**David A. Heintz**
***Vice President***

Mr. Heintz is a Vice President who has over 30 years of experience working with regulated rates and tariffs at both the federal and state levels. He also provides clients with analyses of natural gas projects, markets, and issues. Mr. Heintz's areas of expertise include cost of service, allocation and rate design, tariff terms and conditions, rate case preparation, and regulatory issues.

## REPRESENTATIVE PROJECT EXPERIENCE

### Regulatory Analysis, Ratemaking, Cost of Service

- Prepared gas and electric cost of service studies for Eversource Energy
- Prepared a cost of service study for Green Mountain Power Company
- Prepared cost of service studies for New York State Electric and Gas Company and Rochester Gas and Electric (electric and gas).
- Cash Working Capital witness for Ameren Illinois Company in its 2009, 2011, 2012 and 2013 Illinois rate filings.
- Assisted a customer group served by Dominion Cove Point LNG in a FERC rate proceedings, Docket Nos. RP17-197 and RP11-2136.
- Prepared a cost of service study and rate design proposal for Virginia Natural Gas, Case No. PUE-2016-00143.
- Prepared a cost of service study for Virginia Natural Gas, Case No. PUE-2011-00142.
- Assisted a customer group served by Tennessee Gas Pipeline Company in a FERC rate proceeding, Docket No. RP11-1566.
- Filed testimony on the proper design of Kern River Gas Transmission Period Two rates in Docket RP04-274-023 on behalf of a Kern River shipper.
- Prepared a cost of service study for Atlanta Gas Light Company, Docket No. 31647-U.
- Project manager for preparation of Granite State Gas Transmission FERC rate filing, Docket No. RP10-896. Witness on issues of billing determinants, revenues, cost allocation and rate design.
- Participated in the development of a gas cost of service and rate re-redesign for Northern Indiana Public Service Company.
- Assisted a customer group served by Southern Natural Gas Company in a FERC rate proceeding, Docket No. RP09-427. Assisted this same group in Southern's 2013 settlement extension.
- Assisted ISO-NE in the evaluation of de-list bids and new capacity offers for the first two Forward Capacity Auctions conducted by ISO-NE.
- Prepared a cost of service study and rate design proposals for National Grid Rhode Island (Gas).

- Prepared cost of service studies for New England Gas Company (now Liberty Utilities) in four Massachusetts rate filings.
- Assist New England Gas in the preparation of periodic filings before the Massachusetts Department of Public Utilities including Gas Cost and Local Distribution Adjustment filings.
- Prepared cost of service studies for Connecticut Natural Gas Corporation and Southern Connecticut Gas Company in their Phase 2 rate design proceeding before the Connecticut Department of Public Utility Control.
- Prepared a cost of service study and rate design proposals for Northwest Natural Gas Company (WA) which included the phase out a commercial rate class.
- Prepared a cost of service study for Puget Sound Energy and assisted in the development of a revenue decoupling mechanism.
- Prepared cost of service studies for Peoples Gas Light and Coke Company and North Shore Gas Company. Assisted in the development of a revenue decoupling mechanism for these companies.
- Performed a cost of service study for Arkansas Oklahoma Gas Corporation. Provided testimony on cost of service and rate design.
- Participated in the development of the revenue requirements for the gas and electric operating companies of a major mid-west utility.
- Participated in a review of the cost of service and rate design methodologies for the natural gas transmission affiliate of a Canadian Crown Corporation.
- Performed an electric cost of service and rate review for the City of Vero Beach, Florida.
- Performed a cost of service study for Chesapeake Utility Corporation, Delaware Division, and provided testimony on rate design issues.
- Performed cost of service and rate design studies integrating the rates and tariffs of Providence Gas Company and Valley Gas Company. Provide testimony on cost of service and proposed new rate designs for the integrated company.
- Performed cost of service study for an investor owned Canadian electric utility.
- Reviewed and provided support for the deferred purchased gas balances of a Louisiana local distribution company.
- Provided support and cost of service analysis for a Pennsylvania electric utility in a FERC complaint case.
- Assisted a Canadian marketing company in its intervention in Northern Border Pipeline Company FERC rate proceeding. Filed testimony on various cost-of-service and rate design issues.
- Assisted an Indiana local distribution company in the preparation of a general rate case and unbundling filing. Assisted in the development of the proposed unbundled services and tariffs.
- Assisted a New Jersey local distribution company with its initial filing under New Jersey's Electric Discount and Energy Competition Act.
- Assisted a major Southwest utility in the preparation of a cost of service and rate design study for filing with the regulatory commission.
- Reviewed and evaluated an electric cost-of-service and unbundling model for the Ontario Energy Board. This model is to be used by the municipal electric utilities in their filings to the Board.

- Assisted a group of Midwest local distribution companies served by Northern Natural Gas Company in a FERC rate proceeding. Filed testimony on various cost-of-service and rate design issues.
- Reviewed the rate harmonization proposal of a major Canadian gas utility for potential shortcomings alternative approaches.
- Responsible for the development, defense, implementation and administration of the Boston Gas Company's rates in rate cases and CGA filings. Prepared annual sales, revenue, margin and gas cost forecasts for budgeting and financial reporting. Directed the company's load research project. Represented the company in regulatory proceedings.
- Responsible for all aspects of United Gas Pipeline Company's rate department, including cost-of-service allocation and rate design, certificates and analysis of other pipeline FERC filings. Represented the company and supported its positions through testimony and negotiations with regulatory agencies, customers and intervenors.
- Responsible for the development of cost-of-service, allocation and rate design studies and filings for Consolidated Natural Gas Company. Analyzed supplier rate and certificate filings. Represented the company and supported its position in negotiations with regulatory agencies, customers and intervenors.
- Responsible for the development and support of FERC staff's position on allocation and rate design issues in pipeline rate and certificate filings.

**Valuation and Appraisal**

Assisted in the preparation of a report to the FERC on appraised value and insurance recommendations in a certificate proceeding.

**Market Analysis**

Assisted the Province of New Brunswick in the preparation of its Stage I document for the establishment of natural gas distribution within the Province.

**Expert Witness Testimony Presentation**

- Federal Energy Regulatory Commission
- Arkansas Public Service Commission
- Connecticut Department of Public Utility Control
- Delaware Public Service Commission
- Georgia Public Service Commission
- Idaho Public Utilities Commission
- Illinois Commerce Commission
- Massachusetts Department of Public Utilities
- New York State Public Service Commission
- New Jersey Board of Public Utilities
- Pennsylvania Public Utility Commission
- State of Rhode Island and Providence Plantations Public Utility Commission

- State of Vermont Public Service Board
- Washington Utilities and Transportation Commission

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## PROFESSIONAL HISTORY

**Concentric Energy Advisors, Inc. (2006 – Present)**
Vice President
Assistant Vice President

**Navigant Consulting (1998 – 2006)**
Senior Engagement Manager

**Boston Gas Company (1993 – 1998)**
Director, Rates and Revenue Analysis

**United Gas Pipeline Company (1992 – 1993)**
Director, Rates and Regulatory Affairs

**Consolidated Natural Gas Company (1985 – 1992)**
Manager, Regulatory Projects

**Federal Regulatory Energy Commission (1979 – 1985)**
Industry Economist, Allocation and Rate Design Branch

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## EDUCATION

M.B.A., Katz Graduate School of Business, University of Pittsburgh, 1989
B.S., Economics, Behrend College, Pennsylvania State University, 1978

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**List and Description of Service Classifications**

| Service Class No. | Description |
|---|---|
| SC 1 | Residential Regular |
| SC 2 | Non-Residential General Service, less than 500 kw, demand billed |
| SC 3P | Non-Residential Primary Service, less than 500 kw, demand billed |
| SC 3S | Non-Residential Primary Service, less than 500 kw, demand billed |
| SC 6 | Non-Residential General Service, non-demand billed |
| SC 7-1 | Non-Residential Large General Service Time of Use, demand billed |
| SC 7-2 | Non-Residential Large General Service Time of Use, demand billed |
| SC 7-3 | Non-Residential Large General Service Time of Use, demand billed |
| SC 7-4 | Non-Residential Large General Service Time of Use, demand billed |
| SC 8 | Residential Day Night |
| SC 9 | Non-Residential General Service Day Night, non-demand billed |
| SC 12 | Residential Time of Use |
| Strtlght 1 | Street Lighting 1 |
| Strtlght 2 | Street Lighting 2 |
| Strtlght 3 | Street Lighting 3 |
| Strtlght 4 | Street Lighting 4 |
| Arealght | Area Lighting |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of of Results by Rate Class**

| Line No. | Description | System Total | Residential Regular SC 1 | GS with Dem < 500kW SC 2 | Prim with Dem > 500 kW SC 3P | Subtran with Dem > 500kW SC 3S | GS without Dem SC 6 | GS with Dem > 500kW SC 7-1 | Prim with Dem > 500kW SC 7-2 | Subtran with Dem > 500kw SC 7-3 | Transm Srvc with Dem > 500kW SC 7-4 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| | **Rate Base** | | | | | | | | | | |
| 1 | Plant in Service | $ 4,384,173,726 | $ 2,072,073,726 | $ 708,146,082 | $ 32,473,241 | $ 556,075 | $ 187,235,893 | $ 235,114,678 | $ 249,865,891 | $ 79,829,208 | $ 70,165,543 |
| 2 | Accumulated Reserve | (2,192,721,022) | (1,064,365,652) | (338,678,265) | (15,364,077) | (276,471) | (98,804,075) | (109,859,516) | (115,396,601) | (36,663,531) | (32,145,652) |
| 3 | Other Rate Base Items | (270,033,307) | (123,169,568) | (46,159,946) | (1,939,290) | (28,766) | (10,958,010) | (16,008,227) | (16,616,100) | (5,302,197) | (4,706,154) |
| 4 | Total Rate Base | $ 1,921,419,397 | $ 884,538,506 | $ 323,307,870 | $ 15,169,873 | $ 250,839 | $ 77,473,808 | $ 109,246,935 | $ 117,853,190 | $ 37,863,480 | $ 33,313,737 |
| | **Revenues at Current Rates** | | | | | | | | | | |
| 5 | Delivery Revenue | $ 643,739,718 | $ 310,975,867 | $ 114,254,183 | $ 4,147,987 | $ 122,799 | $ 28,207,438 | $ 36,910,010 | $ 29,273,293 | $ 8,300,118 | $ 2,954,402 |
| 6 | BIPP Revenues | 7,352,950 | 5,195,932 | 365,999 | 2,594 | 103 | 575,896 | 22,964 | 3,189 | 1,145 | 187 |
| 7 | MFC Revenue | 22,221,048 | 13,471,376 | 2,549,172 | 85,832 | 1,283 | 713,900 | 493,919 | 289,118 | 76,233 | 40,105 |
| 8 | Total Retail Sales Revenue | $ 673,313,717 | $ 329,643,174 | $ 117,169,355 | $ 4,236,413 | $ 124,185 | $ 29,497,234 | $ 37,426,894 | $ 29,565,600 | $ 8,377,497 | $ 2,994,694 |
| 9 | Other Revenue | $ 151,151,168 | $ 63,062,536 | $ 26,638,793 | $ 1,083,444 | $ 36,343 | $ 4,015,612 | $ 12,489,353 | $ 11,062,025 | $ 5,211,807 | $ 3,257,048 |
| 10 | Total Revenues | $ 824,464,885 | $ 392,705,710 | $ 143,808,147 | $ 5,319,857 | $ 160,528 | $ 33,512,846 | $ 49,916,247 | $ 40,627,624 | $ 13,589,304 | $ 6,251,742 |
| | **Expenses at Current Rates** | | | | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 435,790,074 | $ 224,734,223 | $ 63,319,266 | $ 3,064,465 | $ 52,359 | $ 21,293,423 | $ 18,819,055 | $ 20,845,677 | $ 4,676,786 | $ 3,454,040 |
| 12 | Depreciation and Amortization Expense | 98,404,900 | 47,370,793 | 15,189,868 | 721,166 | 14,439 | 4,479,106 | 4,856,162 | 5,092,338 | 1,517,992 | 1,336,313 |
| 13 | Taxes Other Than Income Taxes | 108,482,450 | 51,775,142 | 17,296,808 | 805,755 | 14,302 | 4,739,474 | 5,667,584 | 6,053,752 | 1,876,560 | 1,646,527 |
| 14 | Income Taxes | 52,535,836 | 18,923,054 | 15,005,798 | 164,526 | 26,579 | 585,480 | 6,611,939 | 2,332,083 | 1,720,651 | (270,689) |
| 15 | Total Expenses - Current | $ 695,213,260 | $ 342,803,213 | $ 110,811,739 | $ 4,755,912 | $ 107,680 | $ 31,097,483 | $ 35,954,740 | $ 34,323,851 | $ 9,791,989 | $ 6,166,192 |
| 16 | Current Operating Income | $ 129,251,625 | $ 49,902,497 | $ 32,996,408 | $ 563,945 | $ 52,848 | $ 2,415,363 | $ 13,961,507 | $ 6,303,774 | $ 3,797,315 | $ 85,551 |
| 17 | Return at Current Rates | 6.73% | 5.64% | 10.21% | 3.72% | 21.07% | 3.12% | 12.78% | 5.35% | 10.03% | 0.26% |
| 18 | Index Rate of Return | 1.00 | 0.84 | 1.52 | 0.55 | 3.13 | 0.46 | 1.90 | 0.80 | 1.49 | 0.04 |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | | | | |
| 19 | Present Return | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% |
| 20 | Present Operating Income @ Equal Return | $ 129,251,625 | $ 59,501,866 | $ 21,748,540 | $ 1,020,460 | $ 16,874 | $ 5,211,572 | $ 7,348,913 | $ 7,927,846 | $ 2,547,032 | $ 2,240,976 |
| 21 | Income Taxes | 52,535,836 | 24,185,230 | 8,839,949 | 414,778 | 6,858 | 2,118,304 | 2,987,052 | 3,222,366 | 1,035,271 | 910,871 |
| 22 | Other Expenses | 642,677,424 | 323,880,159 | 95,805,941 | 4,591,386 | 81,101 | 30,512,003 | 29,342,800 | 31,991,768 | 8,071,338 | 6,436,881 |
| 23 | Present Revenues @ Equal Rates of Return | 824,464,885 | 407,567,254 | 126,394,431 | 6,026,623 | 104,833 | 37,841,879 | 39,678,765 | 43,141,979 | 11,653,641 | 9,588,727 |
| 24 | Present (Subsidies)/Excesses | $ - | $ (14,861,544) | $ 17,413,717 | $ (706,766) | $ 55,695 | $ (4,329,033) | $ 10,237,482 | $ (2,514,354) | $ 1,935,663 | $ (3,336,985) |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | | | | |
| 25 | Claimed Rate of Return | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |
| 26 | Required Operating Income | $ 129,471,619 | $ 59,603,142 | $ 21,785,558 | $ 1,022,196 | $ 16,902 | $ 5,220,442 | $ 7,361,421 | $ 7,941,339 | $ 2,551,367 | $ 2,244,790 |
| 27 | Operating Income (Deficiency)/Surplus | $ (219,995) | $ (9,700,644) | $ 11,210,851 | $ (458,251) | $ 35,946 | $ (2,805,079) | $ 6,600,086 | $ (1,637,565) | $ 1,245,948 | $ (2,159,240) |
| | **Expenses at Claimed Rate of Return** | | | | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 435,790,074 | $ 224,734,223 | $ 63,319,266 | $ 3,064,465 | $ 52,359 | $ 21,293,423 | $ 18,819,055 | $ 20,845,677 | $ 4,676,786 | $ 3,454,040 |
| 29 | Depreciation and Amortization Expense | 98,404,900 | 47,370,793 | 15,189,868 | 721,166 | 14,439 | 4,479,106 | 4,856,162 | 5,092,338 | 1,517,992 | 1,336,313 |
| 30 | Taxes Other than Income | 108,482,450 | 51,775,142 | 17,296,808 | 805,755 | 14,302 | 4,739,474 | 5,667,584 | 6,053,752 | 1,876,560 | 1,646,527 |
| 31 | Income Taxes | 52,677,935 | 24,250,646 | 8,863,859 | 415,900 | 6,877 | 2,124,034 | 2,995,131 | 3,231,081 | 1,038,071 | 913,335 |
| 32 | Total Expense - Required | $ 695,355,359 | $ 348,130,805 | $ 104,669,800 | $ 5,007,285 | $ 87,978 | $ 32,636,037 | $ 32,337,932 | $ 35,222,849 | $ 9,109,409 | $ 7,350,215 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 824,826,978 | $ 407,733,947 | $ 126,455,358 | $ 6,029,482 | $ 104,880 | $ 37,856,479 | $ 39,699,353 | $ 43,164,188 | $ 11,660,776 | $ 9,595,005 |
| 34 | Revenue (Deficiency)/Surplus | $ (362,093) | $ (15,028,236) | $ 17,352,789 | $ (709,624) | $ 55,648 | $ (4,343,633) | $ 10,216,894 | $ (2,536,564) | $ 1,928,528 | $ (3,343,263) |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of of Results by Rate Class**

| Line No. | Description | System Total | Residential TOU SC 8 | GS without Dem TOU SC 9 | Residential Large TOU SC 12 | Street Lighting Strtlght 1-4 | Area Lighting Arealght |
|---|---|---|---|---|---|---|---|
| | (A) | (B) | (L) | (M) | (N) | (O) | (P) |
| | **Rate Base** | | | | | | |
| 1 | Plant in Service | $ 4,384,173,726 | $ 605,137,950 | $ 8,849,242 | $ 46,422,150 | $ 66,065,001 | $ 22,239,045 |
| 2 | Accumulated Reserve | (2,192,721,022) | (304,112,197) | (4,525,269) | (22,353,480) | (38,245,086) | (11,931,151) |
| 3 | Other Rate Base Items | (270,033,307) | (35,615,955) | (521,732) | (2,934,567) | (4,626,390) | (1,446,405) |
| 4 | Total Rate Base | $ 1,921,419,397 | $ 265,409,799 | $ 3,802,242 | $ 21,134,104 | $ 23,193,524 | $ 8,861,490 |
| | **Revenues at Current Rates** | | | | | | |
| 5 | Delivery Revenue | $ 643,739,718 | $ 85,836,658 | $ 1,491,573 | $ 7,575,509 | $ 11,045,888 | $ 2,643,994 |
| 6 | BIPP Revenues | 7,352,950 | 1,060,279 | 19,905 | 31,054 | 9,413 | 64,290 |
| 7 | MFC Revenue | 22,221,048 | 4,042,017 | 58,573 | 300,210 | 61,665 | 37,644 |
| 8 | Total Retail Sales Revenue | $ 673,313,717 | $ 90,938,954 | $ 1,570,052 | $ 7,906,773 | $ 11,116,965 | $ 2,745,928 |
| 9 | Other Revenue | $ 151,151,168 | $ 19,825,877 | $ 287,309 | $ 2,160,435 | 1,607,851 | $ 412,733 |
| 10 | Total Revenues | $ 824,464,885 | $ 110,764,831 | $ 1,857,361 | $ 10,067,208 | $ 12,724,817 | $ 3,158,660 |
| | **Expenses at Current Rates** | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 435,790,074 | $ 63,649,092 | $ 963,975 | $ 4,384,339 | $ 4,366,092 | $ 2,167,281 |
| 12 | Depreciation and Amortization Expense | 98,404,900 | 13,722,219 | 203,681 | 1,001,932 | 2,268,454 | 630,436 |
| 13 | Taxes Other Than Income Taxes | 108,482,450 | 15,079,254 | 221,643 | 1,137,320 | 1,616,859 | 551,471 |
| 14 | Income Taxes | 52,535,836 | 4,850,409 | 142,319 | 1,124,587 | 1,441,128 | (122,029) |
| 15 | Total Expenses - Current | $ 695,213,260 | $ 97,300,974 | $ 1,531,617 | $ 7,648,178 | $ 9,692,532 | $ 3,227,161 |
| 16 | Current Operating Income | $ 129,251,625 | $ 13,463,857 | $ 325,744 | $ 2,419,029 | $ 3,032,285 | $ (68,500) |
| 17 | Return at Current Rates | 6.73% | 5.07% | 8.57% | 11.45% | 13.07% | -0.77% |
| 18 | Index Rate of Return | 1.00 | 0.75 | 1.27 | 1.70 | 1.94 | (0.11) |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | |
| 19 | Present Return | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% |
| 20 | Present Operating Income @ Equal Return | $ 129,251,625 | $ 17,853,805 | $ 255,772 | $ 1,421,666 | $ 1,560,201 | $ 596,102 |
| 21 | Income Taxes | 52,535,836 | 7,256,888 | 103,962 | 577,853 | 634,162 | 242,293 |
| 22 | Other Expenses | 642,677,424 | 92,450,565 | 1,389,299 | 6,523,592 | 8,251,404 | 3,349,189 |
| 23 | Present Revenues @ Equal Rates of Return | 824,464,885 | 117,561,258 | 1,749,033 | 8,523,111 | 10,445,767 | 4,187,584 |
| 24 | Present (Subsidies)/Excesses | $ - | $ (6,796,427) | $ 108,328 | $ 1,544,097 | $ 2,279,050 | $ (1,028,923) |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | |
| 25 | Claimed Rate of Return | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |
| 26 | Required Operating Income | $ 129,471,619 | $ 17,884,194 | $ 256,208 | $ 1,424,086 | $ 1,562,857 | $ 597,117 |
| 27 | Operating Income (Deficiency)/Surplus | $ (219,995) | $ (4,420,336) | $ 69,536 | $ 994,943 | $ 1,469,428 | $ (665,617) |
| | **Expenses at Claimed Rate of Return** | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 435,790,074 | $ 63,649,092 | $ 963,975 | $ 4,384,339 | $ 4,366,092 | $ 2,167,281 |
| 29 | Depreciation and Amortization Expense | 98,404,900 | 13,722,219 | 203,681 | 1,001,932 | 2,268,454 | 630,436 |
| 30 | Taxes Other than Income | 108,482,450 | 15,079,254 | 221,643 | 1,137,320 | 1,616,859 | 551,471 |
| 31 | Income Taxes | 52,677,935 | 7,276,517 | 104,243 | 579,416 | 635,877 | 242,948 |
| 32 | Total Expense - Required | $ 695,355,359 | $ 99,727,081 | $ 1,493,542 | $ 7,103,008 | $ 8,887,281 | $ 3,592,137 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 824,826,978 | $ 117,611,275 | $ 1,749,749 | $ 8,527,094 | $ 10,450,138 | $ 4,189,254 |
| 34 | Revenue (Deficiency)/Surplus | $ (362,093) | $ (6,846,444) | $ 107,612 | $ 1,540,114 | $ 2,274,679 | $ (1,030,593) |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of of Results by Function**

| Line No. | Description | System Total | Residential Regular SC 1 | GS with Dem < 500kW SC 2 | Prim with Dem > 500 kW SC 3P | Subtran with Dem > 500kW SC 3S | GS without Dem SC 6 | GS with Dem > 500kW SC 7-1 | Prim with Dem > 500kW SC 7-2 | Subtran with Dem > 500kw SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| | **Functional Revenue Requirement** | | | | | | | | | |
| | **Demand** | | | | | | | | | |
| 1 | Fixed Production | $ 415,649 | $ 163,356 | $ 77,630 | $ 4,087 | $ 68 | $ 8,785 | $ 31,222 | $ 38,522 | $ 19,345 |
| 2 | Transmission and Distribution | 407,217,191 | 150,772,059 | 91,103,380 | 4,249,880 | 34,710 | 9,644,708 | 32,138,464 | 36,210,480 | 8,059,920 |
| 3 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - | - | - |
| 4 | Merchant Function | - | - | - | - | - | - | - | - | - |
| 5 | **Total** | $ 407,632,840 | $ 150,935,414 | $ 91,181,010 | $ 4,253,968 | $ 34,778 | $ 9,653,492 | $ 32,169,686 | $ 36,249,002 | $ 8,079,265 |
| | **Customer** | | | | | | | | | |
| 6 | Fixed Production | $ 1,286,038 | $ 561,316 | $ 247,486 | $ 10,563 | $ 224 | $ 61,122 | $ 81,784 | $ 79,030 | $ 23,788 |
| 7 | Transmission and Distribution | 372,530,539 | 233,233,514 | 29,578,187 | 1,499,918 | 64,527 | 26,577,439 | 5,627,998 | 5,032,547 | 2,356,634 |
| 8 | Bill Issuance & Pmt Processing | 8,579,766 | 6,127,965 | 348,849 | 3,888 | 113 | 659,422 | 33,118 | 12,003 | 3,873 |
| 9 | Merchant Function | 14,233,909 | 8,495,046 | 1,706,316 | 58,645 | 896 | 468,035 | 342,324 | 210,147 | 65,537 |
| 10 | **Total** | $ 396,630,250 | $ 248,417,841 | $ 31,880,838 | $ 1,573,015 | $ 65,759 | $ 27,766,017 | $ 6,085,223 | $ 5,333,727 | $ 2,449,832 |
| | **Energy** | | | | | | | | | |
| 11 | Fixed Production | $ 13,435,632 | $ 4,275,868 | $ 2,586,257 | $ 168,860 | $ 3,800 | $ 270,099 | $ 1,224,878 | $ 1,399,669 | $ 1,024,684 |
| 12 | Transmission and Distribution | (256,135) | (102,091) | (49,914) | (2,574) | (115) | (8,310) | (20,301) | (18,581) | (9,037) |
| 13 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - | - | - |
| 14 | Merchant Function | 7,384,390 | 4,206,915 | 857,168 | 36,213 | 659 | 175,181 | 239,866 | 200,371 | 116,032 |
| 15 | **Total** | $ 20,563,887 | $ 8,380,691 | $ 3,393,511 | $ 202,499 | $ 4,344 | $ 436,970 | $ 1,444,444 | $ 1,581,459 | $ 1,131,679 |
| | **Total Revenue Requirement** | | | | | | | | | |
| 16 | Fixed Production | $ 15,137,319 | $ 5,000,540 | $ 2,911,373 | $ 183,511 | $ 4,092 | $ 340,006 | $ 1,337,884 | $ 1,517,221 | $ 1,067,818 |
| 17 | Transmission and Distribution | 779,491,595 | 383,903,481 | 120,631,653 | 5,747,224 | 99,122 | 36,213,836 | 37,746,161 | 41,224,446 | 10,407,516 |
| 18 | Bill Issuance & Pmt Processing | 8,579,766 | 6,127,965 | 348,849 | 3,888 | 113 | 659,422 | 33,118 | 12,003 | 3,873 |
| 19 | Merchant Function | 21,618,299 | 12,701,961 | 2,563,483 | 94,858 | 1,554 | 643,216 | 582,190 | 410,518 | 181,569 |
| 20 | **Total** | $ 824,826,978 | $ 407,733,947 | $ 126,455,358 | $ 6,029,482 | $ 104,880 | $ 37,856,479 | $ 39,699,353 | $ 43,164,188 | $ 11,660,776 |
| | **Total Revenue Requirement** | | | | | | | | | |
| 21 | Demand | $ 407,632,840 | $ 150,935,414 | $ 91,181,010 | $ 4,253,968 | $ 34,778 | $ 9,653,492 | $ 32,169,686 | $ 36,249,002 | $ 8,079,265 |
| 22 | Customer | 396,630,250 | 248,417,841 | 31,880,838 | 1,573,015 | 65,759 | 27,766,017 | 6,085,223 | 5,333,727 | 2,449,832 |
| 23 | Energy | 20,563,887 | 8,380,691 | 3,393,511 | 202,499 | 4,344 | 436,970 | 1,444,444 | 1,581,459 | 1,131,679 |
| 24 | **Total** | $ 824,826,978 | $ 407,733,947 | $ 126,455,358 | $ 6,029,482 | $ 104,880 | $ 37,856,479 | $ 39,699,353 | $ 43,164,188 | $ 11,660,776 |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of of Results by Function**

## Functional Revenue Requirement

| Line No. | Description | System Total | Transm Srvc with Dem > 500kW SC 7-4 | Residential TOU SC 8 | GS without Dem TOU SC 9 | Residential Large TOU SC 12 | Street Lighting Strtlght 1-4 | Area Lighting Arealght |
|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) | (P) |
| | **Demand** | | | | | | | |
| 1 | Fixed Production | $ 415,649 | $ 15,907 | $ 49,173 | $ 637 | $ 5,078 | $ 1,444 | $ 395 |
| 2 | Transmission and Distribution | 407,217,191 | 7,214,416 | 57,848,243 | 696,536 | 6,051,943 | 2,503,102 | 689,351 |
| 3 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - |
| 4 | Merchant Function | - | - | - | - | - | - | - |
| 5 | **Total** | $ 407,632,840 | $ 7,230,323 | $ 57,897,416 | $ 697,172 | $ 6,057,021 | $ 2,504,546 | $ 689,747 |
| | **Customer** | | | | | | | |
| 6 | Fixed Production | $ 1,286,038 | $ 17,149 | $ 159,910 | $ 3,063 | $ 13,475 | $ 20,640 | $ 6,485 |
| 7 | Transmission and Distribution | 372,530,539 | 1,428,895 | 53,019,383 | 953,084 | 1,997,473 | 7,793,561 | 3,367,380 |
| 8 | Bill Issuance & Pmt Processing | 8,579,766 | 2,193 | 1,255,906 | 23,610 | 20,499 | 12,895 | 75,432 |
| 9 | Merchant Function | 14,233,909 | 38,322 | 2,554,412 | 38,381 | 190,137 | 40,997 | 24,716 |
| 10 | **Total** | $ 396,630,250 | $ 1,486,559 | $ 56,989,611 | $ 1,018,138 | $ 2,221,584 | $ 7,868,093 | $ 3,474,014 |
| | **Energy** | | | | | | | |
| 11 | Fixed Production | $ 13,435,632 | $ 801,153 | $ 1,431,909 | $ 20,661 | $ 149,751 | $ 61,356 | $ 16,686 |
| 12 | Transmission and Distribution | (256,135) | (7,801) | (30,350) | (474) | (3,410) | (2,519) | (658) |
| 13 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - |
| 14 | Merchant Function | 7,384,390 | 84,772 | 1,322,689 | 14,251 | 102,147 | 18,662 | 9,465 |
| 15 | **Total** | $ 20,563,887 | $ 878,124 | $ 2,724,248 | $ 34,438 | $ 248,488 | $ 77,498 | $ 25,493 |
| | **Total Revenue Requirement** | | | | | | | |
| 16 | Fixed Production | $ 15,137,319 | $ 834,209 | $ 1,640,992 | $ 24,361 | $ 168,305 | $ 83,440 | $ 23,566 |
| 17 | Transmission and Distribution | 779,491,595 | 8,635,510 | 110,837,276 | 1,649,146 | 8,046,006 | 10,294,144 | 4,056,074 |
| 18 | Bill Issuance & Pmt Processing | 8,579,766 | 2,193 | 1,255,906 | 23,610 | 20,499 | 12,895 | 75,432 |
| 19 | Merchant Function | 21,618,299 | 123,094 | 3,877,101 | 52,631 | 292,284 | 59,658 | 34,181 |
| 20 | **Total** | $ 824,826,978 | $ 9,595,005 | $ 117,611,275 | $ 1,749,749 | $ 8,527,094 | $ 10,450,138 | $ 4,189,254 |
| | **Total Revenue Requirement** | | | | | | | |
| 21 | Demand | $ 407,632,840 | $ 7,230,323 | $ 57,897,416 | $ 697,172 | $ 6,057,021 | $ 2,504,546 | $ 689,747 |
| 22 | Customer | 396,630,250 | 1,486,559 | 56,989,611 | 1,018,138 | 2,221,584 | 7,868,093 | 3,474,014 |
| 23 | Energy | 20,563,887 | 878,124 | 2,724,248 | 34,438 | 248,488 | 77,498 | 25,493 |
| 24 | **Total** | $ 824,826,978 | $ 9,595,005 | $ 117,611,275 | $ 1,749,749 | $ 8,527,094 | $ 10,450,138 | $ 4,189,254 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 80,260 | LABOR | 12,542 | 28,614 | 299 | 41,455 | 7,611 | 3,618 | 156 | 11,386 | 375 | 226 | 10 | 610 |
| 302 | FRANCHISES & CONSENTS | 16,843,131 | PTDPLT | 3,896,271 | 3,773,419 | 188,314 | 7,858,004 | 2,340,850 | 311,748 | 113,902 | 2,766,499 | 104,590 | 12,069 | 7,437 | 124,096 |
| 303 | MISC. INTANGIBLE PLANT | 135,067,918 | LABOR | 21,105,922 | 48,153,470 | 503,914 | 69,763,306 | 12,809,141 | 6,089,461 | 262,265 | 19,160,867 | 630,453 | 380,214 | 16,062 | 1,026,728 |
| | ***Sub-total*** | ***151,991,309*** | | ***25,014,734*** | ***51,955,503*** | ***692,527*** | ***77,662,764*** | ***15,157,603*** | ***6,404,827*** | ***376,323*** | ***21,938,752*** | ***735,417*** | ***392,509*** | ***23,508*** | ***1,151,434*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 658,460 | ENERX | - | - | 209,554 | 209,554 | - | - | 126,749 | 126,749 | - | - | 8,276 | 8,276 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,552,477 | ENERX | - | - | 1,448,818 | 1,448,818 | - | - | 876,317 | 876,317 | - | - | 57,216 | 57,216 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,215,045 | ENERX | - | - | 5,160,412 | 5,160,412 | - | - | 3,121,273 | 3,121,273 | - | - | 203,792 | 203,792 |
| 332 | HYDRO - DAMS & WATERWAYS | 56,293,380 | ENERX | - | - | 17,915,276 | 17,915,276 | - | - | 10,836,049 | 10,836,049 | - | - | 707,500 | 707,500 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 47,563,406 | ENERX | - | - | 15,136,976 | 15,136,976 | - | - | 9,155,596 | 9,155,596 | - | - | 597,781 | 597,781 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 7,149,036 | ENERX | - | - | 2,275,169 | 2,275,169 | - | - | 1,376,135 | 1,376,135 | - | - | 89,850 | 89,850 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 1,481,402 | ENERX | - | - | 471,454 | 471,454 | - | - | 285,159 | 285,159 | - | - | 18,618 | 18,618 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 47,476 | ENERX | - | - | 15,109 | 15,109 | - | - | 9,139 | 9,139 | - | - | 597 | 597 |
| 340 | OTHER - LAND & LAND RIGHTS | 21,829 | GEN_2CP | 8,579 | - | - | 8,579 | 4,077 | - | - | 4,077 | 215 | - | - | 215 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 88,144 | GEN_2CP | 34,642 | - | - | 34,642 | 16,462 | - | - | 16,462 | 867 | - | - | 867 |
| 342 | OTHER - FUEL HOLDERS | 17,955 | GEN_2CP | 7,057 | - | - | 7,057 | 3,353 | - | - | 3,353 | 177 | - | - | 177 |
| 343 | OTHER - PRIME MOVERS | 146,866 | GEN_2CP | 57,720 | - | - | 57,720 | 27,430 | - | - | 27,430 | 1,444 | - | - | 1,444 |
| 344 | OTHER - GENERATORS | (338,357) | GEN_2CP | (132,979) | - | - | (132,979) | (63,194) | - | - | (63,194) | (3,327) | - | - | (3,327) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 117,751 | GEN_2CP | 46,278 | - | - | 46,278 | 21,992 | - | - | 21,992 | 1,158 | - | - | 1,158 |
| | ***Sub-total*** | ***134,014,869*** | | ***21,297*** | ***-*** | ***42,632,767*** | ***42,654,064*** | ***10,121*** | ***-*** | ***25,786,417*** | ***25,796,538*** | ***533*** | ***-*** | ***1,683,630*** | ***1,684,163*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 48,752,019 | TRANS_12CP | 17,093,757 | - | - | 17,093,757 | 9,973,173 | - | - | 9,973,173 | 547,098 | - | - | 547,098 |
| 352 | STRUCTURES & IMPROVEMENTS | 29,668,541 | TRANS_12CP | 10,402,581 | - | - | 10,402,581 | 6,069,277 | - | - | 6,069,277 | 332,942 | - | - | 332,942 |
| 353 | STATION EQUIPMENT | 505,716,251 | TRANS_12CP | 177,317,593 | - | - | 177,317,593 | 103,454,088 | - | - | 103,454,088 | 5,675,181 | - | - | 5,675,181 |
| 354 | TOWERS & FIXTURES | 21,474,518 | TRANS_12CP | 7,529,538 | - | - | 7,529,538 | 4,393,030 | - | - | 4,393,030 | 240,988 | - | - | 240,988 |
| 355 | POLES & FIXTURES | 206,368,326 | TRANS_12CP | 72,358,234 | - | - | 72,358,234 | 42,216,652 | - | - | 42,216,652 | 2,315,879 | - | - | 2,315,879 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 316,032,332 | TRANS_12CP | 110,809,356 | - | - | 110,809,356 | 64,650,556 | - | - | 64,650,556 | 3,546,536 | - | - | 3,546,536 |
| 357 | UNDERGROUND CONDUIT | 2,293,705 | TRANS_12CP | 804,234 | - | - | 804,234 | 469,222 | - | - | 469,222 | 25,740 | - | - | 25,740 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 9,922,995 | TRANS_12CP | 3,479,266 | - | - | 3,479,266 | 2,029,941 | - | - | 2,029,941 | 111,357 | - | - | 111,357 |
| 359 | ROADS AND TRAILS | 745,807 | TRANS_12CP | 261,500 | - | - | 261,500 | 152,569 | - | - | 152,569 | 8,369 | - | - | 8,369 |
| | ***Sub-total*** | ***1,140,974,494*** | | ***400,056,059*** | ***-*** | ***-*** | ***400,056,059*** | ***233,408,508*** | ***-*** | ***-*** | ***233,408,508*** | ***12,804,092*** | ***-*** | ***-*** | ***12,804,092*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 70,905,142 | DPLT | 13,465,181 | 23,864,625 | - | 37,329,806 | 8,283,785 | 1,971,620 | - | 10,255,405 | 303,763 | 76,331 | - | 380,095 |
| 361 | STRUCTURES & IMPROVEMENTS | 12,533,769 | DPLT | 2,380,215 | 4,218,505 | - | 6,598,720 | 1,464,309 | 348,520 | - | 1,812,829 | 53,696 | 13,493 | - | 67,189 |
| 362 | STATION EQUIPMENT | 290,626,892 | PRI_NCP | 107,365,386 | - | - | 107,365,386 | 66,051,230 | - | - | 66,051,230 | 3,533,787 | - | - | 3,533,787 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 258,239,030 | PRI_NCP | 95,400,439 | - | - | 95,400,439 | 58,690,389 | - | - | 58,690,389 | 3,139,977 | - | - | 3,139,977 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 258,239,030 | PRICST | - | 182,519,147 | - | 182,519,147 | - | 12,856,575 | - | 12,856,575 | - | 91,107 | - | 91,107 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 35,970,767 | SEC_NCP | 16,461,653 | - | - | 16,461,653 | 10,127,216 | - | - | 10,127,216 | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 35,970,767 | SECCST | - | 25,523,359 | - | 25,523,359 | - | 1,797,855 | - | 1,797,855 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 240,138,861 | PRI_NCP | 88,713,750 | - | - | 88,713,750 | 54,576,736 | - | - | 54,576,736 | 2,919,894 | - | - | 2,919,894 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 240,138,861 | PRICST | - | 169,726,241 | - | 169,726,241 | - | 11,955,448 | - | 11,955,448 | - | 84,721 | - | 84,721 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 40,271,683 | SEC_NCP | 18,429,924 | - | - | 18,429,924 | 11,338,097 | - | - | 11,338,097 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 40,271,683 | SECCST | - | 28,575,111 | - | 28,575,111 | - | 2,012,819 | - | 2,012,819 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 12,633,651 | PRI_NCP | 4,667,210 | - | - | 4,667,210 | 2,871,270 | - | - | 2,871,270 | 153,615 | - | - | 153,615 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 12,633,651 | PRICST | - | 8,929,259 | - | 8,929,259 | - | 628,973 | - | 628,973 | - | 4,457 | - | 4,457 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,170,057 | SEC_NCP | 993,104 | - | - | 993,104 | 610,958 | - | - | 610,958 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,170,057 | SECCST | - | 1,539,782 | - | 1,539,782 | - | 108,462 | - | 108,462 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 63,241,071 | PRI_NCP | 23,362,951 | - | - | 23,362,951 | 14,372,897 | - | - | 14,372,897 | 768,960 | - | - | 768,960 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 63,241,071 | PRICST | - | 44,697,761 | - | 44,697,761 | - | 3,148,492 | - | 3,148,492 | - | 22,312 | - | 22,312 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 10,862,790 | SEC_NCP | 4,971,245 | - | - | 4,971,245 | 3,058,312 | - | - | 3,058,312 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 10,862,790 | SECCST | - | 7,707,784 | - | 7,707,784 | - | 542,933 | - | 542,933 | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 255,030,228 | NCPSCTR | 105,796,690 | - | - | 105,796,690 | 65,086,167 | - | - | 65,086,167 | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 255,030,228 | CUS_368 | - | 180,393,118 | - | 180,393,118 | - | 12,706,819 | - | 12,706,819 | - | - | - | - |
| 369 | SERVICES | 169,899,511 | SERVCS | - | 121,394,754 | - | 121,394,754 | - | 8,550,998 | - | 8,550,998 | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 108,717,363 | METI | - | 55,183,041 | - | 55,183,041 | - | 13,947,773 | - | 13,947,773 | - | 2,439,981 | - | 2,439,981 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 48,364,234 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,538,163,186*** | | ***482,007,748*** | ***854,272,485*** | ***-*** | ***1,336,280,233*** | ***296,531,366*** | ***70,577,287*** | ***-*** | ***367,108,653*** | ***10,873,692*** | ***2,732,402*** | ***-*** | ***13,606,095*** |

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 80,260 | LABOR | 2 | 12 | 0 | 14 | 805 | 3,349 | 18 | 4,172 | 2,625 | 561 | 69 | 3,254 |
| 302 | FRANCHISES & CONSENTS | 16,843,131 | PTDPLT | 1,179 | 670 | 167 | 2,017 | 248,187 | 437,117 | 11,895 | 697,200 | 857,122 | 23,232 | 53,945 | 934,299 |
| 303 | MISC. INTANGIBLE PLANT | 135,067,918 | LABOR | 3,653 | 19,516 | 353 | 23,522 | 1,354,498 | 5,636,678 | 30,602 | 7,021,778 | 4,416,945 | 943,770 | 115,787 | 5,476,502 |
| | ***Sub-total*** | ***151,991,309*** | | ***4,834*** | ***20,198*** | ***521*** | ***25,553*** | ***1,603,490*** | ***6,077,145*** | ***42,515*** | ***7,723,150*** | ***5,276,691*** | ***967,562*** | ***169,801*** | ***6,414,054*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 658,460 | ENERX | - | - | 186 | 186 | - | - | 13,237 | 13,237 | - | - | 60,029 | 60,029 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,552,477 | ENERX | - | - | 1,287 | 1,287 | - | - | 91,519 | 91,519 | - | - | 415,033 | 415,033 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,215,045 | ENERX | - | - | 4,586 | 4,586 | - | - | 325,975 | 325,975 | - | - | 1,478,267 | 1,478,267 |
| 332 | HYDRO - DAMS & WATERWAYS | 56,293,380 | ENERX | - | - | 15,920 | 15,920 | - | - | 1,131,678 | 1,131,678 | - | - | 5,132,065 | 5,132,065 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 47,563,406 | ENERX | - | - | 13,451 | 13,451 | - | - | 956,177 | 956,177 | - | - | 4,336,185 | 4,336,185 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 7,149,036 | ENERX | - | - | 2,022 | 2,022 | - | - | 143,719 | 143,719 | - | - | 651,752 | 651,752 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 1,481,402 | ENERX | - | - | 419 | 419 | - | - | 29,781 | 29,781 | - | - | 135,054 | 135,054 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 47,476 | ENERX | - | - | 13 | 13 | - | - | 954 | 954 | - | - | 4,328 | 4,328 |
| 340 | OTHER - LAND & LAND RIGHTS | 21,829 | GEN_2CP | 4 | - | - | 4 | 461 | - | - | 461 | 1,640 | - | - | 1,640 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 88,144 | GEN_2CP | 14 | - | - | 14 | 1,863 | - | - | 1,863 | 6,621 | - | - | 6,621 |
| 342 | OTHER - FUEL HOLDERS | 17,955 | GEN_2CP | 3 | - | - | 3 | 379 | - | - | 379 | 1,349 | - | - | 1,349 |
| 343 | OTHER - PRIME MOVERS | 146,866 | GEN_2CP | 24 | - | - | 24 | 3,104 | - | - | 3,104 | 11,032 | - | - | 11,032 |
| 344 | OTHER - GENERATORS | (338,357) | GEN_2CP | (55) | - | - | (55) | (7,151) | - | - | (7,151) | (25,416) | - | - | (25,416) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 117,751 | GEN_2CP | 19 | - | - | 19 | 2,489 | - | - | 2,489 | 8,845 | - | - | 8,845 |
| | ***Sub-total*** | ***134,014,869*** | | ***9*** | ***-*** | ***37,885*** | ***37,894*** | ***1,145*** | ***-*** | ***2,693,040*** | ***2,694,185*** | ***4,070*** | ***-*** | ***12,212,715*** | ***12,216,785*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 48,752,019 | TRANS_12CP | 11,409 | - | - | 11,409 | 1,065,648 | - | - | 1,065,648 | 4,054,903 | - | - | 4,054,903 |
| 352 | STRUCTURES & IMPROVEMENTS | 29,668,541 | TRANS_12CP | 6,943 | - | - | 6,943 | 648,511 | - | - | 648,511 | 2,467,653 | - | - | 2,467,653 |
| 353 | STATION EQUIPMENT | 505,716,251 | TRANS_12CP | 118,352 | - | - | 118,352 | 11,054,222 | - | - | 11,054,222 | 42,062,472 | - | - | 42,062,472 |
| 354 | TOWERS & FIXTURES | 21,474,518 | TRANS_12CP | 5,026 | - | - | 5,026 | 469,402 | - | - | 469,402 | 1,786,123 | - | - | 1,786,123 |
| 355 | POLES & FIXTURES | 206,368,326 | TRANS_12CP | 48,296 | - | - | 48,296 | 4,510,912 | - | - | 4,510,912 | 17,164,491 | - | - | 17,164,491 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 316,032,332 | TRANS_12CP | 73,961 | - | - | 73,961 | 6,908,008 | - | - | 6,908,008 | 26,285,691 | - | - | 26,285,691 |
| 357 | UNDERGROUND CONDUIT | 2,293,705 | TRANS_12CP | 537 | - | - | 537 | 50,137 | - | - | 50,137 | 190,777 | - | - | 190,777 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 9,922,995 | TRANS_12CP | 2,322 | - | - | 2,322 | 216,902 | - | - | 216,902 | 825,336 | - | - | 825,336 |
| 359 | ROADS AND TRAILS | 745,807 | TRANS_12CP | 175 | - | - | 175 | 16,302 | - | - | 16,302 | 62,032 | - | - | 62,032 |
| | ***Sub-total*** | ***1,140,974,494*** | | ***267,021*** | ***-*** | ***-*** | ***267,021*** | ***24,940,044*** | ***-*** | ***-*** | ***24,940,044*** | ***94,899,477*** | ***-*** | ***-*** | ***94,899,477*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 70,905,142 | DPLT | - | 4,240 | - | 4,240 | 872,889 | 2,764,505 | - | 3,637,394 | 2,769,594 | 146,929 | - | 2,916,523 |
| 361 | STRUCTURES & IMPROVEMENTS | 12,533,769 | DPLT | - | 749 | - | 749 | 154,299 | 488,676 | - | 642,975 | 489,576 | 25,972 | - | 515,548 |
| 362 | STATION EQUIPMENT | 290,626,892 | PRI_NCP | - | - | - | - | 6,960,031 | - | - | 6,960,031 | 24,204,911 | - | - | 24,204,911 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 258,239,030 | PRI_NCP | - | - | - | - | 6,184,395 | - | - | 6,184,395 | 21,507,482 | - | - | 21,507,482 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 258,239,030 | PRICST | - | - | - | - | - | 20,229,680 | - | 20,229,680 | - | 806,680 | - | 806,680 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 35,970,767 | SEC_NCP | - | - | - | - | 1,067,137 | - | - | 1,067,137 | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 35,970,767 | SECCST | - | - | - | - | - | 2,828,905 | - | 2,828,905 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 240,138,861 | PRI_NCP | - | - | - | - | 5,750,926 | - | - | 5,750,926 | 20,000,006 | - | - | 20,000,006 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 240,138,861 | PRICST | - | - | - | - | - | 18,811,766 | - | 18,811,766 | - | 750,139 | - | 750,139 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 40,271,683 | SEC_NCP | - | - | - | - | 1,194,732 | - | - | 1,194,732 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 40,271,683 | SECCST | - | - | - | - | - | 3,167,149 | - | 3,167,149 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 12,633,651 | PRI_NCP | - | - | - | - | 302,555 | - | - | 302,555 | 1,052,196 | - | - | 1,052,196 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 12,633,651 | PRICST | - | - | - | - | - | 989,683 | - | 989,683 | - | 39,465 | - | 39,465 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,170,057 | SEC_NCP | - | - | - | - | 64,379 | - | - | 64,379 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,170,057 | SECCST | - | - | - | - | - | 170,663 | - | 170,663 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 63,241,071 | PRI_NCP | - | - | - | - | 1,514,518 | - | - | 1,514,518 | 5,267,043 | - | - | 5,267,043 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 63,241,071 | PRICST | - | - | - | - | - | 4,954,118 | - | 4,954,118 | - | 197,551 | - | 197,551 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 10,862,790 | SEC_NCP | - | - | - | - | 322,264 | - | - | 322,264 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 10,862,790 | SECCST | - | - | - | - | - | 854,299 | - | 854,299 | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 255,030,228 | NCPSCTR | - | - | - | - | 6,858,339 | - | - | 6,858,339 | 23,851,257 | - | - | 23,851,257 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 255,030,228 | CUS_368 | - | - | - | - | - | 19,994,039 | - | 19,994,039 | - | 797,283 | - | 797,283 |
| 369 | SERVICES | 169,899,511 | SERVCS | - | - | - | - | - | 13,454,901 | - | 13,454,901 | - | 536,528 | - | 536,528 |
| 370 | METERS - METER INVEST CUST RELATED | 108,717,363 | METI | - | 146,776 | - | 146,776 | - | 10,251,499 | - | 10,251,499 | - | 1,959,008 | - | 1,959,008 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 48,364,234 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,538,163,186*** | | ***-*** | ***151,766*** | ***-*** | ***151,766*** | ***31,246,465*** | ***98,959,884*** | ***-*** | ***130,206,349*** | ***99,142,066*** | ***5,259,554*** | ***-*** | ***104,401,620*** |

