | (\$0.97)             |                     | \$ 4.51            |
| SC #9 - General Service - Time-of-Use                       | EZR/EJ Rates | <sup>1</sup> | \$ 0.01408                            | \$ 12.26                             | \$ 0.01408                   | \$ 12.26                    | \$ (0.00107)          | (\$0.92)             | \$ 0.01301          | \$ 11.34           |

<sup>1</sup> The economic development rates and the standard rates are the same.

| Rate Year 3 Delivery Demand |                                                                           | Rate Year 3<br>Demand<br>Charge | Rate Year 3<br>Minimum<br>Demand Charge | Tax Credit | Rate Year 3<br>Demand Charge<br>Including Tax<br>Credit | Rate Year 3<br>Minimum Demand<br>Charge Including<br>Tax Credit | % Change | RY3 - But<br>not Less<br>than | RY3 - But<br>not Less<br>than With<br>Tax Credit |
|-----------------------------|---------------------------------------------------------------------------|---------------------------------|-----------------------------------------|------------|---------------------------------------------------------|-----------------------------------------------------------------|----------|-------------------------------|--------------------------------------------------|
| SC No. 3                    | General Service - 100 kW Minimum                                          | \$ 17.57                        | \$ 3.71                                 | (\$1.11)   | \$ 16.46                                                | \$ 3.47                                                         | -6.32%   | \$ 371.00                     | \$ 347.00                                        |
| SC No. 8                    | Large General Service - Time-of-Use<br>Rate - Secondary                   | \$ 15.13                        | \$ 4.89                                 | (\$0.97)   | \$ 14.16                                                | \$ 4.57                                                         | -6.41%   |                               |                                                  |
| SC No. 8                    | Large General Service - Time-of-Use<br>Rate - Primary                     | \$ 14.71                        | \$ 5.24                                 | (\$0.92)   | \$ 13.79                                                | \$ 4.91                                                         | -6.26%   |                               |                                                  |
| SC No. 8                    | Large General Service - Time-of-Use<br>Rate - Substation                  | \$ 9.55                         | \$ 3.80                                 | (\$0.67)   | \$ 8.88                                                 | \$ 3.53                                                         | -7.02%   |                               |                                                  |
| SC No. 8                    | Large General Service - Time-of-Use<br>Rate - Sub Transmission Industrial | \$ 9.68                         | \$ 2.80                                 | (\$0.52)   | \$ 9.16                                                 | \$ 2.65                                                         | -5.37%   |                               |                                                  |
| SC No. 8                    | Large General Service - Time-of-Use<br>Rate - Sub Transmission Commercial | \$ 10.51                        | \$ 3.05                                 | (\$0.66)   | \$ 9.85                                                 | \$ 2.85                                                         | -6.28%   |                               |                                                  |
| SC No. 8                    | Large General Service - Time-of-Use<br>Rate - Transmission                | \$ 9.31                         | \$ 3.10                                 | (\$0.57)   | \$ 8.74                                                 | \$ 2.91                                                         | -6.12%   |                               |                                                  |

| Rate Year 3 Delivery Demand |                                                            | Rate Year 3<br>Customer or<br>Demand<br>Charge | Rate Year 3<br>Minimum<br>Demand Charge | Tax Credit | Rate Year 3<br>Demand Charge<br>Including Tax<br>Credit | Rate Year 3<br>Minimum Demand<br>Charge Including<br>Tax Credit | % Change | RY3 - But<br>not Less<br>than | RY3 - But<br>not Less<br>than With<br>Tax Credit |
|-----------------------------|------------------------------------------------------------|------------------------------------------------|-----------------------------------------|------------|---------------------------------------------------------|-----------------------------------------------------------------|----------|-------------------------------|--------------------------------------------------|
| SC No. 7                    | General Service - 12 kW Minimum                            | customer charge \$ 88.77                       | \$ 88.77                                |            | \$ 88.77                                                | \$ 88.77                                                        |          | \$ 88.77                      | \$ 88.77                                         |
| SC No. 7                    | General Service - 12 kW Minimum<br>Special Capacity Charge | demand charge \$ 17.42                         | \$ 5.96                                 | (\$1.12)   | \$ 16.30                                                | \$ 5.58                                                         | -6.43%   |                               |                                                  |
| SC No. 9                    | General Service - Time-of-Use Rate                         | demand charge \$ 12.26                         | \$ 5.23                                 | (\$0.92)   | \$ 11.34                                                | \$ 4.84                                                         | -7.50%   | \$ 95.50                      | \$ 95.50                                         |