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 80,260 | LABOR | 3,136 | 461 | 76 | 3,672 | 504 | 212 | 55 | 771 | 451 | 164 | 43 | 657 |
| 302 | FRANCHISES & CONSENTS | 16,843,131 | PTDPLT | 911,743 | 12,725 | 61,643 | 986,111 | 273,894 | 8,388 | 45,128 | 327,410 | 245,161 | 7,889 | 35,284 | 288,334 |
| 303 | MISC. INTANGIBLE PLANT | 135,067,918 | LABOR | 5,277,036 | 775,030 | 127,983 | 6,180,048 | 848,472 | 356,497 | 92,193 | 1,297,161 | 759,364 | 275,332 | 71,694 | 1,106,389 |
| | ***Sub-total*** | ***151,991,309*** | | ***6,191,914*** | ***788,215*** | ***189,702*** | ***7,169,831*** | ***1,122,870*** | ***365,096*** | ***137,376*** | ***1,625,342*** | ***1,004,976*** | ***283,385*** | ***107,020*** | ***1,395,381*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 658,460 | ENERX | - | - | 68,596 | 68,596 | - | - | 50,218 | 50,218 | - | - | 39,263 | 39,263 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,552,477 | ENERX | - | - | 474,258 | 474,258 | - | - | 347,200 | 347,200 | - | - | 271,460 | 271,460 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,215,045 | ENERX | - | - | 1,689,217 | 1,689,217 | - | - | 1,236,660 | 1,236,660 | - | - | 966,886 | 966,886 |
| 332 | HYDRO - DAMS & WATERWAYS | 56,293,380 | ENERX | - | - | 5,864,414 | 5,864,414 | - | - | 4,293,281 | 4,293,281 | - | - | 3,356,716 | 3,356,716 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 47,563,406 | ENERX | - | - | 4,954,961 | 4,954,961 | - | - | 3,627,479 | 3,627,479 | - | - | 2,836,157 | 2,836,157 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 7,149,036 | ENERX | - | - | 744,757 | 744,757 | - | - | 545,230 | 545,230 | - | - | 426,290 | 426,290 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 1,481,402 | ENERX | - | - | 154,326 | 154,326 | - | - | 112,981 | 112,981 | - | - | 88,334 | 88,334 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 47,476 | ENERX | - | - | 4,946 | 4,946 | - | - | 3,621 | 3,621 | - | - | 2,831 | 2,831 |
| 340 | OTHER - LAND & LAND RIGHTS | 21,829 | GEN_2CP | 2,023 | - | - | 2,023 | 1,016 | - | - | 1,016 | 835 | - | - | 835 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 88,144 | GEN_2CP | 8,169 | - | - | 8,169 | 4,102 | - | - | 4,102 | 3,373 | - | - | 3,373 |
| 342 | OTHER - FUEL HOLDERS | 17,955 | GEN_2CP | 1,664 | - | - | 1,664 | 836 | - | - | 836 | 687 | - | - | 687 |
| 343 | OTHER - PRIME MOVERS | 146,866 | GEN_2CP | 13,611 | - | - | 13,611 | 6,836 | - | - | 6,836 | 5,621 | - | - | 5,621 |
| 344 | OTHER - GENERATORS | (338,357) | GEN_2CP | (31,358) | - | - | (31,358) | (15,748) | - | - | (15,748) | (12,949) | - | - | (12,949) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 117,751 | GEN_2CP | 10,913 | - | - | 10,913 | 5,480 | - | - | 5,480 | 4,506 | - | - | 4,506 |
| | ***Sub-total*** | ***134,014,869*** | | ***5,022*** | ***-*** | ***13,955,476*** | ***13,960,498*** | ***2,522*** | ***-*** | ***10,216,670*** | ***10,219,192*** | ***2,074*** | ***-*** | ***7,987,938*** | ***7,990,011*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 48,752,019 | TRANS_12CP | 5,101,031 | - | - | 5,101,031 | 2,649,369 | - | - | 2,649,369 | 2,371,444 | - | - | 2,371,444 |
| 352 | STRUCTURES & IMPROVEMENTS | 29,668,541 | TRANS_12CP | 3,104,284 | - | - | 3,104,284 | 1,612,301 | - | - | 1,612,301 | 1,443,167 | - | - | 1,443,167 |
| 353 | STATION EQUIPMENT | 505,716,251 | TRANS_12CP | 52,914,199 | - | - | 52,914,199 | 27,482,537 | - | - | 27,482,537 | 24,599,556 | - | - | 24,599,556 |
| 354 | TOWERS & FIXTURES | 21,474,518 | TRANS_12CP | 2,246,926 | - | - | 2,246,926 | 1,167,007 | - | - | 1,167,007 | 1,044,585 | - | - | 1,044,585 |
| 355 | POLES & FIXTURES | 206,368,326 | TRANS_12CP | 21,592,770 | - | - | 21,592,770 | 11,214,837 | - | - | 11,214,837 | 10,038,374 | - | - | 10,038,374 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 316,032,332 | TRANS_12CP | 33,067,155 | - | - | 33,067,155 | 17,174,394 | - | - | 17,174,394 | 15,372,761 | - | - | 15,372,761 |
| 357 | UNDERGROUND CONDUIT | 2,293,705 | TRANS_12CP | 239,995 | - | - | 239,995 | 124,649 | - | - | 124,649 | 111,573 | - | - | 111,573 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 9,922,995 | TRANS_12CP | 1,038,265 | - | - | 1,038,265 | 539,253 | - | - | 539,253 | 482,684 | - | - | 482,684 |
| 359 | ROADS AND TRAILS | 745,807 | TRANS_12CP | 78,035 | - | - | 78,035 | 40,530 | - | - | 40,530 | 36,278 | - | - | 36,278 |
| | ***Sub-total*** | ***1,140,974,494*** | | ***119,382,660*** | ***-*** | ***-*** | ***119,382,660*** | ***62,004,877*** | ***-*** | ***-*** | ***62,004,877*** | ***55,500,422*** | ***-*** | ***-*** | ***55,500,422*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 70,905,142 | DPLT | 2,431,063 | 80,476 | - | 2,511,539 | - | 53,047 | - | 53,047 | - | 49,896 | - | 49,896 |
| 361 | STRUCTURES & IMPROVEMENTS | 12,533,769 | DPLT | 429,734 | 14,226 | - | 443,960 | - | 9,377 | - | 9,377 | - | 8,820 | - | 8,820 |
| 362 | STATION EQUIPMENT | 290,626,892 | PRI_NCP | 28,281,428 | - | - | 28,281,428 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 258,239,030 | PRI_NCP | 25,129,706 | - | - | 25,129,706 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 258,239,030 | PRICST | - | 112,028 | - | 112,028 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 35,970,767 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 35,970,767 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 240,138,861 | PRI_NCP | 23,368,346 | - | - | 23,368,346 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 240,138,861 | PRICST | - | 104,176 | - | 104,176 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 40,271,683 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 40,271,683 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 12,633,651 | PRI_NCP | 1,229,403 | - | - | 1,229,403 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 12,633,651 | PRICST | - | 5,481 | - | 5,481 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,170,057 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,170,057 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 63,241,071 | PRI_NCP | 6,154,103 | - | - | 6,154,103 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 63,241,071 | PRICST | - | 27,435 | - | 27,435 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 10,862,790 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 10,862,790 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 255,030,228 | NCPSCTR | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 255,030,228 | CUS_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 369 | SERVICES | 169,899,511 | SERVCS | - | - | - | - | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 108,717,363 | METI | - | 2,536,947 | - | 2,536,947 | - | 1,836,470 | - | 1,836,470 | - | 1,727,398 | - | 1,727,398 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 48,364,234 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,538,163,186*** | | ***87,023,784*** | ***2,880,769*** | ***-*** | ***89,904,552*** | ***-*** | ***1,898,893*** | ***-*** | ***1,898,893*** | ***-*** | ***1,786,114*** | ***-*** | ***1,786,114*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 80,260 | LABOR | 4,952 | 6,764 | 101 | 11,817 | 59 | 120 | 1 | 181 | 518 | 243 | 10 | 770 |
| 302 | FRANCHISES & CONSENTS | 16,843,131 | PTDPLT | 1,439,438 | 800,133 | 63,063 | 2,302,634 | 17,618 | 14,915 | 910 | 33,443 | 150,639 | 23,415 | 6,595 | 180,649 |
| 303 | MISC. INTANGIBLE PLANT | 135,067,918 | LABOR | 8,334,209 | 11,382,911 | 169,624 | 19,886,743 | 99,128 | 202,625 | 2,380 | 304,133 | 871,694 | 408,398 | 16,437 | 1,296,529 |
| | ***Sub-total*** | ***151,991,309*** | | ***9,778,599*** | ***12,189,808*** | ***232,787*** | ***22,201,194*** | ***116,805*** | ***217,661*** | ***3,291*** | ***337,757*** | ***1,022,851*** | ***432,056*** | ***23,042*** | ***1,477,948*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 658,460 | ENERX | - | - | 70,176 | 70,176 | - | - | 1,013 | 1,013 | - | - | 7,339 | 7,339 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,552,477 | ENERX | - | - | 485,182 | 485,182 | - | - | 7,001 | 7,001 | - | - | 50,741 | 50,741 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,215,045 | ENERX | - | - | 1,728,126 | 1,728,126 | - | - | 24,936 | 24,936 | - | - | 180,730 | 180,730 |
| 332 | HYDRO - DAMS & WATERWAYS | 56,293,380 | ENERX | - | - | 5,999,492 | 5,999,492 | - | - | 86,568 | 86,568 | - | - | 627,437 | 627,437 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 47,563,406 | ENERX | - | - | 5,069,091 | 5,069,091 | - | - | 73,143 | 73,143 | - | - | 530,134 | 530,134 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 7,149,036 | ENERX | - | - | 761,912 | 761,912 | - | - | 10,994 | 10,994 | - | - | 79,682 | 79,682 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 1,481,402 | ENERX | - | - | 157,881 | 157,881 | - | - | 2,278 | 2,278 | - | - | 16,511 | 16,511 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 47,476 | ENERX | - | - | 5,060 | 5,060 | - | - | 73 | 73 | - | - | 529 | 529 |
| 340 | OTHER - LAND & LAND RIGHTS | 21,829 | GEN_2CP | 2,582 | - | - | 2,582 | 33 | - | - | 33 | 267 | - | - | 267 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 88,144 | GEN_2CP | 10,428 | - | - | 10,428 | 135 | - | - | 135 | 1,077 | - | - | 1,077 |
| 342 | OTHER - FUEL HOLDERS | 17,955 | GEN_2CP | 2,124 | - | - | 2,124 | 27 | - | - | 27 | 219 | - | - | 219 |
| 343 | OTHER - PRIME MOVERS | 146,866 | GEN_2CP | 17,375 | - | - | 17,375 | 225 | - | - | 225 | 1,794 | - | - | 1,794 |
| 344 | OTHER - GENERATORS | (338,357) | GEN_2CP | (40,029) | - | - | (40,029) | (518) | - | - | (518) | (4,134) | - | - | (4,134) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 117,751 | GEN_2CP | 13,931 | - | - | 13,931 | 180 | - | - | 180 | 1,439 | - | - | 1,439 |
| | ***Sub-total*** | ***134,014,869*** | | ***6,411*** | ***-*** | ***14,276,920*** | ***14,283,331*** | ***83*** | ***-*** | ***206,006*** | ***206,089*** | ***662*** | ***-*** | ***1,493,104*** | ***1,493,766*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 48,752,019 | TRANS_12CP | 5,090,856 | - | - | 5,090,856 | 68,876 | - | - | 68,876 | 533,867 | - | - | 533,867 |
| 352 | STRUCTURES & IMPROVEMENTS | 29,668,541 | TRANS_12CP | 3,098,093 | - | - | 3,098,093 | 41,915 | - | - | 41,915 | 324,890 | - | - | 324,890 |
| 353 | STATION EQUIPMENT | 505,716,251 | TRANS_12CP | 52,808,658 | - | - | 52,808,658 | 714,472 | - | - | 714,472 | 5,537,930 | - | - | 5,537,930 |
| 354 | TOWERS & FIXTURES | 21,474,518 | TRANS_12CP | 2,242,444 | - | - | 2,242,444 | 30,339 | - | - | 30,339 | 235,160 | - | - | 235,160 |
| 355 | POLES & FIXTURES | 206,368,326 | TRANS_12CP | 21,549,702 | - | - | 21,549,702 | 291,556 | - | - | 291,556 | 2,259,871 | - | - | 2,259,871 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 316,032,332 | TRANS_12CP | 33,001,201 | - | - | 33,001,201 | 446,488 | - | - | 446,488 | 3,460,765 | - | - | 3,460,765 |
| 357 | UNDERGROUND CONDUIT | 2,293,705 | TRANS_12CP | 239,517 | - | - | 239,517 | 3,241 | - | - | 3,241 | 25,118 | - | - | 25,118 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 9,922,995 | TRANS_12CP | 1,036,194 | - | - | 1,036,194 | 14,019 | - | - | 14,019 | 108,663 | - | - | 108,663 |
| 359 | ROADS AND TRAILS | 745,807 | TRANS_12CP | 77,880 | - | - | 77,880 | 1,054 | - | - | 1,054 | 8,167 | - | - | 8,167 |
| | ***Sub-total*** | ***1,140,974,494*** | | ***119,144,544*** | ***-*** | ***-*** | ***119,144,544*** | ***1,611,960*** | ***-*** | ***-*** | ***1,611,960*** | ***12,494,432*** | ***-*** | ***-*** | ***12,494,432*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 70,905,142 | DPLT | 5,775,031 | 5,060,365 | - | 10,835,396 | 66,392 | 94,326 | - | 160,719 | 603,641 | 148,086 | - | 751,727 |
| 361 | STRUCTURES & IMPROVEMENTS | 12,533,769 | DPLT | 1,020,841 | 894,511 | - | 1,915,353 | 11,736 | 16,674 | - | 28,410 | 106,705 | 26,177 | - | 132,881 |
| 362 | STATION EQUIPMENT | 290,626,892 | PRI_NCP | 46,047,533 | - | - | 46,047,533 | 529,384 | - | - | 529,384 | 4,813,168 | - | - | 4,813,168 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 258,239,030 | PRI_NCP | 40,915,932 | - | - | 40,915,932 | 470,388 | - | - | 470,388 | 4,276,782 | - | - | 4,276,782 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 258,239,030 | PRICST | - | 37,244,772 | - | 37,244,772 | - | 699,215 | - | 699,215 | - | 1,090,833 | - | 1,090,833 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 35,970,767 | SEC_NCP | 7,060,176 | - | - | 7,060,176 | 81,167 | - | - | 81,167 | 737,973 | - | - | 737,973 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 35,970,767 | SECCST | - | 5,208,285 | - | 5,208,285 | - | 97,778 | - | 97,778 | - | 152,541 | - | 152,541 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 240,138,861 | PRI_NCP | 38,048,104 | - | - | 38,048,104 | 437,418 | - | - | 437,418 | 3,977,019 | - | - | 3,977,019 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 240,138,861 | PRICST | - | 34,634,257 | - | 34,634,257 | - | 650,207 | - | 650,207 | - | 1,014,376 | - | 1,014,376 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 40,271,683 | SEC_NCP | 7,904,340 | - | - | 7,904,340 | 90,872 | - | - | 90,872 | 826,210 | - | - | 826,210 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 40,271,683 | SECCST | - | 5,831,024 | - | 5,831,024 | - | 109,469 | - | 109,469 | - | 170,780 | - | 170,780 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 12,633,651 | PRI_NCP | 2,001,702 | - | - | 2,001,702 | 23,012 | - | - | 23,012 | 209,230 | - | - | 209,230 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 12,633,651 | PRICST | - | 1,822,100 | - | 1,822,100 | - | 34,207 | - | 34,207 | - | 53,366 | - | 53,366 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,170,057 | SEC_NCP | 425,929 | - | - | 425,929 | 4,897 | - | - | 4,897 | 44,521 | - | - | 44,521 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,170,057 | SECCST | - | 314,207 | - | 314,207 | - | 5,899 | - | 5,899 | - | 9,203 | - | 9,203 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 63,241,071 | PRI_NCP | 10,020,048 | - | - | 10,020,048 | 115,195 | - | - | 115,195 | 1,047,356 | - | - | 1,047,356 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 63,241,071 | PRICST | - | 9,121,004 | - | 9,121,004 | - | 171,233 | - | 171,233 | - | 267,138 | - | 267,138 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 10,862,790 | SEC_NCP | 2,132,098 | - | - | 2,132,098 | 24,512 | - | - | 24,512 | 222,860 | - | - | 222,860 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 10,862,790 | SECCST | - | 1,572,847 | - | 1,572,847 | - | 29,528 | - | 29,528 | - | 46,066 | - | 46,066 |
| 368 | LINE TRANSFORMERS - DEMAND | 255,030,228 | NCPSCTR | 45,374,741 | - | - | 45,374,741 | 521,649 | - | - | 521,649 | 4,742,844 | - | - | 4,742,844 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 255,030,228 | CUS_368 | - | 36,810,935 | - | 36,810,935 | - | 691,071 | - | 691,071 | - | 1,078,127 | - | 1,078,127 |
| 369 | SERVICES | 169,899,511 | SERVCS | - | 24,771,757 | - | 24,771,757 | - | 465,053 | - | 465,053 | - | 725,521 | - | 725,521 |
| 370 | METERS - METER INVEST CUST RELATED | 108,717,363 | METI | - | 17,857,816 | - | 17,857,816 | - | 311,899 | - | 311,899 | - | 518,755 | - | 518,755 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 48,364,234 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,538,163,186*** | | ***206,726,475*** | ***181,143,880*** | ***-*** | ***387,870,354*** | ***2,376,622*** | ***3,376,558*** | ***-*** | ***5,753,180*** | ***21,608,309*** | ***5,300,969*** | ***-*** | ***26,909,278*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 80,260 | LABOR | 221 | 860 | 4 | 1,085 | 61 | 353 | 1 | 415 |
| 302 | FRANCHISES & CONSENTS | 16,843,131 | PTDPLT | 59,594 | 194,980 | 2,702 | 257,277 | 16,428 | 67,997 | 735 | 85,160 |
| 303 | MISC. INTANGIBLE PLANT | 135,067,918 | LABOR | 372,078 | 1,447,015 | 6,018 | 1,825,111 | 102,404 | 594,867 | 1,831 | 699,102 |
| | ***Sub-total*** | ***151,991,309*** | | ***431,893*** | ***1,642,855*** | ***8,724*** | ***2,083,472*** | ***118,892*** | ***663,218*** | ***2,567*** | ***784,677*** |
| | **Production Plant** | | | | | | | | | | |
| 311 | ASH HANDLING | 658,460 | ENERX | - | - | 3,007 | 3,007 | - | - | 818 | 818 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,552,477 | ENERX | - | - | 20,789 | 20,789 | - | - | 5,654 | 5,654 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,215,045 | ENERX | - | - | 74,048 | 74,048 | - | - | 20,137 | 20,137 |
| 332 | HYDRO - DAMS & WATERWAYS | 56,293,380 | ENERX | - | - | 257,071 | 257,071 | - | - | 69,910 | 69,910 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 47,563,406 | ENERX | - | - | 217,204 | 217,204 | - | - | 59,068 | 59,068 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 7,149,036 | ENERX | - | - | 32,647 | 32,647 | - | - | 8,878 | 8,878 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 1,481,402 | ENERX | - | - | 6,765 | 6,765 | - | - | 1,840 | 1,840 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 47,476 | ENERX | - | - | 217 | 217 | - | - | 59 | 59 |
| 340 | OTHER - LAND & LAND RIGHTS | 21,829 | GEN_2CP | 76 | - | - | 76 | 21 | - | - | 21 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 88,144 | GEN_2CP | 306 | - | - | 306 | 84 | - | - | 84 |
| 342 | OTHER - FUEL HOLDERS | 17,955 | GEN_2CP | 62 | - | - | 62 | 17 | - | - | 17 |
| 343 | OTHER - PRIME MOVERS | 146,866 | GEN_2CP | 510 | - | - | 510 | 140 | - | - | 140 |
| 344 | OTHER - GENERATORS | (338,357) | GEN_2CP | (1,176) | - | - | (1,176) | (322) | - | - | (322) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 117,751 | GEN_2CP | 409 | - | - | 409 | 112 | - | - | 112 |
| | ***Sub-total*** | ***134,014,869*** | | ***188*** | ***-*** | ***611,749*** | ***611,937*** | ***52*** | ***-*** | ***166,364*** | ***166,416*** |
| | **Other** | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 48,752,019 | TRANS_12CP | 149,113 | - | - | 149,113 | 41,472 | - | - | 41,472 |
| 352 | STRUCTURES & IMPROVEMENTS | 29,668,541 | TRANS_12CP | 90,745 | - | - | 90,745 | 25,238 | - | - | 25,238 |
| 353 | STATION EQUIPMENT | 505,716,251 | TRANS_12CP | 1,546,789 | - | - | 1,546,789 | 430,201 | - | - | 430,201 |
| 354 | TOWERS & FIXTURES | 21,474,518 | TRANS_12CP | 65,682 | - | - | 65,682 | 18,268 | - | - | 18,268 |
| 355 | POLES & FIXTURES | 206,368,326 | TRANS_12CP | 631,200 | - | - | 631,200 | 175,553 | - | - | 175,553 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 316,032,332 | TRANS_12CP | 966,620 | - | - | 966,620 | 268,842 | - | - | 268,842 |
| 357 | UNDERGROUND CONDUIT | 2,293,705 | TRANS_12CP | 7,016 | - | - | 7,016 | 1,951 | - | - | 1,951 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 9,922,995 | TRANS_12CP | 30,351 | - | - | 30,351 | 8,441 | - | - | 8,441 |
| 359 | ROADS AND TRAILS | 745,807 | TRANS_12CP | | | | - | 634 | - | - | 634 |
| | ***Sub-total*** | ***1,140,974,494*** | | ***3,487,516*** | ***-*** | ***-*** | ***3,487,516*** | ***970,601*** | ***-*** | ***-*** | ***970,601*** |
| | **Distribution Plant** | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 70,905,142 | DPLT | 279,403 | 1,233,133 | - | 1,512,536 | 76,779 | 430,042 | - | 506,820 |
| 361 | STRUCTURES & IMPROVEMENTS | 12,533,769 | DPLT | 49,390 | 217,979 | - | 267,368 | 13,572 | 76,018 | - | 89,590 |
| 362 | STATION EQUIPMENT | 290,626,892 | PRI_NCP | 2,227,836 | - | - | 2,227,836 | 612,199 | - | - | 612,199 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 258,239,030 | PRI_NCP | 1,979,563 | - | - | 1,979,563 | 543,975 | - | - | 543,975 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 258,239,030 | PRICST | - | 330,656 | - | 330,656 | - | 2,258,338 | - | 2,258,338 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 35,970,767 | SEC_NCP | 341,580 | - | - | 341,580 | 93,865 | - | - | 93,865 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 35,970,767 | SECCST | - | 46,239 | - | 46,239 | - | 315,804 | - | 315,804 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 240,138,861 | PRI_NCP | 1,840,814 | - | - | 1,840,814 | 505,847 | - | - | 505,847 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 240,138,861 | PRICST | - | 307,480 | - | 307,480 | - | 2,100,049 | - | 2,100,049 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 40,271,683 | SEC_NCP | 382,422 | - | - | 382,422 | 105,088 | - | - | 105,088 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 40,271,683 | SECCST | - | 51,767 | - | 51,767 | - | 353,564 | - | 353,564 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 12,633,651 | PRI_NCP | 96,845 | - | - | 96,845 | 26,612 | - | - | 26,612 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 12,633,651 | PRICST | - | 16,176 | - | 16,176 | - | 110,483 | - | 110,483 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,170,057 | SEC_NCP | 20,607 | - | - | 20,607 | 5,663 | - | - | 5,663 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,170,057 | SECCST | - | 2,790 | - | 2,790 | - | 19,052 | - | 19,052 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 63,241,071 | PRI_NCP | 484,782 | - | - | 484,782 | 133,216 | - | - | 133,216 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 63,241,071 | PRICST | - | 80,976 | - | 80,976 | - | 553,052 | - | 553,052 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 10,862,790 | SEC_NCP | 103,154 | - | - | 103,154 | 28,346 | - | - | 28,346 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 10,862,790 | SECCST | - | 13,964 | - | 13,964 | - | 95,370 | - | 95,370 |
| 368 | LINE TRANSFORMERS - DEMAND | 255,030,228 | NCPSCTR | 2,195,286 | - | - | 2,195,286 | 603,254 | - | - | 603,254 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 255,030,228 | CUS_368 | - | 326,804 | - | 326,804 | - | 2,232,032 | - | 2,232,032 |
| 369 | SERVICES | 169,899,511 | SERVCS | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 108,717,363 | METI | - | - | - | - | - | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 48,364,234 | LGT_PLNT | | | | - | - | 6,850,229 | - | 6,850,229 |
| | ***Sub-total*** | ***2,538,163,186*** | | ***10,001,682*** | ***2,627,963*** | ***-*** | ***12,629,645*** | ***2,748,415*** | ***15,394,033*** | ***-*** | ***18,142,448*** |

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 180,881,044 | LABOR | 28,264,751 | 64,486,445 | 674,834 | 93,426,031 | 17,153,821 | 8,154,919 | 351,222 | 25,659,962 | 844,293 | 509,177 | 21,510 | 1,374,980 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 28,209,868 | LABOR | 4,408,118 | 10,057,185 | 105,246 | 14,570,548 | 2,675,278 | 1,271,826 | 54,776 | 4,001,879 | 131,674 | 79,410 | 3,355 | 214,439 |
| 392 | TRANSPORTATION EQUIPMENT | 81,699,309 | LABOR | 12,766,460 | 29,126,866 | 304,805 | 42,198,132 | 7,747,939 | 3,683,367 | 158,638 | 11,589,944 | 381,346 | 229,982 | 9,715 | 621,043 |
| 393 | STORES EQUIPMENT | 1,256,676 | PTDPLT | 290,703 | 281,537 | 14,050 | 586,290 | 174,652 | 23,260 | 8,498 | 206,410 | 7,804 | 901 | 555 | 9,259 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 17,461,992 | LBTRNDST | 3,588,430 | 4,711,353 | 85,675 | 8,385,458 | 2,177,811 | 536,623 | 44,590 | 2,759,024 | 107,190 | 51,214 | 2,731 | 161,134 |
| 395 | LABORATORY EQUIPMENT | 7,276,372 | LBTRNDST | 1,495,290 | 1,963,210 | 35,701 | 3,494,201 | 907,489 | 223,610 | 18,581 | 1,149,679 | 44,666 | 21,341 | 1,138 | 67,144 |
| 396 | POWER OPERATED EQUIPMENT | 1,376,128 | LBTRNDST | 282,794 | 371,288 | 6,752 | 660,833 | 171,627 | 42,290 | 3,514 | 217,431 | 8,447 | 4,036 | 215 | 12,698 |
| 397 | COMMUNICATION EQUIPMENT | 72,864,071 | LABOR | 11,385,852 | 25,976,989 | 271,843 | 37,634,684 | 6,910,051 | 3,285,035 | 141,482 | 10,336,569 | 340,106 | 205,111 | 8,665 | 553,881 |
| 398 | MISCELLANEOUS EQUIPMENT | 27,319,268 | LABOR | 4,268,951 | 9,739,674 | 101,923 | 14,110,549 | 2,590,818 | 1,231,674 | 53,047 | 3,875,538 | 127,517 | 76,903 | 3,249 | 207,669 |
| 399 | Other | 685,141 | LABOR | 107,061 | 244,262 | 2,556 | 353,879 | 64,975 | 30,889 | 1,330 | 97,195 | 3,198 | 1,929 | 81 | 5,208 |
| | ***Sub-total*** | ***419,029,869*** | | ***66,858,411*** | ***146,958,810*** | ***1,603,386*** | ***215,420,606*** | ***40,574,460*** | ***18,483,493*** | ***835,678*** | ***59,893,631*** | ***1,996,240*** | ***1,180,004*** | ***51,213*** | ***3,227,457*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **4,384,173,726** | | **973,958,248** | **1,053,186,798** | **44,928,680** | **2,072,073,726** | **585,682,057** | **95,465,607** | **26,998,418** | **708,146,082** | **26,409,974** | **4,304,915** | **1,758,351** | **32,473,241** |
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | (30,098) | LABOR | (4,703) | (10,730) | (112) | (15,546) | (2,854) | (1,357) | (58) | (4,270) | (140) | (85) | (4) | (229) |
| 302 | FRANCHISES & CONSENTS | (4,386,033) | PTDPLT | (1,014,608) | (982,617) | (49,038) | (2,046,262) | (609,569) | (81,181) | (29,661) | (720,410) | (27,236) | (3,143) | (1,937) | (32,315) |
| 303 | MISC. INTANGIBLE PLANT | (102,964,101) | LABOR | (16,089,330) | (36,708,041) | (384,140) | (53,181,511) | (9,764,582) | (4,642,078) | (199,928) | (14,606,588) | (480,603) | (289,842) | (12,244) | (782,689) |
| | ***Sub-total*** | ***(107,380,231)*** | | ***(17,108,640)*** | ***(37,701,388)*** | ***(433,291)*** | ***(55,243,319)*** | ***(10,377,005)*** | ***(4,724,616)*** | ***(229,647)*** | ***(15,331,268)*** | ***(507,979)*** | ***(293,070)*** | ***(14,184)*** | ***(815,233)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | (589,367) | ENERX | - | - | (187,565) | (187,565) | - | - | (113,449) | (113,449) | - | - | (7,407) | (7,407) |
| 330 | HYDRO - LAND & LAND RIGHTS | (5,995) | ENERX | - | - | (1,908) | (1,908) | - | - | (1,154) | (1,154) | - | - | (75) | (75) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | (8,444,365) | ENERX | - | - | (2,687,405) | (2,687,405) | - | - | (1,625,476) | (1,625,476) | - | - | (106,130) | (106,130) |
| 332 | HYDRO - DAMS & WATERWAYS | (31,575,641) | ENERX | - | - | (10,048,896) | (10,048,896) | - | - | (6,078,072) | (6,078,072) | - | - | (396,846) | (396,846) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (26,160,226) | ENERX | - | - | (8,325,449) | (8,325,449) | - | - | (5,035,645) | (5,035,645) | - | - | (328,784) | (328,784) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (4,120,357) | ENERX | - | - | (1,311,297) | (1,311,297) | - | - | (793,138) | (793,138) | - | - | (51,785) | (51,785) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | (549,749) | ENERX | - | - | (174,957) | (174,957) | - | - | (105,823) | (105,823) | - | - | (6,909) | (6,909) |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (31,361) | ENERX | - | - | (9,981) | (9,981) | - | - | (6,037) | (6,037) | - | - | (394) | (394) |
| 338 | HYDRO - MISC PLANT | 135,316 | ENERX | - | - | 43,064 | 43,064 | - | - | 26,047 | 26,047 | - | - | 1,701 | 1,701 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | (34,252) | GEN_2CP | (13,462) | - | - | (13,462) | (6,397) | - | - | (6,397) | (337) | - | - | (337) |
| 342 | OTHER - FUEL HOLDERS | (17,861) | GEN_2CP | (7,020) | - | - | (7,020) | (3,336) | - | - | (3,336) | (176) | - | - | (176) |
| 343 | OTHER - PRIME MOVERS | (150,274) | GEN_2CP | (59,060) | - | - | (59,060) | (28,066) | - | - | (28,066) | (1,478) | - | - | (1,478) |
| 344 | OTHER - GENERATORS | (48,389) | GEN_2CP | (19,018) | - | - | (19,018) | (9,038) | - | - | (9,038) | (476) | - | - | (476) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (105,798) | GEN_2CP | (41,580) | - | - | (41,580) | (19,760) | - | - | (19,760) | (1,040) | - | - | (1,040) |
| | ***Sub-total*** | ***(71,698,320)*** | | ***(140,139)*** | ***-*** | ***(22,704,394)*** | ***(22,844,532)*** | ***(66,597)*** | ***-*** | ***(13,732,746)*** | ***(13,799,343)*** | ***(3,506)*** | ***-*** | ***(896,630)*** | ***(900,136)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (26,611,838) | TRANS_12CP | (9,330,819) | - | - | (9,330,819) | (5,443,969) | - | - | (5,443,969) | (298,640) | - | - | (298,640) |
| 352 | STRUCTURES & IMPROVEMENTS | (8,828,923) | TRANS_12CP | (3,095,656) | - | - | (3,095,656) | (1,806,128) | - | - | (1,806,128) | (99,079) | - | - | (99,079) |
| 353 | STATION EQUIPMENT | (171,903,978) | TRANS_12CP | (60,274,115) | - | - | (60,274,115) | (35,166,300) | - | - | (35,166,300) | (1,929,118) | - | - | (1,929,118) |
| 354 | TOWERS & FIXTURES | (14,041,684) | TRANS_12CP | (4,923,388) | - | - | (4,923,388) | (2,872,499) | - | - | (2,872,499) | (157,577) | - | - | (157,577) |
| 355 | POLES & FIXTURES | (133,964,457) | TRANS_12CP | (46,971,508) | - | - | (46,971,508) | (27,405,033) | - | - | (27,405,033) | (1,503,358) | - | - | (1,503,358) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (141,855,591) | TRANS_12CP | (49,738,350) | - | - | (49,738,350) | (29,019,318) | - | - | (29,019,318) | (1,591,913) | - | - | (1,591,913) |
| 357 | UNDERGROUND CONDUIT | (1,343,854) | TRANS_12CP | (471,191) | - | - | (471,191) | (274,911) | - | - | (274,911) | (15,081) | - | - | (15,081) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (4,523,458) | TRANS_12CP | (1,586,045) | - | - | (1,586,045) | (925,361) | - | - | (925,361) | (50,763) | - | - | (50,763) |
| 359 | ROADS & TRAILS | (466,476) | TRANS_12CP | (163,559) | - | - | (163,559) | (95,427) | - | - | (95,427) | (5,235) | - | - | (5,235) |
| | ***Sub-total*** | ***(503,540,258)*** | | ***(176,554,631)*** | ***-*** | ***-*** | ***(176,554,631)*** | ***(103,008,946)*** | ***-*** | ***-*** | ***(103,008,946)*** | ***(5,650,762)*** | ***-*** | ***-*** | ***(5,650,762)*** |

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 180,881,044 | LABOR | 4,892 | 26,135 | 473 | 31,500 | 1,813,924 | 7,548,559 | 40,981 | 9,403,465 | 5,915,110 | 1,263,883 | 155,060 | 7,334,053 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 28,209,868 | LABOR | 763 | 4,076 | 74 | 4,913 | 282,896 | 1,177,259 | 6,391 | 1,466,547 | 922,509 | 197,113 | 24,183 | 1,143,805 |
| 392 | TRANSPORTATION EQUIPMENT | 81,699,309 | LABOR | 2,209 | 11,805 | 214 | 14,228 | 819,303 | 3,409,490 | 18,510 | 4,247,303 | 2,671,703 | 570,863 | 70,037 | 3,312,603 |
| 393 | STORES EQUIPMENT | 1,256,676 | PTDPLT | 88 | 50 | 12 | 151 | 18,517 | 32,614 | 888 | 52,018 | 63,950 | 1,733 | 4,025 | 69,709 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 17,461,992 | LBTRNDST | 621 | 2,987 | 60 | 3,668 | 230,292 | 606,348 | 5,203 | 841,843 | 750,969 | 53,635 | 19,686 | 824,290 |
| 395 | LABORATORY EQUIPMENT | 7,276,372 | LBTRNDST | 259 | 1,245 | 25 | 1,529 | 95,962 | 252,664 | 2,168 | 350,794 | 312,927 | 22,350 | 8,203 | 343,480 |
| 396 | POWER OPERATED EQUIPMENT | 1,376,128 | LBTRNDST | 49 | 235 | 5 | 289 | 18,149 | 47,785 | 410 | 66,343 | 59,182 | 4,227 | 1,551 | 64,960 |
| 397 | COMMUNICATION EQUIPMENT | 72,864,071 | LABOR | 1,971 | 10,528 | 191 | 12,689 | 730,701 | 3,040,776 | 16,508 | 3,787,985 | 2,382,776 | 509,128 | 62,463 | 2,954,367 |
| 398 | MISCELLANEOUS EQUIPMENT | 27,319,268 | LABOR | 739 | 3,947 | 71 | 4,758 | 273,965 | 1,140,092 | 6,190 | 1,420,247 | 893,385 | 190,890 | 23,419 | 1,107,695 |
| 399 | Other | 685,141 | LABOR | 19 | 99 | 2 | 119 | 6,871 | 28,592 | 155 | 35,618 | 22,405 | 4,787 | 587 | 27,780 |
| | ***Sub-total*** | ***419,029,869*** | | ***11,609*** | ***61,107*** | ***1,126*** | ***73,842*** | ***4,290,580*** | ***17,284,180*** | ***97,405*** | ***21,672,164*** | ***13,994,918*** | ***2,818,609*** | ***369,215*** | ***17,182,742*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **4,384,173,726** | | **283,473** | **233,070** | **39,532** | **556,075** | **62,081,724** | **122,321,209** | **2,832,960** | **187,235,893** | **213,317,223** | **9,045,725** | **12,751,730** | **235,114,678** |
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | (30,098) | LABOR | (1) | (4) | (0) | (5) | (302) | (1,256) | (7) | (1,565) | (984) | (210) | (26) | (1,220) |
| 302 | FRANCHISES & CONSENTS | (4,386,033) | PTDPLT | (307) | (175) | (44) | (525) | (64,629) | (113,827) | (3,098) | (181,554) | (223,199) | (6,050) | (14,048) | (243,296) |
| 303 | MISC. INTANGIBLE PLANT | (102,964,101) | LABOR | (2,785) | (14,877) | (269) | (17,931) | (1,032,552) | (4,296,916) | (23,328) | (5,352,796) | (3,367,097) | (719,448) | (88,266) | (4,174,811) |
| | ***Sub-total*** | ***(107,380,231)*** | | ***(3,093)*** | ***(15,056)*** | ***(313)*** | ***(18,461)*** | ***(1,097,483)*** | ***(4,411,999)*** | ***(26,433)*** | ***(5,535,915)*** | ***(3,591,280)*** | ***(725,708)*** | ***(102,339)*** | ***(4,419,327)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | (589,367) | ENERX | - | - | (167) | (167) | - | - | (11,848) | (11,848) | - | - | (53,730) | (53,730) |
| 330 | HYDRO - LAND & LAND RIGHTS | (5,995) | ENERX | - | - | (2) | (2) | - | - | (121) | (121) | - | - | (547) | (547) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | (8,444,365) | ENERX | - | - | (2,388) | (2,388) | - | - | (169,759) | (169,759) | - | - | (769,842) | (769,842) |
| 332 | HYDRO - DAMS & WATERWAYS | (31,575,641) | ENERX | - | - | (8,930) | (8,930) | - | - | (634,772) | (634,772) | - | - | (2,878,638) | (2,878,638) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (26,160,226) | ENERX | - | - | (7,398) | (7,398) | - | - | (525,905) | (525,905) | - | - | (2,384,934) | (2,384,934) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (4,120,357) | ENERX | - | - | (1,165) | (1,165) | - | - | (82,832) | (82,832) | - | - | (375,638) | (375,638) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | (549,749) | ENERX | - | - | (155) | (155) | - | - | (11,052) | (11,052) | - | - | (50,119) | (50,119) |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (31,361) | ENERX | - | - | (9) | (9) | - | - | (630) | (630) | - | - | (2,859) | (2,859) |
| 338 | HYDRO - MISC PLANT | 135,316 | ENERX | - | - | 38 | 38 | - | - | 2,720 | 2,720 | - | - | 12,336 | 12,336 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | (34,252) | GEN_2CP | (6) | - | - | (6) | (724) | - | - | (724) | (2,573) | - | - | (2,573) |
| 342 | OTHER - FUEL HOLDERS | (17,861) | GEN_2CP | (3) | - | - | (3) | (377) | - | - | (377) | (1,342) | - | - | (1,342) |
| 343 | OTHER - PRIME MOVERS | (150,274) | GEN_2CP | (25) | - | - | (25) | (3,176) | - | - | (3,176) | (11,288) | - | - | (11,288) |
| 344 | OTHER - GENERATORS | (48,389) | GEN_2CP | (8) | - | - | (8) | (1,023) | - | - | (1,023) | (3,635) | - | - | (3,635) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (105,798) | GEN_2CP | (17) | - | - | (17) | (2,236) | - | - | (2,236) | (7,947) | - | - | (7,947) |
| | ***Sub-total*** | ***(71,698,320)*** | | ***(58)*** | ***-*** | ***(20,176)*** | ***(20,234)*** | ***(7,536)*** | ***-*** | ***(1,434,198)*** | ***(1,441,735)*** | ***(26,785)*** | ***-*** | ***(6,503,971)*** | ***(6,530,756)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (26,611,838) | TRANS_12CP | (6,228) | - | - | (6,228) | (581,696) | - | - | (581,696) | (2,213,415) | - | - | (2,213,415) |
| 352 | STRUCTURES & IMPROVEMENTS | (8,828,923) | TRANS_12CP | (2,066) | - | - | (2,066) | (192,987) | - | - | (192,987) | (734,337) | - | - | (734,337) |
| 353 | STATION EQUIPMENT | (171,903,978) | TRANS_12CP | (40,230) | - | - | (40,230) | (3,757,571) | - | - | (3,757,571) | (14,297,951) | - | - | (14,297,951) |
| 354 | TOWERS & FIXTURES | (14,041,684) | TRANS_12CP | (3,286) | - | - | (3,286) | (306,931) | - | - | (306,931) | (1,167,904) | - | - | (1,167,904) |
| 355 | POLES & FIXTURES | (133,964,457) | TRANS_12CP | (31,352) | - | - | (31,352) | (2,928,268) | - | - | (2,928,268) | (11,142,367) | - | - | (11,142,367) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (141,855,591) | TRANS_12CP | (33,198) | - | - | (33,198) | (3,100,757) | - | - | (3,100,757) | (11,798,705) | - | - | (11,798,705) |
| 357 | UNDERGROUND CONDUIT | (1,343,854) | TRANS_12CP | (315) | - | - | (315) | (29,375) | - | - | (29,375) | (111,774) | - | - | (111,774) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (4,523,458) | TRANS_12CP | (1,059) | - | - | (1,059) | (98,876) | - | - | (98,876) | (376,234) | - | - | (376,234) |
| 359 | ROADS & TRAILS | (466,476) | TRANS_12CP | (109) | - | - | (109) | (10,196) | - | - | (10,196) | (38,799) | - | - | (38,799) |
| | ***Sub-total*** | ***(503,540,258)*** | | ***(117,843)*** | ***-*** | ***-*** | ***(117,843)*** | ***(11,006,658)*** | ***-*** | ***-*** | ***(11,006,658)*** | ***(41,881,486)*** | ***-*** | ***-*** | ***(41,881,486)*** |

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 180,881,044 | LABOR | 7,066,932 | 1,037,909 | 171,392 | 8,276,233 | 1,136,261 | 477,415 | 123,464 | 1,737,140 | 1,016,929 | 368,720 | 96,011 | 1,481,661 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 28,209,868 | LABOR | 1,102,145 | 161,870 | 26,730 | 1,290,746 | 177,209 | 74,457 | 19,255 | 270,921 | 158,598 | 57,505 | 14,974 | 231,077 |
| 392 | TRANSPORTATION EQUIPMENT | 81,699,309 | LABOR | 3,191,951 | 468,797 | 77,414 | 3,738,161 | 513,220 | 215,636 | 55,765 | 784,622 | 459,321 | 166,542 | 43,366 | 669,228 |
| 393 | STORES EQUIPMENT | 1,256,676 | PTDPLT | 68,026 | 949 | 4,599 | 73,574 | 20,435 | 626 | 3,367 | 24,428 | 18,292 | 589 | 2,633 | 21,513 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 17,461,992 | LBTRNDST | 897,202 | 53,544 | 21,760 | 972,505 | 144,257 | 37,376 | 15,675 | 197,308 | 129,107 | 35,156 | 12,189 | 176,453 |
| 395 | LABORATORY EQUIPMENT | 7,276,372 | LBTRNDST | 373,862 | 22,312 | 9,067 | 405,241 | 60,112 | 15,575 | 6,532 | 82,218 | 53,799 | 14,650 | 5,079 | 73,527 |
| 396 | POWER OPERATED EQUIPMENT | 1,376,128 | LBTRNDST | 70,706 | 4,220 | 1,715 | 76,640 | 11,368 | 2,946 | 1,235 | 15,549 | 10,175 | 2,771 | 961 | 13,906 |
| 397 | COMMUNICATION EQUIPMENT | 72,864,071 | LABOR | 2,846,763 | 418,100 | 69,042 | 3,333,904 | 457,719 | 192,317 | 49,735 | 699,770 | 409,648 | 148,531 | 38,676 | 596,856 |
| 398 | MISCELLANEOUS EQUIPMENT | 27,319,268 | LABOR | 1,067,350 | 156,760 | 25,886 | 1,249,996 | 171,615 | 72,106 | 18,647 | 262,368 | 153,591 | 55,689 | 14,501 | 223,782 |
| 399 | Other | 685,141 | LABOR | 26,768 | 3,931 | 649 | 31,349 | 4,304 | 1,808 | 468 | 6,580 | 3,852 | 1,397 | 364 | 5,612 |
| | ***Sub-total*** | ***419,029,869*** | | ***16,711,704*** | ***2,328,392*** | ***408,254*** | ***19,448,350*** | ***2,696,500*** | ***1,090,262*** | ***294,142*** | ***4,080,904*** | ***2,413,311*** | ***851,549*** | ***228,754*** | ***3,493,614*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **4,384,173,726** | | **229,315,084** | **5,997,376** | **14,553,432** | **249,865,891** | **65,826,769** | **3,354,251** | **10,648,188** | **79,829,208** | **58,920,783** | **2,921,048** | **8,323,711** | **70,165,543** |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | (30,098) | LABOR | (1,176) | (173) | (29) | (1,377) | (189) | (79) | (21) | (289) | (169) | (61) | (16) | (247) |
| 302 | FRANCHISES & CONSENTS | (4,386,033) | PTDPLT | (237,422) | (3,314) | (16,052) | (256,788) | (71,323) | (2,184) | (11,752) | (85,259) | (63,841) | (2,054) | (9,188) | (75,084) |
| 303 | MISC. INTANGIBLE PLANT | (102,964,101) | LABOR | (4,022,756) | (590,816) | (97,563) | (4,711,134) | (646,801) | (271,762) | (70,280) | (988,844) | (578,873) | (209,889) | (54,653) | (843,416) |
| | ***Sub-total*** | ***(107,380,231)*** | | ***(4,261,354)*** | ***(594,302)*** | ***(113,643)*** | ***(4,969,299)*** | ***(718,314)*** | ***(274,026)*** | ***(82,052)*** | ***(1,074,392)*** | ***(642,883)*** | ***(212,005)*** | ***(63,857)*** | ***(918,746)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | (589,367) | ENERX | - | - | (61,398) | (61,398) | - | - | (44,949) | (44,949) | - | - | (35,143) | (35,143) |
| 330 | HYDRO - LAND & LAND RIGHTS | (5,995) | ENERX | - | - | (625) | (625) | - | - | (457) | (457) | - | - | (357) | (357) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | (8,444,365) | ENERX | - | - | (879,699) | (879,699) | - | - | (644,019) | (644,019) | - | - | (503,529) | (503,529) |
| 332 | HYDRO - DAMS & WATERWAYS | (31,575,641) | ENERX | - | - | (3,289,421) | (3,289,421) | - | - | (2,408,154) | (2,408,154) | - | - | (1,882,823) | (1,882,823) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (26,160,226) | ENERX | - | - | (2,725,265) | (2,725,265) | - | - | (1,995,141) | (1,995,141) | - | - | (1,559,907) | (1,559,907) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (4,120,357) | ENERX | - | - | (429,242) | (429,242) | - | - | (314,244) | (314,244) | - | - | (245,693) | (245,693) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | (549,749) | ENERX | - | - | (57,271) | (57,271) | - | - | (41,927) | (41,927) | - | - | (32,781) | (32,781) |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (31,361) | ENERX | - | - | (3,267) | (3,267) | - | - | (2,392) | (2,392) | - | - | (1,870) | (1,870) |
| 338 | HYDRO - MISC PLANT | 135,316 | ENERX | - | - | 14,097 | 14,097 | - | - | 10,320 | 10,320 | - | - | 8,069 | 8,069 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | (34,252) | GEN_2CP | (3,174) | - | - | (3,174) | (1,594) | - | - | (1,594) | (1,311) | - | - | (1,311) |
| 342 | OTHER - FUEL HOLDERS | (17,861) | GEN_2CP | (1,655) | - | - | (1,655) | (831) | - | - | (831) | (684) | - | - | (684) |
| 343 | OTHER - PRIME MOVERS | (150,274) | GEN_2CP | (13,927) | - | - | (13,927) | (6,994) | - | - | (6,994) | (5,751) | - | - | (5,751) |
| 344 | OTHER - GENERATORS | (48,389) | GEN_2CP | (4,485) | - | - | (4,485) | (2,252) | - | - | (2,252) | (1,852) | - | - | (1,852) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (105,798) | GEN_2CP | (9,805) | - | - | (9,805) | (4,924) | - | - | (4,924) | (4,049) | - | - | (4,049) |
| | ***Sub-total*** | ***(71,698,320)*** | | ***(33,047)*** | ***-*** | ***(7,432,091)*** | ***(7,465,138)*** | ***(16,596)*** | ***-*** | ***(5,440,963)*** | ***(5,457,559)*** | ***(13,646)*** | ***-*** | ***(4,254,035)*** | ***(4,267,681)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (26,611,838) | TRANS_12CP | (2,784,455) | - | - | (2,784,455) | (1,446,188) | - | - | (1,446,188) | (1,294,480) | - | - | (1,294,480) |
| 352 | STRUCTURES & IMPROVEMENTS | (8,828,923) | TRANS_12CP | (923,790) | - | - | (923,790) | (479,797) | - | - | (479,797) | (429,465) | - | - | (429,465) |
| 353 | STATION EQUIPMENT | (171,903,978) | TRANS_12CP | (17,986,690) | - | - | (17,986,690) | (9,341,913) | - | - | (9,341,913) | (8,361,925) | - | - | (8,361,925) |
| 354 | TOWERS & FIXTURES | (14,041,684) | TRANS_12CP | (1,469,212) | - | - | (1,469,212) | (763,078) | - | - | (763,078) | (683,030) | - | - | (683,030) |
| 355 | POLES & FIXTURES | (133,964,457) | TRANS_12CP | (14,016,994) | - | - | (14,016,994) | (7,280,136) | - | - | (7,280,136) | (6,516,433) | - | - | (6,516,433) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (141,855,591) | TRANS_12CP | (14,842,661) | - | - | (14,842,661) | (7,708,970) | - | - | (7,708,970) | (6,900,282) | - | - | (6,900,282) |
| 357 | UNDERGROUND CONDUIT | (1,343,854) | TRANS_12CP | (140,610) | - | - | (140,610) | (73,030) | - | - | (73,030) | (65,369) | - | - | (65,369) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (4,523,458) | TRANS_12CP | (473,299) | - | - | (473,299) | (245,822) | - | - | (245,822) | (220,035) | - | - | (220,035) |
| 359 | ROADS & TRAILS | (466,476) | TRANS_12CP | (48,808) | - | - | (48,808) | (25,350) | - | - | (25,350) | (22,691) | - | - | (22,691) |
| | ***Sub-total*** | ***(503,540,258)*** | | ***(52,686,520)*** | ***-*** | ***-*** | ***(52,686,520)*** | ***(27,364,285)*** | ***-*** | ***-*** | ***(27,364,285)*** | ***(24,493,709)*** | ***-*** | ***-*** | ***(24,493,709)*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 180,881,044 | LABOR | 11,161,054 | 15,243,833 | 227,158 | 26,632,045 | 132,751 | 271,353 | 3,187 | 407,291 | 1,167,360 | 546,921 | 22,012 | 1,736,293 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 28,209,868 | LABOR | 1,740,657 | 2,377,399 | 35,427 | 4,153,484 | 20,704 | 42,320 | 497 | 63,520 | 182,059 | 85,297 | 3,433 | 270,789 |
| 392 | TRANSPORTATION EQUIPMENT | 81,699,309 | LABOR | 5,041,161 | 6,885,247 | 102,601 | 12,029,009 | 59,960 | 122,563 | 1,439 | 183,963 | 527,267 | 247,030 | 9,942 | 784,239 |
| 393 | STORES EQUIPMENT | 1,256,676 | PTDPLT | 107,397 | 59,698 | 4,705 | 171,801 | 1,315 | 1,113 | 68 | 2,495 | 11,239 | 1,747 | 492 | 13,478 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 17,461,992 | LBTRNDST | 1,416,983 | 1,095,664 | 28,839 | 2,541,486 | 16,854 | 20,094 | 405 | 37,352 | 148,205 | 32,003 | 2,795 | 183,003 |
| 395 | LABORATORY EQUIPMENT | 7,276,372 | LBTRNDST | 590,453 | 456,561 | 12,017 | 1,059,031 | 7,023 | 8,373 | 169 | 15,565 | 61,757 | 13,336 | 1,164 | 76,257 |
| 396 | POWER OPERATED EQUIPMENT | 1,376,128 | LBTRNDST | 111,668 | 86,346 | 2,273 | 200,287 | 1,328 | 1,584 | 32 | 2,944 | 11,680 | 2,522 | 220 | 14,422 |
| 397 | COMMUNICATION EQUIPMENT | 72,864,071 | LABOR | 4,495,993 | 6,140,653 | 91,506 | 10,728,151 | 53,476 | 109,309 | 1,284 | 164,068 | 470,246 | 220,315 | 8,867 | 699,429 |
| 398 | MISCELLANEOUS EQUIPMENT | 27,319,268 | LABOR | 1,685,704 | 2,302,344 | 34,309 | 4,022,356 | 20,050 | 40,984 | 481 | 61,515 | 176,312 | 82,604 | 3,325 | 262,240 |
| 399 | Other | 685,141 | LABOR | 42,276 | 57,741 | 860 | 100,877 | 503 | 1,028 | 12 | 1,543 | 4,422 | 2,072 | 83 | 6,577 |
| | ***Sub-total*** | ***419,029,869*** | | ***26,393,346*** | ***34,705,485*** | ***539,696*** | ***61,638,527*** | ***313,963*** | ***618,720*** | ***7,573*** | ***940,256*** | ***2,760,547*** | ***1,233,847*** | ***52,333*** | ***4,046,726*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **4,384,173,726** | | **362,049,375** | **228,039,172** | **15,049,403** | **605,137,950** | **4,419,434** | **4,212,938** | **216,870** | **8,849,242** | **37,886,801** | **6,966,872** | **1,568,478** | **46,422,150** |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | (30,098) | LABOR | (1,857) | (2,536) | (38) | (4,431) | (22) | (45) | (1) | (68) | (194) | (91) | (4) | (289) |
| 302 | FRANCHISES & CONSENTS | (4,386,033) | PTDPLT | (374,837) | (208,359) | (16,422) | (599,617) | (4,588) | (3,884) | (237) | (8,709) | (39,227) | (6,097) | (1,717) | (47,042) |
| 303 | MISC. INTANGIBLE PLANT | (102,964,101) | LABOR | (6,353,280) | (8,677,347) | (129,307) | (15,159,933) | (75,567) | (154,464) | (1,814) | (231,845) | (664,504) | (311,327) | (12,530) | (988,361) |
| | ***Sub-total*** | ***(107,380,231)*** | | ***(6,729,974)*** | ***(8,888,242)*** | ***(145,766)*** | ***(15,763,982)*** | ***(80,177)*** | ***(158,393)*** | ***(2,051)*** | ***(240,621)*** | ***(703,925)*** | ***(317,516)*** | ***(14,251)*** | ***(1,035,692)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | (589,367) | ENERX | - | - | (62,812) | (62,812) | - | - | (906) | (906) | - | - | (6,569) | (6,569) |
| 330 | HYDRO - LAND & LAND RIGHTS | (5,995) | ENERX | - | - | (639) | (639) | - | - | (9) | (9) | - | - | (67) | (67) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | (8,444,365) | ENERX | - | - | (899,962) | (899,962) | - | - | (12,986) | (12,986) | - | - | (94,120) | (94,120) |
| 332 | HYDRO - DAMS & WATERWAYS | (31,575,641) | ENERX | - | - | (3,365,188) | (3,365,188) | - | - | (48,557) | (48,557) | - | - | (351,937) | (351,937) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (26,160,226) | ENERX | - | - | (2,788,038) | (2,788,038) | - | - | (40,229) | (40,229) | - | - | (291,578) | (291,578) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (4,120,357) | ENERX | - | - | (439,129) | (439,129) | - | - | (6,336) | (6,336) | - | - | (45,925) | (45,925) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | (549,749) | ENERX | - | - | (58,590) | (58,590) | - | - | (845) | (845) | - | - | (6,127) | (6,127) |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (31,361) | ENERX | - | - | (3,342) | (3,342) | - | - | (48) | (48) | - | - | (350) | (350) |
| 338 | HYDRO - MISC PLANT | 135,316 | ENERX | - | - | 14,421 | 14,421 | - | - | 208 | 208 | - | - | 1,508 | 1,508 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | (34,252) | GEN_2CP | (4,052) | - | - | (4,052) | (52) | - | - | (52) | (418) | - | - | (418) |
| 342 | OTHER - FUEL HOLDERS | (17,861) | GEN_2CP | (2,113) | - | - | (2,113) | (27) | - | - | (27) | (218) | - | - | (218) |
| 343 | OTHER - PRIME MOVERS | (150,274) | GEN_2CP | (17,778) | - | - | (17,778) | (230) | - | - | (230) | (1,836) | - | - | (1,836) |
| 344 | OTHER - GENERATORS | (48,389) | GEN_2CP | (5,725) | - | - | (5,725) | (74) | - | - | (74) | (591) | - | - | (591) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (105,798) | GEN_2CP | (12,516) | - | - | (12,516) | (162) | - | - | (162) | (1,293) | - | - | (1,293) |
| | ***Sub-total*** | ***(71,698,320)*** | | ***(42,185)*** | ***-*** | ***(7,603,279)*** | ***(7,645,463)*** | ***(546)*** | ***-*** | ***(109,710)*** | ***(110,256)*** | ***(4,356)*** | ***-*** | ***(795,164)*** | ***(799,520)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (26,611,838) | TRANS_12CP | (2,778,901) | - | - | (2,778,901) | (37,597) | - | - | (37,597) | (291,417) | - | - | (291,417) |
| 352 | STRUCTURES & IMPROVEMENTS | (8,828,923) | TRANS_12CP | (921,947) | - | - | (921,947) | (12,473) | - | - | (12,473) | (96,683) | - | - | (96,683) |
| 353 | STATION EQUIPMENT | (171,903,978) | TRANS_12CP | (17,950,814) | - | - | (17,950,814) | (242,865) | - | - | (242,865) | (1,882,463) | - | - | (1,882,463) |
| 354 | TOWERS & FIXTURES | (14,041,684) | TRANS_12CP | (1,466,282) | - | - | (1,466,282) | (19,838) | - | - | (19,838) | (153,766) | - | - | (153,766) |
| 355 | POLES & FIXTURES | (133,964,457) | TRANS_12CP | (13,989,037) | - | - | (13,989,037) | (189,264) | - | - | (189,264) | (1,467,000) | - | - | (1,467,000) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (141,855,591) | TRANS_12CP | (14,813,057) | - | - | (14,813,057) | (200,413) | - | - | (200,413) | (1,553,413) | - | - | (1,553,413) |
| 357 | UNDERGROUND CONDUIT | (1,343,854) | TRANS_12CP | (140,330) | - | - | (140,330) | (1,899) | - | - | (1,899) | (14,716) | - | - | (14,716) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (4,523,458) | TRANS_12CP | (472,355) | - | - | (472,355) | (6,391) | - | - | (6,391) | (49,535) | - | - | (49,535) |
| 359 | ROADS & TRAILS | (466,476) | TRANS_12CP | (48,711) | - | - | (48,711) | (659) | - | - | (659) | (5,108) | - | - | (5,108) |
| | ***Sub-total*** | ***(503,540,258)*** | | ***(52,581,434)*** | ***-*** | ***-*** | ***(52,581,434)*** | ***(711,398)*** | ***-*** | ***-*** | ***(711,398)*** | ***(5,514,102)*** | ***-*** | ***-*** | ***(5,514,102)*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 180,881,044 | LABOR | 498,282 | 1,937,821 | 8,059 | 2,444,162 | 137,138 | 796,638 | 2,451 | 936,227 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 28,209,868 | LABOR | 77,711 | 302,219 | 1,257 | 381,187 | 21,388 | 124,242 | 382 | 146,012 |
| 392 | TRANSPORTATION EQUIPMENT | 81,699,309 | LABOR | 225,061 | 875,264 | 3,640 | 1,103,965 | 61,942 | 359,821 | 1,107 | 422,870 |
| 393 | STORES EQUIPMENT | 1,256,676 | PTDPLT | 4,446 | 14,548 | 202 | 19,196 | 1,226 | 5,073 | 55 | 6,354 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 17,461,992 | LBTRNDST | 63,261 | 219,664 | 1,023 | 283,948 | 17,411 | 76,796 | 311 | 94,518 |
| 395 | LABORATORY EQUIPMENT | 7,276,372 | LBTRNDST | 26,361 | 91,534 | 426 | 118,321 | 7,255 | 32,001 | 130 | 39,385 |
| 396 | POWER OPERATED EQUIPMENT | 1,376,128 | LBTRNDST | 4,985 | 17,311 | 81 | 22,377 | 1,372 | 6,052 | 25 | 7,449 |
| 397 | COMMUNICATION EQUIPMENT | 72,864,071 | LABOR | 200,722 | 780,610 | 3,246 | 984,579 | 55,243 | 320,909 | 988 | 377,139 |
| 398 | MISCELLANEOUS EQUIPMENT | 27,319,268 | LABOR | 75,258 | 292,678 | 1,217 | 369,153 | 20,713 | 120,320 | 370 | 141,403 |
| 399 | Other | 685,141 | LABOR | | | | - | 519 | 3,018 | 9 | 3,546 |
| | ***Sub-total*** | ***419,029,869*** | | ***1,176,087*** | ***4,531,649*** | ***19,152*** | ***5,726,888*** | ***324,206*** | ***1,844,869*** | ***5,828*** | ***2,174,903*** |
| | **Common Plant** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **4,384,173,726** | | **15,097,366** | **8,802,467** | **639,624** | **24,539,457** | **4,162,166** | **17,902,120** | **174,759** | **22,239,045** |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | (30,098) | LABOR | (83) | (322) | (1) | (407) | (23) | (133) | (0) | (156) |
| 302 | FRANCHISES & CONSENTS | (4,386,033) | PTDPLT | (15,519) | (50,774) | (704) | (66,996) | (4,278) | (17,707) | (191) | (22,176) |
| 303 | MISC. INTANGIBLE PLANT | (102,964,101) | LABOR | (283,640) | (1,103,079) | (4,588) | (1,391,307) | (78,064) | (453,475) | (1,395) | (532,935) |
| | ***Sub-total*** | ***(107,380,231)*** | | ***(299,242)*** | ***(1,154,175)*** | ***(5,293)*** | ***(1,458,709)*** | ***(82,365)*** | ***(471,315)*** | ***(1,587)*** | ***(555,267)*** |
| | **Production Plant** | | | | | | | | | | |
| 311 | ASH HANDLING | (589,367) | ENERX | - | - | (2,691) | (2,691) | - | - | (732) | (732) |
| 330 | HYDRO - LAND & LAND RIGHTS | (5,995) | ENERX | - | - | (27) | (27) | - | - | (7) | (7) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | (8,444,365) | ENERX | - | - | (38,562) | (38,562) | - | - | (10,487) | (10,487) |
| 332 | HYDRO - DAMS & WATERWAYS | (31,575,641) | ENERX | - | - | (144,194) | (144,194) | - | - | (39,213) | (39,213) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (26,160,226) | ENERX | - | - | (119,464) | (119,464) | - | - | (32,488) | (32,488) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (4,120,357) | ENERX | - | - | (18,816) | (18,816) | - | - | (5,117) | (5,117) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | (549,749) | ENERX | - | - | (2,511) | (2,511) | - | - | (683) | (683) |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (31,361) | ENERX | - | - | (143) | (143) | - | - | (39) | (39) |
| 338 | HYDRO - MISC PLANT | 135,316 | ENERX | - | - | 618 | 618 | - | - | 168 | 168 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | (34,252) | GEN_2CP | (119) | - | - | (119) | (33) | - | - | (33) |
| 342 | OTHER - FUEL HOLDERS | (17,861) | GEN_2CP | (62) | - | - | (62) | (17) | - | - | (17) |
| 343 | OTHER - PRIME MOVERS | (150,274) | GEN_2CP | (522) | - | - | (522) | (143) | - | - | (143) |
| 344 | OTHER - GENERATORS | (48,389) | GEN_2CP | (168) | - | - | (168) | (46) | - | - | (46) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (105,798) | GEN_2CP | | | | - | (101) | - | - | (101) |
| | ***Sub-total*** | ***(71,698,320)*** | | ***(871)*** | - | ***(325,791)*** | ***(326,663)*** | ***(339)*** | - | ***(88,599)*** | ***(88,938)*** |
| | **Storage and Processing Plant** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (26,611,838) | TRANS_12CP | (81,395) | - | - | (81,395) | (22,638) | - | - | (22,638) |
| 352 | STRUCTURES & IMPROVEMENTS | (8,828,923) | TRANS_12CP | (27,004) | - | - | (27,004) | (7,511) | - | - | (7,511) |
| 353 | STATION EQUIPMENT | (171,903,978) | TRANS_12CP | (525,787) | - | - | (525,787) | (146,235) | - | - | (146,235) |
| 354 | TOWERS & FIXTURES | (14,041,684) | TRANS_12CP | (42,948) | - | - | (42,948) | (11,945) | - | - | (11,945) |
| 355 | POLES & FIXTURES | (133,964,457) | TRANS_12CP | (409,745) | - | - | (409,745) | (113,961) | - | - | (113,961) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (141,855,591) | TRANS_12CP | (433,881) | - | - | (433,881) | (120,673) | - | - | (120,673) |
| 357 | UNDERGROUND CONDUIT | (1,343,854) | TRANS_12CP | (4,110) | - | - | (4,110) | (1,143) | - | - | (1,143) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (4,523,458) | TRANS_12CP | (13,835) | - | - | (13,835) | (3,848) | - | - | (3,848) |
| 359 | ROADS & TRAILS | (466,476) | TRANS_12CP | (1,427) | - | - | (1,427) | (397) | - | - | (397) |
| | ***Sub-total*** | ***(503,540,258)*** | | ***(1,540,134)*** | - | - | ***(1,540,134)*** | ***(428,350)*** | - | - | ***(428,350)*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (25,497,447) | DPLT | (4,842,071) | (8,581,705) | - | (13,423,776) | (2,978,844) | (708,993) | - | (3,687,837) | (109,233) | (27,449) | - | (136,682) |
| 361 | STRUCTURES & IMPROVEMENTS | (3,021,208) | DPLT | (573,740) | (1,016,851) | - | (1,590,591) | (352,965) | (84,009) | - | (436,974) | (12,943) | (3,252) | - | (16,196) |
| 362 | STATION EQUIPMENT | (114,550,039) | PRI_NCP | (42,317,863) | - | - | (42,317,863) | (26,033,967) | - | - | (26,033,967) | (1,392,836) | - | - | (1,392,836) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (129,430,360) | PRI_NCP | (47,815,054) | - | - | (47,815,054) | (29,415,841) | - | - | (29,415,841) | (1,573,768) | - | - | (1,573,768) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (129,430,360) | PRICST | - | (91,479,273) | - | (91,479,273) | - | (6,443,763) | - | (6,443,763) | - | (45,663) | - | (45,663) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (18,028,682) | SEC_NCP | (8,250,642) | - | - | (8,250,642) | (5,075,798) | - | - | (5,075,798) | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (18,028,682) | SECCST | - | (12,792,402) | - | (12,792,402) | - | (901,092) | - | (901,092) | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (130,905,300) | PRI_NCP | (48,359,936) | - | - | (48,359,936) | (29,751,053) | - | - | (29,751,053) | (1,591,702) | - | - | (1,591,702) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (130,905,300) | PRICST | - | (92,521,737) | - | (92,521,737) | - | (6,517,194) | - | (6,517,194) | - | (46,183) | - | (46,183) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (21,953,035) | SEC_NCP | (10,046,582) | - | - | (10,046,582) | (6,180,661) | - | - | (6,180,661) | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (21,953,035) | SECCST | - | (15,576,960) | - | (15,576,960) | - | (1,097,235) | - | (1,097,235) | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (5,469,378) | PRI_NCP | (2,020,535) | - | - | (2,020,535) | (1,243,034) | - | - | (1,243,034) | (66,503) | - | - | (66,503) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (5,469,378) | PRICST | - | (3,865,667) | - | (3,865,667) | - | (272,296) | - | (272,296) | - | (1,930) | - | (1,930) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (939,464) | SEC_NCP | (429,936) | - | - | (429,936) | (264,497) | - | - | (264,497) | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (939,464) | SECCST | - | (666,604) | - | (666,604) | - | (46,955) | - | (46,955) | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (28,789,920) | PRI_NCP | (10,635,770) | - | - | (10,635,770) | (6,543,130) | - | - | (6,543,130) | (350,062) | - | - | (350,062) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (28,789,920) | PRICST | - | (20,348,247) | - | (20,348,247) | - | (1,433,322) | - | (1,433,322) | - | (10,157) | - | (10,157) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (4,945,186) | SEC_NCP | (2,263,114) | - | - | (2,263,114) | (1,392,269) | - | - | (1,392,269) | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (4,945,186) | SECCST | - | (3,508,898) | - | (3,508,898) | - | (247,165) | - | (247,165) | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | (126,891,954) | NCPSCTR | (52,639,834) | - | - | (52,639,834) | (32,384,047) | - | - | (32,384,047) | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | (126,891,954) | CUS_368 | - | (89,755,773) | - | (89,755,773) | - | (6,322,360) | - | (6,322,360) | - | - | - | - |
| 369 | SERVICES | (168,047,895) | SERVCS | - | (120,071,758) | - | (120,071,758) | - | (8,457,806) | - | (8,457,806) | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | (65,688,830) | METI | - | (33,342,507) | - | (33,342,507) | - | (8,427,476) | - | (8,427,476) | - | (1,474,277) | - | (1,474,277) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (31,165,400) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(1,342,677,377)*** | | ***(230,195,077)*** | ***(493,528,384)*** | ***-*** | ***(723,723,461)*** | ***(141,616,107)*** | ***(40,959,667)*** | ***-*** | ***(182,575,774)*** | ***(5,097,048)*** | ***(1,608,912)*** | ***-*** | ***(6,705,959)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (62,985,048) | LABOR | (9,842,141) | (22,454,989) | (234,986) | (32,532,116) | (5,973,176) | (2,839,645) | (122,300) | (8,935,121) | (293,994) | (177,302) | (7,490) | (478,785) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (10,757,911) | LABOR | (1,681,048) | (3,835,335) | (40,136) | (5,556,519) | (1,020,225) | (485,014) | (20,889) | (1,526,128) | (50,214) | (30,283) | (1,279) | (81,777) |
| 392 | TRANSPORTATION EQUIPMENT | (52,635,960) | LABOR | (8,224,976) | (18,765,404) | (196,375) | (27,186,756) | (4,991,722) | (2,373,062) | (102,205) | (7,466,989) | (245,687) | (148,169) | (6,259) | (400,116) |
| 393 | STORES EQUIPMENT | (824,021) | PTDPLT | (190,618) | (184,608) | (9,213) | (384,439) | (114,522) | (15,252) | (5,572) | (135,346) | (5,117) | (590) | (364) | (6,071) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,076,001) | LBTRNDST | (1,454,114) | (1,909,149) | (34,718) | (3,397,981) | (882,499) | (217,452) | (18,069) | (1,118,020) | (43,436) | (20,753) | (1,107) | (65,295) |
| 395 | LABORATORY EQUIPMENT | (3,741,685) | LBTRNDST | (768,914) | (1,009,530) | (18,358) | (1,796,802) | (466,652) | (114,985) | (9,555) | (591,193) | (22,968) | (10,974) | (585) | (34,527) |
| 396 | POWER OPERATED EQUIPMENT | (1,166,533) | LBTRNDST | (239,722) | (314,738) | (5,723) | (560,183) | (145,487) | (35,849) | (2,979) | (184,314) | (7,161) | (3,421) | (182) | (10,764) |
| 397 | COMMUNICATION EQUIPMENT | (23,873,113) | LABOR | (3,730,450) | (8,511,075) | (89,066) | (12,330,591) | (2,264,002) | (1,076,306) | (46,355) | (3,386,663) | (111,432) | (67,202) | (2,839) | (181,473) |
| 398 | MISCELLANEOUS EQUIPMENT | (4,037,301) | LABOR | (630,875) | (1,439,350) | (15,062) | (2,085,288) | (382,877) | (182,019) | (7,839) | (572,736) | (18,845) | (11,365) | (480) | (30,690) |
| 399 | OTHER TANGIBLE PROPERTY | (327,263) | LABOR | (51,139) | (116,674) | (1,221) | (169,033) | (31,036) | (14,754) | (635) | (46,426) | (1,528) | (921) | (39) | (2,488) |
| ***0*** | ***Sub-total*** | ***(167,424,836)*** | | ***(26,813,997)*** | ***(58,540,852)*** | ***(644,859)*** | ***(85,999,708)*** | ***(16,272,197)*** | ***(7,354,340)*** | ***(336,398)*** | ***(23,962,935)*** | ***(800,381)*** | ***(470,982)*** | ***(20,624)*** | ***(1,291,987)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(2,192,721,022)** | | **(450,812,484)** | **(589,770,624)** | **(23,782,543)** | **(1,064,365,652)** | **(271,340,851)** | **(53,038,623)** | **(14,298,792)** | **(338,678,265)** | **(12,059,676)** | **(2,372,963)** | **(931,438)** | **(15,364,077)** |
| | **NET PLANT** | **2,191,452,704** | | **523,145,764** | **463,416,174** | **21,146,137** | **1,007,708,075** | **314,341,206** | **42,426,984** | **12,699,626** | **369,467,816** | **14,350,298** | **1,931,952** | **826,913** | **17,109,163** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (25,497,447) | DPLT | - | (1,525) | - | (1,525) | (313,890) | (994,114) | - | (1,308,005) | (995,944) | (52,836) | - | (1,048,780) |
| 361 | STRUCTURES & IMPROVEMENTS | (3,021,208) | DPLT | - | (181) | - | (181) | (37,193) | (117,793) | - | (154,986) | (118,010) | (6,261) | - | (124,271) |
| 362 | STATION EQUIPMENT | (114,550,039) | PRI_NCP | - | - | - | - | (2,743,283) | - | - | (2,743,283) | (9,540,320) | - | - | (9,540,320) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (129,430,360) | PRI_NCP | - | - | - | - | (3,099,642) | - | - | (3,099,642) | (10,779,630) | - | - | (10,779,630) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (129,430,360) | PRICST | - | - | - | - | - | (10,139,191) | - | (10,139,191) | - | (404,311) | - | (404,311) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (18,028,682) | SEC_NCP | - | - | - | - | (534,853) | - | - | (534,853) | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (18,028,682) | SECCST | - | - | - | - | - | (1,417,858) | - | (1,417,858) | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (130,905,300) | PRI_NCP | - | - | - | - | (3,134,964) | - | - | (3,134,964) | (10,902,470) | - | - | (10,902,470) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (130,905,300) | PRICST | - | - | - | - | - | (10,254,733) | - | (10,254,733) | - | (408,918) | - | (408,918) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (21,953,035) | SEC_NCP | - | - | - | - | (651,276) | - | - | (651,276) | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (21,953,035) | SECCST | - | - | - | - | - | (1,726,487) | - | (1,726,487) | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (5,469,378) | PRI_NCP | - | - | - | - | (130,982) | - | - | (130,982) | (455,518) | - | - | (455,518) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (5,469,378) | PRICST | - | - | - | - | - | (428,455) | - | (428,455) | - | (17,085) | - | (17,085) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (939,464) | SEC_NCP | - | - | - | - | (27,871) | - | - | (27,871) | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (939,464) | SECCST | - | - | - | - | - | (73,884) | - | (73,884) | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (28,789,920) | PRI_NCP | - | - | - | - | (689,471) | - | - | (689,471) | (2,397,773) | - | - | (2,397,773) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (28,789,920) | PRICST | - | - | - | - | - | (2,255,317) | - | (2,255,317) | - | (89,933) | - | (89,933) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (4,945,186) | SEC_NCP | - | - | - | - | (146,708) | - | - | (146,708) | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (4,945,186) | SECCST | - | - | - | - | - | (388,912) | - | (388,912) | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | (126,891,954) | NCPSCTR | - | - | - | - | (3,412,411) | - | - | (3,412,411) | (11,867,349) | - | - | (11,867,349) |
| 368 | LINE TRANSFORMERS - CUSTOMER | (126,891,954) | CUS_368 | - | - | - | - | - | (9,948,165) | - | (9,948,165) | - | (396,693) | - | (396,693) |
| 369 | SERVICES | (168,047,895) | SERVCS | - | - | - | - | - | (13,308,265) | - | (13,308,265) | - | (530,681) | - | (530,681) |
| 370 | METERS - METER INVEST CUST RELATED | (65,688,830) | METI | - | (88,685) | - | (88,685) | - | (6,194,125) | - | (6,194,125) | - | (1,183,665) | - | (1,183,665) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (31,165,400) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(1,342,677,377)*** | | ***-*** | ***(90,390)*** | ***-*** | ***(90,390)*** | ***(14,922,545)*** | ***(57,247,299)*** | ***-*** | ***(72,169,844)*** | ***(47,057,015)*** | ***(3,090,382)*** | ***-*** | ***(50,147,397)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (62,985,048) | LABOR | (1,703) | (9,101) | (165) | (10,969) | (631,631) | (2,628,503) | (14,270) | (3,274,404) | (2,059,716) | (440,100) | (53,994) | (2,553,809) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (10,757,911) | LABOR | (291) | (1,554) | (28) | (1,873) | (107,883) | (448,951) | (2,437) | (559,272) | (351,802) | (75,170) | (9,222) | (436,193) |
| 392 | TRANSPORTATION EQUIPMENT | (52,635,960) | LABOR | (1,423) | (7,605) | (138) | (9,166) | (527,848) | (2,196,613) | (11,925) | (2,736,386) | (1,721,283) | (367,787) | (45,122) | (2,134,192) |
| 393 | STORES EQUIPMENT | (824,021) | PTDPLT | (58) | (33) | (8) | (99) | (12,142) | (21,385) | (582) | (34,109) | (41,933) | (1,137) | (2,639) | (45,709) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,076,001) | LBTRNDST | (252) | (1,210) | (24) | (1,486) | (93,320) | (245,706) | (2,108) | (341,134) | (304,310) | (21,734) | (7,977) | (334,021) |
| 395 | LABORATORY EQUIPMENT | (3,741,685) | LBTRNDST | (133) | (640) | (13) | (786) | (49,346) | (129,926) | (1,115) | (180,387) | (160,915) | (11,493) | (4,218) | (176,626) |
| 396 | POWER OPERATED EQUIPMENT | (1,166,533) | LBTRNDST | (41) | (200) | (4) | (245) | (15,384) | (40,507) | (348) | (56,239) | (50,168) | (3,583) | (1,315) | (55,066) |
| 397 | COMMUNICATION EQUIPMENT | (23,873,113) | LABOR | (646) | (3,449) | (62) | (4,157) | (239,406) | (996,277) | (5,409) | (1,241,092) | (780,690) | (166,810) | (20,465) | (967,966) |
| 398 | MISCELLANEOUS EQUIPMENT | (4,037,301) | LABOR | (109) | (583) | (11) | (703) | (40,487) | (168,485) | (915) | (209,887) | (132,026) | (28,210) | (3,461) | (163,698) |
| 399 | OTHER TANGIBLE PROPERTY | (327,263) | LABOR | (9) | (47) | (1) | (57) | (3,282) | (13,657) | (74) | (17,013) | (10,702) | (2,287) | (281) | (13,269) |
| ***0*** | ***Sub-total*** | ***(167,424,836)*** | | ***(4,665)*** | ***(24,423)*** | ***(454)*** | ***(29,542)*** | ***(1,720,729)*** | ***(6,890,011)*** | ***(39,184)*** | ***(8,649,924)*** | ***(5,613,545)*** | ***(1,118,310)*** | ***(148,695)*** | ***(6,880,550)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(2,192,721,022)** | | **(125,659)** | **(129,869)** | **(20,942)** | **(276,471)** | **(28,754,952)** | **(68,549,309)** | **(1,499,814)** | **(98,804,075)** | **(98,170,110)** | **(4,934,401)** | **(6,755,005)** | **(109,859,516)** |
| | **NET PLANT** | **2,191,452,704** | | **157,814** | **103,201** | **18,590** | **279,605** | **33,326,772** | **53,771,900** | **1,333,146** | **88,431,818** | **115,147,113** | **4,111,325** | **5,996,725** | **125,255,162** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (25,497,447) | DPLT | (874,209) | (28,939) | - | (903,148) | - | (19,076) | - | (19,076) | - | (17,943) | - | (17,943) |
| 361 | STRUCTURES & IMPROVEMENTS | (3,021,208) | DPLT | (103,586) | (3,429) | - | (107,015) | - | (2,260) | - | (2,260) | - | (2,126) | - | (2,126) |
| 362 | STATION EQUIPMENT | (114,550,039) | PRI_NCP | (11,147,071) | - | - | (11,147,071) | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (129,430,360) | PRI_NCP | (12,595,102) | - | - | (12,595,102) | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (129,430,360) | PRICST | - | (56,149) | - | (56,149) | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (18,028,682) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (18,028,682) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (130,905,300) | PRI_NCP | (12,738,631) | - | - | (12,738,631) | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (130,905,300) | PRICST | - | (56,789) | - | (56,789) | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (21,953,035) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (21,953,035) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (5,469,378) | PRI_NCP | (532,235) | - | - | (532,235) | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (5,469,378) | PRICST | - | (2,373) | - | (2,373) | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (939,464) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (939,464) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (28,789,920) | PRI_NCP | (2,801,599) | - | - | (2,801,599) | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (28,789,920) | PRICST | - | (12,490) | - | (12,490) | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (4,945,186) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (4,945,186) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | (126,891,954) | NCPSCTR | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | (126,891,954) | CUS_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 369 | SERVICES | (168,047,895) | SERVCS | - | - | - | - | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | (65,688,830) | METI | - | (1,532,866) | - | (1,532,866) | - | (1,109,625) | - | (1,109,625) | - | (1,043,722) | - | (1,043,722) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (31,165,400) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(1,342,677,377)*** | | ***(40,792,433)*** | ***(1,693,034)*** | ***-*** | ***(42,485,466)*** | ***-*** | ***(1,130,961)*** | ***-*** | ***(1,130,961)*** | ***-*** | ***(1,063,791)*** | ***-*** | ***(1,063,791)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (62,985,048) | LABOR | (2,460,794) | (361,413) | (59,681) | (2,881,888) | (395,660) | (166,242) | (42,992) | (604,894) | (354,107) | (128,393) | (33,432) | (515,933) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (10,757,911) | LABOR | (420,306) | (61,730) | (10,194) | (492,229) | (67,579) | (28,394) | (7,343) | (103,317) | (60,482) | (21,930) | (5,710) | (88,122) |
| 392 | TRANSPORTATION EQUIPMENT | (52,635,960) | LABOR | (2,056,460) | (302,029) | (49,875) | (2,408,364) | (330,649) | (138,927) | (35,928) | (505,504) | (295,924) | (107,297) | (27,939) | (431,160) |
| 393 | STORES EQUIPMENT | (824,021) | PTDPLT | (44,605) | (623) | (3,016) | (48,244) | (13,400) | (410) | (2,208) | (16,018) | (11,994) | (386) | (1,726) | (14,106) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,076,001) | LBTRNDST | (363,567) | (21,697) | (8,817) | (394,082) | (58,456) | (15,146) | (6,352) | (79,954) | (52,317) | (14,246) | (4,939) | (71,503) |
| 395 | LABORATORY EQUIPMENT | (3,741,685) | LBTRNDST | (192,249) | (11,473) | (4,663) | (208,385) | (30,911) | (8,009) | (3,359) | (42,278) | (27,665) | (7,533) | (2,612) | (37,810) |
| 396 | POWER OPERATED EQUIPMENT | (1,166,533) | LBTRNDST | (59,937) | (3,577) | (1,454) | (64,967) | (9,637) | (2,497) | (1,047) | (13,181) | (8,625) | (2,349) | (814) | (11,788) |
| 397 | COMMUNICATION EQUIPMENT | (23,873,113) | LABOR | (932,711) | (136,986) | (22,621) | (1,092,317) | (149,966) | (63,010) | (16,295) | (229,272) | (134,217) | (48,665) | (12,672) | (195,553) |
| 398 | MISCELLANEOUS EQUIPMENT | (4,037,301) | LABOR | (157,735) | (23,166) | (3,826) | (184,727) | (25,362) | (10,656) | (2,756) | (38,773) | (22,698) | (8,230) | (2,143) | (33,071) |
| 399 | OTHER TANGIBLE PROPERTY | (327,263) | LABOR | (12,786) | (1,878) | (310) | (14,974) | (2,056) | (864) | (223) | (3,143) | (1,840) | (667) | (174) | (2,681) |
| ***0*** | ***Sub-total*** | ***(167,424,836)*** | | ***(6,701,151)*** | ***(924,572)*** | ***(164,455)*** | ***(7,790,177)*** | ***(1,083,677)*** | ***(434,155)*** | ***(118,502)*** | ***(1,636,334)*** | ***(969,869)*** | ***(339,695)*** | ***(92,162)*** | ***(1,401,726)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(2,192,721,022)** | | **(104,474,504)** | **(3,211,907)** | **(7,710,190)** | **(115,396,601)** | **(29,182,872)** | **(1,839,142)** | **(5,641,517)** | **(36,663,531)** | **(26,120,107)** | **(1,615,491)** | **(4,410,054)** | **(32,145,652)** |
| | **NET PLANT** | **2,191,452,704** | | **124,840,580** | **2,785,468** | **6,843,241** | **134,469,290** | **36,643,897** | **1,515,109** | **5,006,672** | **43,165,678** | **32,800,676** | **1,305,557** | **3,913,657** | **38,019,891** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (25,497,447) | DPLT | (2,076,698) | (1,819,704) | - | (3,896,402) | (23,875) | (33,920) | - | (57,794) | (217,069) | (53,252) | - | (270,321) |
| 361 | STRUCTURES & IMPROVEMENTS | (3,021,208) | DPLT | (246,069) | (215,618) | - | (461,687) | (2,829) | (4,019) | - | (6,848) | (25,721) | (6,310) | - | (32,030) |
| 362 | STATION EQUIPMENT | (114,550,039) | PRI_NCP | (18,149,548) | - | - | (18,149,548) | (208,656) | - | - | (208,656) | (1,897,101) | - | - | (1,897,101) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (129,430,360) | PRI_NCP | (20,507,217) | - | - | (20,507,217) | (235,760) | - | - | (235,760) | (2,143,539) | - | - | (2,143,539) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (129,430,360) | PRICST | - | (18,667,218) | - | (18,667,218) | - | (350,449) | - | (350,449) | - | (546,730) | - | (546,730) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (18,028,682) | SEC_NCP | (3,538,586) | - | - | (3,538,586) | (40,681) | - | - | (40,681) | (369,875) | - | - | (369,875) |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (18,028,682) | SECCST | - | (2,610,412) | - | (2,610,412) | - | (49,007) | - | (49,007) | - | (76,454) | - | (76,454) |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (130,905,300) | PRI_NCP | (20,740,910) | - | - | (20,740,910) | (238,447) | - | - | (238,447) | (2,167,966) | - | - | (2,167,966) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (130,905,300) | PRICST | - | (18,879,942) | - | (18,879,942) | - | (354,443) | - | (354,443) | - | (552,960) | - | (552,960) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (21,953,035) | SEC_NCP | (4,308,840) | - | - | (4,308,840) | (49,536) | - | - | (49,536) | (450,386) | - | - | (450,386) |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (21,953,035) | SECCST | - | (3,178,627) | - | (3,178,627) | - | (59,674) | - | (59,674) | - | (93,096) | - | (93,096) |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (5,469,378) | PRI_NCP | (866,580) | - | - | (866,580) | (9,963) | - | - | (9,963) | (90,580) | - | - | (90,580) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (5,469,378) | PRICST | - | (788,826) | - | (788,826) | - | (14,809) | - | (14,809) | - | (23,103) | - | (23,103) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (939,464) | SEC_NCP | (184,394) | - | - | (184,394) | (2,120) | - | - | (2,120) | (19,274) | - | - | (19,274) |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (939,464) | SECCST | - | (136,027) | - | (136,027) | - | (2,554) | - | (2,554) | - | (3,984) | - | (3,984) |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (28,789,920) | PRI_NCP | (4,561,535) | - | - | (4,561,535) | (52,442) | - | - | (52,442) | (476,799) | - | - | (476,799) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (28,789,920) | PRICST | - | (4,152,254) | - | (4,152,254) | - | (77,952) | - | (77,952) | - | (121,612) | - | (121,612) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (4,945,186) | SEC_NCP | (970,618) | - | - | (970,618) | (11,159) | - | - | (11,159) | (101,455) | - | - | (101,455) |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (4,945,186) | SECCST | - | (716,024) | - | (716,024) | - | (13,442) | - | (13,442) | - | (20,971) | - | (20,971) |
| 368 | LINE TRANSFORMERS - DEMAND | (126,891,954) | NCPSCTR | (22,576,499) | - | - | (22,576,499) | (259,550) | - | - | (259,550) | (2,359,833) | - | - | (2,359,833) |
| 368 | LINE TRANSFORMERS - CUSTOMER | (126,891,954) | CUS_368 | - | (18,315,521) | - | (18,315,521) | - | (343,847) | - | (343,847) | - | (536,429) | - | (536,429) |
| 369 | SERVICES | (168,047,895) | SERVCS | - | (24,501,787) | - | (24,501,787) | - | (459,985) | - | (459,985) | - | (717,614) | - | (717,614) |
| 370 | METERS - METER INVEST CUST RELATED | (65,688,830) | METI | - | (10,789,988) | - | (10,789,988) | - | (188,454) | - | (188,454) | - | (313,441) | - | (313,441) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (31,165,400) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(1,342,677,377)*** | | ***(98,727,494)*** | ***(104,771,948)*** | ***-*** | ***(203,499,441)*** | ***(1,135,017)*** | ***(1,952,554)*** | ***-*** | ***(3,087,571)*** | ***(10,319,598)*** | ***(3,065,956)*** | ***-*** | ***(13,385,554)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (62,985,048) | LABOR | (3,886,419) | (5,308,094) | (79,099) | (9,273,612) | (46,226) | (94,489) | (1,110) | (141,824) | (406,490) | (190,445) | (7,665) | (604,599) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (10,757,911) | LABOR | (663,804) | (906,628) | (13,510) | (1,583,943) | (7,895) | (16,139) | (190) | (24,224) | (69,429) | (32,528) | (1,309) | (103,266) |
| 392 | TRANSPORTATION EQUIPMENT | (52,635,960) | LABOR | (3,247,841) | (4,435,920) | (66,102) | (7,749,863) | (38,630) | (78,963) | (927) | (118,521) | (339,699) | (159,153) | (6,405) | (505,257) |
| 393 | STORES EQUIPMENT | (824,021) | PTDPLT | (70,422) | (39,145) | (3,085) | (112,652) | (862) | (730) | (45) | (1,636) | (7,370) | (1,146) | (323) | (8,838) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,076,001) | LBTRNDST | (574,194) | (443,988) | (11,686) | (1,029,869) | (6,830) | (8,143) | (164) | (15,136) | (60,056) | (12,968) | (1,132) | (74,157) |
| 395 | LABORATORY EQUIPMENT | (3,741,685) | LBTRNDST | (303,625) | (234,774) | (6,180) | (544,579) | (3,611) | (4,306) | (87) | (8,004) | (31,757) | (6,858) | (599) | (39,213) |
| 396 | POWER OPERATED EQUIPMENT | (1,166,533) | LBTRNDST | (94,660) | (73,195) | (1,927) | (169,782) | (1,126) | (1,342) | (27) | (2,495) | (9,901) | (2,138) | (187) | (12,225) |
| 397 | COMMUNICATION EQUIPMENT | (23,873,113) | LABOR | (1,473,063) | (2,011,918) | (29,981) | (3,514,961) | (17,521) | (35,814) | (421) | (53,755) | (154,071) | (72,184) | (2,905) | (229,160) |
| 398 | MISCELLANEOUS EQUIPMENT | (4,037,301) | LABOR | (249,117) | (340,245) | (5,070) | (594,433) | (2,963) | (6,057) | (71) | (9,091) | (26,056) | (12,207) | (491) | (38,754) |
| 399 | OTHER TANGIBLE PROPERTY | (327,263) | LABOR | (20,193) | (27,580) | (411) | (48,185) | (240) | (491) | (6) | (737) | (2,112) | (990) | (40) | (3,141) |
| ***0*** | ***Sub-total*** | ***(167,424,836)*** | | ***(10,583,339)*** | ***(13,821,487)*** | ***(217,052)*** | ***(24,621,877)*** | ***(125,904)*** | ***(246,472)*** | ***(3,046)*** | ***(375,422)*** | ***(1,106,940)*** | ***(490,616)*** | ***(21,056)*** | ***(1,618,612)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(2,192,721,022)** | | **(168,664,424)** | **(127,481,676)** | **(7,966,097)** | **(304,112,197)** | **(2,053,041)** | **(2,357,420)** | **(114,808)** | **(4,525,269)** | **(17,648,922)** | **(3,874,087)** | **(830,470)** | **(22,353,480)** |
| | **NET PLANT** | **2,191,452,704** | | **193,384,951** | **100,557,496** | **7,083,307** | **301,025,753** | **2,366,393** | **1,855,518** | **102,062** | **4,323,974** | **20,237,879** | **3,092,784** | **738,008** | **24,068,671** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (25,497,447) | DPLT | (100,473) | (443,434) | - | (543,907) | (27,610) | (154,643) | - | (182,252) |
| 361 | STRUCTURES & IMPROVEMENTS | (3,021,208) | DPLT | (11,905) | (52,543) | - | (64,448) | (3,271) | (18,324) | - | (21,595) |
| 362 | STATION EQUIPMENT | (114,550,039) | PRI_NCP | (878,098) | - | - | (878,098) | (241,297) | - | - | (241,297) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (129,430,360) | PRI_NCP | (992,164) | - | - | (992,164) | (272,642) | - | - | (272,642) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (129,430,360) | PRICST | - | (165,726) | - | (165,726) | - | (1,131,887) | - | (1,131,887) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (18,028,682) | SEC_NCP | (171,201) | - | - | (171,201) | (47,045) | - | - | (47,045) |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (18,028,682) | SECCST | - | (23,175) | - | (23,175) | - | (158,282) | - | (158,282) |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (130,905,300) | PRI_NCP | (1,003,471) | - | - | (1,003,471) | (275,749) | - | - | (275,749) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (130,905,300) | PRICST | - | (167,615) | - | (167,615) | - | (1,144,786) | - | (1,144,786) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (21,953,035) | SEC_NCP | (208,467) | - | - | (208,467) | (57,286) | - | - | (57,286) |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (21,953,035) | SECCST | - | (28,220) | - | (28,220) | - | (192,736) | - | (192,736) |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (5,469,378) | PRI_NCP | (41,926) | - | - | (41,926) | (11,521) | - | - | (11,521) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (5,469,378) | PRICST | - | (7,003) | - | (7,003) | - | (47,830) | - | (47,830) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (939,464) | SEC_NCP | (8,921) | - | - | (8,921) | (2,452) | - | - | (2,452) |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (939,464) | SECCST | - | (1,208) | - | (1,208) | - | (8,248) | - | (8,248) |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (28,789,920) | PRI_NCP | (220,693) | - | - | (220,693) | (60,645) | - | - | (60,645) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (28,789,920) | PRICST | - | (36,863) | - | (36,863) | - | (251,772) | - | (251,772) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (4,945,186) | SEC_NCP | (46,960) | - | - | (46,960) | (12,904) | - | - | (12,904) |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (4,945,186) | SECCST | - | (6,357) | - | (6,357) | - | (43,416) | - | (43,416) |
| 368 | LINE TRANSFORMERS - DEMAND | (126,891,954) | NCPSCTR | (1,092,279) | - | - | (1,092,279) | (300,153) | - | - | (300,153) |
| 368 | LINE TRANSFORMERS - CUSTOMER | (126,891,954) | CUS_368 | - | (162,604) | - | (162,604) | - | (1,110,562) | - | (1,110,562) |
| 369 | SERVICES | (168,047,895) | SERVCS | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | (65,688,830) | METI | - | - | - | - | - | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (31,165,400) | LGT_PLNT | | | | - | - | (4,414,215) | - | (4,414,215) |
| | ***Sub-total*** | ***(1,342,677,377)*** | | ***(4,776,558)*** | ***(1,094,746)*** | ***-*** | ***(5,871,304)*** | ***(1,312,576)*** | ***(8,676,702)*** | ***-*** | ***(9,989,277)*** |
| | **General Plant** | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (62,985,048) | LABOR | (173,508) | (674,774) | (2,806) | (851,088) | (47,753) | (277,399) | (854) | (326,006) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (10,757,911) | LABOR | (29,635) | (115,252) | (479) | (145,367) | (8,156) | (47,380) | (146) | (55,682) |
| 392 | TRANSPORTATION EQUIPMENT | (52,635,960) | LABOR | (144,999) | (563,901) | (2,345) | (711,246) | (39,907) | (231,820) | (713) | (272,440) |
| 393 | STORES EQUIPMENT | (824,021) | PTDPLT | (2,916) | (9,539) | (132) | (12,587) | (804) | (3,327) | (36) | (4,166) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,076,001) | LBTRNDST | (25,635) | (89,013) | (415) | (115,062) | (7,055) | (31,119) | (126) | (38,301) |
| 395 | LABORATORY EQUIPMENT | (3,741,685) | LBTRNDST | (13,555) | (47,069) | (219) | (60,843) | (3,731) | (16,456) | (67) | (20,253) |
| 396 | POWER OPERATED EQUIPMENT | (1,166,533) | LBTRNDST | (4,226) | (14,674) | (68) | (18,969) | (1,163) | (5,130) | (21) | (6,314) |
| 397 | COMMUNICATION EQUIPMENT | (23,873,113) | LABOR | (65,764) | (255,758) | (1,064) | (322,586) | (18,100) | (105,142) | (324) | (123,566) |
| 398 | MISCELLANEOUS EQUIPMENT | (4,037,301) | LABOR | (11,122) | (43,253) | (180) | (54,554) | (3,061) | (17,781) | (55) | (20,897) |
| 399 | OTHER TANGIBLE PROPERTY | (327,263) | LABOR | (902) | (3,506) | (15) | (4,422) | (248) | (1,441) | (4) | (1,694) |
| ***0*** | ***Sub-total*** | ***(167,424,836)*** | | ***(6,388,058)*** | ***(3,117,310)*** | ***(7,723)*** | ***(2,296,724)*** | ***(129,978)*** | ***(736,996)*** | ***(2,345)*** | ***(869,319)*** |
| ~ | **Common Plant** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(2,192,721,022)** | | **(13,004,862)** | **(5,366,231)** | **(338,807)** | **(11,493,534)** | **(1,953,608)** | **(9,885,012)** | **(92,531)** | **(11,931,151)** |
| | **NET PLANT** | **2,191,452,704** | | **2,092,504** | **3,436,236** | **300,817** | **13,045,923** | **2,208,559** | **8,017,107** | **82,228** | **10,307,895** |

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | **Additions** | | | | | | | | | | | | | | |
| NA | NON-INTEREST BEARING CWIP | - | TOTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 12,330,229 | PTDPLT | 2,852,315 | 2,762,380 | 137,858 | 5,752,552 | 1,713,649 | 228,219 | 83,383 | 2,025,251 | 76,566 | 8,836 | 5,444 | 90,846 |
| NA | WORKING CAPITAL - PREPAYMENTS | 37,029,759 | TOTPLT | 8,226,280 | 8,895,462 | 379,478 | 17,501,220 | 4,946,808 | 806,325 | 228,035 | 5,981,168 | 223,065 | 36,360 | 14,851 | 274,277 |
| NA | WORKING CAPITAL - OTHER O&M | 64,777,917 | TOTPLT | 14,390,622 | 15,561,255 | 663,839 | 30,615,717 | 8,653,686 | 1,410,542 | 398,912 | 10,463,141 | 390,218 | 63,607 | 25,980 | 479,805 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 13,267,581 | ENERX | - | - | 4,222,386 | 4,222,386 | - | - | 2,553,909 | 2,553,909 | - | - | 166,748 | 166,748 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 16,962,474 | NYENERGY | - | - | 9,429,015 | 9,429,015 | - | - | 2,463,466 | 2,463,466 | - | - | 79,940 | 79,940 |
| NA | NON INT BEARING CUST ADVANCE | (18,277,000) | CUSTADV | - | (8,858,990) | - | (8,858,990) | - | (3,238,359) | - | (3,238,359) | - | (116,644) | - | (116,644) |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 15,247,719 | TOTPLT | 3,387,330 | 3,662,879 | 156,257 | 7,206,466 | 2,036,944 | 332,020 | 93,898 | 2,462,862 | 91,851 | 14,972 | 6,115 | 112,939 |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT | (2,166,177) | TRNPLT | (759,519) | - | - | (759,519) | (443,134) | - | - | (443,134) | (24,309) | - | - | (24,309) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT F | (8,295,229) | TOTDPLT | (1,575,299) | (2,791,935) | - | (4,367,233) | (969,124) | (230,661) | - | (1,199,785) | (35,537) | (8,930) | - | (44,467) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 128,704,174 | LABOR | 20,111,513 | 45,884,712 | 480,172 | 66,476,398 | 12,205,637 | 5,802,555 | 249,909 | 18,258,100 | 600,749 | 362,300 | 15,305 | 978,354 |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (508,696,177) | TOTPLT | (113,008,487) | (122,201,384) | (5,213,080) | (240,422,951) | (67,956,756) | (11,076,885) | (3,132,629) | (82,166,271) | (3,064,352) | (499,500) | (204,022) | (3,767,874) |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RE | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT REL | 5,759,675 | TOTDPLT | 1,093,786 | 1,938,540 | - | 3,032,327 | 672,898 | 160,156 | - | 833,054 | 24,675 | 6,200 | - | 30,875 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | (8,957,869) | LABOR | (1,399,770) | (3,193,597) | (33,420) | (4,626,787) | (849,518) | (403,860) | (17,394) | (1,270,772) | (41,812) | (25,216) | (1,065) | (68,094) |
| NA | DEFERRED INVESTMENT TAX CREDIT | (13,331,000) | TOTPLT | (2,961,524) | (3,202,435) | (136,615) | (6,300,575) | (1,780,889) | (290,283) | (82,094) | (2,153,267) | (80,305) | (13,090) | (5,347) | (98,742) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (4,405,000) | RBXEBC | (1,037,145) | (919,056) | (71,671) | (2,027,872) | (623,361) | (82,163) | (35,684) | (741,208) | (28,613) | (4,027) | (2,138) | (34,778) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (303,793) | TDPLT | (72,834) | (70,539) | - | (143,372) | (43,758) | (5,828) | - | (49,586) | (1,955) | (226) | - | (2,181) |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 319,410 | ENERX | - | - | 101,652 | 101,652 | - | - | 61,484 | 61,484 | - | - | 4,014 | 4,014 |
| | ***Sub-total*** | ***(270,033,307)*** | | ***(70,752,733)*** | ***(62,532,706)*** | ***10,115,871*** | ***(123,169,568)*** | ***(42,436,918)*** | ***(6,588,222)*** | ***2,865,195*** | ***(46,159,946)*** | ***(1,869,760)*** | ***(175,357)*** | ***105,827*** | ***(1,939,290)*** |
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(270,033,307)** | | **(70,752,733)** | **(62,532,706)** | **10,115,871** | **(123,169,568)** | **(42,436,918)** | **(6,588,222)** | **2,865,195** | **(46,159,946)** | **(1,869,760)** | **(175,357)** | **105,827** | **(1,939,290)** |
| **TOTAL RATE BASE** | | **1,921,419,397** | | **452,393,031** | **400,883,467** | **31,262,008** | **884,538,506** | **271,904,287** | **35,838,762** | **15,564,821** | **323,307,870** | **12,480,538** | **1,756,595** | **932,740** | **15,169,873** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| ~ | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 399,182 | HYDOPLBR | - | - | 127,039 | 127,039 | - | - | 76,840 | 76,840 | - | - | 5,017 | 5,017 |
| 537 | HYDRAULIC EXPENSES | 75,004 | ENERX | - | - | 23,870 | 23,870 | - | - | 14,438 | 14,438 | - | - | 943 | 943 |
| 538 | ELECTRIC EXPENSES | 57,379 | ENERX | - | - | 18,261 | 18,261 | - | - | 11,045 | 11,045 | - | - | 721 | 721 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 170,764 | ENERX | - | - | 54,345 | 54,345 | - | - | 32,871 | 32,871 | - | - | 2,146 | 2,146 |
| | ***Sub-total*** | ***702,330*** | | - | - | ***223,515*** | ***223,515*** | - | - | ***135,193*** | ***135,193*** | - | - | ***8,827*** | ***8,827*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 65,934 | HYDMNTLBR | - | - | 20,984 | 20,984 | - | - | 12,692 | 12,692 | - | - | 829 | 829 |
| 542 | MAINTENANCE OF STRUCTURES | 300,817 | ENERX | - | - | 95,735 | 95,735 | - | - | 57,905 | 57,905 | - | - | 3,781 | 3,781 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 329,034 | ENERX | - | - | 104,714 | 104,714 | - | - | 63,337 | 63,337 | - | - | 4,135 | 4,135 |
| 544 | MAINTENANCE OF HYDRO PLANT | 203,365 | ENERX | - | - | 64,721 | 64,721 | - | - | 39,146 | 39,146 | - | - | 2,556 | 2,556 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 252,842 | ENERX | - | - | 80,467 | 80,467 | - | - | 48,670 | 48,670 | - | - | 3,178 | 3,178 |
| | ***Sub-total*** | ***1,151,992*** | | - | - | ***366,620*** | ***366,620*** | - | - | ***221,750*** | ***221,750*** | - | - | ***14,478*** | ***14,478*** |
| | ***Total Hyrdraulic*** | ***1,854,322*** | | - | - | ***590,135*** | ***590,135*** | - | - | ***356,943*** | ***356,943*** | - | - | ***23,305*** | ***23,305*** |

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | **Additions** | | | | | | | | | | | | | | |
| NA | NON-INTEREST BEARING CWIP | - | TOTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 12,330,229 | PTDPLT | 863 | 491 | 123 | 1,477 | 181,689 | 319,997 | 8,708 | 510,394 | 627,467 | 17,007 | 39,491 | 683,965 |
| NA | WORKING CAPITAL - PREPAYMENTS | 37,029,759 | TOTPLT | 2,394 | 1,969 | 334 | 4,697 | 524,357 | 1,033,154 | 23,928 | 1,581,438 | 1,801,727 | 76,402 | 107,704 | 1,985,834 |
| NA | WORKING CAPITAL - OTHER O&M | 64,777,917 | TOTPLT | 4,188 | 3,444 | 584 | 8,216 | 917,282 | 1,807,345 | 41,858 | 2,766,485 | 3,151,847 | 133,654 | 188,412 | 3,473,913 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 13,267,581 | ENERX | - | - | 3,752 | 3,752 | - | - | 266,721 | 266,721 | - | - | 1,209,558 | 1,209,558 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 16,962,474 | NYENERGY | - | - | 1,170 | 1,170 | - | - | 501,941 | 501,941 | - | - | 524,941 | 524,941 |
| NA | NON INT BEARING CUST ADVANCE | (18,277,000) | CUSTADV | - | (3,475) | - | (3,475) | - | (805,671) | - | (805,671) | - | (1,041,854) | - | (1,041,854) |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 15,247,719 | TOTPLT | 986 | 811 | 137 | 1,934 | 215,914 | 425,421 | 9,853 | 651,188 | 741,896 | 31,460 | 44,349 | 817,705 |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT | (2,166,177) | TRNPLT | (507) | - | - | (507) | (47,349) | - | - | (47,349) | (180,170) | - | - | (180,170) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT F | (8,295,229) | TOTDPLT | - | (496) | - | (496) | (102,120) | (323,421) | - | (425,541) | (324,016) | (17,189) | - | (341,206) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 128,704,174 | LABOR | 3,481 | 18,596 | 337 | 22,413 | 1,290,680 | 5,371,105 | 29,160 | 6,690,945 | 4,208,840 | 899,304 | 110,332 | 5,218,475 |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (508,696,177) | TOTPLT | (32,891) | (27,043) | (4,587) | (64,521) | (7,203,350) | (14,192,944) | (328,709) | (21,725,002) | (24,751,222) | (1,049,577) | (1,479,585) | (27,280,383) |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RE | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT REL | 5,759,675 | TOTDPLT | - | 344 | - | 344 | 70,905 | 224,563 | - | 295,468 | 224,976 | 11,935 | - | 236,911 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | (8,957,869) | LABOR | (242) | (1,294) | (23) | (1,560) | (89,832) | (373,831) | (2,030) | (465,693) | (292,937) | (62,592) | (7,679) | (363,208) |
| NA | DEFERRED INVESTMENT TAX CREDIT | (13,331,000) | TOTPLT | (862) | (709) | (120) | (1,691) | (188,773) | (371,943) | (8,614) | (569,330) | (648,636) | (27,505) | (38,774) | (714,916) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (4,405,000) | RBXEBC | (309) | (219) | (47) | (575) | (66,085) | (107,224) | (4,306) | (177,615) | (228,026) | (7,049) | (15,381) | (250,457) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (303,793) | TDPLT | (22) | (13) | - | (35) | (4,639) | (8,171) | - | (12,811) | (16,022) | (434) | - | (16,457) |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 319,410 | ENERX | - | - | 90 | 90 | - | - | 6,421 | 6,421 | - | - | 29,119 | 29,119 |
| | ***Sub-total*** | ***(270,033,307)*** | | ***(22,921)*** | ***(7,595)*** | ***1,750*** | ***(28,766)*** | ***(4,501,320)*** | ***(7,001,622)*** | ***544,932*** | ***(10,958,010)*** | ***(15,684,276)*** | ***(1,036,438)*** | ***712,486*** | ***(16,008,227)*** |
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(270,033,307)** | | **(22,921)** | **(7,595)** | **1,750** | **(28,766)** | **(4,501,320)** | **(7,001,622)** | **544,932** | **(10,958,010)** | **(15,684,276)** | **(1,036,438)** | **712,486** | **(16,008,227)** |
| **TOTAL RATE BASE** | | **1,921,419,397** | | **134,893** | **95,606** | **20,340** | **250,839** | **28,825,453** | **46,770,278** | **1,878,078** | **77,473,808** | **99,462,837** | **3,074,887** | **6,709,211** | **109,246,935** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| ~ | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 399,182 | HYDOPLBR | - | - | 113 | 113 | - | - | 8,025 | 8,025 | - | - | 36,392 | 36,392 |
| 537 | HYDRAULIC EXPENSES | 75,004 | ENERX | - | - | 21 | 21 | - | - | 1,508 | 1,508 | - | - | 6,838 | 6,838 |
| 538 | ELECTRIC EXPENSES | 57,379 | ENERX | - | - | 16 | 16 | - | - | 1,154 | 1,154 | - | - | 5,231 | 5,231 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 170,764 | ENERX | - | - | 48 | 48 | - | - | 3,433 | 3,433 | - | - | 15,568 | 15,568 |
| | ***Sub-total*** | ***702,330*** | | - | - | ***199*** | ***199*** | - | - | ***14,119*** | ***14,119*** | - | - | ***64,029*** | ***64,029*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 65,934 | HYDMNTLBR | - | - | 19 | 19 | - | - | 1,325 | 1,325 | - | - | 6,011 | 6,011 |
| 542 | MAINTENANCE OF STRUCTURES | 300,817 | ENERX | - | - | 85 | 85 | - | - | 6,047 | 6,047 | - | - | 27,424 | 27,424 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 329,034 | ENERX | - | - | 93 | 93 | - | - | 6,615 | 6,615 | - | - | 29,997 | 29,997 |
| 544 | MAINTENANCE OF HYDRO PLANT | 203,365 | ENERX | - | - | 58 | 58 | - | - | 4,088 | 4,088 | - | - | 18,540 | 18,540 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 252,842 | ENERX | - | - | 72 | 72 | - | - | 5,083 | 5,083 | - | - | 23,051 | 23,051 |
| | ***Sub-total*** | ***1,151,992*** | | - | - | ***326*** | ***326*** | - | - | ***23,159*** | ***23,159*** | - | - | ***105,023*** | ***105,023*** |
| | ***Total Hyrdraulic*** | ***1,854,322*** | | - | - | ***524*** | ***524*** | - | - | ***37,278*** | ***37,278*** | - | - | ***169,052*** | ***169,052*** |