Demand with High Voltage Discount

|          | High Voltage<br>Discount | Rate Year 3<br>Demand Charge | Rate Year 3<br>Demand Charge<br>with High Voltage<br>Discount | Rate Year 3<br>Demand Charge<br>With Tax Credit | Rate Year 3 Demand<br>Charge with High<br>Voltage Discount<br>With Tax Credit |
|----------|--------------------------|------------------------------|---------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------|
| SC No. 3 | \$ 0.60                  | \$ 17.57                     | \$ 16.97                                                      | \$16.46                                         | \$ 15.86                                                                      |
| SC No. 9 | \$ 0.60                  | \$ 12.26                     | \$ 11.66                                                      | \$11.34                                         | \$ 10.74                                                                      |

Minimum Demand with High Voltage Discount

|          | High Voltage<br>Discount | Rate Year 3<br>Minimum Demand<br>Charge | Rate Year 3<br>Minimum Demand<br>Charge with High<br>Voltage Discount | Rate Year 3<br>Minimum Demand<br>Charge With Tax<br>Credit | Rate Year 3 Minimum<br>Demand Charge with<br>High Voltage<br>Discount With Tax<br>Credit | RY3 - But not Less<br>than | RY3 - But not Less<br>than With Tax Credit |
|----------|--------------------------|-----------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------|
|          |                          |                                         |                                                                       |                                                            |                                                                                          | \$ 60.00                   | \$ 6.82                                    |
| SC No. 3 | \$ 0.60                  | \$ 3.71                                 | \$ 3.11                                                               | \$ 3.47                                                    | \$ 2.87                                                                                  | \$ 311.00                  | \$ 287.00                                  |
| SC No. 9 | \$ 0.60                  | \$ 5.23                                 | \$ 4.63                                                               | \$ 4.84                                                    | \$ 4.24                                                                                  | \$ 88.68                   | \$ 88.68                                   |

| Electric Service Classifications                           | Rate Year 3<br>Delivery<br>Revenues<br>(Standby at<br>Parent SC) | Street<br>Lighting<br>Adjustment<br>\$000 | Rate Year 3<br>Delivery Revenues<br>With Adj for Street<br>Light Sales (Standby<br>at Parent SC)<br>\$000 | % of<br>Revenues | Tax Benefit<br>allocated on %<br>of Delivery<br>Revenues<br>\$000 | Tax Benefit<br>Delivery<br>Revenues per<br>kWh<br>\$000 | Tax Benefit<br>Delivery<br>Revenues per<br>kW<br>\$000 | KW<br>(standby) | KW<br>(including<br>standby at<br>Parent SC) | Rate per<br>kWh | Rate per KW |
|------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------|-----------------|----------------------------------------------|-----------------|-------------|
| SC # 1 - Residential Regular                               | \$ 329,478                                                       |                                           | \$ 329,478                                                                                                | 48.74%           | \$ (11,162)                                                       | \$ (11,162)                                             | \$ -                                                   |                 |                                              |                 | -\$0.002256 |
| SC # 8 - Residential Day-Night                             | 94,233                                                           |                                           | 94,233                                                                                                    | 13.94%           | (3,193)                                                           | (3,193)                                                 | -                                                      |                 |                                              |                 | -\$0.001952 |
| SC #12 - Residential Time of Use                           | 8,663                                                            |                                           | 8,663                                                                                                     | 1.28%            | (294)                                                             | (294)                                                   | -                                                      |                 |                                              |                 | -\$0.001713 |
| SC #6 - General Service Regular                            | 27,363                                                           |                                           | 27,363                                                                                                    | 4.05%            | (927)                                                             | (927)                                                   | -                                                      |                 |                                              |                 | -\$0.003004 |
| SC # 9 - General Service Day-Night                         | 1,502                                                            |                                           | 1,502                                                                                                     | 0.22%            | (51)                                                              | (51)                                                    | -                                                      |                 |                                              |                 | -\$0.002158 |
| SC # 2 - General Service-w/Demand                          | 114,672                                                          |                                           | 114,672                                                                                                   | 16.96%           | (3,885)                                                           | (285)                                                   | (3,600)                                                | 11,493          | 9,903,551                                    | -\$0.000096     | (\$0.36)    |
| SC # 7-1 - General Service-Time of Use                     | 40,239                                                           |                                           | 40,239                                                                                                    | 5.95%            | (1,363)                                                           | -                                                       | (1,363)                                                | 16,879          | 3,626,126                                    |                 | (\$0.38)    |
| SC # 3P - Primary Service                                  | 3,588                                                            |                                           | 3,588                                                                                                     | 0.53%            | (122)                                                             | (16)                                                    | (106)                                                  | 7,427           | 568,848                                      | -\$0.000075     | (\$0.19)    |
| SC # 7-2 - Primary Service-Time of Use                     | 30,507                                                           |                                           | 30,507                                                                                                    | 4.51%            | (1,034)                                                           | -                                                       | (1,034)                                                | 108,975         | 3,791,726                                    |                 | (\$0.27)    |
| SC # 3S - Sub transmission Service                         | 128                                                              |                                           | 128                                                                                                       | 0.02%            | (4)                                                               | -                                                       | (4)                                                    |                 | 14,671                                       |                 | (\$0.29)    |
| SC # 7-3 - Sub transmission-Time of Use                    | 8,589                                                            |                                           | 8,589                                                                                                     | 1.27%            | (291)                                                             | -                                                       | (291)                                                  | 771             | 2,629,111                                    |                 | (\$0.11)    |
| SC # 7-4 - Transmission-Time of Use                        | 2,831                                                            |                                           | 2,831                                                                                                     | 0.42%            | (96)                                                              | -                                                       | (96)                                                   | 228,161         | 2,309,922                                    |                 | (\$0.04)    |
| SC # 5 - Outdoor Lighting                                  | 2,847                                                            |                                           | 2,847                                                                                                     | 0.42%            | (96)                                                              | (96)                                                    | -                                                      |                 |                                              |                 | -\$0.005073 |
| SC #1 - Street Lighting Service                            | 44                                                               |                                           | 44                                                                                                        | 0.01%            | (1)                                                               | (1)                                                     | -                                                      |                 |                                              |                 | -\$0.004792 |
| SC #2 - Street Lighting Service                            | 793                                                              |                                           | 793                                                                                                       | 0.12%            | (27)                                                              | (27)                                                    | -                                                      |                 |                                              |                 | -\$0.004368 |
| SC #3 - Street Lighting Service                            | 10,895                                                           | \$ (580)                                  | 10,315                                                                                                    | 1.53%            | (349)                                                             | (349)                                                   | -                                                      |                 |                                              |                 | -\$0.006445 |
| SC #4 - Street Lighting Service - Customer<br>Owned Equip. | 112                                                              | 139                                       | 251                                                                                                       | 0.04%            | (9)                                                               | (9)                                                     | -                                                      |                 |                                              |                 | -\$0.000825 |
| Subtotal PSC 120 and 121                                   | \$ 676,484                                                       | \$ (442)                                  | \$ 676,043                                                                                                | 100%             | \$ (22,904)                                                       | \$ (16,410)                                             | \$ (6,494)                                             | -               | 22,843,956                                   |                 |             |

## Notes

Street lighting adjusted to reflect lighting sales, this is the same adjustment that was made to RDM targets. The current forecast also reflects the sales.