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | **Additions** | | | | | | | | | | | | | | |
| NA | NON-INTEREST BEARING CWIP | - | TOTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 12,330,229 | PTDPLT | 667,453 | 9,315 | 45,126 | 721,895 | 200,507 | 6,140 | 33,037 | 239,684 | 179,473 | 5,776 | 25,830 | 211,079 |
| NA | WORKING CAPITAL - PREPAYMENTS | 37,029,759 | TOTPLT | 1,936,849 | 50,655 | 122,922 | 2,110,426 | 555,988 | 28,331 | 89,937 | 674,256 | 497,659 | 24,672 | 70,304 | 592,635 |
| NA | WORKING CAPITAL - OTHER O&M | 64,777,917 | TOTPLT | 3,388,222 | 88,614 | 215,033 | 3,691,868 | 972,617 | 49,560 | 157,331 | 1,179,508 | 870,578 | 43,160 | 122,986 | 1,036,724 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 13,267,581 | ENERX | - | - | 1,382,162 | 1,382,162 | - | - | 1,011,868 | 1,011,868 | - | - | 791,132 | 791,132 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 16,962,474 | NYENERGY | - | - | 270,209 | 270,209 | - | - | 83,418 | 83,418 | - | - | 35,694 | 35,694 |
| NA | NON INT BEARING CUST ADVANCE | (18,277,000) | CUSTADV | - | (818,279) | - | (818,279) | - | (225,921) | - | (225,921) | - | (74,449) | - | (74,449) |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 15,247,719 | TOTPLT | 797,535 | 20,858 | 50,615 | 869,009 | 228,939 | 11,666 | 37,033 | 277,638 | 204,921 | 10,159 | 28,949 | 244,029 |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT | (2,166,177) | TRNPLT | (226,652) | - | - | (226,652) | (117,718) | - | - | (117,718) | (105,369) | - | - | (105,369) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT F | (8,295,229) | TOTDPLT | (284,411) | (9,415) | - | (293,826) | - | (6,206) | - | (6,206) | - | (5,837) | - | (5,837) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 128,704,174 | LABOR | 5,028,407 | 738,514 | 121,953 | 5,888,874 | 808,496 | 339,700 | 87,849 | 1,236,046 | 723,586 | 262,359 | 68,316 | 1,054,262 |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (508,696,177) | TOTPLT | (26,607,455) | (695,876) | (1,688,636) | (28,991,968) | (7,637,887) | (389,194) | (1,235,511) | (9,262,592) | (6,836,585) | (338,930) | (965,801) | (8,141,316) |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RE | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT REL | 5,759,675 | TOTDPLT | 197,477 | 6,537 | - | 204,014 | - | 4,309 | - | 4,309 | - | 4,053 | - | 4,053 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | (8,957,869) | LABOR | (349,979) | (51,401) | (8,488) | (409,868) | (56,272) | (23,643) | (6,114) | (86,029) | (50,362) | (18,260) | (4,755) | (73,377) |
| NA | DEFERRED INVESTMENT TAX CREDIT | (13,331,000) | TOTPLT | (697,281) | (18,236) | (44,253) | (759,770) | (200,160) | (10,199) | (32,378) | (242,737) | (179,161) | (8,882) | (25,310) | (213,353) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (4,405,000) | RBXEBC | (248,573) | (4,818) | (16,796) | (270,187) | (71,807) | (2,972) | (12,026) | (86,805) | (64,276) | (2,766) | (9,332) | (76,374) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (303,793) | TDPLT | (17,043) | (238) | - | (17,281) | (5,120) | (157) | - | (5,277) | (4,583) | (147) | - | (4,730) |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 319,410 | ENERX | - | - | 33,275 | 33,275 | - | - | 24,360 | 24,360 | - | - | 19,046 | 19,046 |
| | ***Sub-total*** | ***(270,033,307)*** | | ***(16,415,451)*** | ***(683,770)*** | ***483,121*** | ***(16,616,100)*** | ***(5,322,417)*** | ***(218,586)*** | ***238,806*** | ***(5,302,197)*** | ***(4,764,119)*** | ***(99,093)*** | ***157,058*** | ***(4,706,154)*** |
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(270,033,307)** | | **(16,415,451)** | **(683,770)** | **483,121** | **(16,616,100)** | **(5,322,417)** | **(218,586)** | **238,806** | **(5,302,197)** | **(4,764,119)** | **(99,093)** | **157,058** | **(4,706,154)** |
| **TOTAL RATE BASE** | | **1,921,419,397** | | **108,425,129** | **2,101,698** | **7,326,363** | **117,853,190** | **31,321,480** | **1,296,523** | **5,245,477** | **37,863,480** | **28,036,557** | **1,206,465** | **4,070,716** | **33,313,737** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| ~ | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 399,182 | HYDOPLBR | - | - | 41,585 | 41,585 | - | - | 30,444 | 30,444 | - | - | 23,803 | 23,803 |
| 537 | HYDRAULIC EXPENSES | 75,004 | ENERX | - | - | 7,814 | 7,814 | - | - | 5,720 | 5,720 | - | - | 4,472 | 4,472 |
| 538 | ELECTRIC EXPENSES | 57,379 | ENERX | - | - | 5,978 | 5,978 | - | - | 4,376 | 4,376 | - | - | 3,421 | 3,421 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 170,764 | ENERX | - | - | 17,790 | 17,790 | - | - | 13,024 | 13,024 | - | - | 10,183 | 10,183 |
| | ***Sub-total*** | ***702,330*** | | - | - | ***73,166*** | ***73,166*** | - | - | ***53,564*** | ***53,564*** | - | - | ***41,879*** | ***41,879*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 65,934 | HYDMNTLBR | - | - | 6,869 | 6,869 | - | - | 5,029 | 5,029 | - | - | 3,932 | 3,932 |
| 542 | MAINTENANCE OF STRUCTURES | 300,817 | ENERX | - | - | 31,338 | 31,338 | - | - | 22,942 | 22,942 | - | - | 17,937 | 17,937 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 329,034 | ENERX | - | - | 34,277 | 34,277 | - | - | 25,094 | 25,094 | - | - | 19,620 | 19,620 |
| 544 | MAINTENANCE OF HYDRO PLANT | 203,365 | ENERX | - | - | 21,186 | 21,186 | - | - | 15,510 | 15,510 | - | - | 12,126 | 12,126 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 252,842 | ENERX | - | - | 26,340 | 26,340 | - | - | 19,283 | 19,283 | - | - | 15,077 | 15,077 |
| | ***Sub-total*** | ***1,151,992*** | | - | - | ***120,010*** | ***120,010*** | - | - | ***87,858*** | ***87,858*** | - | - | ***68,692*** | ***68,692*** |
| | ***Total Hyrdraulic*** | ***1,854,322*** | | - | - | ***193,176*** | ***193,176*** | - | - | ***141,422*** | ***141,422*** | - | - | ***110,571*** | ***110,571*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | **Additions** | | | | | | | | | | | | | | |
| NA | NON-INTEREST BEARING CWIP | - | TOTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 12,330,229 | PTDPLT | 1,053,759 | 585,748 | 46,166 | 1,685,672 | 12,898 | 10,918 | 666 | 24,482 | 110,277 | 17,141 | 4,828 | 132,246 |
| NA | WORKING CAPITAL - PREPAYMENTS | 37,029,759 | TOTPLT | 3,057,954 | 1,926,072 | 127,111 | 5,111,137 | 37,328 | 35,583 | 1,832 | 74,743 | 320,001 | 58,844 | 13,248 | 392,092 |
| NA | WORKING CAPITAL - OTHER O&M | 64,777,917 | TOTPLT | 5,349,424 | 3,369,370 | 222,361 | 8,941,155 | 65,299 | 62,248 | 3,204 | 130,751 | 559,793 | 102,938 | 23,175 | 685,906 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 13,267,581 | ENERX | - | - | 1,413,998 | 1,413,998 | - | - | 20,403 | 20,403 | - | - | 147,878 | 147,878 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 16,962,474 | NYENERGY | - | - | 3,224,062 | 3,224,062 | - | - | 41,345 | 41,345 | - | - | 237,917 | 237,917 |
| NA | NON INT BEARING CUST ADVANCE | (18,277,000) | CUSTADV | - | (2,443,210) | - | (2,443,210) | - | (42,538) | - | (42,538) | - | (215,242) | - | (215,242) |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 15,247,719 | TOTPLT | 1,259,172 | 793,098 | 52,340 | 2,104,609 | 15,370 | 14,652 | 754 | 30,777 | 131,767 | 24,230 | 5,455 | 161,452 |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT | (2,166,177) | TRNPLT | (226,200) | - | - | (226,200) | (3,060) | - | - | (3,060) | (23,721) | - | - | (23,721) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT F | (8,295,229) | TOTDPLT | (675,624) | (592,015) | - | (1,267,639) | (7,767) | (11,035) | - | (18,803) | (70,620) | (17,325) | - | (87,945) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 128,704,174 | LABOR | 7,941,541 | 10,846,603 | 161,632 | 18,949,776 | 94,458 | 193,079 | 2,267 | 289,804 | 830,624 | 389,156 | 15,662 | 1,235,443 |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (508,696,177) | TOTPLT | (42,008,630) | (26,459,411) | (1,746,184) | (70,214,225) | (512,787) | (488,828) | (25,163) | (1,026,779) | (4,396,010) | (808,367) | (181,991) | (5,386,367) |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RE | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT REL | 5,759,675 | TOTDPLT | 469,110 | 411,057 | - | 880,167 | 5,393 | 7,662 | - | 13,055 | 49,034 | 12,029 | - | 61,063 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | (8,957,869) | LABOR | (552,735) | (754,928) | (11,250) | (1,318,913) | (6,574) | (13,438) | (158) | (20,170) | (57,812) | (27,085) | (1,090) | (85,987) |
| NA | DEFERRED INVESTMENT TAX CREDIT | (13,331,000) | TOTPLT | (1,100,887) | (693,401) | (45,761) | (1,840,049) | (13,438) | (12,810) | (659) | (26,908) | (115,203) | (21,184) | (4,769) | (141,156) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (4,405,000) | RBXEBC | (384,100) | (200,214) | (24,158) | (608,472) | (4,696) | (3,684) | (336) | (8,717) | (40,196) | (5,964) | (2,292) | (48,452) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (303,793) | TDPLT | (26,908) | (14,957) | - | (41,865) | (329) | (279) | - | (608) | (2,816) | (438) | - | (3,254) |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 319,410 | ENERX | - | - | 34,041 | 34,041 | - | - | 491 | 491 | - | - | 3,560 | 3,560 |
| | ***Sub-total*** | ***(270,033,307)*** | | ***(25,844,124)*** | ***(13,226,189)*** | ***3,454,359*** | ***(35,615,955)*** | ***(317,908)*** | ***(248,470)*** | ***44,646*** | ***(521,732)*** | ***(2,704,882)*** | ***(491,266)*** | ***261,581*** | ***(2,934,567)*** |
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(270,033,307)** | | **(25,844,124)** | **(13,226,189)** | **3,454,359** | **(35,615,955)** | **(317,908)** | **(248,470)** | **44,646** | **(521,732)** | **(2,704,882)** | **(491,266)** | **261,581** | **(2,934,567)** |
| **TOTAL RATE BASE** | | **1,921,419,397** | | **167,540,827** | **87,331,307** | **10,537,665** | **265,409,799** | **2,048,485** | **1,607,048** | **146,708** | **3,802,242** | **17,532,997** | **2,601,518** | **999,589** | **21,134,104** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| ~ | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 399,182 | HYDOPLBR | - | - | 42,543 | 42,543 | - | - | 614 | 614 | - | - | 4,449 | 4,449 |
| 537 | HYDRAULIC EXPENSES | 75,004 | ENERX | - | - | 7,994 | 7,994 | - | - | 115 | 115 | - | - | 836 | 836 |
| 538 | ELECTRIC EXPENSES | 57,379 | ENERX | - | - | 6,115 | 6,115 | - | - | 88 | 88 | - | - | 640 | 640 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 170,764 | ENERX | - | - | 18,199 | 18,199 | - | - | 263 | 263 | - | - | 1,903 | 1,903 |
| | ***Sub-total*** | ***702,330*** | | - | - | ***74,851*** | ***74,851*** | - | - | ***1,080*** | ***1,080*** | - | - | ***7,828*** | ***7,828*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 65,934 | HYDMNTLBR | - | - | 7,027 | 7,027 | - | - | 101 | 101 | - | - | 735 | 735 |
| 542 | MAINTENANCE OF STRUCTURES | 300,817 | ENERX | - | - | 32,060 | 32,060 | - | - | 463 | 463 | - | - | 3,353 | 3,353 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 329,034 | ENERX | - | - | 35,067 | 35,067 | - | - | 506 | 506 | - | - | 3,667 | 3,667 |
| 544 | MAINTENANCE OF HYDRO PLANT | 203,365 | ENERX | - | - | 21,674 | 21,674 | - | - | 313 | 313 | - | - | 2,267 | 2,267 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 252,842 | ENERX | - | - | 26,947 | 26,947 | - | - | 389 | 389 | - | - | 2,818 | 2,818 |
| | ***Sub-total*** | ***1,151,992*** | | - | - | ***122,774*** | ***122,774*** | - | - | ***1,772*** | ***1,772*** | - | - | ***12,840*** | ***12,840*** |
| | ***Total Hyrdraulic*** | ***1,854,322*** | | - | - | ***197,625*** | ***197,625*** | - | - | ***2,852*** | ***2,852*** | - | - | ***20,668*** | ***20,668*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | |
| | **Additions** | | | | | | | | | | |
| NA | NON-INTEREST BEARING CWIP | - | TOTDPLT | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 12,330,229 | PTDPLT | 43,627 | 142,738 | 1,978 | 188,343 | 12,026 | 49,778 | 538 | 62,342 |
| NA | WORKING CAPITAL - PREPAYMENTS | 37,029,759 | TOTPLT | 127,551 | 425,047 | 5,403 | 558,000 | 35,155 | 151,205 | 1,476 | 187,836 |
| NA | WORKING CAPITAL - OTHER O&M | 64,777,917 | TOTPLT | 223,131 | 743,554 | 9,451 | 976,137 | 61,498 | 264,511 | 2,582 | 328,591 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 13,267,581 | ENERX | - | - | 60,588 | 60,588 | - | - | 16,477 | 16,477 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 16,962,474 | NYENERGY | - | - | 42,909 | 42,909 | - | - | 26,447 | 26,447 |
| NA | NON INT BEARING CUST ADVANCE | (18,277,000) | CUSTADV | - | (316,611) | - | (316,611) | - | (75,756) | - | (75,756) |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 15,247,719 | TOTPLT | 52,522 | 175,021 | 2,225 | 229,767 | 14,476 | 62,262 | 608 | 77,345 |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT | (2,166,177) | TRNPLT | (6,625) | - | - | (6,625) | (1,843) | - | - | (1,843) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT F | (8,295,229) | TOTDPLT | (32,688) | (144,265) | - | (176,952) | (8,982) | (50,311) | - | (59,293) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 128,704,174 | LABOR | 354,548 | 1,378,838 | 5,734 | 1,739,120 | 97,579 | 566,840 | 1,744 | 666,164 |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (508,696,177) | TOTPLT | (1,752,233) | (5,839,078) | (74,219) | (7,665,530) | (482,937) | (2,077,185) | (20,277) | (2,580,399) |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RE | - | TRNPLT | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT REL | 5,759,675 | TOTDPLT | 22,696 | 100,168 | - | 122,864 | 6,237 | 34,933 | - | 41,169 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | (8,957,869) | LABOR | (24,677) | (95,968) | (399) | (121,044) | (6,792) | (39,452) | (121) | (46,365) |
| NA | DEFERRED INVESTMENT TAX CREDIT | (13,331,000) | TOTPLT | (45,919) | (153,020) | (1,945) | (200,884) | (12,656) | (54,435) | (531) | (67,622) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (4,405,000) | RBXEBC | (15,949) | (36,414) | (810) | (53,173) | (4,396) | (15,664) | (255) | (20,316) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (303,793) | TDPLT | | | | - | (307) | (1,271) | - | (1,578) |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 319,410 | ENERX | | | | - | - | - | 397 | 397 |
| | ***Sub-total*** | ***(270,033,307)*** | | ***(1,054,017)*** | ***(3,619,989)*** | ***50,915*** | ***(4,623,090)*** | ***(290,943)*** | ***(1,184,546)*** | ***29,083*** | ***(1,446,405)*** |
| | **Deductions** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(270,033,307)** | | **(1,054,017)** | **(3,619,989)** | **50,915** | **(4,623,090)** | **(290,943)** | **(1,184,546)** | **29,083** | **(1,446,405)** |
| **TOTAL RATE BASE** | | **1,921,419,397** | | **1,038,487** | **(183,753)** | **351,732** | **8,422,833** | **1,917,616** | **6,832,562** | **111,312** | **8,861,490** |
| **EXPENSES** | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | |
| ~ | - | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 399,182 | HYDOPLBR | - | - | 1,823 | 1,823 | - | - | 496 | 496 |
| 537 | HYDRAULIC EXPENSES | 75,004 | ENERX | - | - | 343 | 343 | - | - | 93 | 93 |
| 538 | ELECTRIC EXPENSES | 57,379 | ENERX | - | - | 262 | 262 | - | - | 71 | 71 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 170,764 | ENERX | - | - | 780 | 780 | - | - | 212 | 212 |
| | ***Sub-total*** | ***702,330*** | | - | - | ***3,207*** | ***3,207*** | - | - | ***872*** | ***872*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 65,934 | HYDMNTLBR | - | - | 301 | 301 | - | - | 82 | 82 |
| 542 | MAINTENANCE OF STRUCTURES | 300,817 | ENERX | - | - | 1,374 | 1,374 | - | - | 374 | 374 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 329,034 | ENERX | - | - | 1,503 | 1,503 | - | - | 409 | 409 |
| 544 | MAINTENANCE OF HYDRO PLANT | 203,365 | ENERX | - | - | 929 | 929 | - | - | 253 | 253 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 252,842 | ENERX | - | - | 1,155 | 1,155 | - | - | 314 | 314 |
| | ***Sub-total*** | ***1,151,992*** | | - | - | ***5,261*** | ***5,261*** | - | - | ***1,431*** | ***1,431*** |
| | ***Total Hyrdraulic*** | ***1,854,322*** | | - | - | ***8,468*** | ***8,468*** | - | - | ***2,303*** | ***2,303*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 19,062 | OTPWOPLBR | 7,492 | - | - | 7,492 | 3,560 | - | - | 3,560 | 187 | - | - | 187 |
| 547 | FUEL | 634 | ENERX | - | - | 202 | 202 | - | - | 122 | 122 | - | - | 8 | 8 |
| 548 | GENERATION EXPENSES | 2,815 | GEN_2CP | 1,106 | - | - | 1,106 | 526 | - | - | 526 | 28 | - | - | 28 |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | 320,226 | GEN_2CP | 125,853 | - | - | 125,853 | 59,808 | - | - | 59,808 | 3,149 | - | - | 3,149 |
| | ***Sub-total*** | ***342,737*** | | ***134,451*** | ***-*** | ***202*** | ***134,653*** | ***63,894*** | ***-*** | ***122*** | ***64,016*** | ***3,364*** | ***-*** | ***8*** | ***3,372*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 3,025 | OTPWMTLBR | 54 | - | 1,207 | 1,261 | 26 | - | 498 | 524 | 1 | - | 27 | 28 |
| 552 | MAINT OF STRUCTURES OTHER GEN | 7,430 | GEN_2CP | 2,920 | - | - | 2,920 | 1,388 | - | - | 1,388 | 73 | - | - | 73 |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 37,963 | GEN_2CP | 14,920 | - | - | 14,920 | 7,090 | - | - | 7,090 | 373 | - | - | 373 |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1,534 | GEN_2CP | 603 | - | - | 603 | 287 | - | - | 287 | 15 | - | - | 15 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,741 | NYENERGY | - | - | 100,470 | 100,470 | - | - | 26,249 | 26,249 | - | - | 852 | 852 |
| 557 | CAYUGA RSS | 5,833,599 | TRANS_12CP | 2,045,415 | - | - | 2,045,415 | 1,193,376 | - | - | 1,193,376 | 65,465 | - | - | 65,465 |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 557 | DELV SUPPLY PROC | 394,395 | ENERX | - | - | 125,516 | 125,516 | - | - | 75,918 | 75,918 | - | - | 4,957 | 4,957 |
| | ***Sub-total*** | ***6,458,688*** | | ***2,063,913*** | ***-*** | ***227,192*** | ***2,291,105*** | ***1,202,166*** | ***-*** | ***102,666*** | ***1,304,832*** | ***65,928*** | ***-*** | ***5,835*** | ***71,763*** |
| | ***Total Other*** | ***6,801,425*** | | ***2,198,364*** | ***-*** | ***227,393*** | ***2,425,758*** | ***1,266,060*** | ***-*** | ***102,788*** | ***1,368,848*** | ***69,292*** | ***-*** | ***5,843*** | ***75,135*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,904,850 | TRNOPLBR | 667,891 | - | - | 667,891 | 389,674 | - | - | 389,674 | 21,376 | - | - | 21,376 |
| 561 | LOAD DISPATCHING | 4,200,139 | TRANS_12CP | 1,472,681 | - | - | 1,472,681 | 859,220 | - | - | 859,220 | 47,134 | - | - | 47,134 |
| 562 | STATION EXPENSES | 5,346,852 | TRANS_12CP | 1,874,749 | - | - | 1,874,749 | 1,093,802 | - | - | 1,093,802 | 60,003 | - | - | 60,003 |
| 563 | OVERHEAD LINES | 227,064 | TRANS_12CP | 79,615 | - | - | 79,615 | 46,450 | - | - | 46,450 | 2,548 | - | - | 2,548 |
| 564 | UNDERGROUND LINES | 46,223 | TRANS_12CP | 16,207 | - | - | 16,207 | 9,456 | - | - | 9,456 | 519 | - | - | 519 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 2,223,007 | TRNPLT | 779,445 | - | - | 779,445 | 454,759 | - | - | 454,759 | 24,947 | - | - | 24,947 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***13,948,134*** | | ***4,890,588*** | ***-*** | ***-*** | ***4,890,588*** | ***2,853,362*** | ***-*** | ***-*** | ***2,853,362*** | ***156,527*** | ***-*** | ***-*** | ***156,527*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 349,880 | TRMNTLBR | 122,677 | - | - | 122,677 | 71,575 | - | - | 71,575 | 3,926 | - | - | 3,926 |
| 569 | STRUCTURES | 452,025 | TRANS_12CP | 158,492 | - | - | 158,492 | 92,471 | - | - | 92,471 | 5,073 | - | - | 5,073 |
| 570 | STATION EQUIPMENT | 4,653,612 | TRANS_12CP | 1,631,681 | - | - | 1,631,681 | 951,987 | - | - | 951,987 | 52,223 | - | - | 52,223 |
| 571 | OVERHEAD LINES | 10,198,462 | TRANS_12CP | 3,575,853 | - | - | 3,575,853 | 2,086,294 | - | - | 2,086,294 | 114,448 | - | - | 114,448 |
| 572 | UNDERGROUND LINES | 52,790 | TRANS_12CP | 18,510 | - | - | 18,510 | 10,799 | - | - | 10,799 | 592 | - | - | 592 |
| 573 | MISC TRANSMISSION PLANT | (807,388) | TRNPLT | (283,092) | - | - | (283,092) | (165,167) | - | - | (165,167) | (9,061) | - | - | (9,061) |
| | ***Sub-total*** | ***14,899,382*** | | ***5,224,120*** | ***-*** | ***-*** | ***5,224,120*** | ***3,047,958*** | ***-*** | ***-*** | ***3,047,958*** | ***167,202*** | ***-*** | ***-*** | ***167,202*** |
| | ***Total Transmission*** | ***28,847,517*** | | ***10,114,708*** | ***-*** | ***-*** | ***10,114,708*** | ***5,901,320*** | ***-*** | ***-*** | ***5,901,320*** | ***323,729*** | ***-*** | ***-*** | ***323,729*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 4,210,618 | DISTOPLBR | 677,543 | 1,390,676 | - | 2,068,219 | 416,825 | 238,214 | - | 655,039 | 20,607 | 34,286 | - | 54,892 |
| 581 | LOAD DISPATCHING | 1,723,493 | PRI_NCP | 636,705 | - | - | 636,705 | 391,701 | - | - | 391,701 | 20,956 | - | - | 20,956 |
| 582 | STATION EXPENSES | 6,863,179 | PRI_NCP | 2,535,443 | - | - | 2,535,443 | 1,559,805 | - | - | 1,559,805 | 83,451 | - | - | 83,451 |
| 583 | OVERHEAD LINES | 14,965,826 | PLT364_5 | 2,851,972 | 5,291,556 | - | 8,143,528 | 1,754,534 | 372,735 | - | 2,127,269 | 78,914 | 2,290 | - | 81,204 |
| 584 | UNDERGROUND LINES | 1,032,009 | PLT366_7 | 197,298 | 364,913 | - | 562,212 | 121,378 | 25,704 | - | 147,082 | 5,354 | 155 | - | 5,510 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 73,284 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 10,063,454 | METI | - | 5,108,034 | - | 5,108,034 | - | 1,291,080 | - | 1,291,080 | - | 225,858 | - | 225,858 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 398,777 | PRICST | - | 281,849 | - | 281,849 | - | 19,853 | - | 19,853 | - | 141 | - | 141 |
| 588 | MISC. DISTRIBUTION EXPENSE | 8,213,198 | DIST581_587 | 1,321,611 | 2,712,641 | - | 4,034,251 | 813,055 | 464,657 | - | 1,277,713 | 40,195 | 66,878 | - | 107,073 |
| 589 | RENTS | 180,932 | DIST581_587 | 29,114 | 59,758 | - | 88,872 | 17,911 | 10,236 | - | 28,147 | 885 | 1,473 | - | 2,359 |
| | ***Sub-total*** | ***47,724,770*** | | ***8,249,686*** | ***15,209,427*** | ***-*** | ***23,459,113*** | ***5,075,210*** | ***2,422,480*** | ***-*** | ***7,497,690*** | ***250,362*** | ***331,080*** | ***-*** | ***581,442*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 19,062 | OTPWOPLBR | 3 | - | - | 3 | 403 | - | - | 403 | 1,432 | - | - | 1,432 |
| 547 | FUEL | 634 | ENERX | - | - | 0 | 0 | - | - | 13 | 13 | - | - | 58 | 58 |
| 548 | GENERATION EXPENSES | 2,815 | GEN_2CP | 0 | - | - | 0 | 60 | - | - | 60 | 211 | - | - | 211 |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | 320,226 | GEN_2CP | 52 | - | - | 52 | 6,768 | - | - | 6,768 | 24,054 | - | - | 24,054 |
| | ***Sub-total*** | ***342,737*** | | ***56*** | ***-*** | ***0*** | ***56*** | ***7,230*** | ***-*** | ***13*** | ***7,243*** | ***25,698*** | ***-*** | ***58*** | ***25,755*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 3,025 | OTPWMTLBR | 0 | - | 1 | 1 | 3 | - | 70 | 72 | 10 | - | 190 | 201 |
| 552 | MAINT OF STRUCTURES OTHER GEN | 7,430 | GEN_2CP | 1 | - | - | 1 | 157 | - | - | 157 | 558 | - | - | 558 |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 37,963 | GEN_2CP | 6 | - | - | 6 | 802 | - | - | 802 | 2,852 | - | - | 2,852 |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1,534 | GEN_2CP | 0 | - | - | 0 | 32 | - | - | 32 | 115 | - | - | 115 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,741 | NYENERGY | - | - | 12 | 12 | - | - | 5,348 | 5,348 | - | - | 5,593 | 5,593 |
| 557 | CAYUGA RSS | 5,833,599 | TRANS_12CP | 1,365 | - | - | 1,365 | 127,514 | - | - | 127,514 | 485,204 | - | - | 485,204 |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 557 | DELV SUPPLY PROC | 394,395 | ENERX | - | - | 112 | 112 | - | - | 7,929 | 7,929 | - | - | 35,956 | 35,956 |
| | ***Sub-total*** | ***6,458,688*** | | ***1,373*** | ***-*** | ***125*** | ***1,497*** | ***128,509*** | ***-*** | ***13,346*** | ***141,855*** | ***488,740*** | ***-*** | ***41,739*** | ***530,479*** |
| | ***Total Other*** | ***6,801,425*** | | ***1,429*** | ***-*** | ***125*** | ***1,554*** | ***135,739*** | ***-*** | ***13,359*** | ***149,098*** | ***514,437*** | ***-*** | ***41,797*** | ***556,234*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,904,850 | TRNOPLBR | 446 | - | - | 446 | 41,637 | - | - | 41,637 | 158,434 | - | - | 158,434 |
| 561 | LOAD DISPATCHING | 4,200,139 | TRANS_12CP | 983 | - | - | 983 | 91,809 | - | - | 91,809 | 349,343 | - | - | 349,343 |
| 562 | STATION EXPENSES | 5,346,852 | TRANS_12CP | 1,251 | - | - | 1,251 | 116,874 | - | - | 116,874 | 444,719 | - | - | 444,719 |
| 563 | OVERHEAD LINES | 227,064 | TRANS_12CP | 53 | - | - | 53 | 4,963 | - | - | 4,963 | 18,886 | - | - | 18,886 |
| 564 | UNDERGROUND LINES | 46,223 | TRANS_12CP | 11 | - | - | 11 | 1,010 | - | - | 1,010 | 3,845 | - | - | 3,845 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 2,223,007 | TRNPLT | 520 | - | - | 520 | 48,592 | - | - | 48,592 | 184,897 | - | - | 184,897 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***13,948,134*** | | ***3,264*** | ***-*** | ***-*** | ***3,264*** | ***304,886*** | ***-*** | ***-*** | ***304,886*** | ***1,160,123*** | ***-*** | ***-*** | ***1,160,123*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 349,880 | TRMNTLBR | 82 | - | - | 82 | 7,648 | - | - | 7,648 | 29,101 | - | - | 29,101 |
| 569 | STRUCTURES | 452,025 | TRANS_12CP | 106 | - | - | 106 | 9,881 | - | - | 9,881 | 37,597 | - | - | 37,597 |
| 570 | STATION EQUIPMENT | 4,653,612 | TRANS_12CP | 1,089 | - | - | 1,089 | 101,721 | - | - | 101,721 | 387,060 | - | - | 387,060 |
| 571 | OVERHEAD LINES | 10,198,462 | TRANS_12CP | 2,387 | - | - | 2,387 | 222,924 | - | - | 222,924 | 848,247 | - | - | 848,247 |
| 572 | UNDERGROUND LINES | 52,790 | TRANS_12CP | 12 | - | - | 12 | 1,154 | - | - | 1,154 | 4,391 | - | - | 4,391 |
| 573 | MISC TRANSMISSION PLANT | (807,388) | TRNPLT | (189) | - | - | (189) | (17,648) | - | - | (17,648) | (67,154) | - | - | (67,154) |
| | ***Sub-total*** | ***14,899,382*** | | ***3,487*** | ***-*** | ***-*** | ***3,487*** | ***325,679*** | ***-*** | ***-*** | ***325,679*** | ***1,239,242*** | ***-*** | ***-*** | ***1,239,242*** |
| | ***Total Transmission*** | ***28,847,517*** | | ***6,751*** | ***-*** | ***-*** | ***6,751*** | ***630,565*** | ***-*** | ***-*** | ***630,565*** | ***2,399,365*** | ***-*** | ***-*** | ***2,399,365*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 4,210,618 | DISTOPLBR | - | 2,046 | - | 2,046 | 43,922 | 211,786 | - | 255,708 | 141,146 | 29,704 | - | 170,850 |
| 581 | LOAD DISPATCHING | 1,723,493 | PRI_NCP | - | - | - | - | 41,275 | - | - | 41,275 | 143,541 | - | - | 143,541 |
| 582 | STATION EXPENSES | 6,863,179 | PRI_NCP | - | - | - | - | 164,362 | - | - | 164,362 | 571,601 | - | - | 571,601 |
| 583 | OVERHEAD LINES | 14,965,826 | PLT364_5 | - | - | - | - | 184,881 | 586,495 | - | 771,375 | 540,525 | 20,273 | - | 560,799 |
| 584 | UNDERGROUND LINES | 1,032,009 | PLT366_7 | - | - | - | - | 12,790 | 40,446 | - | 53,236 | 36,676 | 1,376 | - | 38,051 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 73,284 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 10,063,454 | METI | - | 13,586 | - | 13,586 | - | 948,933 | - | 948,933 | - | 181,336 | - | 181,336 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 398,777 | PRICST | - | - | - | - | - | 31,239 | - | 31,239 | - | 1,246 | - | 1,246 |
| 588 | MISC. DISTRIBUTION EXPENSE | 8,213,198 | DIST581_587 | - | 3,991 | - | 3,991 | 85,674 | 413,107 | - | 498,782 | 275,319 | 57,940 | - | 333,259 |
| 589 | RENTS | 180,932 | DIST581_587 | - | 88 | - | 88 | 1,887 | 9,101 | - | 10,988 | 6,065 | 1,276 | - | 7,342 |
| | ***Sub-total*** | ***47,724,770*** | | ***-*** | ***19,712*** | ***-*** | ***19,712*** | ***534,791*** | ***2,241,105*** | ***-*** | ***2,775,897*** | ***1,714,874*** | ***293,151*** | ***-*** | ***2,008,025*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 19,062 | OTPWOPLBR | 1,767 | - | - | 1,767 | 887 | - | - | 887 | 729 | - | - | 729 |
| 547 | FUEL | 634 | ENERX | - | - | 66 | 66 | - | - | 48 | 48 | - | - | 38 | 38 |
| 548 | GENERATION EXPENSES | 2,815 | GEN_2CP | 261 | - | - | 261 | 131 | - | - | 131 | 108 | - | - | 108 |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | 320,226 | GEN_2CP | 29,678 | - | - | 29,678 | 14,904 | - | - | 14,904 | 12,255 | - | - | 12,255 |
| | ***Sub-total*** | ***342,737*** | | ***31,706*** | ***-*** | ***66*** | ***31,772*** | ***15,922*** | ***-*** | ***48*** | ***15,971*** | ***13,092*** | ***-*** | ***38*** | ***13,130*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 3,025 | OTPWMTLBR | 13 | - | 194 | 207 | 6 | - | 134 | 140 | 5 | - | 102 | 108 |
| 552 | MAINT OF STRUCTURES OTHER GEN | 7,430 | GEN_2CP | 689 | - | - | 689 | 346 | - | - | 346 | 284 | - | - | 284 |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 37,963 | GEN_2CP | 3,518 | - | - | 3,518 | 1,767 | - | - | 1,767 | 1,453 | - | - | 1,453 |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1,534 | GEN_2CP | 142 | - | - | 142 | 71 | - | - | 71 | 59 | - | - | 59 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,741 | NYENERGY | - | - | 2,879 | 2,879 | - | - | 889 | 889 | - | - | 380 | 380 |
| 557 | CAYUGA RSS | 5,833,599 | TRANS_12CP | 610,382 | - | - | 610,382 | 317,020 | - | - | 317,020 | 283,764 | - | - | 283,764 |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 557 | DELV SUPPLY PROC | 394,395 | ENERX | - | - | 41,086 | 41,086 | - | - | 30,079 | 30,079 | - | - | 23,517 | 23,517 |
| | ***Sub-total*** | ***6,458,688*** | | ***614,744*** | ***-*** | ***44,159*** | ***658,904*** | ***319,210*** | ***-*** | ***31,102*** | ***350,312*** | ***285,565*** | ***-*** | ***24,000*** | ***309,565*** |
| | ***Total Other*** | ***6,801,425*** | | ***646,450*** | ***-*** | ***44,225*** | ***690,675*** | ***335,133*** | ***-*** | ***31,150*** | ***366,283*** | ***298,657*** | ***-*** | ***24,038*** | ***322,695*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,904,850 | TRNOPLBR | 199,309 | - | - | 199,309 | 103,517 | - | - | 103,517 | 92,658 | - | - | 92,658 |
| 561 | LOAD DISPATCHING | 4,200,139 | TRANS_12CP | 439,470 | - | - | 439,470 | 228,251 | - | - | 228,251 | 204,307 | - | - | 204,307 |
| 562 | STATION EXPENSES | 5,346,852 | TRANS_12CP | 559,453 | - | - | 559,453 | 290,568 | - | - | 290,568 | 260,087 | - | - | 260,087 |
| 563 | OVERHEAD LINES | 227,064 | TRANS_12CP | 23,758 | - | - | 23,758 | 12,340 | - | - | 12,340 | 11,045 | - | - | 11,045 |
| 564 | UNDERGROUND LINES | 46,223 | TRANS_12CP | 4,836 | - | - | 4,836 | 2,512 | - | - | 2,512 | 2,248 | - | - | 2,248 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 2,223,007 | TRNPLT | 232,598 | - | - | 232,598 | 120,807 | - | - | 120,807 | 108,134 | - | - | 108,134 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***13,948,134*** | | ***1,459,424*** | ***-*** | ***-*** | ***1,459,424*** | ***757,994*** | ***-*** | ***-*** | ***757,994*** | ***678,479*** | ***-*** | ***-*** | ***678,479*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 349,880 | TRMNTLBR | 36,609 | - | - | 36,609 | 19,014 | - | - | 19,014 | 17,019 | - | - | 17,019 |
| 569 | STRUCTURES | 452,025 | TRANS_12CP | 47,296 | - | - | 47,296 | 24,565 | - | - | 24,565 | 21,988 | - | - | 21,988 |
| 570 | STATION EQUIPMENT | 4,653,612 | TRANS_12CP | 486,918 | - | - | 486,918 | 252,895 | - | - | 252,895 | 226,366 | - | - | 226,366 |
| 571 | OVERHEAD LINES | 10,198,462 | TRANS_12CP | 1,067,087 | - | - | 1,067,087 | 554,223 | - | - | 554,223 | 496,084 | - | - | 496,084 |
| 572 | UNDERGROUND LINES | 52,790 | TRANS_12CP | 5,524 | - | - | 5,524 | 2,869 | - | - | 2,869 | 2,568 | - | - | 2,568 |
| 573 | MISC TRANSMISSION PLANT | (807,388) | TRNPLT | (84,479) | - | - | (84,479) | (43,877) | - | - | (43,877) | (39,274) | - | - | (39,274) |
| | ***Sub-total*** | ***14,899,382*** | | ***1,558,955*** | ***-*** | ***-*** | ***1,558,955*** | ***809,689*** | ***-*** | ***-*** | ***809,689*** | ***724,751*** | ***-*** | ***-*** | ***724,751*** |
| | ***Total Transmission*** | ***28,847,517*** | | ***3,018,379*** | ***-*** | ***-*** | ***3,018,379*** | ***1,567,683*** | ***-*** | ***-*** | ***1,567,683*** | ***1,403,230*** | ***-*** | ***-*** | ***1,403,230*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 4,210,618 | DISTOPLBR | 164,918 | 35,700 | - | 200,617 | - | 25,602 | - | 25,602 | - | 24,081 | - | 24,081 |
| 581 | LOAD DISPATCHING | 1,723,493 | PRI_NCP | 167,716 | - | - | 167,716 | - | - | - | - | - | - | - | - |
| 582 | STATION EXPENSES | 6,863,179 | PRI_NCP | 667,868 | - | - | 667,868 | - | - | - | - | - | - | - | - |
| 583 | OVERHEAD LINES | 14,965,826 | PLT364_5 | 631,559 | 2,815 | - | 634,375 | - | - | - | - | - | - | - | - |
| 584 | UNDERGROUND LINES | 1,032,009 | PLT366_7 | 42,853 | 191 | - | 43,044 | - | - | - | - | - | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 73,284 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 10,063,454 | METI | - | 234,833 | - | 234,833 | - | 169,993 | - | 169,993 | - | 159,897 | - | 159,897 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 398,777 | PRICST | - | 173 | - | 173 | - | - | - | - | - | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 8,213,198 | DIST581_587 | 321,687 | 69,635 | - | 391,323 | - | 49,939 | - | 49,939 | - | 46,973 | - | 46,973 |
| 589 | RENTS | 180,932 | DIST581_587 | 7,087 | 1,534 | - | 8,621 | - | 1,100 | - | 1,100 | - | 1,035 | - | 1,035 |
| | ***Sub-total*** | ***47,724,770*** | | ***2,003,688*** | ***344,882*** | ***-*** | ***2,348,570*** | ***-*** | ***246,634*** | ***-*** | ***246,634*** | ***-*** | ***231,986*** | ***-*** | ***231,986*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 19,062 | OTPWOPLBR | 2,255 | - | - | 2,255 | 29 | - | - | 29 | 233 | - | - | 233 |
| 547 | FUEL | 634 | ENERX | - | - | 68 | 68 | - | - | 1 | 1 | - | - | 7 | 7 |
| 548 | GENERATION EXPENSES | 2,815 | GEN_2CP | 333 | - | - | 333 | 4 | - | - | 4 | 34 | - | - | 34 |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | 320,226 | GEN_2CP | 37,884 | - | - | 37,884 | 490 | - | - | 490 | 3,912 | - | - | 3,912 |
| | ***Sub-total*** | ***342,737*** | | ***40,473*** | ***-*** | ***68*** | ***40,540*** | ***524*** | ***-*** | ***1*** | ***525*** | ***4,180*** | ***-*** | ***7*** | ***4,187*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 3,025 | OTPWMTLBR | 16 | - | 409 | 425 | 0 | - | 6 | 6 | 2 | - | 36 | 37 |
| 552 | MAINT OF STRUCTURES OTHER GEN | 7,430 | GEN_2CP | 879 | - | - | 879 | 11 | - | - | 11 | 91 | - | - | 91 |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 37,963 | GEN_2CP | 4,491 | - | - | 4,491 | 58 | - | - | 58 | 464 | - | - | 464 |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1,534 | GEN_2CP | 182 | - | - | 182 | 2 | - | - | 2 | 19 | - | - | 19 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,741 | NYENERGY | - | - | 34,354 | 34,354 | - | - | 441 | 441 | - | - | 2,535 | 2,535 |
| 557 | CAYUGA RSS | 5,833,599 | TRANS_12CP | 609,165 | - | - | 609,165 | 8,242 | - | - | 8,242 | 63,882 | - | - | 63,882 |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 557 | DELV SUPPLY PROC | 394,395 | ENERX | - | - | 42,033 | 42,033 | - | - | 607 | 607 | - | - | 4,396 | 4,396 |
| | ***Sub-total*** | ***6,458,688*** | | ***614,733*** | ***-*** | ***76,795*** | ***691,528*** | ***8,314*** | ***-*** | ***1,053*** | ***9,366*** | ***64,457*** | ***-*** | ***6,967*** | ***71,423*** |
| | ***Total Other*** | ***6,801,425*** | | ***655,205*** | ***-*** | ***76,863*** | ***732,068*** | ***8,838*** | ***-*** | ***1,054*** | ***9,891*** | ***68,636*** | ***-*** | ***6,974*** | ***75,610*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,904,850 | TRNOPLBR | 198,911 | - | - | 198,911 | 2,691 | - | - | 2,691 | 20,859 | - | - | 20,859 |
| 561 | LOAD DISPATCHING | 4,200,139 | TRANS_12CP | 438,593 | - | - | 438,593 | 5,934 | - | - | 5,934 | 45,994 | - | - | 45,994 |
| 562 | STATION EXPENSES | 5,346,852 | TRANS_12CP | 558,337 | - | - | 558,337 | 7,554 | - | - | 7,554 | 58,552 | - | - | 58,552 |
| 563 | OVERHEAD LINES | 227,064 | TRANS_12CP | 23,711 | - | - | 23,711 | 321 | - | - | 321 | 2,487 | - | - | 2,487 |
| 564 | UNDERGROUND LINES | 46,223 | TRANS_12CP | 4,827 | - | - | 4,827 | 65 | - | - | 65 | 506 | - | - | 506 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 2,223,007 | TRNPLT | 232,134 | - | - | 232,134 | 3,141 | - | - | 3,141 | 24,343 | - | - | 24,343 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***13,948,134*** | | ***1,456,513*** | ***-*** | ***-*** | ***1,456,513*** | ***19,706*** | ***-*** | ***-*** | ***19,706*** | ***152,741*** | ***-*** | ***-*** | ***152,741*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 349,880 | TRMNTLBR | 36,536 | - | - | 36,536 | 494 | - | - | 494 | 3,831 | - | - | 3,831 |
| 569 | STRUCTURES | 452,025 | TRANS_12CP | 47,202 | - | - | 47,202 | 639 | - | - | 639 | 4,950 | - | - | 4,950 |
| 570 | STATION EQUIPMENT | 4,653,612 | TRANS_12CP | 485,946 | - | - | 485,946 | 6,575 | - | - | 6,575 | 50,960 | - | - | 50,960 |
| 571 | OVERHEAD LINES | 10,198,462 | TRANS_12CP | 1,064,959 | - | - | 1,064,959 | 14,408 | - | - | 14,408 | 111,680 | - | - | 111,680 |
| 572 | UNDERGROUND LINES | 52,790 | TRANS_12CP | 5,513 | - | - | 5,513 | 75 | - | - | 75 | 578 | - | - | 578 |
| 573 | MISC TRANSMISSION PLANT | (807,388) | TRNPLT | (84,310) | - | - | (84,310) | (1,141) | - | - | (1,141) | (8,841) | - | - | (8,841) |
| | ***Sub-total*** | ***14,899,382*** | | ***1,555,846*** | ***-*** | ***-*** | ***1,555,846*** | ***21,050*** | ***-*** | ***-*** | ***21,050*** | ***163,158*** | ***-*** | ***-*** | ***163,158*** |
| | ***Total Transmission*** | ***28,847,517*** | | ***3,012,358*** | ***-*** | ***-*** | ***3,012,358*** | ***40,756*** | ***-*** | ***-*** | ***40,756*** | ***315,900*** | ***-*** | ***-*** | ***315,900*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 4,210,618 | DISTOPLBR | 290,589 | 375,751 | - | 666,340 | 3,341 | 6,729 | - | 10,069 | 30,374 | 10,946 | - | 41,320 |
| 581 | LOAD DISPATCHING | 1,723,493 | PRI_NCP | 273,074 | - | - | 273,074 | 3,139 | - | - | 3,139 | 28,543 | - | - | 28,543 |
| 582 | STATION EXPENSES | 6,863,179 | PRI_NCP | 1,087,416 | - | - | 1,087,416 | 12,501 | - | - | 12,501 | 113,663 | - | - | 113,663 |
| 583 | OVERHEAD LINES | 14,965,826 | PLT364_5 | 1,223,171 | 1,079,792 | - | 2,302,964 | 14,062 | 20,271 | - | 34,334 | 127,853 | 31,625 | - | 159,479 |
| 584 | UNDERGROUND LINES | 1,032,009 | PLT366_7 | 84,619 | 74,464 | - | 159,083 | 973 | 1,398 | - | 2,371 | 8,845 | 2,181 | - | 11,026 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 73,284 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 10,063,454 | METI | - | 1,653,014 | - | 1,653,014 | - | 28,871 | - | 28,871 | - | 48,019 | - | 48,019 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 398,777 | PRICST | - | 57,514 | - | 57,514 | - | 1,080 | - | 1,080 | - | 1,684 | - | 1,684 |
| 588 | MISC. DISTRIBUTION EXPENSE | 8,213,198 | DIST581_587 | 566,821 | 732,937 | - | 1,299,758 | 6,516 | 13,125 | - | 19,641 | 59,248 | 21,350 | - | 80,598 |
| 589 | RENTS | 180,932 | DIST581_587 | 12,487 | 16,146 | - | 28,633 | 144 | 289 | - | 433 | 1,305 | 470 | - | 1,776 |
| | ***Sub-total*** | ***47,724,770*** | | ***3,538,177*** | ***3,989,619*** | ***-*** | ***7,527,796*** | ***40,677*** | ***71,763*** | ***-*** | ***112,439*** | ***369,832*** | ***116,276*** | ***-*** | ***486,107*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 19,062 | OTPWOPLBR | 66 | - | - | 66 | 18 | - | - | 18 |
| 547 | FUEL | 634 | ENERX | - | - | 3 | 3 | - | - | 1 | 1 |
| 548 | GENERATION EXPENSES | 2,815 | GEN_2CP | 10 | - | - | 10 | 3 | - | - | 3 |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_2CP | - | - | - | - | - | - | - | - |
| 550 | RENTS | 320,226 | GEN_2CP | | | | - | 305 | - | - | 305 |
| | ***Sub-total*** | ***342,737*** | | ***76*** | ***-*** | ***3*** | ***79*** | ***325*** | ***-*** | ***1*** | ***326*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 3,025 | OTPWMTLBR | 0 | - | 11 | 11 | 0 | - | 4 | 4 |
| 552 | MAINT OF STRUCTURES OTHER GEN | 7,430 | GEN_2CP | 26 | - | - | 26 | 7 | - | - | 7 |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 37,963 | GEN_2CP | 132 | - | - | 132 | 36 | - | - | 36 |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1,534 | GEN_2CP | 5 | - | - | 5 | 1 | - | - | 1 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,741 | NYENERGY | - | - | 457 | 457 | - | - | 282 | 282 |
| 557 | CAYUGA RSS | 5,833,599 | TRANS_12CP | 17,843 | - | - | 17,843 | 4,963 | - | - | 4,963 |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | | | | - | - | - | - | - |
| 557 | DELV SUPPLY PROC | 394,395 | ENERX | | | | - | - | - | 490 | 490 |
| | ***Sub-total*** | ***6,458,688*** | | ***18,006*** | ***-*** | ***468*** | ***18,474*** | ***5,007*** | ***-*** | ***776*** | ***5,783*** |
| | ***Total Other*** | ***6,801,425*** | | ***18,082*** | ***-*** | ***471*** | ***18,553*** | ***5,333*** | ***-*** | ***776*** | ***6,109*** |
| | **Transmission Operation Expenses** | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,904,850 | TRNOPLBR | 5,826 | - | - | 5,826 | 1,620 | - | - | 1,620 |
| 561 | LOAD DISPATCHING | 4,200,139 | TRANS_12CP | 12,847 | - | - | 12,847 | 3,573 | - | - | 3,573 |
| 562 | STATION EXPENSES | 5,346,852 | TRANS_12CP | 16,354 | - | - | 16,354 | 4,548 | - | - | 4,548 |
| 563 | OVERHEAD LINES | 227,064 | TRANS_12CP | 695 | - | - | 695 | 193 | - | - | 193 |
| 564 | UNDERGROUND LINES | 46,223 | TRANS_12CP | 141 | - | - | 141 | 39 | - | - | 39 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 2,223,007 | TRNPLT | 6,799 | - | - | 6,799 | 1,891 | - | - | 1,891 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***13,948,134*** | | ***42,662*** | ***-*** | ***-*** | ***42,662*** | ***11,865*** | ***-*** | ***-*** | ***11,865*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 349,880 | TRMNTLBR | 1,070 | - | - | 1,070 | 298 | - | - | 298 |
| 569 | STRUCTURES | 452,025 | TRANS_12CP | 1,383 | - | - | 1,383 | 385 | - | - | 385 |
| 570 | STATION EQUIPMENT | 4,653,612 | TRANS_12CP | 14,234 | - | - | 14,234 | 3,959 | - | - | 3,959 |
| 571 | OVERHEAD LINES | 10,198,462 | TRANS_12CP | 31,193 | - | - | 31,193 | 8,676 | - | - | 8,676 |
| 572 | UNDERGROUND LINES | 52,790 | TRANS_12CP | 161 | - | - | 161 | 45 | - | - | 45 |
| 573 | MISC TRANSMISSION PLANT | (807,388) | TRNPLT | (2,469) | - | - | (2,469) | (687) | - | - | (687) |
| | ***Sub-total*** | ***14,899,382*** | | ***45,571*** | ***-*** | ***-*** | ***45,571*** | ***12,675*** | ***-*** | ***-*** | ***12,675*** |
| | ***Total Transmission*** | ***28,847,517*** | | ***88,233*** | ***-*** | ***-*** | ***88,233*** | ***24,540*** | ***-*** | ***-*** | ***24,540*** |
| | **Distribution Operation Expenses** | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 4,210,618 | DISTOPLBR | 14,059 | 9,023 | - | 23,082 | 3,863 | 8,889 | - | 12,752 |
| 581 | LOAD DISPATCHING | 1,723,493 | PRI_NCP | 13,212 | - | - | 13,212 | 3,630 | - | - | 3,630 |
| 582 | STATION EXPENSES | 6,863,179 | PRI_NCP | 52,611 | - | - | 52,611 | 14,457 | - | - | 14,457 |
| 583 | OVERHEAD LINES | 14,965,826 | PLT364_5 | 59,179 | 9,586 | - | 68,765 | 16,262 | 65,473 | - | 81,735 |
| 584 | UNDERGROUND LINES | 1,032,009 | PLT366_7 | 4,094 | 661 | - | 4,755 | 1,125 | 4,515 | - | 5,640 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 73,284 | LGT_OM | - | 63,615 | - | 63,615 | - | 9,669 | - | 9,669 |
| 586 | METER EXPENSE | 10,063,454 | METI | - | - | - | - | - | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 398,777 | PRICST | - | 511 | - | 511 | - | 3,487 | - | 3,487 |
| 588 | MISC. DISTRIBUTION EXPENSE | 8,213,198 | DIST581_587 | 27,423 | 17,600 | - | 45,024 | 7,536 | 17,338 | - | 24,874 |
| 589 | RENTS | 180,932 | DIST581_587 | 604 | 388 | - | 992 | 166 | 382 | - | 548 |
| | ***Sub-total*** | ***47,724,770*** | | ***171,181*** | ***101,384*** | ***-*** | ***272,566*** | ***47,040*** | ***109,753*** | ***-*** | ***156,793*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 28,527,185 | DMAINTLBR | 5,651,865 | 9,085,192 | - | 14,737,057 | 3,477,030 | 640,354 | - | 4,117,384 | 160,322 | 4,026 | - | 164,348 |
| 591 | STRUCTURES | 7,093 | DPLT | 1,347 | 2,387 | - | 3,734 | 829 | 197 | - | 1,026 | 30 | 8 | - | 38 |
| 592 | STATION EQUIPMENT | 5,635,203 | PRI_NCP | 2,081,795 | - | - | 2,081,795 | 1,280,721 | - | - | 1,280,721 | 68,519 | - | - | 68,519 |
| 593 | OVERHEAD LINES | 158,671,828 | PLT364_5 | 30,237,396 | 56,102,541 | - | 86,339,937 | 18,602,058 | 3,951,840 | - | 22,553,899 | 836,666 | 24,276 | - | 860,942 |
| 594 | UNDERGROUND LINES | 623,883 | PLT366_7 | 119,273 | 220,602 | - | 339,876 | 73,377 | 15,539 | - | 88,916 | 3,237 | 94 | - | 3,331 |
| 595 | LINE TRANSFORMERS | 11 | PLT_368 | 2 | 4 | - | 6 | 1 | 0 | - | 2 | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 1,566,452 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 9,261 | METI | - | 4,700 | - | 4,700 | - | 1,188 | - | 1,188 | - | 208 | - | 208 |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (25,006,695) | DIST591_597 | (4,954,379) | (7,964,005) | - | (12,918,383) | (3,047,936) | (561,329) | - | (3,609,265) | (140,537) | (3,529) | - | (144,066) |
| | ***Sub-total*** | ***170,034,219*** | | ***33,137,300*** | ***57,451,422*** | ***-*** | ***90,588,723*** | ***20,386,081*** | ***4,047,790*** | ***-*** | ***24,433,871*** | ***928,238*** | ***25,082*** | ***-*** | ***953,320*** |
| | ***Total Distribution*** | ***217,758,989*** | | ***41,386,986*** | ***72,660,850*** | ***-*** | ***114,047,836*** | ***25,461,291*** | ***6,470,270*** | ***-*** | ***31,931,561*** | ***1,178,600*** | ***356,162*** | ***-*** | ***1,534,763*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 867,695 | BILLS | - | 623,541 | - | 623,541 | - | 33,255 | - | 33,255 | - | 287 | - | 287 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 146,901 | BILLS | - | 105,566 | - | 105,566 | - | 5,630 | - | 5,630 | - | 49 | - | 49 |
| 902 | METER READING | 8,636,554 | MTREAD | - | 5,689,492 | - | 5,689,492 | - | 676,472 | - | 676,472 | - | 5,758 | - | 5,758 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 9,815,309 | BILLS | - | 7,053,455 | - | 7,053,455 | - | 376,175 | - | 376,175 | - | 3,250 | - | 3,250 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 7,040,472 | BILLS | - | 5,059,408 | - | 5,059,408 | - | 269,828 | - | 269,828 | - | 2,331 | - | 2,331 |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 132,375 | WEIGHTREV | - | 87,991 | - | 87,991 | - | 8,614 | - | 8,614 | - | 310 | - | 310 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 1,416,739 | WEIGHTREV | - | 941,718 | - | 941,718 | - | 92,187 | - | 92,187 | - | 3,321 | - | 3,321 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 5,401,474 | WEIGHTREV | - | 3,590,405 | - | 3,590,405 | - | 351,472 | - | 351,472 | - | 12,660 | - | 12,660 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PF | 79,391 | WTBIPPREV | - | 56,823 | - | 56,823 | - | 3,123 | - | 3,123 | - | 27 | - | 27 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 4,126,011 | WTREVMFC | - | - | 2,696,457 | 2,696,457 | - | - | 324,126 | 324,126 | - | - | 10,914 | 10,914 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 11,005,765 | BILLS | - | 7,908,938 | - | 7,908,938 | - | 421,799 | - | 421,799 | - | 3,644 | - | 3,644 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 29,494 | BILLS | - | 21,195 | - | 21,195 | - | 1,130 | - | 1,130 | - | 10 | - | 10 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 88,986 | WEIGHTREV | - | 59,150 | - | 59,150 | - | 5,790 | - | 5,790 | - | 209 | - | 209 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 952,374 | WEIGHTREV | - | 633,051 | - | 633,051 | - | 61,971 | - | 61,971 | - | 2,232 | - | 2,232 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 3,631,033 | WEIGHTREV | - | 2,413,578 | - | 2,413,578 | - | 236,270 | - | 236,270 | - | 8,510 | - | 8,510 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 53,369 | WTBIPPREV | - | 38,198 | - | 38,198 | - | 2,099 | - | 2,099 | - | 18 | - | 18 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 2,773,628 | WTMFCREV | - | 1,812,639 | - | 1,812,639 | - | 217,887 | - | 217,887 | - | 7,336 | - | 7,336 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 96,737 | REVENUE | - | 46,889 | - | 46,889 | - | 17,140 | - | 17,140 | - | 617 | - | 617 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 1,035,327 | REVENUE | - | 501,830 | - | 501,830 | - | 183,441 | - | 183,441 | - | 6,607 | - | 6,607 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 3,947,297 | REVENUE | - | 1,913,283 | - | 1,913,283 | - | 699,391 | - | 699,391 | - | 25,192 | - | 25,192 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 58,018 | BIPP | - | 41,693 | - | 41,693 | - | 2,224 | - | 2,224 | - | 19 | - | 19 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIO | 3,015,212 | MFCREV | - | 1,827,954 | - | 1,827,954 | - | 345,902 | - | 345,902 | - | 11,647 | - | 11,647 |
| | ***Sub-total*** | ***64,350,163*** | | ***-*** | ***40,426,796*** | ***2,696,457*** | ***43,123,253*** | ***-*** | ***4,011,800*** | ***324,126*** | ***4,335,926*** | ***-*** | ***94,034*** | ***10,914*** | ***104,948*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 28,527,185 | DMAINTLBR | - | 6 | - | 6 | 366,386 | 1,007,129 | - | 1,373,515 | 1,098,175 | 34,872 | - | 1,133,047 |
| 591 | STRUCTURES | 7,093 | DPLT | - | 0 | - | 0 | 87 | 277 | - | 364 | 277 | 15 | - | 292 |
| 592 | STATION EQUIPMENT | 5,635,203 | PRI_NCP | - | - | - | - | 134,954 | - | - | 134,954 | 469,329 | - | - | 469,329 |
| 593 | OVERHEAD LINES | 158,671,828 | PLT364_5 | - | - | - | - | 1,960,159 | 6,218,177 | - | 8,178,336 | 5,730,800 | 214,945 | - | 5,945,745 |
| 594 | UNDERGROUND LINES | 623,883 | PLT366_7 | - | - | - | - | 7,732 | 24,451 | - | 32,183 | 22,172 | 832 | - | 23,003 |
| 595 | LINE TRANSFORMERS | 11 | PLT_368 | - | - | - | - | 0 | 0 | - | 1 | 1 | 0 | - | 1 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 1,566,452 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 9,261 | METI | - | 13 | - | 13 | - | 873 | - | 873 | - | 167 | - | 167 |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (25,006,695) | DIST591_597 | - | (5) | - | (5) | (321,171) | (882,841) | - | (1,204,012) | (962,651) | (30,568) | - | (993,220) |
| | ***Sub-total*** | ***170,034,219*** | | ***-*** | ***14*** | ***-*** | ***14*** | ***2,148,147*** | ***6,368,066*** | ***-*** | ***8,516,213*** | ***6,358,102*** | ***220,261*** | ***-*** | ***6,578,364*** |
| | ***Total Distribution*** | ***217,758,989*** | | ***-*** | ***19,725*** | ***-*** | ***19,725*** | ***2,682,938*** | ***8,609,172*** | ***-*** | ***11,292,110*** | ***8,072,976*** | ***513,413*** | ***-*** | ***8,586,389*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 867,695 | BILLS | - | 9 | - | 9 | - | 66,992 | - | 66,992 | - | 2,560 | - | 2,560 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 146,901 | BILLS | - | 2 | - | 2 | - | 11,342 | - | 11,342 | - | 433 | - | 433 |
| 902 | METER READING | 8,636,554 | MTREAD | - | 193 | - | 193 | - | 747,550 | - | 747,550 | - | 51,523 | - | 51,523 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 9,815,309 | BILLS | - | 106 | - | 106 | - | 757,809 | - | 757,809 | - | 28,955 | - | 28,955 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 7,040,472 | BILLS | - | 76 | - | 76 | - | 543,573 | - | 543,573 | - | 20,770 | - | 20,770 |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 132,375 | WEIGHTREV | - | 9 | - | 9 | - | 2,143 | - | 2,143 | - | 2,771 | - | 2,771 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 1,416,739 | WEIGHTREV | - | 99 | - | 99 | - | 22,935 | - | 22,935 | - | 29,659 | - | 29,659 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 5,401,474 | WEIGHTREV | - | 377 | - | 377 | - | 87,443 | - | 87,443 | - | 113,077 | - | 113,077 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PF | 79,391 | WTBIPPREV | - | 1 | - | 1 | - | 6,291 | - | 6,291 | - | 240 | - | 240 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 4,126,011 | WTREVMFC | - | - | 163 | 163 | - | - | 90,772 | 90,772 | - | - | 62,802 | 62,802 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 11,005,765 | BILLS | - | 119 | - | 119 | - | 849,720 | - | 849,720 | - | 32,467 | - | 32,467 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 29,494 | BILLS | - | 0 | - | 0 | - | 2,277 | - | 2,277 | - | 87 | - | 87 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 88,986 | WEIGHTREV | - | 6 | - | 6 | - | 1,441 | - | 1,441 | - | 1,863 | - | 1,863 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 952,374 | WEIGHTREV | - | 67 | - | 67 | - | 15,418 | - | 15,418 | - | 19,937 | - | 19,937 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 3,631,033 | WEIGHTREV | - | 254 | - | 254 | - | 58,782 | - | 58,782 | - | 76,013 | - | 76,013 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 53,369 | WTBIPPREV | - | 1 | - | 1 | - | 4,229 | - | 4,229 | - | 162 | - | 162 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 2,773,628 | WTMFCREV | - | 110 | - | 110 | - | 61,020 | - | 61,020 | - | 42,217 | - | 42,217 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 96,737 | REVENUE | - | 18 | - | 18 | - | 4,264 | - | 4,264 | - | 5,514 | - | 5,514 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 1,035,327 | REVENUE | - | 197 | - | 197 | - | 45,638 | - | 45,638 | - | 59,017 | - | 59,017 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 3,947,297 | REVENUE | - | 751 | - | 751 | - | 174,001 | - | 174,001 | - | 225,010 | - | 225,010 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 58,018 | BIPP | - | 1 | - | 1 | - | 4,479 | - | 4,479 | - | 171 | - | 171 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIO | 3,015,212 | MFCREV | - | 174 | - | 174 | - | 96,870 | - | 96,870 | - | 67,021 | - | 67,021 |
| | ***Sub-total*** | ***64,350,163*** | | ***-*** | ***2,568*** | ***163*** | ***2,731*** | ***-*** | ***3,564,217*** | ***90,772*** | ***3,654,989*** | ***-*** | ***779,468*** | ***62,802*** | ***842,269*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 28,527,185 | DMAINTLBR | 1,283,084 | 4,932 | - | 1,288,016 | - | 72 | - | 72 | - | 68 | - | 68 |
| 591 | STRUCTURES | 7,093 | DPLT | 243 | 8 | - | 251 | - | 5 | - | 5 | - | 5 | - | 5 |
| 592 | STATION EQUIPMENT | 5,635,203 | PRI_NCP | 548,372 | - | - | 548,372 | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 158,671,828 | PLT364_5 | 6,695,964 | 29,851 | - | 6,725,815 | - | - | - | - | - | - | - | - |
| 594 | UNDERGROUND LINES | 623,883 | PLT366_7 | 25,906 | 115 | - | 26,021 | - | - | - | - | - | - | - | - |
| 595 | LINE TRANSFORMERS | 11 | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 1,566,452 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 9,261 | METI | - | 216 | - | 216 | - | 156 | - | 156 | - | 147 | - | 147 |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (25,006,695) | DIST591_597 | (1,124,741) | (4,323) | - | (1,129,064) | - | (64) | - | (64) | - | (60) | - | (60) |
| | ***Sub-total*** | ***170,034,219*** | | ***7,428,828*** | ***30,799*** | ***-*** | ***7,459,627*** | ***-*** | ***171*** | ***-*** | ***171*** | ***-*** | ***161*** | ***-*** | ***161*** |
| | ***Total Distribution*** | ***217,758,989*** | | ***9,432,516*** | ***375,681*** | ***-*** | ***9,808,197*** | ***-*** | ***246,805*** | ***-*** | ***246,805*** | ***-*** | ***232,147*** | ***-*** | ***232,147*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 867,695 | BILLS | - | 387 | - | 387 | - | 139 | - | 139 | - | 22 | - | 22 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 146,901 | BILLS | - | 66 | - | 66 | - | 24 | - | 24 | - | 4 | - | 4 |
| 902 | METER READING | 8,636,554 | MTREAD | - | 7,608 | - | 7,608 | - | 6,698 | - | 6,698 | - | 378 | - | 378 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 9,815,309 | BILLS | - | 4,382 | - | 4,382 | - | 1,577 | - | 1,577 | - | 253 | - | 253 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 7,040,472 | BILLS | - | 3,143 | - | 3,143 | - | 1,132 | - | 1,132 | - | 182 | - | 182 |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 132,375 | WEIGHTREV | - | 2,177 | - | 2,177 | - | 601 | - | 601 | - | 198 | - | 198 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 1,416,739 | WEIGHTREV | - | 23,294 | - | 23,294 | - | 6,431 | - | 6,431 | - | 2,119 | - | 2,119 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 5,401,474 | WEIGHTREV | - | 88,811 | - | 88,811 | - | 24,520 | - | 24,520 | - | 8,080 | - | 8,080 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PF | 79,391 | WTBIPPREV | - | 36 | - | 36 | - | 13 | - | 13 | - | 2 | - | 2 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 4,126,011 | WTREVMFC | - | - | 36,761 | 36,761 | - | - | 9,693 | 9,693 | - | - | 5,099 | 5,099 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 11,005,765 | BILLS | - | 4,914 | - | 4,914 | - | 1,769 | - | 1,769 | - | 284 | - | 284 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 29,494 | BILLS | - | 13 | - | 13 | - | 5 | - | 5 | - | 1 | - | 1 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 88,986 | WEIGHTREV | - | 1,463 | - | 1,463 | - | 404 | - | 404 | - | 133 | - | 133 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 952,374 | WEIGHTREV | - | 15,659 | - | 15,659 | - | 4,323 | - | 4,323 | - | 1,425 | - | 1,425 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 3,631,033 | WEIGHTREV | - | 59,701 | - | 59,701 | - | 16,483 | - | 16,483 | - | 5,432 | - | 5,432 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 53,369 | WTBIPPREV | - | 24 | - | 24 | - | 9 | - | 9 | - | 1 | - | 1 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 2,773,628 | WTMFCREV | - | 24,712 | - | 24,712 | - | 6,516 | - | 6,516 | - | 3,428 | - | 3,428 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 96,737 | REVENUE | - | 4,331 | - | 4,331 | - | 1,196 | - | 1,196 | - | 394 | - | 394 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 1,035,327 | REVENUE | - | 46,353 | - | 46,353 | - | 12,798 | - | 12,798 | - | 4,217 | - | 4,217 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 3,947,297 | REVENUE | - | 176,724 | - | 176,724 | - | 48,792 | - | 48,792 | - | 16,079 | - | 16,079 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 58,018 | BIPP | - | 26 | - | 26 | - | 9 | - | 9 | - | 1 | - | 1 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIO | 3,015,212 | MFCREV | - | 39,231 | - | 39,231 | - | 10,344 | - | 10,344 | - | 5,442 | - | 5,442 |
| | ***Sub-total*** | ***64,350,163*** | | ***-*** | ***503,056*** | ***36,761*** | ***539,817*** | ***-*** | ***143,783*** | ***9,693*** | ***153,476*** | ***-*** | ***48,076*** | ***5,099*** | ***53,176*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 28,527,185 | DMAINTLBR | 2,424,007 | 1,854,180 | - | 4,278,187 | 27,867 | 34,809 | - | 62,676 | 253,372 | 54,305 | - | 307,677 |
| 591 | STRUCTURES | 7,093 | DPLT | 578 | 506 | - | 1,084 | 7 | 9 | - | 16 | 60 | 15 | - | 75 |
| 592 | STATION EQUIPMENT | 5,635,203 | PRI_NCP | 892,853 | - | - | 892,853 | 10,265 | - | - | 10,265 | 93,326 | - | - | 93,326 |
| 593 | OVERHEAD LINES | 158,671,828 | PLT364_5 | 12,968,402 | 11,448,258 | - | 24,416,660 | 149,091 | 214,924 | - | 364,015 | 1,355,536 | 335,299 | - | 1,690,835 |
| 594 | UNDERGROUND LINES | 623,883 | PLT366_7 | 51,155 | 45,016 | - | 96,171 | 588 | 845 | - | 1,433 | 5,347 | 1,318 | - | 6,665 |
| 595 | LINE TRANSFORMERS | 11 | PLT_368 | 1 | 1 | - | 2 | 0 | 0 | - | 0 | 0 | 0 | - | 0 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 1,566,452 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 9,261 | METI | - | 1,521 | - | 1,521 | - | 27 | - | 27 | - | 44 | - | 44 |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (25,006,695) | DIST591_597 | (2,124,865) | (1,625,359) | - | (3,750,224) | (24,428) | (30,513) | - | (54,941) | (222,104) | (47,604) | - | (269,708) |
| | ***Sub-total*** | ***170,034,219*** | | ***14,212,131*** | ***11,724,124*** | ***-*** | ***25,936,254*** | ***163,389*** | ***220,101*** | ***-*** | ***383,490*** | ***1,485,538*** | ***343,378*** | ***-*** | ***1,828,917*** |
| | ***Total Distribution*** | ***217,758,989*** | | ***17,750,308*** | ***15,713,743*** | ***-*** | ***33,464,050*** | ***204,066*** | ***291,863*** | ***-*** | ***495,929*** | ***1,855,370*** | ***459,654*** | ***-*** | ***2,315,024*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 867,695 | BILLS | - | 127,342 | - | 127,342 | - | 2,390 | - | 2,390 | - | 1,981 | - | 1,981 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 146,901 | BILLS | - | 21,559 | - | 21,559 | - | 405 | - | 405 | - | 335 | - | 335 |
| 902 | METER READING | 8,636,554 | MTREAD | - | 1,388,605 | - | 1,388,605 | - | 25,935 | - | 25,935 | - | 36,343 | - | 36,343 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 9,815,309 | BILLS | - | 1,440,489 | - | 1,440,489 | - | 27,037 | - | 27,037 | - | 22,412 | - | 22,412 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 7,040,472 | BILLS | - | 1,033,256 | - | 1,033,256 | - | 19,394 | - | 19,394 | - | 16,076 | - | 16,076 |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 132,375 | WEIGHTREV | - | 24,267 | - | 24,267 | - | 113 | - | 113 | - | 2,138 | - | 2,138 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 1,416,739 | WEIGHTREV | - | 259,715 | - | 259,715 | - | 1,211 | - | 1,211 | - | 22,880 | - | 22,880 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 5,401,474 | WEIGHTREV | - | 990,193 | - | 990,193 | - | 4,617 | - | 4,617 | - | 87,234 | - | 87,234 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PF | 79,391 | WTBIPPREV | - | 11,605 | - | 11,605 | - | 224 | - | 224 | - | 181 | - | 181 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 4,126,011 | WTREVMFC | - | - | 809,058 | 809,058 | - | - | 7,448 | 7,448 | - | - | 60,091 | 60,091 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 11,005,765 | BILLS | - | 1,615,200 | - | 1,615,200 | - | 30,316 | - | 30,316 | - | 25,130 | - | 25,130 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 29,494 | BILLS | - | 4,329 | - | 4,329 | - | 81 | - | 81 | - | 67 | - | 67 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 88,986 | WEIGHTREV | - | 16,313 | - | 16,313 | - | 76 | - | 76 | - | 1,437 | - | 1,437 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 952,374 | WEIGHTREV | - | 174,588 | - | 174,588 | - | 814 | - | 814 | - | 15,381 | - | 15,381 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 3,631,033 | WEIGHTREV | - | 665,638 | - | 665,638 | - | 3,104 | - | 3,104 | - | 58,641 | - | 58,641 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 53,369 | WTBIPPREV | - | 7,801 | - | 7,801 | - | 151 | - | 151 | - | 121 | - | 121 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 2,773,628 | WTMFCREV | - | 543,873 | - | 543,873 | - | 5,006 | - | 5,006 | - | 40,395 | - | 40,395 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 96,737 | REVENUE | - | 12,932 | - | 12,932 | - | 225 | - | 225 | - | 1,139 | - | 1,139 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 1,035,327 | REVENUE | - | 138,399 | - | 138,399 | - | 2,410 | - | 2,410 | - | 12,193 | - | 12,193 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 3,947,297 | REVENUE | - | 527,662 | - | 527,662 | - | 9,187 | - | 9,187 | - | 46,486 | - | 46,486 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 58,018 | BIPP | - | 8,515 | - | 8,515 | - | 160 | - | 160 | - | 132 | - | 132 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIO | 3,015,212 | MFCREV | - | 548,468 | - | 548,468 | - | 7,948 | - | 7,948 | - | 40,736 | - | 40,736 |
| | ***Sub-total*** | ***64,350,163*** | | ***-*** | ***9,560,750*** | ***809,058*** | ***10,369,808*** | ***-*** | ***140,804*** | ***7,448*** | ***148,251*** | ***-*** | ***431,438*** | ***60,091*** | ***491,528*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 28,527,185 | DMAINTLBR | 117,276 | 699,438 | - | 816,714 | 32,227 | 216,189 | - | 248,416 |
| 591 | STRUCTURES | 7,093 | DPLT | 28 | 123 | - | 151 | 8 | 43 | - | 51 |
| 592 | STATION EQUIPMENT | 5,635,203 | PRI_NCP | 43,197 | - | - | 43,197 | 11,870 | - | - | 11,870 |
| 593 | OVERHEAD LINES | 158,671,828 | PLT364_5 | 627,427 | 101,637 | - | 729,064 | 172,414 | 694,165 | - | 866,579 |
| 594 | UNDERGROUND LINES | 623,883 | PLT366_7 | 2,475 | 400 | - | 2,875 | 680 | 2,730 | - | 3,410 |
| 595 | LINE TRANSFORMERS | 11 | PLT_368 | 0 | 0 | - | 0 | 0 | 0 | - | 0 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 1,566,452 | LGT_OM | - | 1,359,782 | - | 1,359,782 | - | 206,670 | - | 206,670 |
| 597 | METERS | 9,261 | METI | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (25,006,695) | DIST591_597 | (102,804) | (613,122) | - | (715,925) | (28,250) | (189,509) | - | (217,759) |
| | ***Sub-total*** | ***170,034,219*** | | ***687,600*** | ***1,548,258*** | ***-*** | ***2,235,859*** | ***188,949*** | ***930,287*** | ***-*** | ***1,119,237*** |
| | ***Total Distribution*** | ***217,758,989*** | | ***858,782*** | ***1,649,643*** | ***-*** | ***2,508,424*** | ***235,989*** | ***1,040,041*** | ***-*** | ***1,276,030*** |
| | **Customer Account** | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 867,695 | BILLS | - | 1,121 | - | 1,121 | - | 7,667 | - | 7,667 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 146,901 | BILLS | - | 190 | - | 190 | - | 1,298 | - | 1,298 |
| 902 | METER READING | 8,636,554 | MTREAD | - | - | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 9,815,309 | BILLS | - | 12,684 | - | 12,684 | - | 86,724 | - | 86,724 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 7,040,472 | BILLS | - | 9,098 | - | 9,098 | - | 62,207 | - | 62,207 |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 132,375 | WEIGHTREV | - | 842 | - | 842 | - | 202 | - | 202 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 1,416,739 | WEIGHTREV | - | 9,013 | - | 9,013 | - | 2,157 | - | 2,157 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 5,401,474 | WEIGHTREV | - | 34,363 | - | 34,363 | - | 8,222 | - | 8,222 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PF | 79,391 | WTBIPPREV | - | 105 | - | 105 | - | 720 | - | 720 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 4,126,011 | WTREVMFC | - | - | 7,841 | 7,841 | - | - | 4,786 | 4,786 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 11,005,765 | BILLS | - | 14,223 | - | 14,223 | - | 97,243 | - | 97,243 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 29,494 | BILLS | - | 38 | - | 38 | - | 261 | - | 261 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 88,986 | WEIGHTREV | - | 566 | - | 566 | - | 135 | - | 135 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 952,374 | WEIGHTREV | - | 6,059 | - | 6,059 | - | 1,450 | - | 1,450 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 3,631,033 | WEIGHTREV | - | 23,100 | - | 23,100 | - | 5,527 | - | 5,527 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 53,369 | WTBIPPREV | - | 71 | - | 71 | - | 484 | - | 484 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 2,773,628 | WTMFCREV | - | 5,271 | - | 5,271 | - | 3,218 | - | 3,218 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 96,737 | REVENUE | - | 1,676 | - | 1,676 | - | 401 | - | 401 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 1,035,327 | REVENUE | - | 17,935 | - | 17,935 | - | 4,291 | - | 4,291 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 3,947,297 | REVENUE | - | 68,379 | - | 68,379 | - | 16,361 | - | 16,361 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 58,018 | BIPP | - | 75 | - | 75 | - | 513 | - | 513 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIO | 3,015,212 | MFCREV | - | 8,367 | - | 8,367 | - | 5,108 | - | 5,108 |
| | ***Sub-total*** | ***64,350,163*** | | ***-*** | ***213,176*** | ***7,841*** | ***221,017*** | ***-*** | ***304,187*** | ***4,786*** | ***308,974*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | (1,575) | LABOR_908_91 | - | (1,036) | - | (1,036) | - | (109) | - | (109) | - | (4) | - | (4) |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 709,590 | RESREV | - | 545,802 | - | 545,802 | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 120,340 | NORESREV | - | - | - | - | - | 57,652 | - | 57,652 | - | 2,077 | - | 2,077 |
| 908 | ENERGY EFFICIENCY EXPENSE | 12,490,402 | EEREV_908 | - | 4,328,395 | - | 4,328,395 | - | 2,608,102 | - | 2,608,102 | - | 176,041 | - | 176,041 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 230,323 | RESREV | - | 177,160 | - | 177,160 | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 39,061 | NORESREV | - | - | - | - | - | 18,713 | - | 18,713 | - | 674 | - | 674 |
| 909 | ENERGY EFFICIENCY EXPENSE | 981,636 | EEREV_908 | - | 340,174 | - | 340,174 | - | 204,974 | - | 204,974 | - | 13,835 | - | 13,835 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | 12,748 | R_WTALLOC | - | 9,683 | - | 9,683 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | 143,876 | R_WTALLOC | - | 109,284 | - | 109,284 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | 485,794 | R_WTALLOC | - | 368,996 | - | 368,996 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | 3,008 | R_WTALLOC | - | 2,285 | - | 2,285 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 134,420 | R_MFCWT | - | 101,459 | - | 101,459 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | 4,298 | NR_WTALLOC | - | - | - | - | - | 1,900 | - | 1,900 | - | 84 | - | 84 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | 43,957 | NR_WTALLOC | - | - | - | - | - | 19,434 | - | 19,434 | - | 861 | - | 861 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | 72,748 | NR_WTALLOC | - | - | - | - | - | 32,163 | - | 32,163 | - | 1,425 | - | 1,425 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | 382 | NR_WTALLOC | - | - | - | - | - | 169 | - | 169 | - | 7 | - | 7 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | 10,869 | NR_WTMFC | - | - | - | - | - | 6,081 | - | 6,081 | - | 214 | - | 214 |
| 910 | CEF NET OF REVENUE | 0 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| | ***Sub-total*** | ***15,481,877*** | | ***-*** | ***5,982,202*** | ***0*** | ***5,982,202*** | ***-*** | ***2,949,079*** | ***0*** | ***2,949,079*** | ***-*** | ***195,214*** | ***0*** | ***195,214*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 2,173 | R_WTALLOC | - | 1,650 | - | 1,650 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 24,522 | R_WTALLOC | - | 18,626 | - | 18,626 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 82,798 | R_WTALLOC | - | 62,891 | - | 62,891 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 513 | R_WTALLOC | - | 389 | - | 389 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 22,910 | R_MFCWT | - | 17,292 | - | 17,292 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 733 | NR_WTALLOC | - | - | - | - | - | 324 | - | 324 | - | 14 | - | 14 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 7,492 | NR_WTALLOC | - | - | - | - | - | 3,312 | - | 3,312 | - | 147 | - | 147 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 12,399 | NR_WTALLOC | - | - | - | - | - | 5,482 | - | 5,482 | - | 243 | - | 243 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 65 | NR_WTALLOC | - | - | - | - | - | 29 | - | 29 | - | 1 | - | 1 |
| 911 | SUPERVISION - NONRES - MERCHANT | 1,853 | NR_WTMFC | - | - | - | - | - | 1,036 | - | 1,036 | - | 37 | - | 37 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 3,774 | R_WTALLOC | - | 2,867 | - | 2,867 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 42,597 | R_WTALLOC | - | 32,356 | - | 32,356 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 143,829 | R_WTALLOC | - | 109,249 | - | 109,249 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 891 | R_WTALLOC | - | 676 | - | 676 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 39,798 | R_MFCWT | - | 30,039 | - | 30,039 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 176,254 | NR_WTALLOC | - | - | - | - | - | 77,924 | - | 77,924 | - | 3,452 | - | 3,452 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 1,802,684 | NR_WTALLOC | - | - | - | - | - | 796,991 | - | 796,991 | - | 35,308 | - | 35,308 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 2,983,407 | NR_WTALLOC | - | - | - | - | - | 1,319,004 | - | 1,319,004 | - | 58,435 | - | 58,435 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 15,677 | NR_WTALLOC | - | - | - | - | - | 6,931 | - | 6,931 | - | 307 | - | 307 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 445,742 | NR_WTMFC | - | - | - | - | - | 249,370 | - | 249,370 | - | 8,791 | - | 8,791 |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 3,140 | R_WTALLOC | - | 2,385 | - | 2,385 | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 35,434 | R_WTALLOC | - | 26,915 | - | 26,915 | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 119,643 | R_WTALLOC | - | 90,878 | - | 90,878 | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 741 | R_WTALLOC | - | 563 | - | 563 | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 33,105 | R_MFCWT | - | 24,988 | - | 24,988 | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 1,058 | NR_WTALLOC | - | - | - | - | - | 468 | - | 468 | - | 21 | - | 21 |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 10,826 | NR_WTALLOC | - | - | - | - | - | 4,786 | - | 4,786 | - | 212 | - | 212 |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 17,917 | NR_WTALLOC | - | - | - | - | - | 7,921 | - | 7,921 | - | 351 | - | 351 |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 94 | NR_WTALLOC | - | - | - | - | - | 42 | - | 42 | - | 2 | - | 2 |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 2,677 | NR_WTMFC | - | - | - | - | - | 1,498 | - | 1,498 | - | 53 | - | 53 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 9,047 | R_WTALLOC | - | 6,871 | - | 6,871 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 102,099 | R_WTALLOC | - | 77,552 | - | 77,552 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 344,736 | R_WTALLOC | - | 261,852 | - | 261,852 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 2,134 | R_WTALLOC | - | 1,621 | - | 1,621 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 95,389 | R_MFCWT | - | 71,998 | - | 71,998 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 7,334 | NR_WTALLOC | - | - | - | - | - | 3,242 | - | 3,242 | - | 144 | - | 144 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 75,010 | NR_WTALLOC | - | - | - | - | - | 33,163 | - | 33,163 | - | 1,469 | - | 1,469 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 124,140 | NR_WTALLOC | - | - | - | - | - | 54,884 | - | 54,884 | - | 2,431 | - | 2,431 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 652 | NR_WTALLOC | - | - | - | - | - | 288 | - | 288 | - | 13 | - | 13 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 18,547 | NR_WTMFC | - | - | - | - | - | 10,376 | - | 10,376 | - | 366 | - | 366 |
| | ***Sub-total*** | ***6,813,834*** | | ***-*** | ***841,658*** | ***-*** | ***841,658*** | ***-*** | ***2,577,073*** | ***-*** | ***2,577,073*** | ***-*** | ***111,796*** | ***-*** | ***111,796*** |