| Standby                                       | Tax Benefit<br>allocated on %<br>of Delivery<br>Revenues | Tax Benefit<br>Delivery<br>Revenues per<br>Customer<br>Contract<br>Demand | Tax Benefit<br>Delivery<br>Revenues per<br>kW Contract<br>Demand | Contract<br>Demand kW -<br>RY3 | Rate per<br>Contract<br>Demand per<br>customer | Rate per<br>Contract<br>Demand per<br>kW |
|-----------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------|------------------------------------------------|------------------------------------------|
| SC 11 (SC 1 - Residential Regular)            | \$ (11,162)                                              | \$ (11,162)                                                               |                                                                  |                                | -\$1.46                                        |                                          |
| SC 11 (SC 8 - Residential Day-Night)          | (3,193)                                                  | (3,193)                                                                   |                                                                  |                                | -\$2.02                                        |                                          |
| SC 11 (SC 12 - Residential Time of Use)       | (294)                                                    | (294)                                                                     |                                                                  |                                | -\$6.42                                        |                                          |
| SC 11 (SC 2 - General Service-w/Demand)       | (3,885)                                                  |                                                                           | \$ (3,885)                                                       | 12,004,560                     |                                                | -\$0.32                                  |
| SC 11 (SC 3P - Primary Service)               | (122)                                                    |                                                                           | (122)                                                            | 339,720                        |                                                | -\$0.36                                  |
| SC 11 (SC 3S - Sub transmission Service)      | (4)                                                      |                                                                           | (4)                                                              | 13,488                         |                                                | -\$0.32                                  |
| SC 11 (SC 6 - General Service Regular)        | (927)                                                    | (927)                                                                     |                                                                  |                                | -\$1.14                                        |                                          |
| SC 11 (SC 9 - General Service Day-Night)      | (51)                                                     | (51)                                                                      |                                                                  |                                | -\$1.77                                        |                                          |
| SC 11 (SC 7-1 - General Service-Time of Use)  | (1,363)                                                  |                                                                           | (1,363)                                                          | 5,386,068                      |                                                | -\$0.25                                  |
| SC 11 (SC 7-2 - Primary Service-Time of Use)  | (1,034)                                                  |                                                                           | (1,034)                                                          | 4,860,468                      |                                                | -\$0.21                                  |
| SC 11 (SC 7-3 - Sub transmission-Time of Use) | (291)                                                    |                                                                           | (291)                                                            | 3,395,760                      |                                                | -\$0.09                                  |
| SC 11 (SC 7-4 - Transmission-Time of Use)     | (96)                                                     |                                                                           | (96)                                                             | 2,759,856                      |                                                | -\$0.03                                  |
|                                               | \$ (22,421)                                              | \$ (15,626)                                                               | \$ (6,795)                                                       | 28,759,920                     |                                                |                                          |

| Electric Service Classifications                            | Rate Year 3<br>Delivery<br>Revenues<br>(Standby at<br>Parent SC)<br>\$000 | Street<br>Lighting<br>Adjustment<br>\$000 | Rate Year 3<br>Delivery Revenues<br>With Adj for Street<br>Light Sales<br>(Standby at Parent<br>SC)<br>\$000 | % of<br>Revenues | Tax Benefit<br>allocated on %<br>of Delivery<br>Revenues<br>\$000 | Tax Benefit<br>Delivery<br>Revenues per<br>kWh<br>\$000 | Tax Benefit<br>Delivery<br>Revenues<br>per kW<br>\$000 | kWh (including<br>standby at<br>Parent SC) | KW<br>(including<br>standby at<br>Parent SC) | Rate per<br>kWh | Rate per<br>KW |
|-------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------|-----------------|----------------|
| SC #1 - Residential Service                                 | \$ 211,913                                                                |                                           | \$ 211,913                                                                                                   | 50.05%           | \$ (11,154)                                                       | \$ (11,154)                                             | \$ -                                                   | 2,619,832,835                              |                                              | (\$0.00426)     |                |
| SC #4 -Residential Service                                  |                                                                           |                                           |                                                                                                              |                  |                                                                   |                                                         |                                                        |                                            |                                              |                 |                |
| Schedule I                                                  | 2,771                                                                     |                                           | 2,771                                                                                                        | 0.65%            | (146)                                                             | (146)                                                   | -                                                      | 34,531,053                                 |                                              | (\$0.00422)     |                |
| Schedule II                                                 | 2,779                                                                     |                                           | 2,779                                                                                                        | 0.66%            | (146)                                                             | (146)                                                   | -                                                      | 35,858,165                                 |                                              | (\$0.00408)     |                |
| SC #2 - General Service - Small Use                         | 15,552                                                                    |                                           | 15,552                                                                                                       | 3.67%            | (819)                                                             | (819)                                                   | -                                                      | 214,627,256                                |                                              | (\$0.00381)     |                |
| SC #3 - General Service - 100 kW Minimum                    | 33,130                                                                    |                                           | 33,130                                                                                                       | 7.82%            | (1,744)                                                           | -                                                       | (1,744)                                                | 593,690,867                                | 1,575,100                                    |                 | (\$1.11)       |
| SC #7 - General Service - 12 kW Minimum                     | 57,089                                                                    |                                           | 57,089                                                                                                       | 13.48%           | (3,005)                                                           | (434)                                                   | (2,571)                                                | 771,350,971                                | 2,300,748                                    | (\$0.00056)     | (\$1.12)       |
| SC #8 - Large General Service - Time-of-Use<br>Transmission | 819                                                                       |                                           | 819                                                                                                          | 0.19%            | (43)                                                              | -                                                       | (43)                                                   | 29,669,906                                 | 75,386                                       |                 | (\$0.57)       |
| Subtransmission - Industrial                                | 17,294                                                                    |                                           | 17,294                                                                                                       | 4.08%            | (910)                                                             | -                                                       | (910)                                                  | 762,928,205                                | 1,754,489                                    |                 | (\$0.52)       |
| Subtransmission - Commercial                                | 13,085                                                                    |                                           | 13,085                                                                                                       | 3.09%            | (689)                                                             | -                                                       | (689)                                                  | 495,094,295                                | 1,046,291                                    |                 | (\$0.66)       |
| Substation                                                  | 3,485                                                                     |                                           | 3,485                                                                                                        | 0.82%            | (183)                                                             | -                                                       | (183)                                                  | 112,353,266                                | 275,654                                      |                 | (\$0.67)       |
| Primary                                                     | 23,454                                                                    |                                           | 23,454                                                                                                       | 5.54%            | (1,234)                                                           | -                                                       | (1,234)                                                | 620,712,056                                | 1,348,040                                    |                 | (\$0.92)       |
| Secondary                                                   | 32,201                                                                    |                                           | 32,201                                                                                                       | 7.60%            | (1,695)                                                           | -                                                       | (1,695)                                                | 727,160,033                                | 1,743,974                                    |                 | (\$0.97)       |
| SC #9 - General Service - Time-of-Use                       | 3,714                                                                     |                                           | 3,714                                                                                                        | 0.88%            | (195)                                                             | (46)                                                    | (150)                                                  | 42,658,514                                 | 163,073                                      | (\$0.00107)     | (\$0.92)       |
| SC #6 - Area Lighting                                       | 1,326                                                                     |                                           | 1,326                                                                                                        | 0.31%            | (70)                                                              | (70)                                                    | -                                                      | 7,632,001                                  |                                              | (\$0.00915)     |                |
| SC #1 - Street Lighting Service                             | 5,107                                                                     | (2,006)                                   | 3,101                                                                                                        | 0.73%            | (163)                                                             | (163)                                                   | -                                                      | 12,304,427                                 |                                              | (\$0.01327)     |                |
| SC #2 - Street Lighting Service - Customer Own              | 1,281                                                                     | 345                                       | 1,626                                                                                                        | 0.38%            | (86)                                                              | (86)                                                    | -                                                      | 27,842,935                                 |                                              | (\$0.00307)     |                |
| SC #3 - Traffic Signal Service                              | 107                                                                       |                                           | 107                                                                                                          | 0.03%            | (6)                                                               | (6)                                                     | -                                                      | 2,864,805                                  |                                              | (\$0.00196)     |                |
| Subtotal PSC 18 and 19 Revenue                              | \$ 425,105                                                                | \$ (1,661)                                | \$ 423,444                                                                                                   | 100%             | -\$22,288                                                         | -\$13,068                                               | -\$9,219                                               | 7,111,111,590                              | 10,282,755                                   |                 |                |

## Notes

Street lighting adjusted to reflect lighting sales, this is the same adjustment that was made to RDM targets. The current forecast also reflects the sales.