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | (1,575) | LABOR_908_91 | - | (0) | - | (0) | - | (27) | - | (27) | - | (35) | - | (35) |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 709,590 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 120,340 | NORESREV | - | 62 | - | 62 | - | 14,343 | - | 14,343 | - | 18,548 | - | 18,548 |
| 908 | ENERGY EFFICIENCY EXPENSE | 12,490,402 | EEREV_908 | - | 3,482 | - | 3,482 | - | 273,553 | - | 273,553 | - | 1,173,995 | - | 1,173,995 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 230,323 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 39,061 | NORESREV | - | 20 | - | 20 | - | 4,656 | - | 4,656 | - | 6,020 | - | 6,020 |
| 909 | ENERGY EFFICIENCY EXPENSE | 981,636 | EEREV_908 | - | 274 | - | 274 | - | 21,499 | - | 21,499 | - | 92,266 | - | 92,266 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | 12,748 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | 143,876 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | 485,794 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | 3,008 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 134,420 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | 4,298 | NR_WTALLOC | - | 2 | - | 2 | - | 468 | - | 468 | - | 632 | - | 632 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | 43,957 | NR_WTALLOC | - | 17 | - | 17 | - | 4,791 | - | 4,791 | - | 6,463 | - | 6,463 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | 72,748 | NR_WTALLOC | - | 28 | - | 28 | - | 7,929 | - | 7,929 | - | 10,697 | - | 10,697 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | 382 | NR_WTALLOC | - | 0 | - | 0 | - | 42 | - | 42 | - | 56 | - | 56 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | 10,869 | NR_WTMFC | - | 3 | - | 3 | - | 1,624 | - | 1,624 | - | 1,273 | - | 1,273 |
| 910 | CEF NET OF REVENUE | 0 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| | ***Sub-total*** | ***15,481,877*** | | ***-*** | ***3,887*** | ***0*** | ***3,887*** | ***-*** | ***328,878*** | ***0*** | ***328,878*** | ***-*** | ***1,309,915*** | ***0*** | ***1,309,915*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 2,173 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 24,522 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 82,798 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 513 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 22,910 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 733 | NR_WTALLOC | - | 0 | - | 0 | - | 80 | - | 80 | - | 108 | - | 108 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 7,492 | NR_WTALLOC | - | 3 | - | 3 | - | 817 | - | 817 | - | 1,102 | - | 1,102 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 12,399 | NR_WTALLOC | - | 5 | - | 5 | - | 1,351 | - | 1,351 | - | 1,823 | - | 1,823 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 65 | NR_WTALLOC | - | 0 | - | 0 | - | 7 | - | 7 | - | 10 | - | 10 |
| 911 | SUPERVISION - NONRES - MERCHANT | 1,853 | NR_WTMFC | - | 1 | - | 1 | - | 277 | - | 277 | - | 217 | - | 217 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 3,774 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 42,597 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 143,829 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 891 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 39,798 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 176,254 | NR_WTALLOC | - | 67 | - | 67 | - | 19,211 | - | 19,211 | - | 25,916 | - | 25,916 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 1,802,684 | NR_WTALLOC | - | 689 | - | 689 | - | 196,481 | - | 196,481 | - | 265,064 | - | 265,064 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 2,983,407 | NR_WTALLOC | - | 1,140 | - | 1,140 | - | 325,172 | - | 325,172 | - | 438,675 | - | 438,675 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 15,677 | NR_WTALLOC | - | 6 | - | 6 | - | 1,709 | - | 1,709 | - | 2,305 | - | 2,305 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 445,742 | NR_WTMFC | - | 138 | - | 138 | - | 66,590 | - | 66,590 | - | 52,188 | - | 52,188 |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 3,140 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 35,434 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 119,643 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 741 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 33,105 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 1,058 | NR_WTALLOC | - | 0 | - | 0 | - | 115 | - | 115 | - | 156 | - | 156 |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 10,826 | NR_WTALLOC | - | 4 | - | 4 | - | 1,180 | - | 1,180 | - | 1,592 | - | 1,592 |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 17,917 | NR_WTALLOC | - | 7 | - | 7 | - | 1,953 | - | 1,953 | - | 2,634 | - | 2,634 |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 94 | NR_WTALLOC | - | 0 | - | 0 | - | 10 | - | 10 | - | 14 | - | 14 |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 2,677 | NR_WTMFC | - | 1 | - | 1 | - | 400 | - | 400 | - | 313 | - | 313 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 9,047 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 102,099 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 344,736 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 2,134 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 95,389 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 7,334 | NR_WTALLOC | - | 3 | - | 3 | - | 799 | - | 799 | - | 1,078 | - | 1,078 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 75,010 | NR_WTALLOC | - | 29 | - | 29 | - | 8,176 | - | 8,176 | - | 11,029 | - | 11,029 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 124,140 | NR_WTALLOC | - | 47 | - | 47 | - | 13,530 | - | 13,530 | - | 18,253 | - | 18,253 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 652 | NR_WTALLOC | - | 0 | - | 0 | - | 71 | - | 71 | - | 96 | - | 96 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 18,547 | NR_WTMFC | - | 6 | - | 6 | - | 2,771 | - | 2,771 | - | 2,172 | - | 2,172 |
| | ***Sub-total*** | ***6,813,834*** | | ***-*** | ***2,146*** | ***-*** | ***2,146*** | ***-*** | ***640,700*** | ***-*** | ***640,700*** | ***-*** | ***824,745*** | ***-*** | ***824,745*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | (1,575) | LABOR_908_91 | - | (28) | - | (28) | - | (8) | - | (8) | - | (3) | - | (3) |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 709,590 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 120,340 | NORESREV | - | 14,568 | - | 14,568 | - | 4,022 | - | 4,022 | - | 1,325 | - | 1,325 |
| 908 | ENERGY EFFICIENCY EXPENSE | 12,490,402 | EEREV_908 | - | 1,196,707 | - | 1,196,707 | - | 802,921 | - | 802,921 | - | 225,924 | - | 225,924 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 230,323 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 39,061 | NORESREV | - | 4,728 | - | 4,728 | - | 1,306 | - | 1,306 | - | 430 | - | 430 |
| 909 | ENERGY EFFICIENCY EXPENSE | 981,636 | EEREV_908 | - | 94,051 | - | 94,051 | - | 63,103 | - | 63,103 | - | 17,756 | - | 17,756 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | 12,748 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | 143,876 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | 485,794 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | 3,008 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 134,420 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | 4,298 | NR_WTALLOC | - | 638 | - | 638 | - | 195 | - | 195 | - | 153 | - | 153 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | 43,957 | NR_WTALLOC | - | 6,521 | - | 6,521 | - | 1,992 | - | 1,992 | - | 1,565 | - | 1,565 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | 72,748 | NR_WTALLOC | - | 10,792 | - | 10,792 | - | 3,297 | - | 3,297 | - | 2,591 | - | 2,591 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | 382 | NR_WTALLOC | - | 57 | - | 57 | - | 17 | - | 17 | - | 14 | - | 14 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | 10,869 | NR_WTMFC | - | 824 | - | 824 | - | 299 | - | 299 | - | 188 | - | 188 |
| 910 | CEF NET OF REVENUE | 0 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| | ***Sub-total*** | ***15,481,877*** | | ***-*** | ***1,328,856*** | ***0*** | ***1,328,856*** | ***-*** | ***877,144*** | ***0*** | ***877,144*** | ***-*** | ***249,944*** | ***0*** | ***249,944*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 2,173 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 24,522 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 82,798 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 513 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 22,910 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 733 | NR_WTALLOC | - | 109 | - | 109 | - | 33 | - | 33 | - | 26 | - | 26 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 7,492 | NR_WTALLOC | - | 1,111 | - | 1,111 | - | 340 | - | 340 | - | 267 | - | 267 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 12,399 | NR_WTALLOC | - | 1,839 | - | 1,839 | - | 562 | - | 562 | - | 442 | - | 442 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 65 | NR_WTALLOC | - | 10 | - | 10 | - | 3 | - | 3 | - | 2 | - | 2 |
| 911 | SUPERVISION - NONRES - MERCHANT | 1,853 | NR_WTMFC | - | 140 | - | 140 | - | 51 | - | 51 | - | 32 | - | 32 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 3,774 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 42,597 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 143,829 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 891 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 39,798 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 176,254 | NR_WTALLOC | - | 26,146 | - | 26,146 | - | 7,989 | - | 7,989 | - | 6,277 | - | 6,277 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 1,802,684 | NR_WTALLOC | - | 267,413 | - | 267,413 | - | 81,710 | - | 81,710 | - | 64,195 | - | 64,195 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 2,983,407 | NR_WTALLOC | - | 442,563 | - | 442,563 | - | 135,229 | - | 135,229 | - | 106,241 | - | 106,241 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 15,677 | NR_WTALLOC | - | 2,326 | - | 2,326 | - | 711 | - | 711 | - | 558 | - | 558 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 445,742 | NR_WTMFC | - | 33,776 | - | 33,776 | - | 12,253 | - | 12,253 | - | 7,716 | - | 7,716 |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 3,140 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 35,434 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 119,643 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 741 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 33,105 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 1,058 | NR_WTALLOC | - | 157 | - | 157 | - | 48 | - | 48 | - | 38 | - | 38 |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 10,826 | NR_WTALLOC | - | 1,606 | - | 1,606 | - | 491 | - | 491 | - | 386 | - | 386 |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 17,917 | NR_WTALLOC | - | 2,658 | - | 2,658 | - | 812 | - | 812 | - | 638 | - | 638 |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 94 | NR_WTALLOC | - | 14 | - | 14 | - | 4 | - | 4 | - | 3 | - | 3 |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 2,677 | NR_WTMFC | - | 203 | - | 203 | - | 74 | - | 74 | - | 46 | - | 46 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 9,047 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 102,099 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 344,736 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 2,134 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 95,389 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 7,334 | NR_WTALLOC | - | 1,088 | - | 1,088 | - | 332 | - | 332 | - | 261 | - | 261 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 75,010 | NR_WTALLOC | - | 11,127 | - | 11,127 | - | 3,400 | - | 3,400 | - | 2,671 | - | 2,671 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 124,140 | NR_WTALLOC | - | 18,415 | - | 18,415 | - | 5,627 | - | 5,627 | - | 4,421 | - | 4,421 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 652 | NR_WTALLOC | - | 97 | - | 97 | - | 30 | - | 30 | - | 23 | - | 23 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 18,547 | NR_WTMFC | - | 1,405 | - | 1,405 | - | 510 | - | 510 | - | 321 | - | 321 |
| | ***Sub-total*** | ***6,813,834*** | | ***-*** | ***812,202*** | ***-*** | ***812,202*** | ***-*** | ***250,208*** | ***-*** | ***250,208*** | ***-*** | ***194,564*** | ***-*** | ***194,564*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | (1,575) | LABOR_908_91 | - | (286) | - | (286) | - | (1) | - | (1) | - | (25) | - | (25) |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 709,590 | RESREV | - | 150,526 | - | 150,526 | - | - | - | - | - | 13,261 | - | 13,261 |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 120,340 | NORESREV | - | - | - | - | - | 757 | - | 757 | - | - | - | - |
| 908 | ENERGY EFFICIENCY EXPENSE | 12,490,402 | EEREV_908 | - | 1,449,775 | - | 1,449,775 | - | 20,913 | - | 20,913 | - | 151,603 | - | 151,603 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 230,323 | RESREV | - | 48,859 | - | 48,859 | - | - | - | - | - | 4,304 | - | 4,304 |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 39,061 | NORESREV | - | - | - | - | - | 246 | - | 246 | - | - | - | - |
| 909 | ENERGY EFFICIENCY EXPENSE | 981,636 | EEREV_908 | - | 113,940 | - | 113,940 | - | 1,644 | - | 1,644 | - | 11,915 | - | 11,915 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | 12,748 | R_WTALLOC | - | 2,835 | - | 2,835 | - | - | - | - | - | 230 | - | 230 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | 143,876 | R_WTALLOC | - | 31,996 | - | 31,996 | - | - | - | - | - | 2,596 | - | 2,596 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | 485,794 | R_WTALLOC | - | 108,032 | - | 108,032 | - | - | - | - | - | 8,766 | - | 8,766 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | 3,008 | R_WTALLOC | - | 669 | - | 669 | - | - | - | - | - | 54 | - | 54 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 134,420 | R_MFCWT | - | 30,667 | - | 30,667 | - | - | - | - | - | 2,295 | - | 2,295 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | 4,298 | NR_WTALLOC | - | - | - | - | - | 23 | - | 23 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | 43,957 | NR_WTALLOC | - | - | - | - | - | 237 | - | 237 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | 72,748 | NR_WTALLOC | - | - | - | - | - | 392 | - | 392 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | 382 | NR_WTALLOC | - | - | - | - | - | 2 | - | 2 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | 10,869 | NR_WTMFC | - | - | - | - | - | 133 | - | 133 | - | - | - | - |
| 910 | CEF NET OF REVENUE | 0 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| | ***Sub-total*** | ***15,481,877*** | | ***-*** | ***1,937,012*** | ***0*** | ***1,937,013*** | ***-*** | ***24,346*** | ***0*** | ***24,346*** | ***-*** | ***194,998*** | ***0*** | ***194,998*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 2,173 | R_WTALLOC | - | 483 | - | 483 | - | - | - | - | - | 39 | - | 39 |
| 911 | SUPERVISION - RES - TRANSMISSION | 24,522 | R_WTALLOC | - | 5,453 | - | 5,453 | - | - | - | - | - | 442 | - | 442 |
| 911 | SUPERVISION - RES - DISTRIBUTION | 82,798 | R_WTALLOC | - | 18,413 | - | 18,413 | - | - | - | - | - | 1,494 | - | 1,494 |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 513 | R_WTALLOC | - | 114 | - | 114 | - | - | - | - | - | 9 | - | 9 |
| 911 | SUPERVISION - RES - MERCHANT | 22,910 | R_MFCWT | - | 5,227 | - | 5,227 | - | - | - | - | - | 391 | - | 391 |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 733 | NR_WTALLOC | - | - | - | - | - | 4 | - | 4 | - | - | - | - |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 7,492 | NR_WTALLOC | - | - | - | - | - | 40 | - | 40 | - | - | - | - |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 12,399 | NR_WTALLOC | - | - | - | - | - | 67 | - | 67 | - | - | - | - |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 65 | NR_WTALLOC | - | - | - | - | - | 0 | - | 0 | - | - | - | - |
| 911 | SUPERVISION - NONRES - MERCHANT | 1,853 | NR_WTMFC | - | - | - | - | - | 23 | - | 23 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 3,774 | R_WTALLOC | - | 839 | - | 839 | - | - | - | - | - | 68 | - | 68 |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 42,597 | R_WTALLOC | - | 9,473 | - | 9,473 | - | - | - | - | - | 769 | - | 769 |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 143,829 | R_WTALLOC | - | 31,985 | - | 31,985 | - | - | - | - | - | 2,595 | - | 2,595 |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 891 | R_WTALLOC | - | 198 | - | 198 | - | - | - | - | - | 16 | - | 16 |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 39,798 | R_MFCWT | - | 9,080 | - | 9,080 | - | - | - | - | - | 679 | - | 679 |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 176,254 | NR_WTALLOC | - | - | - | - | - | 950 | - | 950 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 1,802,684 | NR_WTALLOC | - | - | - | - | - | 9,718 | - | 9,718 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 2,983,407 | NR_WTALLOC | - | - | - | - | - | 16,083 | - | 16,083 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 15,677 | NR_WTALLOC | - | - | - | - | - | 85 | - | 85 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 445,742 | NR_WTMFC | - | - | - | - | - | 5,457 | - | 5,457 | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 3,140 | R_WTALLOC | - | 698 | - | 698 | - | - | - | - | - | 57 | - | 57 |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 35,434 | R_WTALLOC | - | 7,880 | - | 7,880 | - | - | - | - | - | 639 | - | 639 |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 119,643 | R_WTALLOC | - | 26,607 | - | 26,607 | - | - | - | - | - | 2,159 | - | 2,159 |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 741 | R_WTALLOC | - | 165 | - | 165 | - | - | - | - | - | 13 | - | 13 |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 33,105 | R_MFCWT | - | 7,553 | - | 7,553 | - | - | - | - | - | 565 | - | 565 |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 1,058 | NR_WTALLOC | - | - | - | - | - | 6 | - | 6 | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 10,826 | NR_WTALLOC | - | - | - | - | - | 58 | - | 58 | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 17,917 | NR_WTALLOC | - | - | - | - | - | 97 | - | 97 | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 94 | NR_WTALLOC | - | - | - | - | - | 1 | - | 1 | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 2,677 | NR_WTMFC | - | - | - | - | - | 33 | - | 33 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 9,047 | R_WTALLOC | - | 2,012 | - | 2,012 | - | - | - | - | - | 163 | - | 163 |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 102,099 | R_WTALLOC | - | 22,705 | - | 22,705 | - | - | - | - | - | 1,842 | - | 1,842 |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 344,736 | R_WTALLOC | - | 76,663 | - | 76,663 | - | - | - | - | - | 6,220 | - | 6,220 |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 2,134 | R_WTALLOC | - | 475 | - | 475 | - | - | - | - | - | 39 | - | 39 |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 95,389 | R_MFCWT | - | 21,762 | - | 21,762 | - | - | - | - | - | 1,628 | - | 1,628 |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 7,334 | NR_WTALLOC | - | - | - | - | - | 40 | - | 40 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 75,010 | NR_WTALLOC | - | - | - | - | - | 404 | - | 404 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 124,140 | NR_WTALLOC | - | - | - | - | - | 669 | - | 669 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 652 | NR_WTALLOC | - | - | - | - | - | 4 | - | 4 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 18,547 | NR_WTMFC | - | - | - | - | - | 227 | - | 227 | - | - | - | - |
| | ***Sub-total*** | ***6,813,834*** | | ***-*** | ***247,785*** | ***-*** | ***247,785*** | ***-*** | ***33,965*** | ***-*** | ***33,965*** | ***-*** | ***19,829*** | ***-*** | ***19,829*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | |
| 907 | SUPERVISION | (1,575) | LABOR_908_91 | - | (11) | - | (11) | - | (3) | - | (3) |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 709,590 | RESREV | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 120,340 | NORESREV | - | 5,637 | - | 5,637 | - | 1,349 | - | 1,349 |
| 908 | ENERGY EFFICIENCY EXPENSE | 12,490,402 | EEREV_908 | - | 62,103 | - | 62,103 | - | 16,889 | - | 16,889 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 230,323 | RESREV | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 39,061 | NORESREV | - | 1,830 | - | 1,830 | - | 438 | - | 438 |
| 909 | ENERGY EFFICIENCY EXPENSE | 981,636 | EEREV_908 | - | 4,881 | - | 4,881 | - | 1,327 | - | 1,327 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | 12,748 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | 143,876 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | 485,794 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | 3,008 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 134,420 | R_MFCWT | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | 4,298 | NR_WTALLOC | - | 152 | - | 152 | - | 51 | - | 51 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | 43,957 | NR_WTALLOC | - | 1,553 | - | 1,553 | - | 523 | - | 523 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | 72,748 | NR_WTALLOC | - | 2,570 | - | 2,570 | - | 865 | - | 865 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | 382 | NR_WTALLOC | - | 14 | - | 14 | - | 5 | - | 5 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | 10,869 | NR_WTMFC | - | 145 | - | 145 | - | 86 | - | 86 |
| 910 | CEF NET OF REVENUE | 0 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 |
| | ***Sub-total*** | ***15,481,877*** | | ***-*** | ***78,872*** | ***0*** | ***78,872*** | ***-*** | ***21,529*** | ***0*** | ***21,529*** |
| | **Sales Expenses** | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 2,173 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 24,522 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 82,798 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 513 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 22,910 | R_MFCWT | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 733 | NR_WTALLOC | - | 26 | - | 26 | - | 9 | - | 9 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 7,492 | NR_WTALLOC | - | 265 | - | 265 | - | 89 | - | 89 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 12,399 | NR_WTALLOC | - | 438 | - | 438 | - | 147 | - | 147 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 65 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 |
| 911 | SUPERVISION - NONRES - MERCHANT | 1,853 | NR_WTMFC | - | 25 | - | 25 | - | 15 | - | 15 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 3,774 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 42,597 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 143,829 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 891 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 39,798 | R_MFCWT | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 176,254 | NR_WTALLOC | - | 6,227 | - | 6,227 | - | 2,095 | - | 2,095 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 1,802,684 | NR_WTALLOC | - | 63,686 | - | 63,686 | - | 21,429 | - | 21,429 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 2,983,407 | NR_WTALLOC | - | 105,399 | - | 105,399 | - | 35,465 | - | 35,465 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 15,677 | NR_WTALLOC | - | 554 | - | 554 | - | 186 | - | 186 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 445,742 | NR_WTMFC | - | 5,940 | - | 5,940 | - | 3,523 | - | 3,523 |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 3,140 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 35,434 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 119,643 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 741 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 33,105 | R_MFCWT | - | - | - | - | - | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 1,058 | NR_WTALLOC | - | 37 | - | 37 | - | 13 | - | 13 |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 10,826 | NR_WTALLOC | - | 382 | - | 382 | - | 129 | - | 129 |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 17,917 | NR_WTALLOC | - | 633 | - | 633 | - | 213 | - | 213 |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 94 | NR_WTALLOC | - | 3 | - | 3 | - | 1 | - | 1 |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 2,677 | NR_WTMFC | - | 36 | - | 36 | - | 21 | - | 21 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 9,047 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 102,099 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 344,736 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 2,134 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 95,389 | R_MFCWT | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 7,334 | NR_WTALLOC | - | 259 | - | 259 | - | 87 | - | 87 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 75,010 | NR_WTALLOC | - | 2,650 | - | 2,650 | - | 892 | - | 892 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 124,140 | NR_WTALLOC | - | 4,386 | - | 4,386 | - | 1,476 | - | 1,476 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 652 | NR_WTALLOC | - | 23 | - | 23 | - | 8 | - | 8 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 18,547 | NR_WTMFC | - | 247 | - | 247 | - | 147 | - | 147 |
| | ***Sub-total*** | ***6,813,834*** | | ***-*** | ***191,219*** | ***-*** | ***191,219*** | ***-*** | ***65,945*** | ***-*** | ***65,945*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 1,479,918 | LABOR | 231,254 | 527,610 | 5,521 | 764,385 | 140,348 | 66,721 | 2,874 | 209,943 | 6,908 | 4,166 | 176 | 11,250 |
| 921 | OFFICE SUPPLIES & EXPENSES | 17,931,327 | LABOR | 2,801,977 | 6,392,751 | 66,899 | 9,261,627 | 1,700,514 | 808,424 | 34,818 | 2,543,756 | 83,698 | 50,476 | 2,132 | 136,306 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 29,985,187 | LABOR | 4,685,532 | 10,690,109 | 111,869 | 15,487,510 | 2,843,640 | 1,351,865 | 58,223 | 4,253,728 | 139,961 | 84,408 | 3,566 | 227,935 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 293,343 | WTALLO_ALL | - | 137,200 | - | 137,200 | - | 49,833 | - | 49,833 | - | 2,208 | - | 2,208 |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 3,146,770 | WTALLO_ALL | - | 1,471,783 | - | 1,471,783 | - | 534,571 | - | 534,571 | - | 23,683 | - | 23,683 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 7,897,975 | WTALLO_ALL | - | 3,693,979 | - | 3,693,979 | - | 1,341,702 | - | 1,341,702 | - | 59,440 | - | 59,440 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 46,445 | WTALLO_ALL | - | 21,723 | - | 21,723 | - | 7,890 | - | 7,890 | - | 350 | - | 350 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 1,851,659 | WTALLO_MFC | - | 1,101,962 | - | 1,101,962 | - | 219,133 | - | 219,133 | - | 7,725 | - | 7,725 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 208,156 | WTALLO_ALL | - | 97,357 | - | 97,357 | - | 35,361 | - | 35,361 | - | 1,567 | - | 1,567 |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,232,943 | WTALLO_ALL | - | 1,044,375 | - | 1,044,375 | - | 379,331 | - | 379,331 | - | 16,805 | - | 16,805 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 5,604,392 | WTALLO_ALL | - | 2,621,242 | - | 2,621,242 | - | 952,069 | - | 952,069 | - | 42,179 | - | 42,179 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 32,957 | WTALLO_ALL | - | 15,415 | - | 15,415 | - | 5,599 | - | 5,599 | - | 248 | - | 248 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 1,313,935 | WTALLO_MFC | - | 781,950 | - | 781,950 | - | 155,497 | - | 155,497 | - | 5,481 | - | 5,481 |
| 924 | PROPERTY INSURANCE | 1,710,001 | TDPLT | 409,968 | 397,051 | - | 807,020 | 246,307 | 32,803 | - | 279,110 | 11,005 | 1,270 | - | 12,275 |
| 925 | INJURIES & DAMAGES | 2,838,533 | LABOR | 443,553 | 1,011,974 | 10,590 | 1,466,117 | 269,192 | 127,974 | 5,512 | 402,677 | 13,249 | 7,990 | 338 | 21,577 |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 24,210,686 | LABOR | 3,783,199 | 8,631,425 | 90,326 | 12,504,950 | 2,296,016 | 1,091,525 | 47,011 | 3,434,552 | 113,008 | 68,153 | 2,879 | 184,039 |
| 928 | REGULATORY COMM EXP REG ASSESS | 4,097,023 | TDPLT | 982,251 | 951,303 | - | 1,933,553 | 590,132 | 78,594 | - | 668,725 | 26,367 | 3,043 | - | 29,410 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTIOI | 55,183 | WTALLO_ALL | - | 25,810 | - | 25,810 | - | 9,374 | - | 9,374 | - | 415 | - | 415 |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 591,963 | WTALLO_ALL | - | 276,868 | - | 276,868 | - | 100,562 | - | 100,562 | - | 4,455 | - | 4,455 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 1,485,749 | WTALLO_ALL | - | 694,903 | - | 694,903 | - | 252,398 | - | 252,398 | - | 11,182 | - | 11,182 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 8,737 | WTALLO_ALL | - | 4,086 | - | 4,086 | - | 1,484 | - | 1,484 | - | 66 | - | 66 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 348,330 | WTALLO_MFC | - | 207,298 | - | 207,298 | - | 41,223 | - | 41,223 | - | 1,453 | - | 1,453 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (256,135) | TSAS_REV | - | - | (102,091) | (102,091) | - | - | (49,915) | (49,915) | - | - | (2,574) | (2,574) |
| 929 | DUPLICATIVE CHARGES | (11,333,175) | LABOR | (1,770,939) | (4,040,424) | (42,282) | (5,853,646) | (1,074,780) | (510,950) | (22,006) | (1,607,735) | (52,900) | (31,903) | (1,348) | (86,150) |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTIOI | 20,540 | WTALLO_ALL | - | 9,607 | - | 9,607 | - | 3,489 | - | 3,489 | - | 155 | - | 155 |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 220,335 | WTALLO_ALL | - | 103,053 | - | 103,053 | - | 37,430 | - | 37,430 | - | 1,658 | - | 1,658 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 553,012 | WTALLO_ALL | - | 258,650 | - | 258,650 | - | 93,945 | - | 93,945 | - | 4,162 | - | 4,162 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 3,252 | WTALLO_ALL | - | 1,521 | - | 1,521 | - | 552 | - | 552 | - | 24 | - | 24 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 129,652 | WTALLO_MFC | - | 77,159 | - | 77,159 | - | 15,344 | - | 15,344 | - | 541 | - | 541 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | (554,882) | LABOR | (86,707) | (197,823) | (2,070) | (286,600) | (52,622) | (25,017) | (1,077) | (78,716) | (2,590) | (1,562) | (66) | (4,218) |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 459,046 | LABOR | 71,731 | 163,656 | 1,713 | 237,100 | 43,534 | 20,696 | 891 | 65,121 | 2,143 | 1,292 | 55 | 3,489 |
| 407 | REGULATORY CREDIT | (2,730,911) | RTBASE | (642,986) | (569,775) | (44,433) | (1,257,194) | (386,457) | (50,938) | (22,122) | (459,517) | (17,739) | (2,497) | (1,326) | (21,561) |
| NA | TRANSMISSION BY OTHERS NET REVENUES | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***93,881,947*** | | ***10,908,834*** | ***36,603,799*** | ***96,041*** | ***47,608,674*** | ***6,615,823*** | ***7,228,486*** | ***54,208*** | ***13,898,516*** | ***323,110*** | ***368,633*** | ***3,832*** | ***695,575*** |
| | **TOTAL O & M EXPENSES** | **435,790,074** | | **64,608,892** | **156,515,304** | **3,610,027** | **224,734,223** | **39,244,494** | **23,236,707** | **838,065** | **63,319,266** | **1,894,731** | **1,125,840** | **43,894** | **3,064,465** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 1,479,918 | LABOR | 40 | 214 | 4 | 258 | 14,841 | 61,760 | 335 | 76,937 | 48,396 | 10,341 | 1,269 | 60,005 |
| 921 | OFFICE SUPPLIES & EXPENSES | 17,931,327 | LABOR | 485 | 2,591 | 47 | 3,123 | 179,820 | 748,313 | 4,063 | 932,196 | 586,384 | 125,293 | 15,372 | 727,049 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 29,985,187 | LABOR | 811 | 4,332 | 78 | 5,222 | 300,700 | 1,251,347 | 6,794 | 1,558,840 | 980,565 | 209,518 | 25,705 | 1,215,788 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 293,343 | WTALLO_ALL | - | 43 | - | 43 | - | 12,285 | - | 12,285 | - | 16,573 | - | 16,573 |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 3,146,770 | WTALLO_ALL | - | 462 | - | 462 | - | 131,787 | - | 131,787 | - | 177,788 | - | 177,788 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 7,897,975 | WTALLO_ALL | - | 1,160 | - | 1,160 | - | 330,768 | - | 330,768 | - | 446,224 | - | 446,224 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 46,445 | WTALLO_ALL | - | 7 | - | 7 | - | 1,945 | - | 1,945 | - | 2,624 | - | 2,624 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 1,851,659 | WTALLO_MFC | - | 121 | - | 121 | - | 58,516 | - | 58,516 | - | 45,860 | - | 45,860 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 208,156 | WTALLO_ALL | - | 31 | - | 31 | - | 8,718 | - | 8,718 | - | 11,761 | - | 11,761 |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,232,943 | WTALLO_ALL | - | 328 | - | 328 | - | 93,516 | - | 93,516 | - | 126,158 | - | 126,158 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 5,604,392 | WTALLO_ALL | - | 823 | - | 823 | - | 234,712 | - | 234,712 | - | 316,640 | - | 316,640 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 32,957 | WTALLO_ALL | - | 5 | - | 5 | - | 1,380 | - | 1,380 | - | 1,862 | - | 1,862 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 1,313,935 | WTALLO_MFC | - | 86 | - | 86 | - | 41,523 | - | 41,523 | - | 32,542 | - | 32,542 |
| 924 | PROPERTY INSURANCE | 1,710,001 | TDPLT | 124 | 71 | - | 195 | 26,115 | 45,995 | - | 72,109 | 90,187 | 2,445 | - | 92,632 |
| 925 | INJURIES & DAMAGES | 2,838,533 | LABOR | 77 | 410 | 7 | 494 | 28,466 | 118,458 | 643 | 147,567 | 92,825 | 19,834 | 2,433 | 115,092 |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 24,210,686 | LABOR | 655 | 3,498 | 63 | 4,216 | 242,791 | 1,010,365 | 5,485 | 1,258,641 | 791,730 | 169,169 | 20,755 | 981,653 |
| 928 | REGULATORY COMM EXP REG ASSESS | 4,097,023 | TDPLT | 297 | 169 | - | 466 | 62,568 | 110,200 | - | 172,768 | 216,081 | 5,857 | - | 221,938 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTIOI | 55,183 | WTALLO_ALL | - | 8 | - | 8 | - | 2,311 | - | 2,311 | - | 3,118 | - | 3,118 |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 591,963 | WTALLO_ALL | - | 87 | - | 87 | - | 24,791 | - | 24,791 | - | 33,445 | - | 33,445 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 1,485,749 | WTALLO_ALL | - | 218 | - | 218 | - | 62,223 | - | 62,223 | - | 83,943 | - | 83,943 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 8,737 | WTALLO_ALL | - | 1 | - | 1 | - | 366 | - | 366 | - | 494 | - | 494 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 348,330 | WTALLO_MFC | - | 23 | - | 23 | - | 11,008 | - | 11,008 | - | 8,627 | - | 8,627 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (256,135) | TSAS_REV | - | - | (115) | (115) | - | - | (8,310) | (8,310) | - | - | (20,301) | (20,301) |
| 929 | DUPLICATIVE CHARGES | (11,333,175) | LABOR | (306) | (1,638) | (30) | (1,974) | (113,652) | (472,958) | (2,568) | (589,178) | (370,614) | (79,189) | (9,715) | (459,518) |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTIOI | 20,540 | WTALLO_ALL | - | 3 | - | 3 | - | 860 | - | 860 | - | 1,160 | - | 1,160 |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 220,335 | WTALLO_ALL | - | 32 | - | 32 | - | 9,228 | - | 9,228 | - | 12,449 | - | 12,449 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 553,012 | WTALLO_ALL | - | 81 | - | 81 | - | 23,160 | - | 23,160 | - | 31,244 | - | 31,244 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 3,252 | WTALLO_ALL | - | 0 | - | 0 | - | 136 | - | 136 | - | 184 | - | 184 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 129,652 | WTALLO_MFC | - | 8 | - | 8 | - | 4,097 | - | 4,097 | - | 3,211 | - | 3,211 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | (554,882) | LABOR | (15) | (80) | (1) | (97) | (5,565) | (23,156) | (126) | (28,847) | (18,146) | (3,877) | (476) | (22,498) |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 459,046 | LABOR | 12 | 66 | 1 | 80 | 4,603 | 19,157 | 104 | 23,864 | 15,012 | 3,208 | 394 | 18,613 |
| 407 | REGULATORY CREDIT | (2,730,911) | RTBASE | (192) | (136) | (29) | (357) | (40,970) | (66,475) | (2,669) | (110,113) | (141,366) | (4,370) | (9,536) | (155,273) |
| NA | TRANSMISSION BY OTHERS NET REVENUES | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***93,881,947*** | | ***1,988*** | ***13,026*** | ***27*** | ***15,040*** | ***699,718*** | ***3,856,337*** | ***3,751*** | ***4,559,806*** | ***2,291,054*** | ***1,814,133*** | ***25,899*** | ***4,131,086*** |
| | **TOTAL O & M EXPENSES** | **435,790,074** | | **10,168** | **41,352** | **839** | **52,359** | **4,148,960** | **16,999,303** | **145,160** | **21,293,423** | **13,277,832** | **5,241,673** | **299,549** | **18,819,055** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 1,479,918 | LABOR | 57,820 | 8,492 | 1,402 | 67,714 | 9,297 | 3,906 | 1,010 | 14,213 | 8,320 | 3,017 | 786 | 12,123 |
| 921 | OFFICE SUPPLIES & EXPENSES | 17,931,327 | LABOR | 700,568 | 102,891 | 16,991 | 820,450 | 112,641 | 47,328 | 12,239 | 172,208 | 100,811 | 36,552 | 9,518 | 146,882 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 29,985,187 | LABOR | 1,171,506 | 172,057 | 28,412 | 1,371,976 | 188,361 | 79,143 | 20,467 | 287,971 | 168,579 | 61,124 | 15,916 | 245,619 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 293,343 | WTALLO_ALL | - | 16,720 | - | 16,720 | - | 5,109 | - | 5,109 | - | 4,014 | - | 4,014 |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 3,146,770 | WTALLO_ALL | - | 179,363 | - | 179,363 | - | 54,806 | - | 54,806 | - | 43,058 | - | 43,058 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 7,897,975 | WTALLO_ALL | - | 450,178 | - | 450,178 | - | 137,556 | - | 137,556 | - | 108,069 | - | 108,069 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 46,445 | WTALLO_ALL | - | 2,647 | - | 2,647 | - | 809 | - | 809 | - | 636 | - | 636 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 1,851,659 | WTALLO_MFC | - | 29,681 | - | 29,681 | - | 10,767 | - | 10,767 | - | 6,781 | - | 6,781 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 208,156 | WTALLO_ALL | - | 11,865 | - | 11,865 | - | 3,625 | - | 3,625 | - | 2,848 | - | 2,848 |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,232,943 | WTALLO_ALL | - | 127,276 | - | 127,276 | - | 38,890 | - | 38,890 | - | 30,554 | - | 30,554 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 5,604,392 | WTALLO_ALL | - | 319,446 | - | 319,446 | - | 97,610 | - | 97,610 | - | 76,686 | - | 76,686 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 32,957 | WTALLO_ALL | - | 1,879 | - | 1,879 | - | 574 | - | 574 | - | 451 | - | 451 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 1,313,935 | WTALLO_MFC | - | 21,061 | - | 21,061 | - | 7,640 | - | 7,640 | - | 4,811 | - | 4,811 |
| 924 | PROPERTY INSURANCE | 1,710,001 | TDPLT | 95,934 | 1,339 | - | 97,273 | 28,819 | 883 | - | 29,701 | 25,796 | 830 | - | 26,626 |
| 925 | INJURIES & DAMAGES | 2,838,533 | LABOR | 110,900 | 16,288 | 2,690 | 129,877 | 17,831 | 7,492 | 1,937 | 27,261 | 15,958 | 5,786 | 1,507 | 23,251 |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 24,210,686 | LABOR | 945,899 | 138,923 | 22,941 | 1,107,763 | 152,087 | 63,901 | 16,525 | 232,514 | 136,115 | 49,353 | 12,851 | 198,318 |
| 928 | REGULATORY COMM EXP REG ASSESS | 4,097,023 | TDPLT | 229,851 | 3,208 | - | 233,059 | 69,048 | 2,115 | - | 71,162 | 61,804 | 1,989 | - | 63,793 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTIOI | 55,183 | WTALLO_ALL | - | 3,145 | - | 3,145 | - | 961 | - | 961 | - | 755 | - | 755 |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 591,963 | WTALLO_ALL | - | 33,741 | - | 33,741 | - | 10,310 | - | 10,310 | - | 8,100 | - | 8,100 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 1,485,749 | WTALLO_ALL | - | 84,686 | - | 84,686 | - | 25,877 | - | 25,877 | - | 20,330 | - | 20,330 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 8,737 | WTALLO_ALL | - | 498 | - | 498 | - | 152 | - | 152 | - | 120 | - | 120 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 348,330 | WTALLO_MFC | - | 5,583 | - | 5,583 | - | 2,025 | - | 2,025 | - | 1,276 | - | 1,276 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (256,135) | TSAS_REV | - | - | (18,581) | (18,581) | - | - | (9,037) | (9,037) | - | - | (7,801) | (7,801) |
| 929 | DUPLICATIVE CHARGES | (11,333,175) | LABOR | (442,781) | (65,031) | (10,739) | (518,551) | (71,193) | (29,913) | (7,736) | (108,841) | (63,716) | (23,102) | (6,016) | (92,834) |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTIOI | 20,540 | WTALLO_ALL | - | 1,171 | - | 1,171 | - | 358 | - | 358 | - | 281 | - | 281 |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 220,335 | WTALLO_ALL | - | 12,559 | - | 12,559 | - | 3,837 | - | 3,837 | - | 3,015 | - | 3,015 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 553,012 | WTALLO_ALL | - | 31,521 | - | 31,521 | - | 9,632 | - | 9,632 | - | 7,567 | - | 7,567 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 3,252 | WTALLO_ALL | - | 185 | - | 185 | - | 57 | - | 57 | - | 44 | - | 44 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 129,652 | WTALLO_MFC | - | 2,078 | - | 2,078 | - | 754 | - | 754 | - | 475 | - | 475 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | (554,882) | LABOR | (21,679) | (3,184) | (526) | (25,389) | (3,486) | (1,465) | (379) | (5,329) | (3,120) | (1,131) | (295) | (4,545) |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 459,046 | LABOR | 17,935 | 2,634 | 435 | 21,004 | 2,884 | 1,212 | 313 | 4,409 | 2,581 | 936 | 244 | 3,760 |
| 407 | REGULATORY CREDIT | (2,730,911) | RTBASE | (154,105) | (2,987) | (10,413) | (167,505) | (44,517) | (1,843) | (7,455) | (53,815) | (39,848) | (1,715) | (5,786) | (47,349) |
| NA | TRANSMISSION BY OTHERS NET REVENUES | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***93,881,947*** | | ***2,711,848*** | ***1,709,916*** | ***32,612*** | ***4,454,376*** | ***461,772*** | ***584,108*** | ***27,886*** | ***1,073,765*** | ***413,281*** | ***453,508*** | ***20,924*** | ***887,713*** |
| | **TOTAL O & M EXPENSES** | **435,790,074** | | **15,809,192** | **4,729,711** | **306,775** | **20,845,677** | **2,364,588** | **2,102,048** | **210,151** | **4,676,786** | **2,115,168** | **1,178,239** | **160,633** | **3,454,040** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 1,479,918 | LABOR | 91,317 | 124,721 | 1,859 | 217,896 | 1,086 | 2,220 | 26 | 3,332 | 9,551 | 4,475 | 180 | 14,206 |
| 921 | OFFICE SUPPLIES & EXPENSES | 17,931,327 | LABOR | 1,106,432 | 1,511,171 | 22,519 | 2,640,121 | 13,160 | 26,900 | 316 | 40,376 | 115,724 | 54,218 | 2,182 | 172,124 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 29,985,187 | LABOR | 1,850,201 | 2,527,015 | 37,657 | 4,414,873 | 22,007 | 44,983 | 528 | 67,518 | 193,517 | 90,665 | 3,649 | 287,830 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 293,343 | WTALLO_ALL | - | 40,169 | - | 40,169 | - | 608 | - | 608 | - | 3,259 | - | 3,259 |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 3,146,770 | WTALLO_ALL | - | 430,899 | - | 430,899 | - | 6,518 | - | 6,518 | - | 34,962 | - | 34,962 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 7,897,975 | WTALLO_ALL | - | 1,081,500 | - | 1,081,500 | - | 16,360 | - | 16,360 | - | 87,751 | - | 87,751 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 46,445 | WTALLO_ALL | - | 6,360 | - | 6,360 | - | 96 | - | 96 | - | 516 | - | 516 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 1,851,659 | WTALLO_MFC | - | 333,081 | - | 333,081 | - | 4,795 | - | 4,795 | - | 24,922 | - | 24,922 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 208,156 | WTALLO_ALL | - | 28,504 | - | 28,504 | - | 431 | - | 431 | - | 2,313 | - | 2,313 |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,232,943 | WTALLO_ALL | - | 305,766 | - | 305,766 | - | 4,625 | - | 4,625 | - | 24,809 | - | 24,809 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 5,604,392 | WTALLO_ALL | - | 767,431 | - | 767,431 | - | 11,609 | - | 11,609 | - | 62,268 | - | 62,268 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 32,957 | WTALLO_ALL | - | 4,513 | - | 4,513 | - | 68 | - | 68 | - | 366 | - | 366 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 1,313,935 | WTALLO_MFC | - | 236,354 | - | 236,354 | - | 3,403 | - | 3,403 | - | 17,685 | - | 17,685 |
| 924 | PROPERTY INSURANCE | 1,710,001 | TDPLT | 151,459 | 84,193 | - | 235,652 | 1,854 | 1,569 | - | 3,423 | 15,850 | 2,464 | - | 18,314 |
| 925 | INJURIES & DAMAGES | 2,838,533 | LABOR | 175,148 | 239,219 | 3,565 | 417,932 | 2,083 | 4,258 | 50 | 6,392 | 18,319 | 8,583 | 345 | 27,247 |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 24,210,686 | LABOR | 1,493,892 | 2,040,367 | 30,405 | 3,564,664 | 17,769 | 36,320 | 427 | 54,515 | 156,250 | 73,205 | 2,946 | 232,400 |
| 928 | REGULATORY COMM EXP REG ASSESS | 4,097,023 | TDPLT | 362,884 | 201,719 | - | 564,603 | 4,442 | 3,760 | - | 8,202 | 37,976 | 5,903 | - | 43,879 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTIOI | 55,183 | WTALLO_ALL | - | 7,556 | - | 7,556 | - | 114 | - | 114 | - | 613 | - | 613 |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 591,963 | WTALLO_ALL | - | 81,060 | - | 81,060 | - | 1,226 | - | 1,226 | - | 6,577 | - | 6,577 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 1,485,749 | WTALLO_ALL | - | 203,449 | - | 203,449 | - | 3,078 | - | 3,078 | - | 16,507 | - | 16,507 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 8,737 | WTALLO_ALL | - | 1,196 | - | 1,196 | - | 18 | - | 18 | - | 97 | - | 97 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 348,330 | WTALLO_MFC | - | 62,658 | - | 62,658 | - | 902 | - | 902 | - | 4,688 | - | 4,688 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (256,135) | TSAS_REV | - | - | (30,350) | (30,350) | - | - | (474) | (474) | - | - | (3,410) | (3,410) |
| 929 | DUPLICATIVE CHARGES | (11,333,175) | LABOR | (699,300) | (955,109) | (14,233) | (1,668,642) | (8,318) | (17,002) | (200) | (25,519) | (73,141) | (34,268) | (1,379) | (108,788) |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTIOI | 20,540 | WTALLO_ALL | - | 2,813 | - | 2,813 | - | 43 | - | 43 | - | 228 | - | 228 |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 220,335 | WTALLO_ALL | - | 30,171 | - | 30,171 | - | 456 | - | 456 | - | 2,448 | - | 2,448 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 553,012 | WTALLO_ALL | - | 75,726 | - | 75,726 | - | 1,146 | - | 1,146 | - | 6,144 | - | 6,144 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 3,252 | WTALLO_ALL | - | 445 | - | 445 | - | 7 | - | 7 | - | 36 | - | 36 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 129,652 | WTALLO_MFC | - | 23,322 | - | 23,322 | - | 336 | - | 336 | - | 1,745 | - | 1,745 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | (554,882) | LABOR | (34,238) | (46,763) | (697) | (81,698) | (407) | (832) | (10) | (1,249) | (3,581) | (1,678) | (68) | (5,326) |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 459,046 | LABOR | 28,325 | 38,686 | 576 | 67,588 | 337 | 689 | 8 | 1,034 | 2,963 | 1,388 | 56 | 4,406 |
| 407 | REGULATORY CREDIT | (2,730,911) | RTBASE | (238,126) | (124,124) | (14,977) | (377,227) | (2,912) | (2,284) | (209) | (5,404) | (24,920) | (3,698) | (1,421) | (30,038) |
| NA | TRANSMISSION BY OTHERS NET REVENUES | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***93,881,947*** | | ***4,287,994*** | ***9,364,068*** | ***36,323*** | ***13,688,386*** | ***51,100*** | ***156,421*** | ***463*** | ***207,985*** | ***448,508*** | ***499,193*** | ***3,081*** | ***950,782*** |
| | **TOTAL O & M EXPENSES** | **435,790,074** | | **25,705,866** | **36,823,357** | **1,119,869** | **63,649,092** | **304,759** | **647,400** | **11,816** | **963,975** | **2,688,414** | **1,605,112** | **90,814** | **4,384,339** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | |
| 920 | A&G SALARIES | 1,479,918 | LABOR | 4,077 | 15,855 | 66 | 19,997 | 1,122 | 6,518 | 20 | 7,660 |
| 921 | OFFICE SUPPLIES & EXPENSES | 17,931,327 | LABOR | 49,396 | 192,103 | 799 | 242,298 | 13,595 | 78,973 | 243 | 92,811 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 29,985,187 | LABOR | 82,602 | 321,238 | 1,336 | 405,176 | 22,734 | 132,061 | 406 | 155,201 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 293,343 | WTALLO_ALL | - | 3,982 | - | 3,982 | - | 1,340 | - | 1,340 |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 3,146,770 | WTALLO_ALL | - | 42,717 | - | 42,717 | - | 14,373 | - | 14,373 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 7,897,975 | WTALLO_ALL | - | 107,213 | - | 107,213 | - | 36,075 | - | 36,075 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 46,445 | WTALLO_ALL | - | 630 | - | 630 | - | 212 | - | 212 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 1,851,659 | WTALLO_MFC | - | 5,220 | - | 5,220 | - | 3,096 | - | 3,096 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 208,156 | WTALLO_ALL | - | 2,826 | - | 2,826 | - | 951 | - | 951 |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,232,943 | WTALLO_ALL | - | 30,312 | - | 30,312 | - | 10,199 | - | 10,199 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 5,604,392 | WTALLO_ALL | - | 76,078 | - | 76,078 | - | 25,599 | - | 25,599 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 32,957 | WTALLO_ALL | - | 447 | - | 447 | - | 151 | - | 151 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 1,313,935 | WTALLO_MFC | - | 3,704 | - | 3,704 | - | 2,197 | - | 2,197 |
| 924 | PROPERTY INSURANCE | 1,710,001 | TDPLT | 6,271 | 20,516 | - | 26,787 | 1,729 | 7,155 | - | 8,883 |
| 925 | INJURIES & DAMAGES | 2,838,533 | LABOR | 7,819 | 30,410 | 126 | 38,356 | 2,152 | 12,501 | 38 | 14,692 |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 24,210,686 | LABOR | 66,694 | 259,375 | 1,079 | 327,148 | 18,356 | 106,629 | 328 | 125,313 |
| 928 | REGULATORY COMM EXP REG ASSESS | 4,097,023 | TDPLT | 15,024 | 49,156 | - | 64,180 | 4,141 | 17,143 | - | 21,284 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTIOI | 55,183 | WTALLO_ALL | - | 749 | - | 749 | - | 252 | - | 252 |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 591,963 | WTALLO_ALL | - | 8,036 | - | 8,036 | - | 2,704 | - | 2,704 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 1,485,749 | WTALLO_ALL | - | 20,169 | - | 20,169 | - | 6,786 | - | 6,786 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 8,737 | WTALLO_ALL | - | 119 | - | 119 | - | 40 | - | 40 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 348,330 | WTALLO_MFC | - | 982 | - | 982 | - | 582 | - | 582 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (256,135) | TSAS_REV | - | - | (2,519) | (2,519) | - | - | (658) | (658) |
| 929 | DUPLICATIVE CHARGES | (11,333,175) | LABOR | (31,220) | (121,415) | (505) | (153,140) | (8,592) | (49,914) | (154) | (58,660) |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTIOI | 20,540 | WTALLO_ALL | - | 279 | - | 279 | - | 94 | - | 94 |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 220,335 | WTALLO_ALL | - | 2,991 | - | 2,991 | - | 1,006 | - | 1,006 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 553,012 | WTALLO_ALL | - | 7,507 | - | 7,507 | - | 2,526 | - | 2,526 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 3,252 | WTALLO_ALL | - | 44 | - | 44 | - | 15 | - | 15 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 129,652 | WTALLO_MFC | - | 365 | - | 365 | - | 217 | - | 217 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | (554,882) | LABOR | (1,529) | (5,945) | (25) | (7,498) | (421) | (2,444) | (8) | (2,872) |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 459,046 | LABOR | 1,265 | 4,918 | 20 | 6,203 | 348 | 2,022 | 6 | 2,376 |
| 407 | REGULATORY CREDIT | (2,730,911) | RTBASE | (9,888) | (22,575) | (502) | (32,965) | (2,726) | (9,711) | (158) | (12,595) |
| NA | TRANSMISSION BY OTHERS NET REVENUES | - | TRANS_12CP | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***93,881,947*** | | ***190,511*** | ***1,058,005*** | ***(124)*** | ***1,248,392*** | ***52,438*** | ***409,349*** | ***65*** | ***461,852*** |
| | **TOTAL O & M EXPENSES** | **435,790,074** | | **1,155,608** | **3,190,914** | **16,655** | **4,363,178** | **318,300** | **1,841,051** | **7,931** | **2,167,281** |