| Standby          | Tax Benefit<br>allocated on %<br>of Delivery<br>Revenues | Tax Benefit<br>Delivery<br>Revenues per<br>Customer<br>Contract<br>Demand | Tax Benefit<br>Delivery<br>Revenues<br>per kW<br>Contract<br>Demand | Contract<br>Demand<br>Customer - RY3 | Contract<br>Demand kW -<br>RY3 | Rate per<br>Contract<br>Demand per<br>customer | Rate per<br>Contract<br>Demand<br>per kW |
|------------------|----------------------------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------|--------------------------------|------------------------------------------------|------------------------------------------|
| SC 1             | -\$11,154                                                | -\$11,154                                                                 |                                                                     | 3,999,027                            |                                | -\$2.79                                        |                                          |
| SC 2             | -\$819                                                   | -\$819                                                                    |                                                                     | 343,831                              |                                | -\$2.38                                        |                                          |
| SC 3             | -\$1,744                                                 |                                                                           | -\$1,744                                                            |                                      | 1,640,964                      |                                                | -\$1.06                                  |
| SC 7             | -\$3,005                                                 |                                                                           | -\$3,005                                                            |                                      | 3,097,240                      |                                                | -\$0.97                                  |
| SC8 Transmission | -\$43                                                    |                                                                           | -\$43                                                               |                                      | 69,828                         |                                                | -\$0.62                                  |
| SC8 SubTrans Ind | -\$910                                                   |                                                                           | -\$910                                                              |                                      | 2,145,504                      |                                                | -\$0.42                                  |
| SC8 SubTrans Com | -\$689                                                   |                                                                           | -\$689                                                              |                                      | 1,493,832                      |                                                | -\$0.46                                  |
| SC8 Primary      | -\$1,234                                                 |                                                                           | -\$1,234                                                            |                                      | 1,850,808                      |                                                | -\$0.67                                  |
| SC8 Secondary    | -\$1,695                                                 |                                                                           | -\$1,695                                                            |                                      | 2,229,060                      |                                                | -\$0.76                                  |
| SC8 Substation   | -\$183                                                   |                                                                           | -\$183                                                              |                                      | 375,888                        |                                                | -\$0.49                                  |
|                  | -\$21,476                                                | -\$11,972                                                                 | -\$9,503                                                            | -                                    | 12,903,124                     |                                                |                                          |



| Gas Service Classifications                                                         | Rate Year 3<br>Delivery<br>Revenues<br>\$000 | % of<br>Revenues<br>(excluding<br>interruptible) | Tax Benefit<br>allocated on %<br>of Delivery<br>Revenues<br>\$000 | Therms<br>(10/2018 -<br>9/2019) | Tax Credit<br>per Therm |
|-------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------|---------------------------------|-------------------------|
| Service Classification 1S: Residential Sales Service                                |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months - Heat                                                              | \$ 35,124                                    |                                                  |                                                                   |                                 |                         |
| Customer Months - Non Heat                                                          | \$ 995                                       |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                                                      |                                              |                                                  | \$ -                                                              | 5,177,005                       | \$0.00000               |
| Next 47 Therms                                                                      | \$ 52,138                                    |                                                  | \$ (3,382)                                                        | 73,049,043                      | -\$0.05006              |
| Over 50 Therms                                                                      | \$ 18,162                                    |                                                  | \$ (1,178)                                                        | 109,941,450                     | -\$0.01158              |
|                                                                                     | <u>\$ 106,420</u>                            | 53%                                              | <u>\$ (4,560)</u>                                                 | <u>188,167,497</u>              |                         |
| Service Classification 2S: General Sales Service                                    |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months                                                                     | \$ 5,423                                     |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                                                      |                                              |                                                  | \$ -                                                              | 399,096                         | \$0.00000               |
| Next 497 Therms                                                                     | \$ 12,877                                    |                                                  | \$ (705)                                                          | 24,880,820                      | -\$0.02204              |
| Next 14,500 Therms                                                                  | \$ 6,355                                     |                                                  | \$ (348)                                                          | 28,783,099                      | -\$0.01059              |
| Over 15,000 Therms                                                                  | \$ 303                                       |                                                  | \$ (17)                                                           | 2,866,714                       | -\$0.00526              |
|                                                                                     | <u>\$ 24,958</u>                             | 12%                                              | <u>\$ (1,069)</u>                                                 | <u>56,929,729</u>               |                         |
| Service Classification 5S: Seasonal Gas Cooling                                     |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months                                                                     | \$ 0                                         |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                                                      |                                              |                                                  | \$ -                                                              | 238                             | \$0.00000               |
| Over 3 Therms                                                                       | \$ 1                                         |                                                  | \$ (0)                                                            | 14,149                          | -\$0.00266              |
|                                                                                     | <u>\$ 0.879</u>                              | 0%                                               | <u>\$ (0)</u>                                                     | <u>14,386</u>                   |                         |
| Service Classification 09S: Industrial Manufacturing                                |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months                                                                     | \$ 13                                        |                                                  |                                                                   |                                 |                         |
| First 500 Therms                                                                    |                                              |                                                  | \$ -                                                              | 9,319                           | \$0.00000               |
| Next 14,500 Therms                                                                  | \$ 16                                        |                                                  | \$ (1)                                                            | 53,266                          | -\$0.02280              |
| Over 15,000 Therms                                                                  | \$ -                                         |                                                  |                                                                   | -                               |                         |
|                                                                                     | <u>\$ 28</u>                                 | 0%                                               | <u>\$ (1)</u>                                                     | <u>62,585</u>                   |                         |
| Service Classification 1T: Firm Transportation Service                              |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months                                                                     | \$ 1,903                                     |                                                  |                                                                   |                                 |                         |
| First 500 Therms                                                                    |                                              |                                                  | \$ -                                                              | 578,276                         | \$0.00000               |
| Next 14,500 Therms                                                                  | \$ 2,279                                     |                                                  | \$ (127)                                                          | 15,142,746                      | -\$0.00840              |
| Next 35,000 Therms                                                                  | \$ 1,873                                     |                                                  | \$ (104)                                                          | 24,824,060                      | -\$0.00421              |
| Over 50,000 Therms                                                                  | \$ 2,147                                     |                                                  | \$ (120)                                                          | 40,251,571                      | -\$0.00298              |
|                                                                                     | <u>\$ 8,201</u>                              | 4%                                               | <u>\$ (351)</u>                                                   | <u>80,796,654</u>               |                         |
| Service Classification 5T: Firm Transportation Service                              |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months                                                                     | \$ 1,604                                     |                                                  |                                                                   |                                 |                         |
| First 500 Therms                                                                    |                                              |                                                  | \$ -                                                              | 1,914,182                       | \$0.00000               |
| Next 14,500 Therms                                                                  | \$ 4,659                                     |                                                  | \$ (262)                                                          | 20,702,390                      | -\$0.01264              |
| Over 15,000 Therms                                                                  | \$ 507                                       |                                                  | \$ (28)                                                           | 4,372,617                       | -\$0.00651              |
|                                                                                     | <u>\$ 6,770</u>                              | 3%                                               | <u>\$ (290)</u>                                                   | <u>26,989,189</u>               |                         |
| Service Classification 13T: Residential Firm Aggregation Transportation Service     |                                              |                                                  |                                                                   |                                 |                         |
| Cus Customer Months - Heat                                                          | \$ 9,631                                     |                                                  |                                                                   |                                 |                         |
| Customer Months - Non Heat                                                          | \$ 203                                       |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                                                      |                                              |                                                  | \$ -                                                              | 955,426                         | \$0.00000               |
| Next 47 Therms                                                                      | \$ 14,975                                    |                                                  | \$ (954)                                                          | 13,552,762                      | -\$0.05006              |
| Over 50 Therms                                                                      | \$ 5,220                                     |                                                  | \$ (333)                                                          | 20,547,314                      | -\$0.01158              |
|                                                                                     | <u>\$ 30,029</u>                             | 15%                                              | <u>\$ (1,287)</u>                                                 | <u>35,055,502</u>               |                         |
| Service Classification 14T: Non-Residential Firm Aggregation Transportation Service |                                              |                                                  |                                                                   |                                 |                         |
| Customer Months                                                                     | \$ 3,288                                     |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                                                      | \$ -                                         |                                                  | \$ -                                                              | 594,954                         | \$0.00000               |
| Next 497 Therms                                                                     | \$ 12,540                                    |                                                  | \$ (623)                                                          | 35,369,346                      | -\$0.02204              |
| Next 14,500 Therms                                                                  | \$ 7,634                                     |                                                  | \$ (379)                                                          | 39,891,600                      | -\$0.01059              |
| Over 15,000 Therms                                                                  | \$ 400                                       |                                                  | \$ (20)                                                           | 4,063,353                       | -\$0.00526              |
|                                                                                     | <u>\$ 23,862</u>                             | 12%                                              | <u>\$ (1,022)</u>                                                 | <u>79,919,254</u>               |                         |
| <b>Total Firm Service Classes</b>                                                   | <b>\$ 200,269</b>                            | <b>100%</b>                                      | <b>\$ (8,581)</b>                                                 | <b>467,934,796</b>              |                         |