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 113,923 | HYDOPLBR | - | - | 36,256 | 36,256 | - | - | 21,929 | 21,929 | - | - | 1,432 | 1,432 |
| 537 | HYDRAULIC EXPENSES | 37,251 | ENERX | - | - | 11,855 | 11,855 | - | - | 7,171 | 7,171 | - | - | 468 | 468 |
| 538 | ELECTRIC EXPENSES | 29,617 | ENERX | - | - | 9,426 | 9,426 | - | - | 5,701 | 5,701 | - | - | 372 | 372 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 192 | ENERX | - | - | 61 | 61 | - | - | 37 | 37 | - | - | 2 | 2 |
| | ***Sub-total*** | ***180,984*** | | - | - | ***57,598*** | ***57,598*** | - | - | ***34,838*** | ***34,838*** | - | - | ***2,275*** | ***2,275*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 3,798 | HYDMNTLBR | - | - | 1,209 | 1,209 | - | - | 731 | 731 | - | - | 48 | 48 |
| 542 | MAINTENANCE OF STRUCTURES | 136,471 | ENERX | - | - | 43,432 | 43,432 | - | - | 26,270 | 26,270 | - | - | 1,715 | 1,715 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 68,334 | ENERX | - | - | 21,747 | 21,747 | - | - | 13,154 | 13,154 | - | - | 859 | 859 |
| 544 | MAINTENANCE OF HYDRO PLANT | 88,690 | ENERX | - | - | 28,225 | 28,225 | - | - | 17,072 | 17,072 | - | - | 1,115 | 1,115 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 113,612 | ENERX | - | - | 36,157 | 36,157 | - | - | 21,870 | 21,870 | - | - | 1,428 | 1,428 |
| | ***Sub-total*** | ***410,905*** | | - | - | ***130,770*** | ***130,770*** | - | - | ***79,096*** | ***79,096*** | - | - | ***5,164*** | ***5,164*** |
| | ***Total Hyrdraulic*** | ***591,888*** | | - | - | ***188,368*** | ***188,368*** | - | - | ***113,934*** | ***113,934*** | - | - | ***7,439*** | ***7,439*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 1,538 | OTPWOPLBR | 604 | - | - | 604 | 287 | - | - | 287 | 15 | - | - | 15 |
| 548 | GENERATION EXPENSE | 1,444 | GEN_2CP | 567 | - | - | 567 | 270 | - | - | 270 | 14 | - | - | 14 |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,982*** | | ***1,172*** | - | - | ***1,172*** | ***557*** | - | - | ***557*** | ***29*** | - | - | ***29*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 1,052 | OTPWMTLBR | 19 | - | 420 | 439 | 9 | - | 173 | 182 | 0 | - | 9 | 10 |
| 552 | STRUCTURES | 3,694 | GEN_2CP | 1,452 | - | - | 1,452 | 690 | - | - | 690 | 36 | - | - | 36 |
| 553 | GEN. ELECTRIC PLANT | 12,437 | GEN_2CP | 4,888 | - | - | 4,888 | 2,323 | - | - | 2,323 | 122 | - | - | 122 |
| 554 | MISC. OTHER PWR GEN. PLANT | 801 | GEN_2CP | 315 | - | - | 315 | 150 | - | - | 150 | 8 | - | - | 8 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 148,210 | NYENERGY | - | - | 82,386 | 82,386 | - | - | 21,525 | 21,525 | - | - | 698 | 698 |
| 557 | OTHER EXPENSES | 204,851 | ENERX | - | - | 65,193 | 65,193 | - | - | 39,432 | 39,432 | - | - | 2,575 | 2,575 |
| | ***Sub-total*** | ***371,045*** | | ***6,674*** | - | ***147,999*** | ***154,673*** | ***3,171*** | - | ***61,130*** | ***64,302*** | ***167*** | - | ***3,282*** | ***3,449*** |
| | ***Total Other*** | ***374,027*** | | ***7,845*** | - | ***147,999*** | ***155,845*** | ***3,728*** | - | ***61,130*** | ***64,858*** | ***196*** | - | ***3,282*** | ***3,479*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,174,583 | TRNOPLBR | 411,840 | - | - | 411,840 | 240,284 | - | - | 240,284 | 13,181 | - | - | 13,181 |
| 561 | LOAD DISPATCHING | 2,341,632 | TRANS_12CP | 821,038 | - | - | 821,038 | 479,026 | - | - | 479,026 | 26,278 | - | - | 26,278 |
| 562 | STATION EXPENSES | 2,440,078 | TRANS_12CP | 855,556 | - | - | 855,556 | 499,165 | - | - | 499,165 | 27,383 | - | - | 27,383 |
| 563 | OVERHEAD LINES | 96,307 | TRANS_12CP | 33,768 | - | - | 33,768 | 19,701 | - | - | 19,701 | 1,081 | - | - | 1,081 |
| 564 | UNDERGROUND LINES | 23,273 | TRANS_12CP | 8,160 | - | - | 8,160 | 4,761 | - | - | 4,761 | 261 | - | - | 261 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 1,291,161 | TRNPLT | 452,715 | - | - | 452,715 | 264,132 | - | - | 264,132 | 14,489 | - | - | 14,489 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,367,033*** | | ***2,583,078*** | - | - | ***2,583,078*** | ***1,507,070*** | - | - | ***1,507,070*** | ***82,673*** | - | - | ***82,673*** |

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 113,923 | HYDOPLBR | - | - | 32 | 32 | - | - | 2,290 | 2,290 | - | - | 10,386 | 10,386 |
| 537 | HYDRAULIC EXPENSES | 37,251 | ENERX | - | - | 11 | 11 | - | - | 749 | 749 | - | - | 3,396 | 3,396 |
| 538 | ELECTRIC EXPENSES | 29,617 | ENERX | - | - | 8 | 8 | - | - | 595 | 595 | - | - | 2,700 | 2,700 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 192 | ENERX | - | - | 0 | 0 | - | - | 4 | 4 | - | - | 18 | 18 |
| | ***Sub-total*** | ***180,984*** | | - | - | ***51*** | ***51*** | - | - | ***3,638*** | ***3,638*** | - | - | ***16,500*** | ***16,500*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 3,798 | HYDMNTLBR | - | - | 1 | 1 | - | - | 76 | 76 | - | - | 346 | 346 |
| 542 | MAINTENANCE OF STRUCTURES | 136,471 | ENERX | - | - | 39 | 39 | - | - | 2,743 | 2,743 | - | - | 12,442 | 12,442 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 68,334 | ENERX | - | - | 19 | 19 | - | - | 1,374 | 1,374 | - | - | 6,230 | 6,230 |
| 544 | MAINTENANCE OF HYDRO PLANT | 88,690 | ENERX | - | - | 25 | 25 | - | - | 1,783 | 1,783 | - | - | 8,086 | 8,086 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 113,612 | ENERX | - | - | 32 | 32 | - | - | 2,284 | 2,284 | - | - | 10,358 | 10,358 |
| | ***Sub-total*** | ***410,905*** | | - | - | ***116*** | ***116*** | - | - | ***8,261*** | ***8,261*** | - | - | ***37,461*** | ***37,461*** |
| | ***Total Hyrdraulic*** | ***591,888*** | | - | - | ***167*** | ***167*** | - | - | ***11,899*** | ***11,899*** | - | - | ***53,960*** | ***53,960*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 1,538 | OTPWOPLBR | 0 | - | - | 0 | 33 | - | - | 33 | 116 | - | - | 116 |
| 548 | GENERATION EXPENSE | 1,444 | GEN_2CP | 0 | - | - | 0 | 31 | - | - | 31 | 108 | - | - | 108 |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,982*** | | ***0*** | - | - | ***0*** | ***63*** | - | - | ***63*** | ***224*** | - | - | ***224*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 1,052 | OTPWMTLBR | 0 | - | 0 | 0 | 1 | - | 24 | 25 | 4 | - | 66 | 70 |
| 552 | STRUCTURES | 3,694 | GEN_2CP | 1 | - | - | 1 | 78 | - | - | 78 | 277 | - | - | 277 |
| 553 | GEN. ELECTRIC PLANT | 12,437 | GEN_2CP | 2 | - | - | 2 | 263 | - | - | 263 | 934 | - | - | 934 |
| 554 | MISC. OTHER PWR GEN. PLANT | 801 | GEN_2CP | 0 | - | - | 0 | 17 | - | - | 17 | 60 | - | - | 60 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 148,210 | NYENERGY | - | - | 10 | 10 | - | - | 4,386 | 4,386 | - | - | 4,587 | 4,587 |
| 557 | OTHER EXPENSES | 204,851 | ENERX | - | - | 58 | 58 | - | - | 4,118 | 4,118 | - | - | 18,676 | 18,676 |
| | ***Sub-total*** | ***371,045*** | | ***3*** | - | ***68*** | ***71*** | ***359*** | - | ***8,528*** | ***8,887*** | ***1,276*** | - | ***23,328*** | ***24,604*** |
| | ***Total Other*** | ***374,027*** | | ***3*** | - | ***68*** | ***72*** | ***422*** | - | ***8,528*** | ***8,950*** | ***1,500*** | - | ***23,328*** | ***24,828*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,174,583 | TRNOPLBR | 275 | - | - | 275 | 25,675 | - | - | 25,675 | 97,695 | - | - | 97,695 |
| 561 | LOAD DISPATCHING | 2,341,632 | TRANS_12CP | 548 | - | - | 548 | 51,185 | - | - | 51,185 | 194,763 | - | - | 194,763 |
| 562 | STATION EXPENSES | 2,440,078 | TRANS_12CP | 571 | - | - | 571 | 53,337 | - | - | 53,337 | 202,951 | - | - | 202,951 |
| 563 | OVERHEAD LINES | 96,307 | TRANS_12CP | 23 | - | - | 23 | 2,105 | - | - | 2,105 | 8,010 | - | - | 8,010 |
| 564 | UNDERGROUND LINES | 23,273 | TRANS_12CP | 5 | - | - | 5 | 509 | - | - | 509 | 1,936 | - | - | 1,936 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 1,291,161 | TRNPLT | 302 | - | - | 302 | 28,223 | - | - | 28,223 | 107,391 | - | - | 107,391 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,367,033*** | | ***1,724*** | - | - | ***1,724*** | ***161,033*** | - | - | ***161,033*** | ***612,746*** | - | - | ***612,746*** |

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 113,923 | HYDOPLBR | - | - | 11,868 | 11,868 | - | - | 8,688 | 8,688 | - | - | 6,793 | 6,793 |
| 537 | HYDRAULIC EXPENSES | 37,251 | ENERX | - | - | 3,881 | 3,881 | - | - | 2,841 | 2,841 | - | - | 2,221 | 2,221 |
| 538 | ELECTRIC EXPENSES | 29,617 | ENERX | - | - | 3,085 | 3,085 | - | - | 2,259 | 2,259 | - | - | 1,766 | 1,766 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 192 | ENERX | - | - | 20 | 20 | - | - | 15 | 15 | - | - | 11 | 11 |
| | ***Sub-total*** | ***180,984*** | | - | - | ***18,854*** | ***18,854*** | - | - | ***13,803*** | ***13,803*** | - | - | ***10,792*** | ***10,792*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 3,798 | HYDMNTLBR | - | - | 396 | 396 | - | - | 290 | 290 | - | - | 226 | 226 |
| 542 | MAINTENANCE OF STRUCTURES | 136,471 | ENERX | - | - | 14,217 | 14,217 | - | - | 10,408 | 10,408 | - | - | 8,138 | 8,138 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 68,334 | ENERX | - | - | 7,119 | 7,119 | - | - | 5,212 | 5,212 | - | - | 4,075 | 4,075 |
| 544 | MAINTENANCE OF HYDRO PLANT | 88,690 | ENERX | - | - | 9,239 | 9,239 | - | - | 6,764 | 6,764 | - | - | 5,289 | 5,289 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 113,612 | ENERX | - | - | 11,836 | 11,836 | - | - | 8,665 | 8,665 | - | - | 6,775 | 6,775 |
| | ***Sub-total*** | ***410,905*** | | - | - | ***42,806*** | ***42,806*** | - | - | ***31,338*** | ***31,338*** | - | - | ***24,502*** | ***24,502*** |
| | ***Total Hyrdraulic*** | ***591,888*** | | - | - | ***61,661*** | ***61,661*** | - | - | ***45,141*** | ***45,141*** | - | - | ***35,294*** | ***35,294*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 1,538 | OTPWOPLBR | 143 | - | - | 143 | 72 | - | - | 72 | 59 | - | - | 59 |
| 548 | GENERATION EXPENSE | 1,444 | GEN_2CP | 134 | - | - | 134 | 67 | - | - | 67 | 55 | - | - | 55 |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,982*** | | ***276*** | - | - | ***276*** | ***139*** | - | - | ***139*** | ***114*** | - | - | ***114*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 1,052 | OTPWMTLBR | 4 | - | 67 | 72 | 2 | - | 47 | 49 | 2 | - | 36 | 37 |
| 552 | STRUCTURES | 3,694 | GEN_2CP | 342 | - | - | 342 | 172 | - | - | 172 | 141 | - | - | 141 |
| 553 | GEN. ELECTRIC PLANT | 12,437 | GEN_2CP | 1,153 | - | - | 1,153 | 579 | - | - | 579 | 476 | - | - | 476 |
| 554 | MISC. OTHER PWR GEN. PLANT | 801 | GEN_2CP | 74 | - | - | 74 | 37 | - | - | 37 | 31 | - | - | 31 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 148,210 | NYENERGY | - | - | 2,361 | 2,361 | - | - | 729 | 729 | - | - | 312 | 312 |
| 557 | OTHER EXPENSES | 204,851 | ENERX | - | - | 21,341 | 21,341 | - | - | 15,623 | 15,623 | - | - | 12,215 | 12,215 |
| | ***Sub-total*** | ***371,045*** | | ***1,574*** | - | ***23,769*** | ***25,343*** | ***790*** | - | ***16,399*** | ***17,189*** | ***650*** | - | ***12,563*** | ***13,212*** |
| | ***Total Other*** | ***374,027*** | | ***1,850*** | - | ***23,769*** | ***25,619*** | ***929*** | - | ***16,399*** | ***17,328*** | ***764*** | - | ***12,563*** | ***13,326*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,174,583 | TRNOPLBR | 122,899 | - | - | 122,899 | 63,831 | - | - | 63,831 | 57,135 | - | - | 57,135 |
| 561 | LOAD DISPATCHING | 2,341,632 | TRANS_12CP | 245,010 | - | - | 245,010 | 127,253 | - | - | 127,253 | 113,904 | - | - | 113,904 |
| 562 | STATION EXPENSES | 2,440,078 | TRANS_12CP | 255,311 | - | - | 255,311 | 132,603 | - | - | 132,603 | 118,693 | - | - | 118,693 |
| 563 | OVERHEAD LINES | 96,307 | TRANS_12CP | 10,077 | - | - | 10,077 | 5,234 | - | - | 5,234 | 4,685 | - | - | 4,685 |
| 564 | UNDERGROUND LINES | 23,273 | TRANS_12CP | 2,435 | - | - | 2,435 | 1,265 | - | - | 1,265 | 1,132 | - | - | 1,132 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 1,291,161 | TRNPLT | 135,097 | - | - | 135,097 | 70,167 | - | - | 70,167 | 62,806 | - | - | 62,806 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,367,033*** | | ***770,829*** | - | - | ***770,829*** | ***400,352*** | - | - | ***400,352*** | ***358,355*** | - | - | ***358,355*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 113,923 | HYDOPLBR | - | - | 12,141 | 12,141 | - | - | 175 | 175 | - | - | 1,270 | 1,270 |
| 537 | HYDRAULIC EXPENSES | 37,251 | ENERX | - | - | 3,970 | 3,970 | - | - | 57 | 57 | - | - | 415 | 415 |
| 538 | ELECTRIC EXPENSES | 29,617 | ENERX | - | - | 3,156 | 3,156 | - | - | 46 | 46 | - | - | 330 | 330 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 192 | ENERX | - | - | 21 | 21 | - | - | 0 | 0 | - | - | 2 | 2 |
| | ***Sub-total*** | ***180,984*** | | - | - | ***19,288*** | ***19,288*** | - | - | ***278*** | ***278*** | - | - | ***2,017*** | ***2,017*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 3,798 | HYDMNTLBR | - | - | 405 | 405 | - | - | 6 | 6 | - | - | 42 | 42 |
| 542 | MAINTENANCE OF STRUCTURES | 136,471 | ENERX | - | - | 14,544 | 14,544 | - | - | 210 | 210 | - | - | 1,521 | 1,521 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 68,334 | ENERX | - | - | 7,283 | 7,283 | - | - | 105 | 105 | - | - | 762 | 762 |
| 544 | MAINTENANCE OF HYDRO PLANT | 88,690 | ENERX | - | - | 9,452 | 9,452 | - | - | 136 | 136 | - | - | 989 | 989 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 113,612 | ENERX | - | - | 12,108 | 12,108 | - | - | 175 | 175 | - | - | 1,266 | 1,266 |
| | ***Sub-total*** | ***410,905*** | | - | - | ***43,792*** | ***43,792*** | - | - | ***632*** | ***632*** | - | - | ***4,580*** | ***4,580*** |
| | ***Total Hyrdraulic*** | ***591,888*** | | - | - | ***63,081*** | ***63,081*** | - | - | ***910*** | ***910*** | - | - | ***6,597*** | ***6,597*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 1,538 | OTPWOPLBR | 182 | - | - | 182 | 2 | - | - | 2 | 19 | - | - | 19 |
| 548 | GENERATION EXPENSE | 1,444 | GEN_2CP | 171 | - | - | 171 | 2 | - | - | 2 | 18 | - | - | 18 |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,982*** | | ***353*** | - | - | ***353*** | ***5*** | - | - | ***5*** | ***36*** | - | - | ***36*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 1,052 | OTPWMTLBR | 6 | - | 142 | 148 | 0 | - | 2 | 2 | 1 | - | 12 | 13 |
| 552 | STRUCTURES | 3,694 | GEN_2CP | 437 | - | - | 437 | 6 | - | - | 6 | 45 | - | - | 45 |
| 553 | GEN. ELECTRIC PLANT | 12,437 | GEN_2CP | 1,471 | - | - | 1,471 | 19 | - | - | 19 | 152 | - | - | 152 |
| 554 | MISC. OTHER PWR GEN. PLANT | 801 | GEN_2CP | 95 | - | - | 95 | 1 | - | - | 1 | 10 | - | - | 10 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 148,210 | NYENERGY | - | - | 28,170 | 28,170 | - | - | 361 | 361 | - | - | 2,079 | 2,079 |
| 557 | OTHER EXPENSES | 204,851 | ENERX | - | - | 21,832 | 21,832 | - | - | 315 | 315 | - | - | 2,283 | 2,283 |
| | ***Sub-total*** | ***371,045*** | | ***2,009*** | - | ***50,145*** | ***52,153*** | ***26*** | - | ***678*** | ***704*** | ***207*** | - | ***4,374*** | ***4,582*** |
| | ***Total Other*** | ***374,027*** | | ***2,362*** | - | ***50,145*** | ***52,506*** | ***31*** | - | ***678*** | ***709*** | ***244*** | - | ***4,374*** | ***4,618*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,174,583 | TRNOPLBR | 122,654 | - | - | 122,654 | 1,659 | - | - | 1,659 | 12,862 | - | - | 12,862 |
| 561 | LOAD DISPATCHING | 2,341,632 | TRANS_12CP | 244,521 | - | - | 244,521 | 3,308 | - | - | 3,308 | 25,642 | - | - | 25,642 |
| 562 | STATION EXPENSES | 2,440,078 | TRANS_12CP | 254,801 | - | - | 254,801 | 3,447 | - | - | 3,447 | 26,720 | - | - | 26,720 |
| 563 | OVERHEAD LINES | 96,307 | TRANS_12CP | 10,057 | - | - | 10,057 | 136 | - | - | 136 | 1,055 | - | - | 1,055 |
| 564 | UNDERGROUND LINES | 23,273 | TRANS_12CP | 2,430 | - | - | 2,430 | 33 | - | - | 33 | 255 | - | - | 255 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 1,291,161 | TRNPLT | 134,828 | - | - | 134,828 | 1,824 | - | - | 1,824 | 14,139 | - | - | 14,139 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,367,033*** | | ***769,291*** | - | - | ***769,291*** | ***10,408*** | - | - | ***10,408*** | ***80,674*** | - | - | ***80,674*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Labor Expense** | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 113,923 | HYDOPLBR | - | - | 520 | 520 | - | - | 141 | 141 |
| 537 | HYDRAULIC EXPENSES | 37,251 | ENERX | - | - | 170 | 170 | - | - | 46 | 46 |
| 538 | ELECTRIC EXPENSES | 29,617 | ENERX | - | - | 135 | 135 | - | - | 37 | 37 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 192 | ENERX | - | - | 1 | 1 | - | - | 0 | 0 |
| | ***Sub-total*** | ***180,984*** | | - | - | ***826*** | ***826*** | - | - | ***225*** | ***225*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 3,798 | HYDMNTLBR | - | - | 17 | 17 | - | - | 5 | 5 |
| 542 | MAINTENANCE OF STRUCTURES | 136,471 | ENERX | - | - | 623 | 623 | - | - | 169 | 169 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 68,334 | ENERX | - | - | 312 | 312 | - | - | 85 | 85 |
| 544 | MAINTENANCE OF HYDRO PLANT | 88,690 | ENERX | - | - | 405 | 405 | - | - | 110 | 110 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 113,612 | ENERX | - | - | 519 | 519 | - | - | 141 | 141 |
| | ***Sub-total*** | ***410,905*** | | - | - | ***1,876*** | ***1,876*** | - | - | ***510*** | ***510*** |
| | ***Total Hyrdraulic*** | ***591,888*** | | - | - | ***2,703*** | ***2,703*** | - | - | ***735*** | ***735*** |
| | **Other Power Generation - Operations** | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 1,538 | OTPWOPLBR | 5 | - | - | 5 | 1 | - | - | 1 |
| 548 | GENERATION EXPENSE | 1,444 | GEN_2CP | 5 | - | - | 5 | 1 | - | - | 1 |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_2CP | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | GEN_2CP | | | | - | - | - | - | - |
| | ***Sub-total*** | ***2,982*** | | ***36*** | ***73*** | ***146*** | ***1,129*** | ***3*** | - | - | ***3*** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 1,052 | OTPWMTLBR | 0 | - | 4 | 4 | 0 | - | 1 | 1 |
| 552 | STRUCTURES | 3,694 | GEN_2CP | 13 | - | - | 13 | 4 | - | - | 4 |
| 553 | GEN. ELECTRIC PLANT | 12,437 | GEN_2CP | 43 | - | - | 43 | 12 | - | - | 12 |
| 554 | MISC. OTHER PWR GEN. PLANT | 801 | GEN_2CP | 3 | - | - | 3 | 1 | - | - | 1 |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 148,210 | NYENERGY | - | - | 375 | 375 | - | - | 231 | 231 |
| 557 | OTHER EXPENSES | 204,851 | ENERX | - | - | 935 | 935 | - | - | 254 | 254 |
| | ***Sub-total*** | ***371,045*** | | ***59*** | - | ***1,314*** | ***1,373*** | ***16*** | - | ***487*** | ***503*** |
| | ***Total Other*** | ***374,027*** | | ***95*** | ***73*** | ***1,460*** | ***2,502*** | ***19*** | - | ***487*** | ***506*** |
| | **Transmission Operation Expenses** | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,174,583 | TRNOPLBR | 3,593 | - | - | 3,593 | 999 | - | - | 999 |
| 561 | LOAD DISPATCHING | 2,341,632 | TRANS_12CP | 7,162 | - | - | 7,162 | 1,992 | - | - | 1,992 |
| 562 | STATION EXPENSES | 2,440,078 | TRANS_12CP | 7,463 | - | - | 7,463 | 2,076 | - | - | 2,076 |
| 563 | OVERHEAD LINES | 96,307 | TRANS_12CP | 295 | - | - | 295 | 82 | - | - | 82 |
| 564 | UNDERGROUND LINES | 23,273 | TRANS_12CP | 71 | - | - | 71 | 20 | - | - | 20 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 1,291,161 | TRNPLT | 3,949 | - | - | 3,949 | 1,098 | - | - | 1,098 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,367,033*** | | ***22,533*** | - | - | ***22,533*** | ***6,267*** | - | - | ***6,267*** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 188,760 | TRMNTLBR | 66,184 | - | - | 66,184 | 38,614 | - | - | 38,614 | 2,118 | - | - | 2,118 |
| 569 | STRUCTURES | 65,011 | TRANS_12CP | 22,795 | - | - | 22,795 | 13,299 | - | - | 13,299 | 730 | - | - | 730 |
| 570 | STATION EQUIPMENT | 1,806,502 | TRANS_12CP | 633,408 | - | - | 633,408 | 369,555 | - | - | 369,555 | 20,273 | - | - | 20,273 |
| 571 | OVERHEAD LINES | 945,975 | TRANS_12CP | 331,684 | - | - | 331,684 | 193,518 | - | - | 193,518 | 10,616 | - | - | 10,616 |
| 572 | UNDERGROUND LINES | 15,188 | TRANS_12CP | 5,325 | - | - | 5,325 | 3,107 | - | - | 3,107 | 170 | - | - | 170 |
| 573 | MISC TRANSMISSION PLANT | 16,267 | TRNPLT | 5,704 | - | - | 5,704 | 3,328 | - | - | 3,328 | 183 | - | - | 183 |
| | ***Sub-total*** | ***3,037,702*** | | ***1,065,099*** | ***-*** | ***-*** | ***1,065,099*** | ***621,421*** | ***-*** | ***-*** | ***621,421*** | ***34,089*** | ***-*** | ***-*** | ***34,089*** |
| | ***Total Transmission*** | ***10,404,735*** | | ***3,648,177*** | ***-*** | ***-*** | ***3,648,177*** | ***2,128,491*** | ***-*** | ***-*** | ***2,128,491*** | ***116,763*** | ***-*** | ***-*** | ***116,763*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,278,065 | DISTOPLBR | 366,570 | 752,395 | - | 1,118,966 | 225,514 | 128,880 | - | 354,395 | 11,149 | 18,550 | - | 29,698 |
| 581 | LOAD DISPATCHING | 1,049,797 | PRI_NCP | 387,823 | - | - | 387,823 | 238,589 | - | - | 238,589 | 12,765 | - | - | 12,765 |
| 582 | STATION EXPENSES | 2,851,659 | PRI_NCP | 1,053,479 | - | - | 1,053,479 | 648,101 | - | - | 648,101 | 34,674 | - | - | 34,674 |
| 583 | OVERHEAD LINES | 6,822,363 | PLT364_5 | 1,300,108 | 2,412,223 | - | 3,712,331 | 799,827 | 169,916 | - | 969,743 | 35,974 | 1,044 | - | 37,018 |
| 584 | UNDERGROUND LINES | 57,507 | PLT366_7 | 10,994 | 20,334 | - | 31,328 | 6,764 | 1,432 | - | 8,196 | 298 | 9 | - | 307 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 36,958 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 6,156,926 | METI | - | 3,125,148 | - | 3,125,148 | - | 789,896 | - | 789,896 | - | 138,182 | - | 138,182 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 129,710 | PRICST | - | 91,677 | - | 91,677 | - | 6,458 | - | 6,458 | - | 46 | - | 46 |
| 588 | MISC. DISTRIBUTION EXPENSE | 4,736,892 | DIST581_587 | 762,228 | 1,564,493 | - | 2,326,720 | 468,923 | 267,987 | - | 736,910 | 23,182 | 38,571 | - | 61,753 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,119,876*** | | ***3,881,202*** | ***7,966,271*** | ***-*** | ***11,847,474*** | ***2,387,717*** | ***1,364,570*** | ***-*** | ***3,752,287*** | ***118,042*** | ***196,401*** | ***-*** | ***314,443*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,636,539 | DMAINTLBR | 720,479 | 1,158,146 | - | 1,878,625 | 443,239 | 81,630 | - | 524,869 | 20,437 | 513 | - | 20,950 |
| 591 | STRUCTURES | 3,777 | DPLT | 717 | 1,271 | - | 1,988 | 441 | 105 | - | 546 | 16 | 4 | - | 20 |
| 592 | STATION EQUIPMENT | 2,050,436 | PRI_NCP | 757,486 | - | - | 757,486 | 466,006 | - | - | 466,006 | 24,932 | - | - | 24,932 |
| 593 | OVERHEAD LINES | 25,474,019 | PLT364_5 | 4,854,472 | 9,007,000 | - | 13,861,473 | 2,986,473 | 634,449 | - | 3,620,923 | 134,323 | 3,897 | - | 138,220 |
| 594 | UNDERGROUND LINES | 255,557 | PLT366_7 | 48,857 | 90,364 | - | 139,221 | 30,057 | 6,365 | - | 36,422 | 1,326 | 38 | - | 1,364 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 788,060 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 4,131 | METI | - | 2,097 | - | 2,097 | - | 530 | - | 530 | - | 93 | - | 93 |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 853,713 | DIST591_597 | 169,139 | 271,886 | - | 441,025 | 104,055 | 19,163 | - | 123,218 | 4,798 | 120 | - | 4,918 |
| | ***Sub-total*** | ***33,066,232*** | | ***6,551,151*** | ***10,530,765*** | ***-*** | ***17,081,915*** | ***4,030,271*** | ***742,243*** | ***-*** | ***4,772,514*** | ***185,832*** | ***4,666*** | ***-*** | ***190,498*** |
| | ***Total Distribution*** | ***57,186,108*** | | ***10,432,353*** | ***18,497,036*** | ***-*** | ***28,929,389*** | ***6,417,988*** | ***2,106,813*** | ***-*** | ***8,524,801*** | ***303,873*** | ***201,067*** | ***-*** | ***504,941*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 493,213 | BILLS | - | 354,432 | - | 354,432 | - | 18,903 | - | 18,903 | - | 163 | - | 163 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 140,572 | BILLS | - | 101,017 | - | 101,017 | - | 5,387 | - | 5,387 | - | 47 | - | 47 |
| 902 | METER READING | 5,447,786 | MTREAD | - | 3,588,831 | - | 3,588,831 | - | 426,707 | - | 426,707 | - | 3,632 | - | 3,632 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 5,760,195 | BILLS | - | 4,139,378 | - | 4,139,378 | - | 220,761 | - | 220,761 | - | 1,907 | - | 1,907 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 489,309 | BILLS | - | 351,626 | - | 351,626 | - | 18,753 | - | 18,753 | - | 162 | - | 162 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 757,363 | BILLS | - | 544,255 | - | 544,255 | - | 29,026 | - | 29,026 | - | 251 | - | 251 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 17,000 | BILLS | - | 12,217 | - | 12,217 | - | 652 | - | 652 | - | 6 | - | 6 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 28,059 | WEIGHTREV | - | 18,651 | - | 18,651 | - | 1,826 | - | 1,826 | - | 66 | - | 66 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 300,298 | WEIGHTREV | - | 199,611 | - | 199,611 | - | 19,540 | - | 19,540 | - | 704 | - | 704 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,144,919 | WEIGHTREV | - | 761,037 | - | 761,037 | - | 74,499 | - | 74,499 | - | 2,683 | - | 2,683 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 188,760 | TRMNTLBR | 44 | - | - | 44 | 4,126 | - | - | 4,126 | 15,700 | - | - | 15,700 |
| 569 | STRUCTURES | 65,011 | TRANS_12CP | 15 | - | - | 15 | 1,421 | - | - | 1,421 | 5,407 | - | - | 5,407 |
| 570 | STATION EQUIPMENT | 1,806,502 | TRANS_12CP | 423 | - | - | 423 | 39,488 | - | - | 39,488 | 150,254 | - | - | 150,254 |
| 571 | OVERHEAD LINES | 945,975 | TRANS_12CP | 221 | - | - | 221 | 20,678 | - | - | 20,678 | 78,681 | - | - | 78,681 |
| 572 | UNDERGROUND LINES | 15,188 | TRANS_12CP | 4 | - | - | 4 | 332 | - | - | 332 | 1,263 | - | - | 1,263 |
| 573 | MISC TRANSMISSION PLANT | 16,267 | TRNPLT | 4 | - | - | 4 | 356 | - | - | 356 | 1,353 | - | - | 1,353 |
| | ***Sub-total*** | ***3,037,702*** | | ***711*** | ***-*** | ***-*** | ***711*** | ***66,400*** | ***-*** | ***-*** | ***66,400*** | ***252,658*** | ***-*** | ***-*** | ***252,658*** |
| | ***Total Transmission*** | ***10,404,735*** | | ***2,435*** | ***-*** | ***-*** | ***2,435*** | ***227,432*** | ***-*** | ***-*** | ***227,432*** | ***865,404*** | ***-*** | ***-*** | ***865,404*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,278,065 | DISTOPLBR | - | 1,107 | - | 1,107 | 23,763 | 114,582 | - | 138,345 | 76,364 | 16,071 | - | 92,435 |
| 581 | LOAD DISPATCHING | 1,049,797 | PRI_NCP | - | - | - | - | 25,141 | - | - | 25,141 | 87,432 | - | - | 87,432 |
| 582 | STATION EXPENSES | 2,851,659 | PRI_NCP | - | - | - | - | 68,292 | - | - | 68,292 | 237,501 | - | - | 237,501 |
| 583 | OVERHEAD LINES | 6,822,363 | PLT364_5 | - | - | - | - | 84,280 | 267,361 | - | 351,641 | 246,405 | 9,242 | - | 255,647 |
| 584 | UNDERGROUND LINES | 57,507 | PLT366_7 | - | - | - | - | 713 | 2,254 | - | 2,966 | 2,044 | 77 | - | 2,120 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 36,958 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 6,156,926 | METI | - | 8,312 | - | 8,312 | - | 580,567 | - | 580,567 | - | 110,943 | - | 110,943 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 129,710 | PRICST | - | - | - | - | - | 10,161 | - | 10,161 | - | 405 | - | 405 |
| 588 | MISC. DISTRIBUTION EXPENSE | 4,736,892 | DIST581_587 | - | 2,302 | - | 2,302 | 49,412 | 238,256 | - | 287,668 | 158,788 | 33,417 | - | 192,204 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,119,876*** | | ***-*** | ***11,721*** | ***-*** | ***11,721*** | ***251,601*** | ***1,213,181*** | ***-*** | ***1,464,783*** | ***808,534*** | ***170,154*** | ***-*** | ***978,689*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,636,539 | DMAINTLBR | - | 1 | - | 1 | 46,705 | 128,385 | - | 175,091 | 139,991 | 4,445 | - | 144,437 |
| 591 | STRUCTURES | 3,777 | DPLT | - | 0 | - | 0 | 46 | 147 | - | 194 | 148 | 8 | - | 155 |
| 592 | STATION EQUIPMENT | 2,050,436 | PRI_NCP | - | - | - | - | 49,105 | - | - | 49,105 | 170,771 | - | - | 170,771 |
| 593 | OVERHEAD LINES | 25,474,019 | PLT364_5 | - | - | - | - | 314,694 | 998,299 | - | 1,312,994 | 920,053 | 34,508 | - | 954,562 |
| 594 | UNDERGROUND LINES | 255,557 | PLT366_7 | - | - | - | - | 3,167 | 10,016 | - | 13,183 | 9,082 | 341 | - | 9,423 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 788,060 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 4,131 | METI | - | 6 | - | 6 | - | 390 | - | 390 | - | 74 | - | 74 |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 853,713 | DIST591_597 | - | 0 | - | 0 | 10,965 | 30,140 | - | 41,104 | 32,864 | 1,044 | - | 33,908 |
| | ***Sub-total*** | ***33,066,232*** | | ***-*** | ***7*** | ***-*** | ***7*** | ***424,683*** | ***1,167,376*** | ***-*** | ***1,592,059*** | ***1,272,909*** | ***40,420*** | ***-*** | ***1,313,329*** |
| | ***Total Distribution*** | ***57,186,108*** | | ***-*** | ***11,728*** | ***-*** | ***11,728*** | ***676,284*** | ***2,380,557*** | ***-*** | ***3,056,842*** | ***2,081,444*** | ***210,574*** | ***-*** | ***2,292,018*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 493,213 | BILLS | - | 5 | - | 5 | - | 38,079 | - | 38,079 | - | 1,455 | - | 1,455 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 140,572 | BILLS | - | 2 | - | 2 | - | 10,853 | - | 10,853 | - | 415 | - | 415 |
| 902 | METER READING | 5,447,786 | MTREAD | - | 122 | - | 122 | - | 471,541 | - | 471,541 | - | 32,500 | - | 32,500 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 5,760,195 | BILLS | - | 62 | - | 62 | - | 444,726 | - | 444,726 | - | 16,993 | - | 16,993 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 489,309 | BILLS | - | 5 | - | 5 | - | 37,778 | - | 37,778 | - | 1,443 | - | 1,443 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 757,363 | BILLS | - | 8 | - | 8 | - | 58,474 | - | 58,474 | - | 2,234 | - | 2,234 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 17,000 | BILLS | - | 0 | - | 0 | - | 1,313 | - | 1,313 | - | 50 | - | 50 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 28,059 | WEIGHTREV | - | 2 | - | 2 | - | 454 | - | 454 | - | 587 | - | 587 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 300,298 | WEIGHTREV | - | 21 | - | 21 | - | 4,861 | - | 4,861 | - | 6,287 | - | 6,287 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,144,919 | WEIGHTREV | - | 80 | - | 80 | - | 18,535 | - | 18,535 | - | 23,968 | - | 23,968 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 188,760 | TRMNTLBR | 19,750 | - | - | 19,750 | 10,258 | - | - | 10,258 | 9,182 | - | - | 9,182 |
| 569 | STRUCTURES | 65,011 | TRANS_12CP | 6,802 | - | - | 6,802 | 3,533 | - | - | 3,533 | 3,162 | - | - | 3,162 |
| 570 | STATION EQUIPMENT | 1,806,502 | TRANS_12CP | 189,018 | - | - | 189,018 | 98,172 | - | - | 98,172 | 87,874 | - | - | 87,874 |
| 571 | OVERHEAD LINES | 945,975 | TRANS_12CP | 98,979 | - | - | 98,979 | 51,408 | - | - | 51,408 | 46,015 | - | - | 46,015 |
| 572 | UNDERGROUND LINES | 15,188 | TRANS_12CP | 1,589 | - | - | 1,589 | 825 | - | - | 825 | 739 | - | - | 739 |
| 573 | MISC TRANSMISSION PLANT | 16,267 | TRNPLT | 1,702 | - | - | 1,702 | 884 | - | - | 884 | 791 | - | - | 791 |
| | ***Sub-total*** | ***3,037,702*** | | ***317,841*** | ***-*** | ***-*** | ***317,841*** | ***165,080*** | ***-*** | ***-*** | ***165,080*** | ***147,763*** | ***-*** | ***-*** | ***147,763*** |
| | ***Total Transmission*** | ***10,404,735*** | | ***1,088,670*** | ***-*** | ***-*** | ***1,088,670*** | ***565,433*** | ***-*** | ***-*** | ***565,433*** | ***506,118*** | ***-*** | ***-*** | ***506,118*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,278,065 | DISTOPLBR | 89,225 | 19,315 | - | 108,540 | - | 13,851 | - | 13,851 | - | 13,029 | - | 13,029 |
| 581 | LOAD DISPATCHING | 1,049,797 | PRI_NCP | 102,158 | - | - | 102,158 | - | - | - | - | - | - | - | - |
| 582 | STATION EXPENSES | 2,851,659 | PRI_NCP | 277,500 | - | - | 277,500 | - | - | - | - | - | - | - | - |
| 583 | OVERHEAD LINES | 6,822,363 | PLT364_5 | 287,904 | 1,283 | - | 289,188 | - | - | - | - | - | - | - | - |
| 584 | UNDERGROUND LINES | 57,507 | PLT366_7 | 2,388 | 11 | - | 2,399 | - | - | - | - | - | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 36,958 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 6,156,926 | METI | - | 143,673 | - | 143,673 | - | 104,004 | - | 104,004 | - | 97,827 | - | 97,827 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 129,710 | PRICST | - | 56 | - | 56 | - | - | - | - | - | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 4,736,892 | DIST581_587 | 185,530 | 40,162 | - | 225,692 | - | 28,802 | - | 28,802 | - | 27,091 | - | 27,091 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,119,876*** | | ***944,705*** | ***204,500*** | ***-*** | ***1,149,205*** | ***-*** | ***146,657*** | ***-*** | ***146,657*** | ***-*** | ***137,947*** | ***-*** | ***137,947*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,636,539 | DMAINTLBR | 163,563 | 629 | - | 164,191 | - | 9 | - | 9 | - | 9 | - | 9 |
| 591 | STRUCTURES | 3,777 | DPLT | 129 | 4 | - | 134 | - | 3 | - | 3 | - | 3 | - | 3 |
| 592 | STATION EQUIPMENT | 2,050,436 | PRI_NCP | 199,532 | - | - | 199,532 | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 25,474,019 | PLT364_5 | 1,075,006 | 4,792 | - | 1,079,798 | - | - | - | - | - | - | - | - |
| 594 | UNDERGROUND LINES | 255,557 | PLT366_7 | 10,612 | 47 | - | 10,659 | - | - | - | - | - | - | - | - |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 788,060 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 4,131 | METI | - | 96 | - | 96 | - | 70 | - | 70 | - | 66 | - | 66 |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 853,713 | DIST591_597 | 38,398 | 148 | - | 38,546 | - | 2 | - | 2 | - | 2 | - | 2 |
| | ***Sub-total*** | ***33,066,232*** | | ***1,487,239*** | ***5,717*** | ***-*** | ***1,492,956*** | ***-*** | ***84*** | ***-*** | ***84*** | ***-*** | ***79*** | ***-*** | ***79*** |
| | ***Total Distribution*** | ***57,186,108*** | | ***2,431,944*** | ***210,217*** | ***-*** | ***2,642,161*** | ***-*** | ***146,741*** | ***-*** | ***146,741*** | ***-*** | ***138,026*** | ***-*** | ***138,026*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 493,213 | BILLS | - | 220 | - | 220 | - | 79 | - | 79 | - | 13 | - | 13 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 140,572 | BILLS | - | 63 | - | 63 | - | 23 | - | 23 | - | 4 | - | 4 |
| 902 | METER READING | 5,447,786 | MTREAD | - | 4,799 | - | 4,799 | - | 4,225 | - | 4,225 | - | 239 | - | 239 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 5,760,195 | BILLS | - | 2,572 | - | 2,572 | - | 926 | - | 926 | - | 149 | - | 149 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 489,309 | BILLS | - | 218 | - | 218 | - | 79 | - | 79 | - | 13 | - | 13 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 757,363 | BILLS | - | 338 | - | 338 | - | 122 | - | 122 | - | 20 | - | 20 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 17,000 | BILLS | - | 8 | - | 8 | - | 3 | - | 3 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 28,059 | WEIGHTREV | - | 461 | - | 461 | - | 127 | - | 127 | - | 42 | - | 42 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 300,298 | WEIGHTREV | - | 4,938 | - | 4,938 | - | 1,363 | - | 1,363 | - | 449 | - | 449 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,144,919 | WEIGHTREV | - | 18,825 | - | 18,825 | - | 5,197 | - | 5,197 | - | 1,713 | - | 1,713 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 188,760 | TRMNTLBR | 19,711 | - | - | 19,711 | 267 | - | - | 267 | 2,067 | - | - | 2,067 |
| 569 | STRUCTURES | 65,011 | TRANS_12CP | 6,789 | - | - | 6,789 | 92 | - | - | 92 | 712 | - | - | 712 |
| 570 | STATION EQUIPMENT | 1,806,502 | TRANS_12CP | 188,641 | - | - | 188,641 | 2,552 | - | - | 2,552 | 19,782 | - | - | 19,782 |
| 571 | OVERHEAD LINES | 945,975 | TRANS_12CP | 98,782 | - | - | 98,782 | 1,336 | - | - | 1,336 | 10,359 | - | - | 10,359 |
| 572 | UNDERGROUND LINES | 15,188 | TRANS_12CP | 1,586 | - | - | 1,586 | 21 | - | - | 21 | 166 | - | - | 166 |
| 573 | MISC TRANSMISSION PLANT | 16,267 | TRNPLT | 1,699 | - | - | 1,699 | 23 | - | - | 23 | 178 | - | - | 178 |
| | ***Sub-total*** | ***3,037,702*** | | ***317,208*** | ***-*** | ***-*** | ***317,208*** | ***4,292*** | ***-*** | ***-*** | ***4,292*** | ***33,265*** | ***-*** | ***-*** | ***33,265*** |
| | ***Total Transmission*** | ***10,404,735*** | | ***1,086,499*** | ***-*** | ***-*** | ***1,086,499*** | ***14,700*** | ***-*** | ***-*** | ***14,700*** | ***113,939*** | ***-*** | ***-*** | ***113,939*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,278,065 | DISTOPLBR | 157,217 | 203,292 | - | 360,509 | 1,807 | 3,640 | - | 5,448 | 16,433 | 5,922 | - | 22,355 |
| 581 | LOAD DISPATCHING | 1,049,797 | PRI_NCP | 166,332 | - | - | 166,332 | 1,912 | - | - | 1,912 | 17,386 | - | - | 17,386 |
| 582 | STATION EXPENSES | 2,851,659 | PRI_NCP | 451,823 | - | - | 451,823 | 5,194 | - | - | 5,194 | 47,227 | - | - | 47,227 |
| 583 | OVERHEAD LINES | 6,822,363 | PLT364_5 | 557,598 | 492,237 | - | 1,049,835 | 6,410 | 9,241 | - | 15,651 | 58,284 | 14,417 | - | 72,700 |
| 584 | UNDERGROUND LINES | 57,507 | PLT366_7 | 4,715 | 4,149 | - | 8,865 | 54 | 78 | - | 132 | 493 | 122 | - | 614 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 36,958 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 6,156,926 | METI | - | 1,011,331 | - | 1,011,331 | - | 17,664 | - | 17,664 | - | 29,378 | - | 29,378 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 129,710 | PRICST | - | 18,708 | - | 18,708 | - | 351 | - | 351 | - | 548 | - | 548 |
| 588 | MISC. DISTRIBUTION EXPENSE | 4,736,892 | DIST581_587 | 326,909 | 422,715 | - | 749,624 | 3,758 | 7,570 | - | 11,328 | 34,171 | 12,314 | - | 46,484 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,119,876*** | | ***1,664,594*** | ***2,152,433*** | ***-*** | ***3,817,027*** | ***19,137*** | ***38,544*** | ***-*** | ***57,681*** | ***173,994*** | ***62,700*** | ***-*** | ***236,694*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,636,539 | DMAINTLBR | 309,003 | 236,364 | - | 545,367 | 3,552 | 4,437 | - | 7,990 | 32,299 | 6,923 | - | 39,222 |
| 591 | STRUCTURES | 3,777 | DPLT | 308 | 270 | - | 577 | 4 | 5 | - | 9 | 32 | 8 | - | 40 |
| 592 | STATION EQUIPMENT | 2,050,436 | PRI_NCP | 324,875 | - | - | 324,875 | 3,735 | - | - | 3,735 | 33,958 | - | - | 33,958 |
| 593 | OVERHEAD LINES | 25,474,019 | PLT364_5 | 2,082,016 | 1,837,964 | - | 3,919,981 | 23,936 | 34,505 | - | 58,441 | 217,625 | 53,831 | - | 271,456 |
| 594 | UNDERGROUND LINES | 255,557 | PLT366_7 | 20,954 | 18,440 | - | 39,394 | 241 | 346 | - | 587 | 2,190 | 540 | - | 2,730 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 788,060 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | 4,131 | METI | - | 679 | - | 679 | - | 12 | - | 12 | - | 20 | - | 20 |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 853,713 | DIST591_597 | 72,542 | 55,489 | - | 128,030 | 834 | 1,042 | - | 1,876 | 7,582 | 1,625 | - | 9,208 |
| | ***Sub-total*** | ***33,066,232*** | | ***2,809,698*** | ***2,149,205*** | ***-*** | ***4,958,903*** | ***32,302*** | ***40,347*** | ***-*** | ***72,649*** | ***293,687*** | ***62,946*** | ***-*** | ***356,633*** |
| | ***Total Distribution*** | ***57,186,108*** | | ***4,474,292*** | ***4,301,637*** | ***-*** | ***8,775,930*** | ***51,439*** | ***78,891*** | ***-*** | ***130,329*** | ***467,680*** | ***125,646*** | ***-*** | ***593,327*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 493,213 | BILLS | - | 72,384 | - | 72,384 | - | 1,359 | - | 1,359 | - | 1,126 | - | 1,126 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 140,572 | BILLS | - | 20,630 | - | 20,630 | - | 387 | - | 387 | - | 321 | - | 321 |
| 902 | METER READING | 5,447,786 | MTREAD | - | 875,908 | - | 875,908 | - | 16,359 | - | 16,359 | - | 22,924 | - | 22,924 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 5,760,195 | BILLS | - | 845,363 | - | 845,363 | - | 15,867 | - | 15,867 | - | 13,152 | - | 13,152 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 489,309 | BILLS | - | 71,811 | - | 71,811 | - | 1,348 | - | 1,348 | - | 1,117 | - | 1,117 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 757,363 | BILLS | - | 111,150 | - | 111,150 | - | 2,086 | - | 2,086 | - | 1,729 | - | 1,729 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 17,000 | BILLS | - | 2,495 | - | 2,495 | - | 47 | - | 47 | - | 39 | - | 39 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 28,059 | WEIGHTREV | - | 5,144 | - | 5,144 | - | 24 | - | 24 | - | 453 | - | 453 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 300,298 | WEIGHTREV | - | 55,050 | - | 55,050 | - | 257 | - | 257 | - | 4,850 | - | 4,850 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,144,919 | WEIGHTREV | - | 209,886 | - | 209,886 | - | 979 | - | 979 | - | 18,490 | - | 18,490 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 188,760 | TRMNTLBR | 577 | - | - | 577 | 161 | - | - | 161 |
| 569 | STRUCTURES | 65,011 | TRANS_12CP | 199 | - | - | 199 | 55 | - | - | 55 |
| 570 | STATION EQUIPMENT | 1,806,502 | TRANS_12CP | 5,525 | - | - | 5,525 | 1,537 | - | - | 1,537 |
| 571 | OVERHEAD LINES | 945,975 | TRANS_12CP | 2,893 | - | - | 2,893 | 805 | - | - | 805 |
| 572 | UNDERGROUND LINES | 15,188 | TRANS_12CP | 46 | - | - | 46 | 13 | - | - | 13 |
| 573 | MISC TRANSMISSION PLANT | 16,267 | TRNPLT | 50 | - | - | 50 | 14 | - | - | 14 |
| | ***Sub-total*** | ***3,037,702*** | | ***9,291*** | ***-*** | ***-*** | ***9,291*** | ***2,584*** | ***-*** | ***-*** | ***2,584*** |
| | ***Total Transmission*** | ***10,404,735*** | | ***31,824*** | ***-*** | ***-*** | ***31,824*** | ***8,851*** | ***-*** | ***-*** | ***8,851*** |
| | **Distribution Operation Expenses** | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,278,065 | DISTOPLBR | 7,606 | 4,882 | - | 12,488 | 2,090 | 4,809 | - | 6,899 |
| 581 | LOAD DISPATCHING | 1,049,797 | PRI_NCP | 8,047 | - | - | 8,047 | 2,211 | - | - | 2,211 |
| 582 | STATION EXPENSES | 2,851,659 | PRI_NCP | 21,860 | - | - | 21,860 | 6,007 | - | - | 6,007 |
| 583 | OVERHEAD LINES | 6,822,363 | PLT364_5 | 26,977 | 4,370 | - | 31,347 | 7,413 | 29,847 | - | 37,260 |
| 584 | UNDERGROUND LINES | 57,507 | PLT366_7 | 228 | 37 | - | 265 | 63 | 252 | - | 314 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 36,958 | LGT_OM | - | 32,082 | - | 32,082 | - | 4,876 | - | 4,876 |
| 586 | METER EXPENSE | 6,156,926 | METI | - | - | - | - | - | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 129,710 | PRICST | - | 166 | - | 166 | - | 1,134 | - | 1,134 |
| 588 | MISC. DISTRIBUTION EXPENSE | 4,736,892 | DIST581_587 | 15,816 | 10,151 | - | 25,967 | 4,346 | 10,000 | - | 14,346 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,119,876*** | | ***80,535*** | ***51,687*** | ***-*** | ***132,222*** | ***22,131*** | ***50,917*** | ***-*** | ***73,048*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,636,539 | DMAINTLBR | 14,950 | 89,162 | - | 104,112 | 4,108 | 27,559 | - | 31,667 |
| 591 | STRUCTURES | 3,777 | DPLT | 15 | 66 | - | 81 | 4 | 23 | - | 27 |
| 592 | STATION EQUIPMENT | 2,050,436 | PRI_NCP | 15,718 | - | - | 15,718 | 4,319 | - | - | 4,319 |
| 593 | OVERHEAD LINES | 25,474,019 | PLT364_5 | 100,731 | 16,317 | - | 117,048 | 27,680 | 111,445 | - | 139,125 |
| 594 | UNDERGROUND LINES | 255,557 | PLT366_7 | 1,014 | 164 | - | 1,177 | 279 | 1,118 | - | 1,397 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 788,060 | LGT_OM | - | 684,088 | - | 684,088 | - | 103,973 | - | 103,973 |
| 597 | METERS | 4,131 | METI | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 853,713 | DIST591_597 | 3,510 | 20,932 | - | 24,441 | 964 | 6,470 | - | 7,434 |
| | ***Sub-total*** | ***33,066,232*** | | ***135,937*** | ***810,728*** | ***-*** | ***946,664*** | ***37,355*** | ***250,587*** | ***-*** | ***287,942*** |
| | ***Total Distribution*** | ***57,186,108*** | | ***216,472*** | ***862,415*** | ***-*** | ***1,078,887*** | ***59,485*** | ***301,505*** | ***-*** | ***360,990*** |
| | **Customer Account** | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 493,213 | BILLS | - | 637 | - | 637 | - | 4,358 | - | 4,358 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELAT | 140,572 | BILLS | - | 182 | - | 182 | - | 1,242 | - | 1,242 |
| 902 | METER READING | 5,447,786 | MTREAD | - | - | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLI | 5,760,195 | BILLS | - | 7,444 | - | 7,444 | - | 50,895 | - | 50,895 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE | 489,309 | BILLS | - | 632 | - | 632 | - | 4,323 | - | 4,323 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLIN | 757,363 | BILLS | - | 979 | - | 979 | - | 6,692 | - | 6,692 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & | 17,000 | BILLS | - | 22 | - | 22 | - | 150 | - | 150 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 28,059 | WEIGHTREV | - | 179 | - | 179 | - | 43 | - | 43 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 300,298 | WEIGHTREV | - | 1,910 | - | 1,910 | - | 457 | - | 457 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,144,919 | WEIGHTREV | - | 7,284 | - | 7,284 | - | 1,743 | - | 1,743 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | SC 1 | | | | SC 2 | | | | SC 3P | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 16,828 | WTBIPPREV | - | 12,044 | - | 12,044 | - | 662 | - | 662 | - | 6 | - | 6 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 874,567 | WTMFCREV | - | 571,552 | - | 571,552 | - | 68,703 | - | 68,703 | - | 2,313 | - | 2,313 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 52,567 | REVENUE | - | 25,480 | - | 25,480 | - | 9,314 | - | 9,314 | - | 335 | - | 335 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 562,601 | REVENUE | - | 272,697 | - | 272,697 | - | 99,683 | - | 99,683 | - | 3,591 | - | 3,591 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 2,144,979 | REVENUE | - | 1,039,686 | - | 1,039,686 | - | 380,052 | - | 380,052 | - | 13,689 | - | 13,689 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 31,527 | BIPP | - | 22,656 | - | 22,656 | - | 1,208 | - | 1,208 | - | 10 | - | 10 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIC | 1,638,480 | MFCREV | - | 993,319 | - | 993,319 | - | 187,964 | - | 187,964 | - | 6,329 | - | 6,329 |
| | ***Sub-total*** | ***19,900,265*** | | ***-*** | ***13,008,489*** | ***-*** | ***13,008,489*** | ***-*** | ***1,563,641*** | ***-*** | ***1,563,641*** | ***-*** | ***35,894*** | ***-*** | ***35,894*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 369,882 | RESREV | - | 284,506 | - | 284,506 | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 62,728 | NORESREV | - | - | - | - | - | 30,052 | - | 30,052 | - | 1,082 | - | 1,082 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 82,923 | RESREV | - | 63,783 | - | 63,783 | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 14,063 | NORESREV | - | - | - | - | - | 6,737 | - | 6,737 | - | 243 | - | 243 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***529,596*** | | ***-*** | ***348,288*** | ***-*** | ***348,288*** | ***-*** | ***36,789*** | ***-*** | ***36,789*** | ***-*** | ***1,325*** | ***-*** | ***1,325*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 112 | R_WTALLOC | - | 85 | - | 85 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 1,263 | R_WTALLOC | - | 960 | - | 960 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 4,266 | R_WTALLOC | - | 3,240 | - | 3,240 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 26 | R_WTALLOC | - | 20 | - | 20 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 1,180 | R_MFCWT | - | 891 | - | 891 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 38 | NR_WTALLOC | - | - | - | - | - | 17 | - | 17 | - | 1 | - | 1 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 386 | NR_WTALLOC | - | - | - | - | - | 171 | - | 171 | - | 8 | - | 8 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 639 | NR_WTALLOC | - | - | - | - | - | 282 | - | 282 | - | 13 | - | 13 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 3 | NR_WTALLOC | - | - | - | - | - | 1 | - | 1 | - | 0 | - | 0 |
| 911 | SUPERVISION - NONRES - MERCHANT | 95 | NR_WTMFC | - | - | - | - | - | 53 | - | 53 | - | 2 | - | 2 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 452 | R_WTALLOC | - | 343 | - | 343 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 5,097 | R_WTALLOC | - | 3,871 | - | 3,871 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 17,209 | R_WTALLOC | - | 13,072 | - | 13,072 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 107 | R_WTALLOC | - | 81 | - | 81 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 4,762 | R_MFCWT | - | 3,594 | - | 3,594 | - | - | - | - | - | - | - | - |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | SC 3S | | | | SC 6 | | | | SC 7-1 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 16,828 | WTBIPPREV | - | 0 | - | 0 | - | 1,333 | - | 1,333 | - | 51 | - | 51 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 874,567 | WTMFCREV | - | 35 | - | 35 | - | 19,240 | - | 19,240 | - | 13,312 | - | 13,312 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 52,567 | REVENUE | - | 10 | - | 10 | - | 2,317 | - | 2,317 | - | 2,997 | - | 2,997 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 562,601 | REVENUE | - | 107 | - | 107 | - | 24,800 | - | 24,800 | - | 32,070 | - | 32,070 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 2,144,979 | REVENUE | - | 408 | - | 408 | - | 94,553 | - | 94,553 | - | 122,271 | - | 122,271 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 31,527 | BIPP | - | 0 | - | 0 | - | 2,434 | - | 2,434 | - | 93 | - | 93 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIC | 1,638,480 | MFCREV | - | 95 | - | 95 | - | 52,640 | - | 52,640 | - | 36,419 | - | 36,419 |
| | ***Sub-total*** | ***19,900,265*** | | ***-*** | ***962*** | ***-*** | ***962*** | ***-*** | ***1,283,933*** | ***-*** | ***1,283,933*** | ***-*** | ***293,145*** | ***-*** | ***293,145*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 369,882 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 62,728 | NORESREV | - | 32 | - | 32 | - | 7,477 | - | 7,477 | - | 9,668 | - | 9,668 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 82,923 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 14,063 | NORESREV | - | 7 | - | 7 | - | 1,676 | - | 1,676 | - | 2,168 | - | 2,168 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***529,596*** | | ***-*** | ***39*** | ***-*** | ***39*** | ***-*** | ***9,153*** | ***-*** | ***9,153*** | ***-*** | ***11,836*** | ***-*** | ***11,836*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 112 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 1,263 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 4,266 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 26 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 1,180 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 38 | NR_WTALLOC | - | 0 | - | 0 | - | 4 | - | 4 | - | 6 | - | 6 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 386 | NR_WTALLOC | - | 0 | - | 0 | - | 42 | - | 42 | - | 57 | - | 57 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 639 | NR_WTALLOC | - | 0 | - | 0 | - | 70 | - | 70 | - | 94 | - | 94 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 3 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 911 | SUPERVISION - NONRES - MERCHANT | 95 | NR_WTMFC | - | 0 | - | 0 | - | 14 | - | 14 | - | 11 | - | 11 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 452 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 5,097 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 17,209 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 107 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 4,762 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | SC 7-2 | | | | SC 7-3 | | | | SC 7-4 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Account Description | Amount | Alloc. Factor | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 16,828 | WTBIPPREV | - | 8 | - | 8 | - | 3 | - | 3 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 874,567 | WTMFCREV | - | 7,792 | - | 7,792 | - | 2,055 | - | 2,055 | - | 1,081 | - | 1,081 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 52,567 | REVENUE | - | 2,353 | - | 2,353 | - | 650 | - | 650 | - | 214 | - | 214 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 562,601 | REVENUE | - | 25,188 | - | 25,188 | - | 6,954 | - | 6,954 | - | 2,292 | - | 2,292 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 2,144,979 | REVENUE | - | 96,033 | - | 96,033 | - | 26,514 | - | 26,514 | - | 8,737 | - | 8,737 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 31,527 | BIPP | - | 14 | - | 14 | - | 5 | - | 5 | - | 1 | - | 1 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIC | 1,638,480 | MFCREV | - | 21,318 | - | 21,318 | - | 5,621 | - | 5,621 | - | 2,957 | - | 2,957 |
| | ***Sub-total*** | ***19,900,265*** | | ***-*** | ***185,148*** | ***-*** | ***185,148*** | ***-*** | ***53,945*** | ***-*** | ***53,945*** | ***-*** | ***17,922*** | ***-*** | ***17,922*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 369,882 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 62,728 | NORESREV | - | 7,594 | - | 7,594 | - | 2,097 | - | 2,097 | - | 691 | - | 691 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 82,923 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 14,063 | NORESREV | - | 1,702 | - | 1,702 | - | 470 | - | 470 | - | 155 | - | 155 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***529,596*** | | ***-*** | ***9,296*** | ***-*** | ***9,296*** | ***-*** | ***2,567*** | ***-*** | ***2,567*** | ***-*** | ***846*** | ***-*** | ***846*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 112 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 1,263 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 4,266 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 26 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 1,180 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 38 | NR_WTALLOC | - | 6 | - | 6 | - | 2 | - | 2 | - | 1 | - | 1 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 386 | NR_WTALLOC | - | 57 | - | 57 | - | 17 | - | 17 | - | 14 | - | 14 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 639 | NR_WTALLOC | - | 95 | - | 95 | - | 29 | - | 29 | - | 23 | - | 23 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 3 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 911 | SUPERVISION - NONRES - MERCHANT | 95 | NR_WTMFC | - | 7 | - | 7 | - | 3 | - | 3 | - | 2 | - | 2 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 452 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 5,097 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 17,209 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 107 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 4,762 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | SC 8 | | | | SC 9 | | | | SC 12 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Account Description | Amount | Alloc. Factor | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 16,828 | WTBIPPREV | - | 2,460 | - | 2,460 | - | 48 | - | 48 | - | 38 | - | 38 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 874,567 | WTMFCREV | - | 171,491 | - | 171,491 | - | 1,579 | - | 1,579 | - | 12,737 | - | 12,737 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 52,567 | REVENUE | - | 7,027 | - | 7,027 | - | 122 | - | 122 | - | 619 | - | 619 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 562,601 | REVENUE | - | 75,207 | - | 75,207 | - | 1,309 | - | 1,309 | - | 6,626 | - | 6,626 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 2,144,979 | REVENUE | - | 286,734 | - | 286,734 | - | 4,992 | - | 4,992 | - | 25,261 | - | 25,261 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 31,527 | BIPP | - | 4,627 | - | 4,627 | - | 87 | - | 87 | - | 72 | - | 72 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIO | 1,638,480 | MFCREV | - | 298,040 | - | 298,040 | - | 4,319 | - | 4,319 | - | 22,136 | - | 22,136 |
| | ***Sub-total*** | ***19,900,265*** | | ***-*** | ***3,115,406*** | ***-*** | ***3,115,406*** | ***-*** | ***51,168*** | ***-*** | ***51,168*** | ***-*** | ***131,691*** | ***-*** | ***131,691*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 369,882 | RESREV | - | 78,463 | - | 78,463 | - | - | - | - | - | 6,912 | - | 6,912 |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 62,728 | NORESREV | - | - | - | - | - | 395 | - | 395 | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 82,923 | RESREV | - | 17,591 | - | 17,591 | - | - | - | - | - | 1,550 | - | 1,550 |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 14,063 | NORESREV | - | - | - | - | - | 88 | - | 88 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***529,596*** | | ***-*** | ***96,054*** | ***-*** | ***96,054*** | ***-*** | ***483*** | ***-*** | ***483*** | ***-*** | ***8,462*** | ***-*** | ***8,462*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 112 | R_WTALLOC | - | 25 | - | 25 | - | - | - | - | - | 2 | - | 2 |
| 911 | SUPERVISION - RES - TRANSMISSION | 1,263 | R_WTALLOC | - | 281 | - | 281 | - | - | - | - | - | 23 | - | 23 |
| 911 | SUPERVISION - RES - DISTRIBUTION | 4,266 | R_WTALLOC | - | 949 | - | 949 | - | - | - | - | - | 77 | - | 77 |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 26 | R_WTALLOC | - | 6 | - | 6 | - | - | - | - | - | 0 | - | 0 |
| 911 | SUPERVISION - RES - MERCHANT | 1,180 | R_MFCWT | - | 269 | - | 269 | - | - | - | - | - | 20 | - | 20 |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 38 | NR_WTALLOC | - | - | - | - | - | 0 | - | 0 | - | - | - | - |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 386 | NR_WTALLOC | - | - | - | - | - | 2 | - | 2 | - | - | - | - |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 639 | NR_WTALLOC | - | - | - | - | - | 3 | - | 3 | - | - | - | - |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 3 | NR_WTALLOC | - | - | - | - | - | 0 | - | 0 | - | - | - | - |
| 911 | SUPERVISION - NONRES - MERCHANT | 95 | NR_WTMFC | - | - | - | - | - | 1 | - | 1 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 452 | R_WTALLOC | - | 100 | - | 100 | - | - | - | - | - | 8 | - | 8 |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 5,097 | R_WTALLOC | - | 1,133 | - | 1,133 | - | - | - | - | - | 92 | - | 92 |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 17,209 | R_WTALLOC | - | 3,827 | - | 3,827 | - | - | - | - | - | 311 | - | 311 |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 107 | R_WTALLOC | - | 24 | - | 24 | - | - | - | - | - | 2 | - | 2 |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 4,762 | R_MFCWT | - | 1,086 | - | 1,086 | - | - | - | - | - | 81 | - | 81 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | Street Lighting | | | | Arealght | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROC | 16,828 | WTBIPPREV | - | 22 | - | 22 | - | 153 | - | 153 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 874,567 | WTMFCREV | - | 1,662 | - | 1,662 | - | 1,015 | - | 1,015 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 52,567 | REVENUE | - | 911 | - | 911 | - | 218 | - | 218 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 562,601 | REVENUE | - | 9,746 | - | 9,746 | - | 2,332 | - | 2,332 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 2,144,979 | REVENUE | - | 37,157 | - | 37,157 | - | 8,891 | - | 8,891 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 31,527 | BIPP | - | 41 | - | 41 | - | 279 | - | 279 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTIC | 1,638,480 | MFCREV | - | 4,547 | - | 4,547 | - | 2,776 | - | 2,776 |
| | ***Sub-total*** | ***19,900,265*** | | ***-*** | ***73,354*** | ***-*** | ***73,354*** | ***-*** | ***85,565*** | ***-*** | ***85,565*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 369,882 | RESREV | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 62,728 | NORESREV | - | 2,938 | - | 2,938 | - | 703 | - | 703 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 82,923 | RESREV | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIA | 14,063 | NORESREV | - | 659 | - | 659 | - | 158 | - | 158 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PROD | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSI | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTIC | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUAN | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED P | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSM | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIB | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISS | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHA | - | NR_WTMFC | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***529,596*** | | ***-*** | ***3,597*** | ***-*** | ***3,597*** | ***-*** | ***861*** | ***-*** | ***861*** |
| | **Sales Expenses** | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 112 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 1,263 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 4,266 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 26 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 1,180 | R_MFCWT | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 38 | NR_WTALLOC | - | 1 | - | 1 | - | 0 | - | 0 |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 386 | NR_WTALLOC | - | 14 | - | 14 | - | 5 | - | 5 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 639 | NR_WTALLOC | - | 23 | - | 23 | - | 8 | - | 8 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 3 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 |
| 911 | SUPERVISION - NONRES - MERCHANT | 95 | NR_WTMFC | - | 1 | - | 1 | - | 1 | - | 1 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTIC | 452 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 5,097 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 17,209 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 107 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 4,762 | R_MFCWT | - | - | - | - | - | - | - | - |

| | | | | SC 1 | | | | SC 2 | | | | SC 3P | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Account Description | Amount | Alloc. Factor | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 21,089 | NR_WTALLOC | - | - | - | - | - | 9,324 | - | 9,324 | - | 413 | - | 413 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 215,693 | NR_WTALLOC | - | - | - | - | - | 95,361 | - | 95,361 | - | 4,225 | - | 4,225 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 356,967 | NR_WTALLOC | - | - | - | - | - | 157,820 | - | 157,820 | - | 6,992 | - | 6,992 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 1,876 | NR_WTALLOC | - | - | - | - | - | 829 | - | 829 | - | 37 | - | 37 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 53,333 | NR_WTMFC | - | - | - | - | - | 29,837 | - | 29,837 | - | 1,052 | - | 1,052 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 5,663 | R_WTALLOC | - | 4,302 | - | 4,302 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 63,917 | R_WTALLOC | - | 48,550 | - | 48,550 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 215,815 | R_WTALLOC | - | 163,927 | - | 163,927 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 1,336 | R_WTALLOC | - | 1,015 | - | 1,015 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 59,716 | R_MFCWT | - | 45,073 | - | 45,073 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 4,591 | NR_WTALLOC | - | - | - | - | - | 2,030 | - | 2,030 | - | 90 | - | 90 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 46,959 | NR_WTALLOC | - | - | - | - | - | 20,761 | - | 20,761 | - | 920 | - | 920 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 77,716 | NR_WTALLOC | - | - | - | - | - | 34,359 | - | 34,359 | - | 1,522 | - | 1,522 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 408 | NR_WTALLOC | - | - | - | - | - | 181 | - | 181 | - | 8 | - | 8 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 11,611 | NR_WTMFC | - | - | - | - | - | 6,496 | - | 6,496 | - | 229 | - | 229 |
| | ***Sub-total*** | ***1,172,326*** | | **-** | ***289,024*** | **-** | ***289,024*** | **-** | ***357,522*** | **-** | ***357,522*** | **-** | ***15,510*** | **-** | ***15,510*** |
| | **TOTAL O & M LABOR EXP.** | **90,158,946** | | **14,088,376** | **32,142,837** | **336,367** | **46,567,580** | **8,550,207** | **4,064,765** | **175,064** | **12,790,036** | **420,832** | **253,796** | **10,721** | **685,350** |

## Depreciation and Amortization Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 4,568,130 | LABOR | 713,823 | 1,628,598 | 17,043 | 2,359,464 | 433,218 | 205,952 | 8,870 | 648,039 | 21,323 | 12,859 | 543 | 34,725 |
| | ***Sub-total*** | ***4,568,130*** | | ***713,823*** | ***1,628,598*** | ***17,043*** | ***2,359,464*** | ***433,218*** | ***205,952*** | ***8,870*** | ***648,039*** | ***21,323*** | ***12,859*** | ***543*** | ***34,725*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 21,949 | ENERX | - | - | 6,985 | 6,985 | - | - | 4,225 | 4,225 | - | - | 276 | 276 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 256,962 | ENERX | - | - | 81,778 | 81,778 | - | - | 49,463 | 49,463 | - | - | 3,230 | 3,230 |
| 332 | HYDRO - DAMS & WATERWAYS | 937,944 | ENERX | - | - | 298,499 | 298,499 | - | - | 180,547 | 180,547 | - | - | 11,788 | 11,788 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 792,474 | ENERX | - | - | 252,204 | 252,204 | - | - | 152,545 | 152,545 | - | - | 9,960 | 9,960 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 171,577 | ENERX | - | - | 54,604 | 54,604 | - | - | 33,027 | 33,027 | - | - | 2,156 | 2,156 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 30,691 | ENERX | - | - | 9,767 | 9,767 | - | - | 5,908 | 5,908 | - | - | 386 | 386 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 633 | ENERX | - | - | 201 | 201 | - | - | 122 | 122 | - | - | 8 | 8 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 2,518 | GEN_2CP | 990 | - | - | 990 | 470 | - | - | 470 | 25 | - | - | 25 |
| 342 | OTHER - FUEL HOLDERS | 359 | GEN_2CP | 141 | - | - | 141 | 67 | - | - | 67 | 4 | - | - | 4 |
| 343 | OTHER - PRIME MOVERS | 4,196 | GEN_2CP | 1,649 | - | - | 1,649 | 784 | - | - | 784 | 41 | - | - | 41 |
| 344 | OTHER - GENERATORS | 12,514 | GEN_2CP | 4,918 | - | - | 4,918 | 2,337 | - | - | 2,337 | 123 | - | - | 123 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 3,364 | GEN_2CP | 1,322 | - | - | 1,322 | 628 | - | - | 628 | 33 | - | - | 33 |
| | ***Sub-total*** | ***2,235,181*** | | ***9,020*** | **-** | ***704,039*** | ***713,059*** | ***4,287*** | **-** | ***425,838*** | ***430,124*** | ***226*** | **-** | ***27,804*** | ***28,029*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | | | | | |

| | | | | SC 3S | | | | SC 6 | | | | SC 7-1 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Account Description | Amount | Alloc. Factor | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 21,089 | NR_WTALLOC | - | 8 | - | 8 | - | 2,299 | - | 2,299 | - | 3,101 | - | 3,101 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 215,693 | NR_WTALLOC | - | 82 | - | 82 | - | 23,509 | - | 23,509 | - | 31,715 | - | 31,715 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 356,967 | NR_WTALLOC | - | 136 | - | 136 | - | 38,907 | - | 38,907 | - | 52,488 | - | 52,488 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 1,876 | NR_WTALLOC | - | 1 | - | 1 | - | 204 | - | 204 | - | 276 | - | 276 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 53,333 | NR_WTMFC | - | 16 | - | 16 | - | 7,968 | - | 7,968 | - | 6,244 | - | 6,244 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 5,663 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 63,917 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 215,815 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 1,336 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 59,716 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 4,591 | NR_WTALLOC | - | 2 | - | 2 | - | 500 | - | 500 | - | 675 | - | 675 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 46,959 | NR_WTALLOC | - | 18 | - | 18 | - | 5,118 | - | 5,118 | - | 6,905 | - | 6,905 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 77,716 | NR_WTALLOC | - | 30 | - | 30 | - | 8,470 | - | 8,470 | - | 11,427 | - | 11,427 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 408 | NR_WTALLOC | - | 0 | - | 0 | - | 45 | - | 45 | - | 60 | - | 60 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 11,611 | NR_WTMFC | - | 4 | - | 4 | - | 1,735 | - | 1,735 | - | 1,359 | - | 1,359 |
| | ***Sub-total*** | ***1,172,326*** | | **-** | ***298*** | **-** | ***298*** | **-** | ***88,886*** | **-** | ***88,886*** | **-** | ***114,418*** | **-** | ***114,418*** |
| | **TOTAL O & M LABOR EXP.** | **90,158,946** | | **2,438** | **13,027** | **236** | **15,701** | **904,138** | **3,762,529** | **20,427** | **4,687,094** | **2,948,347** | **629,974** | **77,289** | **3,655,610** |

## Depreciation and Amortization Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 4,568,130 | LABOR | 124 | 660 | 12 | 796 | 45,810 | 190,638 | 1,035 | 237,483 | 149,385 | 31,919 | 3,916 | 185,221 |
| | ***Sub-total*** | ***4,568,130*** | | ***124*** | ***660*** | ***12*** | ***796*** | ***45,810*** | ***190,638*** | ***1,035*** | ***237,483*** | ***149,385*** | ***31,919*** | ***3,916*** | ***185,221*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 21,949 | ENERX | - | - | 6 | 6 | - | - | 441 | 441 | - | - | 2,001 | 2,001 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 256,962 | ENERX | - | - | 73 | 73 | - | - | 5,166 | 5,166 | - | - | 23,426 | 23,426 |
| 332 | HYDRO - DAMS & WATERWAYS | 937,944 | ENERX | - | - | 265 | 265 | - | - | 18,856 | 18,856 | - | - | 85,509 | 85,509 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 792,474 | ENERX | - | - | 224 | 224 | - | - | 15,931 | 15,931 | - | - | 72,247 | 72,247 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 171,577 | ENERX | - | - | 49 | 49 | - | - | 3,449 | 3,449 | - | - | 15,642 | 15,642 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 30,691 | ENERX | - | - | 9 | 9 | - | - | 617 | 617 | - | - | 2,798 | 2,798 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 633 | ENERX | - | - | 0 | 0 | - | - | 13 | 13 | - | - | 58 | 58 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 2,518 | GEN_2CP | 0 | - | - | 0 | 53 | - | - | 53 | 189 | - | - | 189 |
| 342 | OTHER - FUEL HOLDERS | 359 | GEN_2CP | 0 | - | - | 0 | 8 | - | - | 8 | 27 | - | - | 27 |
| 343 | OTHER - PRIME MOVERS | 4,196 | GEN_2CP | 1 | - | - | 1 | 89 | - | - | 89 | 315 | - | - | 315 |
| 344 | OTHER - GENERATORS | 12,514 | GEN_2CP | 2 | - | - | 2 | 264 | - | - | 264 | 940 | - | - | 940 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 3,364 | GEN_2CP | 1 | - | - | 1 | 71 | - | - | 71 | 253 | - | - | 253 |
| | ***Sub-total*** | ***2,235,181*** | | ***4*** | **-** | ***626*** | ***629*** | ***485*** | **-** | ***44,473*** | ***44,958*** | ***1,724*** | **-** | ***201,681*** | ***203,405*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | | | | | |

| | | | | SC 7-2 | | | | SC 7-3 | | | | SC 7-4 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Account Description | Amount | Alloc. Factor | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 21,089 | NR_WTALLOC | - | 3,128 | - | 3,128 | - | 956 | - | 956 | - | 751 | - | 751 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 215,693 | NR_WTALLOC | - | 31,996 | - | 31,996 | - | 9,777 | - | 9,777 | - | 7,681 | - | 7,681 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 356,967 | NR_WTALLOC | - | 52,953 | - | 52,953 | - | 16,180 | - | 16,180 | - | 12,712 | - | 12,712 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 1,876 | NR_WTALLOC | - | 278 | - | 278 | - | 85 | - | 85 | - | 67 | - | 67 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 53,333 | NR_WTMFC | - | 4,041 | - | 4,041 | - | 1,466 | - | 1,466 | - | 923 | - | 923 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 5,663 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 63,917 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 215,815 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 1,336 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 59,716 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 4,591 | NR_WTALLOC | - | 681 | - | 681 | - | 208 | - | 208 | - | 163 | - | 163 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 46,959 | NR_WTALLOC | - | 6,966 | - | 6,966 | - | 2,128 | - | 2,128 | - | 1,672 | - | 1,672 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 77,716 | NR_WTALLOC | - | 11,528 | - | 11,528 | - | 3,523 | - | 3,523 | - | 2,768 | - | 2,768 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 408 | NR_WTALLOC | - | 61 | - | 61 | - | 19 | - | 19 | - | 15 | - | 15 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 11,611 | NR_WTMFC | - | 880 | - | 880 | - | 319 | - | 319 | - | 201 | - | 201 |
| | ***Sub-total*** | ***1,172,326*** | | **-** | ***112,678*** | **-** | ***112,678*** | **-** | ***34,712*** | **-** | ***34,712*** | **-** | ***26,992*** | **-** | ***26,992*** |
| | **TOTAL O & M LABOR EXP.** | **90,158,946** | | **3,522,465** | **517,339** | **85,429** | **4,125,233** | **566,362** | **237,964** | **61,540** | **865,866** | **506,882** | **183,786** | **47,856** | **738,524** |

## Depreciation and Amortization Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 4,568,130 | LABOR | 178,475 | 26,212 | 4,328 | 209,015 | 28,696 | 12,057 | 3,118 | 43,871 | 25,682 | 9,312 | 2,425 | 37,419 |
| | ***Sub-total*** | ***4,568,130*** | | ***178,475*** | ***26,212*** | ***4,328*** | ***209,015*** | ***28,696*** | ***12,057*** | ***3,118*** | ***43,871*** | ***25,682*** | ***9,312*** | ***2,425*** | ***37,419*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 21,949 | ENERX | - | - | 2,287 | 2,287 | - | - | 1,674 | 1,674 | - | - | 1,309 | 1,309 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 256,962 | ENERX | - | - | 26,769 | 26,769 | - | - | 19,598 | 19,598 | - | - | 15,322 | 15,322 |
| 332 | HYDRO - DAMS & WATERWAYS | 937,944 | ENERX | - | - | 97,711 | 97,711 | - | - | 71,533 | 71,533 | - | - | 55,929 | 55,929 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 792,474 | ENERX | - | - | 82,557 | 82,557 | - | - | 60,439 | 60,439 | - | - | 47,254 | 47,254 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 171,577 | ENERX | - | - | 17,874 | 17,874 | - | - | 13,086 | 13,086 | - | - | 10,231 | 10,231 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 30,691 | ENERX | - | - | 3,197 | 3,197 | - | - | 2,341 | 2,341 | - | - | 1,830 | 1,830 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 633 | ENERX | - | - | 66 | 66 | - | - | 48 | 48 | - | - | 38 | 38 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 2,518 | GEN_2CP | 233 | - | - | 233 | 117 | - | - | 117 | 96 | - | - | 96 |
| 342 | OTHER - FUEL HOLDERS | 359 | GEN_2CP | 33 | - | - | 33 | 17 | - | - | 17 | 14 | - | - | 14 |
| 343 | OTHER - PRIME MOVERS | 4,196 | GEN_2CP | 389 | - | - | 389 | 195 | - | - | 195 | 161 | - | - | 161 |
| 344 | OTHER - GENERATORS | 12,514 | GEN_2CP | 1,160 | - | - | 1,160 | 582 | - | - | 582 | 479 | - | - | 479 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 3,364 | GEN_2CP | 312 | - | - | 312 | 157 | - | - | 157 | 129 | - | - | 129 |
| | ***Sub-total*** | ***2,235,181*** | | ***2,127*** | **-** | ***230,461*** | ***232,588*** | ***1,068*** | **-** | ***168,718*** | ***169,787*** | ***878*** | **-** | ***131,913*** | ***132,791*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | | | | | |

| | | | | SC 8 | | | | SC 9 | | | | SC 12 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Account Description | Amount | Alloc. Factor | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL | DEM | CUS | ENG | TOTAL |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 21,089 | NR_WTALLOC | - | - | - | - | - | 114 | - | 114 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 215,693 | NR_WTALLOC | - | - | - | - | - | 1,163 | - | 1,163 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 356,967 | NR_WTALLOC | - | - | - | - | - | 1,924 | - | 1,924 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 1,876 | NR_WTALLOC | - | - | - | - | - | 10 | - | 10 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 53,333 | NR_WTMFC | - | - | - | - | - | 653 | - | 653 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 5,663 | R_WTALLOC | - | 1,259 | - | 1,259 | - | - | - | - | - | 102 | - | 102 |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 63,917 | R_WTALLOC | - | 14,214 | - | 14,214 | - | - | - | - | - | 1,153 | - | 1,153 |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 215,815 | R_WTALLOC | - | 47,994 | - | 47,994 | - | - | - | - | - | 3,894 | - | 3,894 |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 1,336 | R_WTALLOC | - | 297 | - | 297 | - | - | - | - | - | 24 | - | 24 |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 59,716 | R_MFCWT | - | 13,624 | - | 13,624 | - | - | - | - | - | 1,019 | - | 1,019 |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 4,591 | NR_WTALLOC | - | - | - | - | - | 25 | - | 25 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 46,959 | NR_WTALLOC | - | - | - | - | - | 253 | - | 253 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 77,716 | NR_WTALLOC | - | - | - | - | - | 419 | - | 419 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 408 | NR_WTALLOC | - | - | - | - | - | 2 | - | 2 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 11,611 | NR_WTMFC | - | - | - | - | - | 142 | - | 142 | - | - | - | - |
| | ***Sub-total*** | ***1,172,326*** | | **-** | ***85,089*** | **-** | ***85,089*** | **-** | ***4,712*** | **-** | ***4,712*** | **-** | ***6,809*** | **-** | ***6,809*** |
| | **TOTAL O & M LABOR EXP.** | **90,158,946** | | **5,563,153** | **7,598,186** | **113,225** | **13,274,565** | **66,169** | **135,254** | **1,588** | **203,011** | **581,863** | **272,609** | **10,972** | **865,444** |

## Depreciation and Amortization Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 4,568,130 | LABOR | 281,871 | 384,981 | 5,737 | 672,589 | 3,353 | 6,853 | 80 | 10,286 | 29,482 | 13,812 | 556 | 43,850 |
| | ***Sub-total*** | ***4,568,130*** | | ***281,871*** | ***384,981*** | ***5,737*** | ***672,589*** | ***3,353*** | ***6,853*** | ***80*** | ***10,286*** | ***29,482*** | ***13,812*** | ***556*** | ***43,850*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | 21,949 | ENERX | - | - | 2,339 | 2,339 | - | - | 34 | 34 | - | - | 245 | 245 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 256,962 | ENERX | - | - | 27,386 | 27,386 | - | - | 395 | 395 | - | - | 2,864 | 2,864 |
| 332 | HYDRO - DAMS & WATERWAYS | 937,944 | ENERX | - | - | 99,962 | 99,962 | - | - | 1,442 | 1,442 | - | - | 10,454 | 10,454 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 792,474 | ENERX | - | - | 84,458 | 84,458 | - | - | 1,219 | 1,219 | - | - | 8,833 | 8,833 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 171,577 | ENERX | - | - | 18,286 | 18,286 | - | - | 264 | 264 | - | - | 1,912 | 1,912 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 30,691 | ENERX | - | - | 3,271 | 3,271 | - | - | 47 | 47 | - | - | 342 | 342 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 633 | ENERX | - | - | 67 | 67 | - | - | 1 | 1 | - | - | 7 | 7 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 2,518 | GEN_2CP | 298 | - | - | 298 | 4 | - | - | 4 | 31 | - | - | 31 |
| 342 | OTHER - FUEL HOLDERS | 359 | GEN_2CP | 42 | - | - | 42 | 1 | - | - | 1 | 4 | - | - | 4 |
| 343 | OTHER - PRIME MOVERS | 4,196 | GEN_2CP | 496 | - | - | 496 | 6 | - | - | 6 | 51 | - | - | 51 |
| 344 | OTHER - GENERATORS | 12,514 | GEN_2CP | 1,480 | - | - | 1,480 | 19 | - | - | 19 | 153 | - | - | 153 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 3,364 | GEN_2CP | 398 | - | - | 398 | 5 | - | - | 5 | 41 | - | - | 41 |
| | ***Sub-total*** | ***2,235,181*** | | ***2,715*** | **-** | ***235,769*** | ***238,485*** | ***35*** | **-** | ***3,402*** | ***3,437*** | ***280*** | **-** | ***24,657*** | ***24,938*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | Street Lighting | | | | Arealght | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODU | 21,089 | NR_WTALLOC | - | 745 | - | 745 | - | 251 | - | 251 |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSIC | 215,693 | NR_WTALLOC | - | 7,620 | - | 7,620 | - | 2,564 | - | 2,564 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTIOI | 356,967 | NR_WTALLOC | - | 12,611 | - | 12,611 | - | 4,243 | - | 4,243 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANC | 1,876 | NR_WTALLOC | - | 66 | - | 66 | - | 22 | - | 22 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 53,333 | NR_WTMFC | - | 711 | - | 711 | - | 422 | - | 422 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 5,663 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 63,917 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 215,815 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 1,336 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 59,716 | R_MFCWT | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTIOI | 4,591 | NR_WTALLOC | - | 162 | - | 162 | - | 55 | - | 55 |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 46,959 | NR_WTALLOC | - | 1,659 | - | 1,659 | - | 558 | - | 558 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 77,716 | NR_WTALLOC | - | 2,746 | - | 2,746 | - | 924 | - | 924 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 408 | NR_WTALLOC | - | 14 | - | 14 | - | 5 | - | 5 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 11,611 | NR_WTMFC | - | 155 | - | 155 | - | 92 | - | 92 |
| | ***Sub-total*** | ***1,172,326*** | | **-** | ***26,528*** | **-** | ***26,528*** | **-** | ***9,149*** | **-** | ***9,149*** |
| | **TOTAL O & M LABOR EXP.** | **90,158,946** | | **248,391** | **965,967** | **4,163** | **1,219,395** | **68,355** | **397,079** | **1,222** | **466,656** |