| Gas Service Classifications                            | Rate Year 3<br>Delivery Revenues<br>\$000 | % of<br>Revenues<br>(excluding<br>interruptible) | Tax Benefit<br>allocated on % of<br>Delivery<br>Revenues<br>\$000 | Therms<br>(10/2018 -<br>9/2019) | Tax Credit<br>per Therm |
|--------------------------------------------------------|-------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------|---------------------------------|-------------------------|
| Service Classification 1: Sales Service                |                                           |                                                  |                                                                   |                                 |                         |
| Customer Months                                        | \$ 46,031                                 |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                         |                                           |                                                  |                                                                   | 9,145,402                       |                         |
| Next 97 Therms                                         | \$ 46,409                                 |                                                  | \$ (3,198)                                                        | 160,288,053                     | (0.02108)               |
| Next 400 Therms                                        | \$ 19,939                                 |                                                  | \$ (1,374)                                                        | 70,784,905                      | (0.01976)               |
| Next 500 Therms                                        | \$ 1,739                                  |                                                  | \$ (120)                                                          | 7,055,594                       | (0.01550)               |
| Over 1000 Therms                                       | \$ 1,410                                  |                                                  | \$ (97)                                                           | 12,719,513                      | (0.00655)               |
|                                                        | <u>\$ 115,528</u>                         | 67%                                              | <u>\$ (4,789)</u>                                                 | <u>259,993,467</u>              |                         |
| Service Classification 3: Large Transportation Service |                                           |                                                  |                                                                   |                                 |                         |
| Customer Months                                        | \$ 5,397                                  |                                                  |                                                                   |                                 |                         |
| First 1000 Therms                                      |                                           |                                                  |                                                                   | 5,367,128                       |                         |
| Next 29,000 Therms                                     | \$ 3,265                                  |                                                  | \$ (263)                                                          | 69,603,747                      | (0.00378)               |
| Next 70,000 Therms                                     | \$ 1,435                                  |                                                  | \$ (116)                                                          | 44,444,276                      | (0.00260)               |
| Next 900,000 Therms                                    | \$ 888                                    |                                                  | \$ (72)                                                           | 71,421,445                      | (0.00100)               |
| Over 1,000,000 Therms                                  | \$ 125                                    |                                                  | \$ (10)                                                           | 14,425,961                      | (0.00070)               |
|                                                        | <u>\$ 11,110</u>                          | 6%                                               | <u>\$ (461)</u>                                                   | <u>205,262,557</u>              |                         |
| Service Classification 3: Large Transportation HP      |                                           |                                                  |                                                                   |                                 |                         |
| Customer Months                                        | \$ 19                                     |                                                  |                                                                   |                                 |                         |
| First 1000 Therms                                      |                                           |                                                  |                                                                   | 12,000                          |                         |
| Next 29,000 Therms                                     | \$ 14                                     |                                                  | \$ (1)                                                            | 348,000                         | (0.00227)               |
| Next 70,000 Therms                                     | \$ 26                                     |                                                  | \$ (2)                                                            | 663,884                         | (0.00227)               |
| Next 900,000 Therms                                    | \$ 8                                      |                                                  | \$ (0)                                                            | 203,027                         | (0.00227)               |
| Over 1,000,000 Therms                                  | \$ -                                      |                                                  | \$ -                                                              | -                               |                         |
|                                                        | <u>\$ 67</u>                              | 0%                                               | <u>\$ (3)</u>                                                     | <u>1,226,911</u>                |                         |
| Service Classification 5: Aggregation Transportation   |                                           |                                                  |                                                                   |                                 |                         |
| Customer Months                                        | \$ 15,119                                 |                                                  |                                                                   |                                 |                         |
| First 3 Therms                                         |                                           |                                                  |                                                                   | 1,837,274                       |                         |
| Next 97 Therms                                         | \$ 15,234                                 |                                                  | \$ (932)                                                          | 35,684,943                      | (0.02108)               |
| Next 400 Therms                                        | \$ 10,196                                 |                                                  | \$ (624)                                                          | 30,331,316                      | (0.01976)               |
| Next 500 Therms                                        | \$ 2,877                                  |                                                  | \$ (176)                                                          | 12,035,163                      | (0.01550)               |
| Over 1000 Therms                                       | \$ 3,410                                  |                                                  | \$ (209)                                                          | 33,992,821                      | (0.00655)               |
|                                                        | <u>\$ 46,835</u>                          | 27%                                              | <u>\$ (1,941)</u>                                                 | <u>113,881,516</u>              |                         |
| Total Firm Service Classes                             | \$ 173,541                                | 100%                                             | \$ (7,193)                                                        | 580,364,451                     |                         |