## Depreciation and Amortization Expense

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | |
| 301 | ORGANIZATION | - | LABOR | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 4,568,130 | LABOR | 12,584 | 48,939 | 204 | 61,727 | 3,463 | 20,119 | 62 | 23,644 |
| | ***Sub-total*** | ***4,568,130*** | | ***12,584*** | ***48,939*** | ***204*** | ***61,727*** | ***3,463*** | ***20,119*** | ***62*** | ***23,644*** |
| | **Production Plant** | | | | | | | | | | |
| 311 | ASH HANDLING | 21,949 | ENERX | - | - | 100 | 100 | - | - | 27 | 27 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 256,962 | ENERX | - | - | 1,173 | 1,173 | - | - | 319 | 319 |
| 332 | HYDRO - DAMS & WATERWAYS | 937,944 | ENERX | - | - | 4,283 | 4,283 | - | - | 1,165 | 1,165 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 792,474 | ENERX | - | - | 3,619 | 3,619 | - | - | 984 | 984 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 171,577 | ENERX | - | - | 784 | 784 | - | - | 213 | 213 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 30,691 | ENERX | - | - | 140 | 140 | - | - | 38 | 38 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 633 | ENERX | - | - | 3 | 3 | - | - | 1 | 1 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_2CP | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 2,518 | GEN_2CP | 9 | - | - | 9 | 2 | - | - | 2 |
| 342 | OTHER - FUEL HOLDERS | 359 | GEN_2CP | 1 | - | - | 1 | 0 | - | - | 0 |
| 343 | OTHER - PRIME MOVERS | 4,196 | GEN_2CP | 15 | - | - | 15 | 4 | - | - | 4 |
| 344 | OTHER - GENERATORS | 12,514 | GEN_2CP | 43 | - | - | 43 | 12 | - | - | 12 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 3,364 | GEN_2CP | 12 | - | - | 12 | 3 | - | - | 3 |
| | ***Sub-total*** | ***2,235,181*** | | ***80*** | **-** | ***10,102*** | ***10,182*** | ***22*** | **-** | ***2,747*** | ***2,769*** |
| | **Storage Plant** | | | | | | | | | | |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | SC 1 | | | | SC 2 | | | | SC 3P | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 350 | LAND & LAND RIGHTS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 529,795 | TRANS_12CP | 185,760 | - | - | 185,760 | 108,380 | - | - | 108,380 | 5,945 | - | - | 5,945 |
| 353 | STATION EQUIPMENT | 8,531,184 | TRANS_12CP | 2,991,260 | - | - | 2,991,260 | 1,745,219 | - | - | 1,745,219 | 95,738 | - | - | 95,738 |
| 354 | TOWERS & FIXTURES | 372,120 | TRANS_12CP | 130,475 | - | - | 130,475 | 76,124 | - | - | 76,124 | 4,176 | - | - | 4,176 |
| 355 | POLES & FIXTURES | 4,436,640 | TRANS_12CP | 1,555,604 | - | - | 1,555,604 | 907,601 | - | - | 907,601 | 49,788 | - | - | 49,788 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 6,235,224 | TRANS_12CP | 2,186,236 | - | - | 2,186,236 | 1,275,536 | - | - | 1,275,536 | 69,972 | - | - | 69,972 |
| 357 | UNDERGROUND CONDUIT | 38,172 | TRANS_12CP | 13,384 | - | - | 13,384 | 7,809 | - | - | 7,809 | 428 | - | - | 428 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 181,922 | TRANS_12CP | 63,787 | - | - | 63,787 | 37,216 | - | - | 37,216 | 2,042 | - | - | 2,042 |
| | ***Sub-total*** | ***20,325,057*** | | ***7,126,507*** | ***-*** | ***-*** | ***7,126,507*** | ***4,157,885*** | ***-*** | ***-*** | ***4,157,885*** | ***228,089*** | ***-*** | ***-*** | ***228,089*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 250,675 | DPLT | 47,604 | 84,370 | - | 131,974 | 29,286 | 6,970 | - | 36,257 | 1,074 | 270 | - | 1,344 |
| 362 | STATION EQUIPMENT | 6,047,429 | PRI_NCP | 2,234,083 | - | - | 2,234,083 | 1,374,409 | - | - | 1,374,409 | 73,532 | - | - | 73,532 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 5,746,873 | PRI_NCP | 2,123,049 | - | - | 2,123,049 | 1,306,101 | - | - | 1,306,101 | 69,877 | - | - | 69,877 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 5,746,873 | PRICST | - | 4,061,796 | - | 4,061,796 | - | 286,111 | - | 286,111 | - | 2,028 | - | 2,028 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 800,496 | SEC_NCP | 366,339 | - | - | 366,339 | 225,372 | - | - | 225,372 | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 800,496 | SECCST | - | 567,999 | - | 567,999 | - | 40,010 | - | 40,010 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 5,483,443 | PRI_NCP | 2,025,731 | - | - | 2,025,731 | 1,246,231 | - | - | 1,246,231 | 66,674 | - | - | 66,674 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 5,483,443 | PRICST | - | 3,875,608 | - | 3,875,608 | - | 272,996 | - | 272,996 | - | 1,935 | - | 1,935 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 919,582 | SEC_NCP | 420,837 | - | - | 420,837 | 258,899 | - | - | 258,899 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 919,582 | SECCST | - | 652,497 | - | 652,497 | - | 45,962 | - | 45,962 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 212,830 | PRI_NCP | 78,625 | - | - | 78,625 | 48,370 | - | - | 48,370 | 2,588 | - | - | 2,588 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 212,830 | PRICST | - | 150,425 | - | 150,425 | - | 10,596 | - | 10,596 | - | 75 | - | 75 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 36,557 | SEC_NCP | 16,730 | - | - | 16,730 | 10,292 | - | - | 10,292 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 36,557 | SECCST | - | 25,940 | - | 25,940 | - | 1,827 | - | 1,827 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 1,117,639 | PRI_NCP | 412,886 | - | - | 412,886 | 254,007 | - | - | 254,007 | 13,590 | - | - | 13,590 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 1,117,639 | PRICST | - | 789,929 | - | 789,929 | - | 55,642 | - | 55,642 | - | 394 | - | 394 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 191,974 | SEC_NCP | 87,855 | - | - | 87,855 | 54,049 | - | - | 54,049 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 191,974 | SECCST | - | 136,217 | - | 136,217 | - | 9,595 | - | 9,595 | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5,747,611 | NCPSCTR | 2,384,338 | - | - | 2,384,338 | 1,466,846 | - | - | 1,466,846 | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 5,747,611 | CUS_368 | - | 4,065,516 | - | 4,065,516 | - | 286,373 | - | 286,373 | - | - | - | - |
| 369 | SERVICES | 5,225,241 | SERVCS | - | 3,733,482 | - | 3,733,482 | - | 262,985 | - | 262,985 | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 4,429,151 | METI | - | 2,248,160 | - | 2,248,160 | - | 568,233 | - | 568,233 | - | 99,405 | - | 99,405 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 2,000,058 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***58,466,566*** | | ***10,198,078*** | ***20,391,940*** | ***-*** | ***30,590,017*** | ***6,273,862*** | ***1,847,301*** | ***-*** | ***8,121,163*** | ***227,335*** | ***104,106*** | ***-*** | ***331,441*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 2,803,272 | LABOR | 438,044 | 999,403 | 10,459 | 1,447,905 | 265,848 | 126,384 | 5,443 | 397,675 | 13,085 | 7,891 | 333 | 21,309 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 2,034,470 | LABOR | 317,909 | 725,315 | 7,590 | 1,050,815 | 192,939 | 91,723 | 3,950 | 288,612 | 9,496 | 5,727 | 242 | 15,465 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 19,296 | PTDPLT | 4,464 | 4,323 | 216 | 9,003 | 2,682 | 357 | 130 | 3,169 | 120 | 14 | 9 | 142 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 693,541 | LBTRNDST | 142,522 | 187,122 | 3,403 | 333,047 | 86,497 | 21,313 | 1,771 | 109,581 | 4,257 | 2,034 | 108 | 6,400 |
| 395 | LABORATORY EQUIPMENT | 189,284 | LBTRNDST | 38,898 | 51,070 | 929 | 90,897 | 23,607 | 5,817 | 483 | 29,907 | 1,162 | 555 | 30 | 1,747 |
| 396 | POWER OPERATED EQUIPMENT | 45,859 | LBTRNDST | 9,424 | 12,373 | 225 | 22,022 | 5,719 | 1,409 | 117 | 7,246 | 282 | 134 | 7 | 423 |
| 397 | COMMUNICATION EQUIPMENT | 5,864,239 | LABOR | 916,355 | 2,090,678 | 21,878 | 3,028,911 | 556,134 | 264,386 | 11,387 | 831,907 | 27,372 | 16,508 | 697 | 44,577 |
| 398 | MISCELLANEOUS EQUIPMENT | 1,160,005 | LABOR | 181,264 | 413,557 | 4,328 | 599,149 | 110,009 | 52,298 | 2,252 | 164,559 | 5,415 | 3,265 | 138 | 8,818 |
| | ***Sub-total*** | ***12,809,966*** | | ***2,048,880*** | ***4,483,840*** | ***49,027*** | ***6,581,747*** | ***1,243,434*** | ***563,687*** | ***25,535*** | ***1,832,656*** | ***61,188*** | ***36,129*** | ***1,564*** | ***98,882*** |
| | **Other** | | | | | | | | | | | | | | |
| ~ | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **98,404,900** | | **20,096,308** | **26,504,377** | **770,109** | **47,370,793** | **12,112,685** | **2,616,940** | **460,242** | **15,189,868** | **538,160** | **153,094** | **29,911** | **721,166** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | SC 3S | | | | SC 6 | | | | SC 7-1 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 350 | LAND & LAND RIGHTS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 529,795 | TRANS_12CP | 124 | - | - | 124 | 11,581 | - | - | 11,581 | 44,065 | - | - | 44,065 |
| 353 | STATION EQUIPMENT | 8,531,184 | TRANS_12CP | 1,997 | - | - | 1,997 | 186,479 | - | - | 186,479 | 709,573 | - | - | 709,573 |
| 354 | TOWERS & FIXTURES | 372,120 | TRANS_12CP | 87 | - | - | 87 | 8,134 | - | - | 8,134 | 30,951 | - | - | 30,951 |
| 355 | POLES & FIXTURES | 4,436,640 | TRANS_12CP | 1,038 | - | - | 1,038 | 96,979 | - | - | 96,979 | 369,013 | - | - | 369,013 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 6,235,224 | TRANS_12CP | 1,459 | - | - | 1,459 | 136,293 | - | - | 136,293 | 518,609 | - | - | 518,609 |
| 357 | UNDERGROUND CONDUIT | 38,172 | TRANS_12CP | 9 | - | - | 9 | 834 | - | - | 834 | 3,175 | - | - | 3,175 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 181,922 | TRANS_12CP | 43 | - | - | 43 | 3,977 | - | - | 3,977 | 15,131 | - | - | 15,131 |
| | ***Sub-total*** | ***20,325,057*** | | ***4,757*** | ***-*** | ***-*** | ***4,757*** | ***444,276*** | ***-*** | ***-*** | ***444,276*** | ***1,690,517*** | ***-*** | ***-*** | ***1,690,517*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 250,675 | DPLT | - | 15 | - | 15 | 3,086 | 9,774 | - | 12,859 | 9,792 | 519 | - | 10,311 |
| 362 | STATION EQUIPMENT | 6,047,429 | PRI_NCP | - | - | - | - | 144,826 | - | - | 144,826 | 503,661 | - | - | 503,661 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 5,746,873 | PRI_NCP | - | - | - | - | 137,628 | - | - | 137,628 | 478,629 | - | - | 478,629 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 5,746,873 | PRICST | - | - | - | - | - | 450,193 | - | 450,193 | - | 17,952 | - | 17,952 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 800,496 | SEC_NCP | - | - | - | - | 23,748 | - | - | 23,748 | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 800,496 | SECCST | - | - | - | - | - | 62,955 | - | 62,955 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 5,483,443 | PRI_NCP | - | - | - | - | 131,319 | - | - | 131,319 | 456,689 | - | - | 456,689 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 5,483,443 | PRICST | - | - | - | - | - | 429,557 | - | 429,557 | - | 17,129 | - | 17,129 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 919,582 | SEC_NCP | - | - | - | - | 27,281 | - | - | 27,281 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 919,582 | SECCST | - | - | - | - | - | 72,320 | - | 72,320 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 212,830 | PRI_NCP | - | - | - | - | 5,097 | - | - | 5,097 | 17,726 | - | - | 17,726 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 212,830 | PRICST | - | - | - | - | - | 16,672 | - | 16,672 | - | 665 | - | 665 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 36,557 | SEC_NCP | - | - | - | - | 1,085 | - | - | 1,085 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 36,557 | SECCST | - | - | - | - | - | 2,875 | - | 2,875 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 1,117,639 | PRI_NCP | - | - | - | - | 26,766 | - | - | 26,766 | 93,083 | - | - | 93,083 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 1,117,639 | PRICST | - | - | - | - | - | 87,552 | - | 87,552 | - | 3,491 | - | 3,491 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 191,974 | SEC_NCP | - | - | - | - | 5,695 | - | - | 5,695 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 191,974 | SECCST | - | - | - | - | - | 15,098 | - | 15,098 | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5,747,611 | NCPSCTR | - | - | - | - | 154,566 | - | - | 154,566 | 537,535 | - | - | 537,535 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 5,747,611 | CUS_368 | - | - | - | - | - | 450,605 | - | 450,605 | - | 17,968 | - | 17,968 |
| 369 | SERVICES | 5,225,241 | SERVCS | - | - | - | - | - | 413,804 | - | 413,804 | - | 16,501 | - | 16,501 |
| 370 | METERS - METER INVEST CUST RELATED | 4,429,151 | METI | - | 5,980 | - | 5,980 | - | 417,647 | - | 417,647 | - | 79,810 | - | 79,810 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 2,000,058 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***58,466,566*** | | ***-*** | ***5,995*** | ***-*** | ***5,995*** | ***661,097*** | ***2,429,052*** | ***-*** | ***3,090,149*** | ***2,097,115*** | ***154,036*** | ***-*** | ***2,251,151*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 2,803,272 | LABOR | 76 | 405 | 7 | 488 | 28,112 | 116,987 | 635 | 145,734 | 91,672 | 19,587 | 2,403 | 113,662 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 2,034,470 | LABOR | 55 | 294 | 5 | 354 | 20,402 | 84,903 | 461 | 105,766 | 66,531 | 14,216 | 1,744 | 82,490 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 19,296 | PTDPLT | 1 | 1 | 0 | 2 | 284 | 501 | 14 | 799 | 982 | 27 | 62 | 1,070 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 693,541 | LBTRNDST | 25 | 119 | 2 | 146 | 9,147 | 24,082 | 207 | 33,436 | 29,826 | 2,130 | 782 | 32,738 |
| 395 | LABORATORY EQUIPMENT | 189,284 | LBTRNDST | 7 | 32 | 1 | 40 | 2,496 | 6,573 | 56 | 9,125 | 8,140 | 581 | 213 | 8,935 |
| 396 | POWER OPERATED EQUIPMENT | 45,859 | LBTRNDST | 2 | 8 | 0 | 10 | 605 | 1,592 | 14 | 2,211 | 1,972 | 141 | 52 | 2,165 |
| 397 | COMMUNICATION EQUIPMENT | 5,864,239 | LABOR | 159 | 847 | 15 | 1,021 | 58,808 | 244,727 | 1,329 | 304,864 | 191,770 | 40,976 | 5,027 | 237,773 |
| 398 | MISCELLANEOUS EQUIPMENT | 1,160,005 | LABOR | 31 | 168 | 3 | 202 | 11,633 | 48,410 | 263 | 60,305 | 37,934 | 8,105 | 994 | 47,034 |
| | ***Sub-total*** | ***12,809,966*** | | ***355*** | ***1,874*** | ***34*** | ***2,263*** | ***131,487*** | ***527,775*** | ***2,978*** | ***662,240*** | ***428,828*** | ***85,763*** | ***11,277*** | ***525,868*** |
| | **Other** | | | | | | | | | | | | | | |
| ~ | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **98,404,900** | | **5,239** | **8,528** | **672** | **14,439** | **1,283,156** | **3,147,464** | **48,486** | **4,479,106** | **4,367,569** | **271,718** | **216,875** | **4,856,162** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | SC 7-2 | | | | SC 7-3 | | | | SC 7-4 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 350 | LAND & LAND RIGHTS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 529,795 | TRANS_12CP | 55,434 | - | - | 55,434 | 28,791 | - | - | 28,791 | 25,771 | - | - | 25,771 |
| 353 | STATION EQUIPMENT | 8,531,184 | TRANS_12CP | 892,636 | - | - | 892,636 | 463,617 | - | - | 463,617 | 414,982 | - | - | 414,982 |
| 354 | TOWERS & FIXTURES | 372,120 | TRANS_12CP | 38,936 | - | - | 38,936 | 20,222 | - | - | 20,222 | 18,101 | - | - | 18,101 |
| 355 | POLES & FIXTURES | 4,436,640 | TRANS_12CP | 464,215 | - | - | 464,215 | 241,104 | - | - | 241,104 | 215,811 | - | - | 215,811 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 6,235,224 | TRANS_12CP | 652,405 | - | - | 652,405 | 338,846 | - | - | 338,846 | 303,300 | - | - | 303,300 |
| 357 | UNDERGROUND CONDUIT | 38,172 | TRANS_12CP | 3,994 | - | - | 3,994 | 2,074 | - | - | 2,074 | 1,857 | - | - | 1,857 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 181,922 | TRANS_12CP | 19,035 | - | - | 19,035 | 9,886 | - | - | 9,886 | 8,849 | - | - | 8,849 |
| | ***Sub-total*** | ***20,325,057*** | | ***2,126,655*** | ***-*** | ***-*** | ***2,126,655*** | ***1,104,541*** | ***-*** | ***-*** | ***1,104,541*** | ***988,672*** | ***-*** | ***-*** | ***988,672*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 250,675 | DPLT | 8,595 | 285 | - | 8,879 | - | 188 | - | 188 | - | 176 | - | 176 |
| 362 | STATION EQUIPMENT | 6,047,429 | PRI_NCP | 588,486 | - | - | 588,486 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 5,746,873 | PRI_NCP | 559,239 | - | - | 559,239 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 5,746,873 | PRICST | - | 2,493 | - | 2,493 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 800,496 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 800,496 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 5,483,443 | PRI_NCP | 533,604 | - | - | 533,604 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 5,483,443 | PRICST | - | 2,379 | - | 2,379 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 919,582 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 919,582 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 212,830 | PRI_NCP | 20,711 | - | - | 20,711 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 212,830 | PRICST | - | 92 | - | 92 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 36,557 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 36,557 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 1,117,639 | PRI_NCP | 108,759 | - | - | 108,759 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 1,117,639 | PRICST | - | 485 | - | 485 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 191,974 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 191,974 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5,747,611 | NCPSCTR | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 5,747,611 | CUS_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 369 | SERVICES | 5,225,241 | SERVCS | - | - | - | - | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 4,429,151 | METI | - | 103,355 | - | 103,355 | - | 74,818 | - | 74,818 | - | 70,374 | - | 70,374 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 2,000,058 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***58,466,566*** | | ***1,819,394*** | ***109,089*** | ***-*** | ***1,928,482*** | ***-*** | ***75,005*** | ***-*** | ***75,005*** | ***-*** | ***70,551*** | ***-*** | ***70,551*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 2,803,272 | LABOR | 109,522 | 16,085 | 2,656 | 128,264 | 17,610 | 7,399 | 1,913 | 26,922 | 15,760 | 5,714 | 1,488 | 22,963 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 2,034,470 | LABOR | 79,486 | 11,674 | 1,928 | 93,087 | 12,780 | 5,370 | 1,389 | 19,539 | 11,438 | 4,147 | 1,080 | 16,665 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 19,296 | PTDPLT | 1,045 | 15 | 71 | 1,130 | 314 | 10 | 52 | 375 | 281 | 9 | 40 | 330 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 693,541 | LBTRNDST | 35,634 | 2,127 | 864 | 38,625 | 5,729 | 1,484 | 623 | 7,837 | 5,128 | 1,396 | 484 | 7,008 |
| 395 | LABORATORY EQUIPMENT | 189,284 | LBTRNDST | 9,725 | 580 | 236 | 10,542 | 1,564 | 405 | 170 | 2,139 | 1,399 | 381 | 132 | 1,913 |
| 396 | POWER OPERATED EQUIPMENT | 45,859 | LBTRNDST | 2,356 | 141 | 57 | 2,554 | 379 | 98 | 41 | 518 | 339 | 92 | 32 | 463 |
| 397 | COMMUNICATION EQUIPMENT | 5,864,239 | LABOR | 229,113 | 33,649 | 5,557 | 268,319 | 36,838 | 15,478 | 4,003 | 56,319 | 32,969 | 11,954 | 3,113 | 48,036 |
| 398 | MISCELLANEOUS EQUIPMENT | 1,160,005 | LABOR | 45,321 | 6,656 | 1,099 | 53,076 | 7,287 | 3,062 | 792 | 11,140 | 6,522 | 2,365 | 616 | 9,502 |
| | ***Sub-total*** | ***12,809,966*** | | ***512,202*** | ***70,927*** | ***12,468*** | ***595,597*** | ***82,501*** | ***33,306*** | ***8,982*** | ***124,788*** | ***73,836*** | ***26,059*** | ***6,985*** | ***106,880*** |
| | **Other** | | | | | | | | | | | | | | |
| ~ | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **98,404,900** | | **4,638,853** | **206,228** | **247,257** | **5,092,338** | **1,216,806** | **120,368** | **180,818** | **1,517,992** | **1,089,069** | **105,922** | **141,323** | **1,336,313** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | SC 8 | | | | SC 9 | | | | SC 12 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 350 | LAND & LAND RIGHTS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 529,795 | TRANS_12CP | 55,323 | - | - | 55,323 | 748 | - | - | 748 | 5,802 | - | - | 5,802 |
| 353 | STATION EQUIPMENT | 8,531,184 | TRANS_12CP | 890,856 | - | - | 890,856 | 12,053 | - | - | 12,053 | 93,422 | - | - | 93,422 |
| 354 | TOWERS & FIXTURES | 372,120 | TRANS_12CP | 38,858 | - | - | 38,858 | 526 | - | - | 526 | 4,075 | - | - | 4,075 |
| 355 | POLES & FIXTURES | 4,436,640 | TRANS_12CP | 463,289 | - | - | 463,289 | 6,268 | - | - | 6,268 | 48,584 | - | - | 48,584 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 6,235,224 | TRANS_12CP | 651,104 | - | - | 651,104 | 8,809 | - | - | 8,809 | 68,280 | - | - | 68,280 |
| 357 | UNDERGROUND CONDUIT | 38,172 | TRANS_12CP | 3,986 | - | - | 3,986 | 54 | - | - | 54 | 418 | - | - | 418 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 181,922 | TRANS_12CP | 18,997 | - | - | 18,997 | 257 | - | - | 257 | 1,992 | - | - | 1,992 |
| | ***Sub-total*** | ***20,325,057*** | | ***2,122,413*** | ***-*** | ***-*** | ***2,122,413*** | ***28,715*** | ***-*** | ***-*** | ***28,715*** | ***222,573*** | ***-*** | ***-*** | ***222,573*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 250,675 | DPLT | 20,417 | 17,890 | - | 38,307 | 235 | 333 | - | 568 | 2,134 | 524 | - | 2,658 |
| 362 | STATION EQUIPMENT | 6,047,429 | PRI_NCP | 958,167 | - | - | 958,167 | 11,016 | - | - | 11,016 | 100,153 | - | - | 100,153 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 5,746,873 | PRI_NCP | 910,547 | - | - | 910,547 | 10,468 | - | - | 10,468 | 95,176 | - | - | 95,176 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 5,746,873 | PRICST | - | 828,848 | - | 828,848 | - | 15,560 | - | 15,560 | - | 24,275 | - | 24,275 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 800,496 | SEC_NCP | 157,118 | - | - | 157,118 | 1,806 | - | - | 1,806 | 16,423 | - | - | 16,423 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 800,496 | SECCST | - | 115,906 | - | 115,906 | - | 2,176 | - | 2,176 | - | 3,395 | - | 3,395 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 5,483,443 | PRI_NCP | 868,808 | - | - | 868,808 | 9,988 | - | - | 9,988 | 90,813 | - | - | 90,813 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 5,483,443 | PRICST | - | 790,855 | - | 790,855 | - | 14,847 | - | 14,847 | - | 23,163 | - | 23,163 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 919,582 | SEC_NCP | 180,491 | - | - | 180,491 | 2,075 | - | - | 2,075 | 18,866 | - | - | 18,866 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 919,582 | SECCST | - | 133,148 | - | 133,148 | - | 2,500 | - | 2,500 | - | 3,900 | - | 3,900 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 212,830 | PRI_NCP | 33,721 | - | - | 33,721 | 388 | - | - | 388 | 3,525 | - | - | 3,525 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 212,830 | PRICST | - | 30,696 | - | 30,696 | - | 576 | - | 576 | - | 899 | - | 899 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 36,557 | SEC_NCP | 7,175 | - | - | 7,175 | 82 | - | - | 82 | 750 | - | - | 750 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 36,557 | SECCST | - | 5,293 | - | 5,293 | - | 99 | - | 99 | - | 155 | - | 155 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 1,117,639 | PRI_NCP | 177,081 | - | - | 177,081 | 2,036 | - | - | 2,036 | 18,510 | - | - | 18,510 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 1,117,639 | PRICST | - | 161,192 | - | 161,192 | - | 3,026 | - | 3,026 | - | 4,721 | - | 4,721 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 191,974 | SEC_NCP | 37,680 | - | - | 37,680 | 433 | - | - | 433 | 3,939 | - | - | 3,939 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 191,974 | SECCST | - | 27,796 | - | 27,796 | - | 522 | - | 522 | - | 814 | - | 814 |
| 368 | LINE TRANSFORMERS - DEMAND | 5,747,611 | NCPSCTR | 1,022,610 | - | - | 1,022,610 | 11,756 | - | - | 11,756 | 106,889 | - | - | 106,889 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 5,747,611 | CUS_368 | - | 829,607 | - | 829,607 | - | 15,575 | - | 15,575 | - | 24,298 | - | 24,298 |
| 369 | SERVICES | 5,225,241 | SERVCS | - | 761,853 | - | 761,853 | - | 14,303 | - | 14,303 | - | 22,313 | - | 22,313 |
| 370 | METERS - METER INVEST CUST RELATED | 4,429,151 | METI | - | 727,528 | - | 727,528 | - | 12,707 | - | 12,707 | - | 21,134 | - | 21,134 |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 2,000,058 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***58,466,566*** | | ***4,373,815*** | ***4,430,613*** | ***-*** | ***8,804,428*** | ***50,283*** | ***82,224*** | ***-*** | ***132,508*** | ***457,178*** | ***129,590*** | ***-*** | ***586,768*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 2,803,272 | LABOR | 172,973 | 236,247 | 3,520 | 412,740 | 2,057 | 4,205 | 49 | 6,312 | 18,092 | 8,476 | 341 | 26,909 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 2,034,470 | LABOR | 125,535 | 171,456 | 2,555 | 299,545 | 1,493 | 3,052 | 36 | 4,581 | 13,130 | 6,152 | 248 | 19,529 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 19,296 | PTDPLT | 1,649 | 917 | 72 | 2,638 | 20 | 17 | 1 | 38 | 173 | 27 | 8 | 207 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 693,541 | LBTRNDST | 56,279 | 43,517 | 1,145 | 100,941 | 669 | 798 | 16 | 1,484 | 5,886 | 1,271 | 111 | 7,268 |
| 395 | LABORATORY EQUIPMENT | 189,284 | LBTRNDST | 15,360 | 11,877 | 313 | 27,549 | 183 | 218 | 4 | 405 | 1,607 | 347 | 30 | 1,984 |
| 396 | POWER OPERATED EQUIPMENT | 45,859 | LBTRNDST | 3,721 | 2,877 | 76 | 6,674 | 44 | 53 | 1 | 98 | 389 | 84 | 7 | 481 |
| 397 | COMMUNICATION EQUIPMENT | 5,864,239 | LABOR | 361,846 | 494,211 | 7,365 | 863,422 | 4,304 | 8,797 | 103 | 13,205 | 37,846 | 17,731 | 714 | 56,291 |
| 398 | MISCELLANEOUS EQUIPMENT | 1,160,005 | LABOR | 71,577 | 97,760 | 1,457 | 170,793 | 851 | 1,740 | 20 | 2,612 | 7,486 | 3,507 | 141 | 11,135 |
| | ***Sub-total*** | ***12,809,966*** | | ***808,939*** | ***1,058,862*** | ***16,503*** | ***1,884,303*** | ***9,622*** | ***18,881*** | ***232*** | ***28,735*** | ***84,609*** | ***37,595*** | ***1,600*** | ***123,804*** |
| | **Other** | | | | | | | | | | | | | | |
| ~ | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **98,404,900** | | **7,589,754** | **5,874,456** | **258,009** | **13,722,219** | **92,008** | **107,958** | **3,714** | **203,681** | **794,121** | **180,998** | **26,813** | **1,001,932** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| | | | | Street Lighting | | | | Arealght | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| 350 | LAND & LAND RIGHTS | - | TRANS_12CP | - | - | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 529,795 | TRANS_12CP | 1,620 | - | - | 1,620 | 451 | - | - | 451 |
| 353 | STATION EQUIPMENT | 8,531,184 | TRANS_12CP | 26,094 | - | - | 26,094 | 7,257 | - | - | 7,257 |
| 354 | TOWERS & FIXTURES | 372,120 | TRANS_12CP | 1,138 | - | - | 1,138 | 317 | - | - | 317 |
| 355 | POLES & FIXTURES | 4,436,640 | TRANS_12CP | 13,570 | - | - | 13,570 | 3,774 | - | - | 3,774 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 6,235,224 | TRANS_12CP | 19,071 | - | - | 19,071 | 5,304 | - | - | 5,304 |
| 357 | UNDERGROUND CONDUIT | 38,172 | TRANS_12CP | 117 | - | - | 117 | 32 | - | - | 32 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 181,922 | TRANS_12CP | 556 | - | - | 556 | 155 | - | - | 155 |
| | ***Sub-total*** | ***20,325,057*** | | ***62,166*** | ***-*** | ***-*** | ***62,166*** | ***17,290*** | ***-*** | ***-*** | ***17,290*** |
| | **Distribution Plant** | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | - | DPLT | - | - | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 250,675 | DPLT | 988 | 4,360 | - | 5,347 | 271 | 1,520 | - | 1,792 |
| 362 | STATION EQUIPMENT | 6,047,429 | PRI_NCP | 46,357 | - | - | 46,357 | 12,739 | - | - | 12,739 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 5,746,873 | PRI_NCP | 44,053 | - | - | 44,053 | 12,106 | - | - | 12,106 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 5,746,873 | PRICST | - | 7,358 | - | 7,358 | - | 50,257 | - | 50,257 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 800,496 | SEC_NCP | 7,602 | - | - | 7,602 | 2,089 | - | - | 2,089 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 800,496 | SECCST | - | 1,029 | - | 1,029 | - | 7,028 | - | 7,028 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 5,483,443 | PRI_NCP | 42,034 | - | - | 42,034 | 11,551 | - | - | 11,551 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 5,483,443 | PRICST | - | 7,021 | - | 7,021 | - | 47,954 | - | 47,954 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 919,582 | SEC_NCP | 8,732 | - | - | 8,732 | 2,400 | - | - | 2,400 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 919,582 | SECCST | - | 1,182 | - | 1,182 | - | 8,073 | - | 8,073 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 212,830 | PRI_NCP | 1,631 | - | - | 1,631 | 448 | - | - | 448 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 212,830 | PRICST | - | 273 | - | 273 | - | 1,861 | - | 1,861 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 36,557 | SEC_NCP | 347 | - | - | 347 | 95 | - | - | 95 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 36,557 | SECCST | - | 47 | - | 47 | - | 321 | - | 321 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 1,117,639 | PRI_NCP | 8,567 | - | - | 8,567 | 2,354 | - | - | 2,354 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 1,117,639 | PRICST | - | 1,431 | - | 1,431 | - | 9,774 | - | 9,774 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 191,974 | SEC_NCP | 1,823 | - | - | 1,823 | 501 | - | - | 501 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 191,974 | SECCST | - | 247 | - | 247 | - | 1,685 | - | 1,685 |
| 368 | LINE TRANSFORMERS - DEMAND | 5,747,611 | NCPSCTR | 49,475 | - | - | 49,475 | 13,596 | - | - | 13,596 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 5,747,611 | CUS_368 | - | 7,365 | - | 7,365 | - | 50,303 | - | 50,303 |
| 369 | SERVICES | 5,225,241 | SERVCS | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 4,429,151 | METI | - | - | - | - | - | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | - | 0 | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 2,000,058 | LGT_PLNT | | | | - | - | 283,285 | - | 283,285 |
| | ***Sub-total*** | ***58,466,566*** | | ***211,611*** | ***30,313*** | ***-*** | ***241,923*** | ***58,150*** | ***462,062*** | ***-*** | ***520,212*** |
| | **General Plant Plant** | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 2,803,272 | LABOR | 7,722 | 30,032 | 125 | 37,879 | 2,125 | 12,346 | 38 | 14,510 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 2,034,470 | LABOR | 5,604 | 21,796 | 91 | 27,491 | 1,542 | 8,960 | 28 | 10,530 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 19,296 | PTDPLT | 68 | 223 | 3 | 295 | 19 | 78 | 1 | 98 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 693,541 | LBTRNDST | 2,513 | 8,724 | 41 | 11,278 | 692 | 3,050 | 12 | 3,754 |
| 395 | LABORATORY EQUIPMENT | 189,284 | LBTRNDST | 686 | 2,381 | 11 | 3,078 | 189 | 832 | 3 | 1,025 |
| 396 | POWER OPERATED EQUIPMENT | 45,859 | LBTRNDST | 166 | 577 | 3 | 746 | 46 | 202 | 1 | 248 |
| 397 | COMMUNICATION EQUIPMENT | 5,864,239 | LABOR | 16,155 | 62,825 | 261 | 79,241 | 4,446 | 25,827 | 79 | 30,353 |
| 398 | MISCELLANEOUS EQUIPMENT | 1,160,005 | LABOR | 3,196 | 12,427 | 52 | 15,675 | 879 | 5,109 | 16 | 6,004 |
| | ***Sub-total*** | ***12,809,966*** | | ***36,109*** | ***138,986*** | ***586*** | ***175,682*** | ***9,938*** | ***56,405*** | ***178*** | ***66,521*** |
| | **Other** | | | | | | | | | | |
| ~ | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **98,404,900** | | **322,550** | **218,238** | **10,892** | **551,681** | **88,863** | **538,586** | **2,987** | **630,436** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3P DEM | SC 3P CUS | SC 3P ENG | SC 3P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 96,816,498 | TOTPLT | 21,508,095 | 23,257,714 | 992,168 | 45,757,977 | 12,933,722 | 2,108,184 | 596,211 | 15,638,117 | 583,216 | 95,066 | 38,830 | 717,112 |
| TAX | PAYROLL TAXES | 11,475,385 | LABOR | 1,793,161 | 4,091,124 | 42,813 | 5,927,098 | 1,088,266 | 517,361 | 22,282 | 1,627,909 | 53,563 | 32,303 | 1,365 | 87,231 |
| STATE | SALES & USE TAX | 190,567 | TOTPLT | 42,335 | 45,779 | 1,953 | 90,067 | 25,458 | 4,150 | 1,174 | 30,781 | 1,148 | 187 | 76 | 1,412 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***108,482,450*** | | ***23,343,592*** | ***27,394,617*** | ***1,036,934*** | ***51,775,142*** | ***14,047,446*** | ***2,629,695*** | ***619,667*** | ***17,296,808*** | ***637,928*** | ***127,556*** | ***40,271*** | ***805,755*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **108,482,450** | | **23,343,592** | **27,394,617** | **1,036,934** | **51,775,142** | **14,047,446** | **2,629,695** | **619,667** | **17,296,808** | **637,928** | **127,556** | **40,271** | **805,755** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **Sub-total** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **0** | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 142,099 | RTBASE | 33,457 | 29,647 | 2,312 | 65,416 | 20,109 | 2,650 | 1,151 | 23,910 | 923 | 130 | 69 | 1,122 |
| | **TOTAL** | **142,099** | | ***33,457*** | ***29,647*** | ***2,312*** | ***65,416*** | ***20,109*** | ***2,650*** | ***1,151*** | ***23,910*** | ***923*** | ***130*** | ***69*** | ***1,122*** |
| **Fuel and Purchased Power** | | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 359,916,000 | PUP_REV | - | - | - | 206,427,508 | - | - | - | 50,318,092 | - | - | - | 1,592,846 |
| | TOTAL | 359,916,000 | 0 | - | - | - | 206,427,508 | - | - | - | 50,318,092 | - | - | - | 1,592,846 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Taxes** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAXES | 47,459,656 | RTBASE | 11,174,248 | 9,901,946 | 772,181 | 21,848,376 | 6,716,120 | 885,229 | 384,456 | 7,985,805 | 308,273 | 43,388 | 23,039 | 374,701 |
| | TOTAL | 47,459,656 | 0 | 11,174,248 | 9,901,946 | 772,181 | 21,848,376 | 6,716,120 | 885,229 | 384,456 | 7,985,805 | 308,273 | 43,388 | 23,039 | 374,701 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Differences** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAX TIMING DIFFERENCES | 5,076,180 | RTBASE | 1,195,173 | 1,059,090 | 82,591 | 2,336,854 | 718,341 | 94,682 | 41,121 | 854,144 | 32,972 | 4,641 | 2,464 | 40,077 |
| | TOTAL | 5,076,180 | 0 | 1,195,173 | 1,059,090 | 82,591 | 2,336,854 | 718,341 | 94,682 | 41,121 | 854,144 | 32,972 | 4,641 | 2,464 | 40,077 |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 636,201,762 | RETAIL_SALES | - | - | - | 308,371,450 | - | - | - | 112,723,631 | - | - | - | 4,060,237 |
| 450 | LATE PAYMENTS | 4,732,000 | RETAIL_SALES | - | - | - | 2,293,634 | - | - | - | 838,426 | - | - | - | 30,200 |
| 454 | RENT FROM PROPERTY | 9,718,618 | RTPLT | - | - | - | 5,102,635 | - | - | - | 1,413,856 | - | - | - | 56,343 |
| 4XX | OTHER OPERATING REVENUES | 63,879,437 | RETAIL_SALES | - | - | - | 30,962,811 | - | - | - | 11,318,300 | - | - | - | 407,678 |
| 456 | BIPP REVENUES | 7,352,950 | BIPP_REV | - | - | - | 5,195,932 | - | - | - | 365,999 | - | - | - | 2,594 |
| 44X | MERCHANT FUNCTION REVENUES | 22,221,048 | MFC | - | - | - | 13,471,376 | - | - | - | 2,549,172 | - | - | - | 85,832 |
| 44X | RDM REVENUES | 13,635,942 | RDM | - | - | - | 4,212,147 | - | - | - | (1,426,243) | - | - | - | (443,633) |
| 44X | ECONOMIC INCENTIVE REVENUE | 5,513 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (5,513) | KWHSALES | - | - | - | (1,733) | - | - | - | (1,048) | - | - | - | (71) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | (7,228,606) | RDM | - | - | - | (2,232,919) | - | - | - | 756,071 | - | - | - | 235,176 |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (648,380) | MFC | - | - | - | (393,077) | - | - | - | (74,381) | - | - | - | (2,504) |
| 4XX | RSS DEFERRAL | (312,437) | RSS | - | - | - | (109,549) | - | - | - | (63,915) | - | - | - | (3,506) |
| 4XX | RSS REVENUE | 6,146,011 | RSS | - | - | - | 2,154,955 | - | - | - | 1,257,286 | - | - | - | 68,971 |
| 4XX | TRANSMISSION REVENUE | 53,426,000 | TREV | - | - | - | 18,732,579 | - | - | - | 10,929,327 | - | - | - | 599,550 |
| 4XX | POR REVENUE | 1,558,198 | ESCO_KWH | - | - | - | 185,553 | - | - | - | 361,666 | - | - | - | 29,843 |
| 4XX | POR AMORTIZATION AND DEFERRAL | (65,871) | ESCO_KWH | - | - | - | (7,844) | - | - | - | (15,289) | - | - | - | (1,262) |
| 4XX | EE | 12,456,268 | EETRACKER | - | - | - | 4,316,566 | - | - | - | 2,600,975 | - | - | - | 175,559 |
| 4XX | DEMAND RESPONSE | 1,391,945 | DMD_RESP | - | - | - | 451,194 | - | - | - | 274,314 | - | - | - | 18,849 |
| | ***Sub-total*** | ***824,464,885*** | - | - | - | - | ***392,705,710*** | - | - | - | ***143,808,147*** | - | - | - | ***5,319,857*** |
| | **TOTAL** | **824,464,885** | | **-** | **-** | **-** | **392,705,710** | **-** | **-** | **-** | **143,808,147** | **-** | **-** | **-** | **5,319,857** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 3S DEM | SC 3S CUS | SC 3S ENG | SC 3S TOTAL | SC 6 DEM | SC 6 CUS | SC 6 ENG | SC 6 TOTAL | SC 7-1 DEM | SC 7-1 CUS | SC 7-1 ENG | SC 7-1 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 96,816,498 | TOTPLT | 6,260 | 5,147 | 873 | 12,280 | 1,370,962 | 2,701,241 | 62,561 | 4,134,764 | 4,710,723 | 199,758 | 281,599 | 5,192,080 |
| TAX | PAYROLL TAXES | 11,475,385 | LABOR | 310 | 1,658 | 30 | 1,998 | 115,078 | 478,893 | 2,600 | 596,571 | 375,264 | 80,183 | 9,837 | 465,284 |
| STATE | SALES & USE TAX | 190,567 | TOTPLT | 12 | 10 | 2 | 24 | 2,699 | 5,317 | 123 | 8,139 | 9,272 | 393 | 554 | 10,220 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***108,482,450*** | | ***6,583*** | ***6,815*** | ***905*** | ***14,302*** | ***1,488,739*** | ***3,185,451*** | ***65,284*** | ***4,739,474*** | ***5,095,259*** | ***280,334*** | ***291,990*** | ***5,667,584*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **108,482,450** | | **6,583** | **6,815** | **905** | **14,302** | **1,488,739** | **3,185,451** | **65,284** | **4,739,474** | **5,095,259** | **280,334** | **291,990** | **5,667,584** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **Sub-total** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **0** | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 142,099 | RTBASE | 10 | 7 | 2 | 19 | 2,132 | 3,459 | 139 | 5,730 | 7,356 | 227 | 496 | 8,079 |
| | **TOTAL** | **142,099** | | ***10*** | ***7*** | ***2*** | ***19*** | ***2,132*** | ***3,459*** | ***139*** | ***5,730*** | ***7,356*** | ***227*** | ***496*** | ***8,079*** |
| **Fuel and Purchased Power** | | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 359,916,000 | PUP_REV | - | - | - | 24,938 | - | - | - | 11,297,835 | - | - | - | 8,925,600 |
| | TOTAL | 359,916,000 | 0 | - | - | - | 24,938 | - | - | - | 11,297,835 | - | - | - | 8,925,600 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Taxes** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAXES | 47,459,656 | RTBASE | 3,332 | 2,362 | 502 | 6,196 | 711,998 | 1,155,240 | 46,389 | 1,913,627 | 2,456,763 | 75,951 | 165,720 | 2,698,433 |
| | TOTAL | 47,459,656 | 0 | 3,332 | 2,362 | 502 | 6,196 | 711,998 | 1,155,240 | 46,389 | 1,913,627 | 2,456,763 | 75,951 | 165,720 | 2,698,433 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Differences** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAX TIMING DIFFERENCES | 5,076,180 | RTBASE | 356 | 253 | 54 | 663 | 76,154 | 123,562 | 4,962 | 204,677 | 262,770 | 8,124 | 17,725 | 288,618 |
| | TOTAL | 5,076,180 | 0 | 356 | 253 | 54 | 663 | 76,154 | 123,562 | 4,962 | 204,677 | 262,770 | 8,124 | 17,725 | 288,618 |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 636,201,762 | RETAIL_SALES | - | - | - | 120,971 | - | - | - | 28,044,509 | - | - | - | 36,265,767 |
| 450 | LATE PAYMENTS | 4,732,000 | RETAIL_SALES | - | - | - | 900 | - | - | - | 208,592 | - | - | - | 269,741 |
| 454 | RENT FROM PROPERTY | 9,718,618 | RTPLT | - | - | - | 756 | - | - | - | 502,161 | - | - | - | 399,325 |
| 4XX | OTHER OPERATING REVENUES | 63,879,437 | RETAIL_SALES | - | - | - | 12,146 | - | - | - | 2,815,879 | - | - | - | 3,641,355 |
| 456 | BIPP REVENUES | 7,352,950 | BIPP_REV | - | - | - | 103 | - | - | - | 575,896 | - | - | - | 22,964 |
| 44X | MERCHANT FUNCTION REVENUES | 22,221,048 | MFC | - | - | - | 1,283 | - | - | - | 713,900 | - | - | - | 493,919 |
| 44X | RDM REVENUES | 13,635,942 | RDM | - | - | - | 12,741 | - | - | - | (2,004,983) | - | - | - | 5,093,822 |
| 44X | ECONOMIC INCENTIVE REVENUE | 5,513 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | 5,513 |
| 44X | ECONOMIC INCENTIVE CREDIT | (5,513) | KWHSALES | - | - | - | (2) | - | - | - | (109) | - | - | - | (496) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | (7,228,606) | RDM | - | - | - | (6,754) | - | - | - | 1,062,870 | - | - | - | (2,700,307) |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (648,380) | MFC | - | - | - | (37) | - | - | - | (20,831) | - | - | - | (14,412) |
| 4XX | RSS DEFERRAL | (312,437) | RSS | - | - | - | (73) | - | - | - | (6,829) | - | - | - | (25,987) |
| 4XX | RSS REVENUE | 6,146,011 | RSS | - | - | - | 1,438 | - | - | - | 134,343 | - | - | - | 511,189 |
| 4XX | TRANSMISSION REVENUE | 53,426,000 | TREV | - | - | - | 12,503 | - | - | - | 1,167,815 | - | - | - | 4,443,657 |
| 4XX | POR REVENUE | 1,558,198 | ESCO_KWH | - | - | - | 720 | - | - | - | 18,933 | - | - | - | 220,702 |
| 4XX | POR AMORTIZATION AND DEFERRAL | (65,871) | ESCO_KWH | - | - | - | (30) | - | - | - | (800) | - | - | - | (9,330) |
| 4XX | EE | 12,456,268 | EETRACKER | - | - | - | 3,472 | - | - | - | 272,805 | - | - | - | 1,170,787 |
| 4XX | DEMAND RESPONSE | 1,391,945 | DMD_RESP | - | - | - | 392 | - | - | - | 28,695 | - | - | - | 128,038 |
| | ***Sub-total*** | ***824,464,885*** | - | - | - | - | ***160,528*** | - | - | - | ***33,512,846*** | - | - | - | ***49,916,247*** |
| | **TOTAL** | **824,464,885** | | **-** | **-** | **-** | **160,528** | **-** | **-** | **-** | **33,512,846** | **-** | **-** | **-** | **49,916,247** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 7-2 DEM | SC 7-2 CUS | SC 7-2 ENG | SC 7-2 TOTAL | SC 7-3 DEM | SC 7-3 CUS | SC 7-3 ENG | SC 7-3 TOTAL | SC 7-4 DEM | SC 7-4 CUS | SC 7-4 ENG | SC 7-4 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 96,816,498 | TOTPLT | 5,064,006 | 132,441 | 321,386 | 5,517,833 | 1,453,664 | 74,073 | 235,146 | 1,762,883 | 1,301,158 | 64,506 | 183,814 | 1,549,478 |
| TAX | PAYROLL TAXES | 11,475,385 | LABOR | 448,338 | 65,847 | 10,873 | 525,058 | 72,086 | 30,288 | 7,833 | 110,207 | 64,516 | 23,392 | 6,091 | 93,999 |
| STATE | SALES & USE TAX | 190,567 | TOTPLT | 9,968 | 261 | 633 | 10,861 | 2,861 | 146 | 463 | 3,470 | 2,561 | 127 | 362 | 3,050 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***108,482,450*** | | ***5,522,311*** | ***198,548*** | ***332,892*** | ***6,053,752*** | ***1,528,612*** | ***104,506*** | ***243,441*** | ***1,876,560*** | ***1,368,235*** | ***88,025*** | ***190,267*** | ***1,646,527*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **108,482,450** | | **5,522,311** | **198,548** | **332,892** | **6,053,752** | **1,528,612** | **104,506** | **243,441** | **1,876,560** | **1,368,235** | **88,025** | **190,267** | **1,646,527** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **Sub-total** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **0** | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 142,099 | RTBASE | 8,019 | 155 | 542 | 8,716 | 2,316 | 96 | 388 | 2,800 | 2,073 | 89 | 301 | 2,464 |
| | **TOTAL** | **142,099** | | ***8,019*** | ***155*** | ***542*** | ***8,716*** | ***2,316*** | ***96*** | ***388*** | ***2,800*** | ***2,073*** | ***89*** | ***301*** | ***2,464*** |
| **Fuel and Purchased Power** | | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 359,916,000 | PUP_REV | - | - | - | 5,291,678 | - | - | - | 1,423,955 | - | - | - | 447,218 |
| | TOTAL | 359,916,000 | 0 | - | - | - | 5,291,678 | - | - | - | 1,423,955 | - | - | - | 447,218 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Taxes** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAXES | 47,459,656 | RTBASE | 2,678,134 | 51,913 | 180,963 | 2,911,010 | 773,650 | 32,025 | 129,565 | 935,240 | 692,512 | 29,800 | 100,548 | 822,860 |
| | TOTAL | 47,459,656 | 0 | 2,678,134 | 51,913 | 180,963 | 2,911,010 | 773,650 | 32,025 | 129,565 | 935,240 | 692,512 | 29,800 | 100,548 | 822,860 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Differences** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAX TIMING DIFFERENCES | 5,076,180 | RTBASE | 286,447 | 5,552 | 19,355 | 311,355 | 82,748 | 3,425 | 13,858 | 100,031 | 74,070 | 3,187 | 10,754 | 88,011 |
| | TOTAL | 5,076,180 | 0 | 286,447 | 5,552 | 19,355 | 311,355 | 82,748 | 3,425 | 13,858 | 100,031 | 74,070 | 3,187 | 10,754 | 88,011 |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 636,201,762 | RETAIL_SALES | - | - | - | 28,483,385 | - | - | - | 7,864,044 | - | - | - | 2,591,475 |
| 450 | LATE PAYMENTS | 4,732,000 | RETAIL_SALES | - | - | - | 211,856 | - | - | - | 58,492 | - | - | - | 19,275 |
| 454 | RENT FROM PROPERTY | 9,718,618 | RTPLT | - | - | - | 357,816 | - | - | - | 9,454 | - | - | - | 8,893 |
| 4XX | OTHER OPERATING REVENUES | 63,879,437 | RETAIL_SALES | - | - | - | 2,859,946 | - | - | - | 789,609 | - | - | - | 260,204 |
| 456 | BIPP REVENUES | 7,352,950 | BIPP_REV | - | - | - | 3,189 | - | - | - | 1,145 | - | - | - | 187 |
| 44X | MERCHANT FUNCTION REVENUES | 22,221,048 | MFC | - | - | - | 289,118 | - | - | - | 76,233 | - | - | - | 40,105 |
| 44X | RDM REVENUES | 13,635,942 | RDM | - | - | - | 1,328,356 | - | - | - | 992,372 | - | - | - | - |
| 44X | ECONOMIC INCENTIVE REVENUE | 5,513 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (5,513) | KWHSALES | - | - | - | (586) | - | - | - | (439) | - | - | - | (348) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | (7,228,606) | RDM | - | - | - | (704,180) | - | - | - | (526,071) | - | - | - | - |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (648,380) | MFC | - | - | - | (8,436) | - | - | - | (2,224) | - | - | - | (1,170) |
| 4XX | RSS DEFERRAL | (312,437) | RSS | - | - | - | (32,691) | - | - | - | (16,979) | - | - | - | (15,198) |
| 4XX | RSS REVENUE | 6,146,011 | RSS | - | - | - | 643,071 | - | - | - | 333,998 | - | - | - | 298,960 |
| 4XX | TRANSMISSION REVENUE | 53,426,000 | TREV | - | - | - | 5,590,079 | - | - | - | 2,903,371 | - | - | - | 2,598,801 |
| 4XX | POR REVENUE | 1,558,198 | ESCO_KWH | - | - | - | 277,576 | - | - | - | 212,019 | - | - | - | 168,041 |
| 4XX | POR AMORTIZATION AND DEFERRAL | (65,871) | ESCO_KWH | - | - | - | (11,734) | - | - | - | (8,963) | - | - | - | (7,104) |
| 4XX | EE | 12,456,268 | EETRACKER | - | - | - | 1,193,437 | - | - | - | 800,726 | - | - | - | 225,307 |
| 4XX | DEMAND RESPONSE | 1,391,945 | DMD_RESP | - | - | - | 147,424 | - | - | - | 102,515 | - | - | - | 64,315 |
| | ***Sub-total*** | ***824,464,885*** | - | - | - | - | ***40,627,624*** | - | - | - | ***13,589,304*** | - | - | - | ***6,251,742*** |
| | **TOTAL** | **824,464,885** | | **-** | **-** | **-** | **40,627,624** | **-** | **-** | **-** | **13,589,304** | **-** | **-** | **-** | **6,251,742** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8 DEM | SC 8 CUS | SC 8 ENG | SC 8 TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL | SC 12 DEM | SC 12 CUS | SC 12 ENG | SC 12 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 96,816,498 | TOTPLT | 7,995,202 | 5,035,830 | 332,339 | 13,363,370 | 97,595 | 93,035 | 4,789 | 195,419 | 836,661 | 153,851 | 34,637 | 1,025,149 |
| TAX | PAYROLL TAXES | 11,475,385 | LABOR | 708,075 | 967,093 | 14,411 | 1,689,580 | 8,422 | 17,215 | 202 | 25,839 | 74,059 | 34,698 | 1,396 | 110,153 |
| STATE | SALES & USE TAX | 190,567 | TOTPLT | 15,737 | 9,912 | 654 | 26,304 | 192 | 183 | 9 | 385 | 1,647 | 303 | 68 | 2,018 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***108,482,450*** | | ***8,719,014*** | ***6,012,836*** | ***347,404*** | ***15,079,254*** | ***106,209*** | ***110,433*** | ***5,001*** | ***221,643*** | ***912,367*** | ***188,851*** | ***36,102*** | ***1,137,320*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **108,482,450** | | **8,719,014** | **6,012,836** | **347,404** | **15,079,254** | **106,209** | **110,433** | **5,001** | **221,643** | **912,367** | **188,851** | **36,102** | **1,137,320** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **Sub-total** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **0** | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 142,099 | RTBASE | 12,391 | 6,459 | 779 | 19,628 | 151 | 119 | 11 | 281 | 1,297 | 192 | 74 | 1,563 |
| | **TOTAL** | **142,099** | | ***12,391*** | ***6,459*** | ***779*** | ***19,628*** | ***151*** | ***119*** | ***11*** | ***281*** | ***1,297*** | ***192*** | ***74*** | ***1,563*** |
| **Fuel and Purchased Power** | | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 359,916,000 | PUP_REV | - | - | - | 66,960,695 | - | - | - | 877,239 | - | - | - | 5,112,749 |
| | TOTAL | 359,916,000 | 0 | - | - | - | 66,960,695 | - | - | - | 877,239 | - | - | - | 5,112,749 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Taxes** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAXES | 47,459,656 | RTBASE | 4,138,310 | 2,157,110 | 260,284 | 6,555,704 | 50,598 | 39,695 | 3,624 | 93,917 | 433,070 | 64,258 | 24,690 | 522,019 |
| | TOTAL | 47,459,656 | 0 | 4,138,310 | 2,157,110 | 260,284 | 6,555,704 | 50,598 | 39,695 | 3,624 | 93,917 | 433,070 | 64,258 | 24,690 | 522,019 |
| | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Differences** | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax | INCOME TAX TIMING DIFFERENCES | 5,076,180 | RTBASE | 442,625 | 230,720 | 27,839 | 701,184 | 5,412 | 4,246 | 388 | 10,045 | 46,320 | 6,873 | 2,641 | 55,834 |
| | TOTAL | 5,076,180 | 0 | 442,625 | 230,720 | 27,839 | 701,184 | 5,412 | 4,246 | 388 | 10,045 | 46,320 | 6,873 | 2,641 | 55,834 |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 636,201,762 | RETAIL_SALES | - | - | - | 85,045,401 | - | - | - | 1,480,709 | - | - | - | 7,492,318 |
| 450 | LATE PAYMENTS | 4,732,000 | RETAIL_SALES | - | - | - | 632,559 | - | - | - | 11,013 | - | - | - | 55,727 |
| 454 | RENT FROM PROPERTY | 9,718,618 | RTPLT | - | - | - | 1,488,999 | - | - | - | 22,089 | - | - | - | 102,979 |
| 4XX | OTHER OPERATING REVENUES | 63,879,437 | RETAIL_SALES | - | - | - | 8,539,197 | - | - | - | 148,674 | - | - | - | 752,285 |
| 456 | BIPP REVENUES | 7,352,950 | BIPP_REV | - | - | - | 1,060,279 | - | - | - | 19,905 | - | - | - | 31,054 |
| 44X | MERCHANT FUNCTION REVENUES | 22,221,048 | MFC | - | - | - | 4,042,017 | - | - | - | 58,573 | - | - | - | 300,210 |
| 44X | RDM REVENUES | 13,635,942 | RDM | - | - | - | 4,759,318 | - | - | - | 21,659 | - | - | - | 1,090,385 |
| 44X | ECONOMIC INCENTIVE REVENUE | 5,513 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (5,513) | KWHSALES | - | - | - | (580) | - | - | - | (8) | - | - | - | (61) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | (7,228,606) | RDM | - | - | - | (2,522,982) | - | - | - | (11,482) | - | - | - | (578,029) |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (648,380) | MFC | - | - | - | (117,941) | - | - | - | (1,709) | - | - | - | (8,760) |
| 4XX | RSS DEFERRAL | (312,437) | RSS | - | - | - | (32,626) | - | - | - | (441) | - | - | - | (3,421) |
| 4XX | RSS REVENUE | 6,146,011 | RSS | - | - | - | 641,788 | - | - | - | 8,683 | - | - | - | 67,303 |
| 4XX | TRANSMISSION REVENUE | 53,426,000 | TREV | - | - | - | 5,578,930 | - | - | - | 75,480 | - | - | - | 585,050 |
| 4XX | POR REVENUE | 1,558,198 | ESCO_KWH | - | - | - | 57,021 | - | - | - | 1,221 | - | - | - | 13,606 |
| 4XX | POR AMORTIZATION AND DEFERRAL | (65,871) | ESCO_KWH | - | - | - | (2,411) | - | - | - | (52) | - | - | - | (575) |
| 4XX | EE | 12,456,268 | EETRACKER | - | - | - | 1,445,813 | - | - | - | 20,856 | - | - | - | 151,188 |
| 4XX | DEMAND RESPONSE | 1,391,945 | DMD_RESP | - | - | - | 150,049 | - | - | - | 2,190 | - | - | - | 15,949 |
| | ***Sub-total*** | ***824,464,885*** | - | - | - | - | ***110,764,831*** | - | - | - | ***1,857,361*** | - | - | - | ***10,067,208*** |
| | **TOTAL** | **824,464,885** | | **-** | **-** | **-** | **110,764,831** | **-** | **-** | **-** | **1,857,361** | **-** | **-** | **-** | **10,067,208** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Major Accounts by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | Arealght DEM | Arealght CUS | Arealght ENG | Arealght TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxes Other Than Income Taxes** | | | | | | | | | | | |
| TAX | PROPERTY TAX | 96,816,498 | TOTPLT | 333,490 | 1,111,310 | 14,126 | 1,458,925 | 91,914 | 395,336 | 3,859 | 491,109 |
| TAX | PAYROLL TAXES | 11,475,385 | LABOR | 31,612 | 122,939 | 511 | 155,062 | 8,700 | 50,540 | 156 | 59,396 |
| STATE | SALES & USE TAX | 190,567 | TOTPLT | 656 | 2,187 | 28 | 2,872 | 181 | 778 | 8 | 967 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***108,482,450*** | | ***365,758*** | ***1,236,436*** | ***14,665*** | ***1,616,859*** | ***100,795*** | ***446,654*** | ***4,022*** | ***551,471*** |
| | | - | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **108,482,450** | | **365,758** | **1,236,436** | **14,665** | **1,616,859** | **100,795** | **446,654** | **4,022** | **551,471** |
| **Additions to Operating Income** | | | | | | | | | | | |
| | **Sub-total** | - | | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - |
| **0** | - | - | 0 | - | - | - | - | - | - | - | - |
| **Income Tax Change** | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 142,099 | RTBASE | | | | - | 142 | 505 | 8 | 655 |
| | **TOTAL** | **142,099** | | - | - | - | - | ***142*** | ***505*** | ***8*** | ***655*** |
| **Fuel and Purchased Power** | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 359,916,000 | PUP_REV | - | - | - | 747,635 | - | - | - | 468,012 |
| | TOTAL | 359,916,000 | 0 | - | - | - | 747,635 | - | - | - | 468,012 |
| | | | | - | - | - | - | - | - | - | - |
| **Income Taxes** | | | | - | - | - | - | - | - | - | - |
| Tax | INCOME TAXES | 47,459,656 | RTBASE | 171,839 | 392,323 | 8,725 | 572,887 | 47,366 | 168,766 | 2,749 | 218,882 |
| | TOTAL | 47,459,656 | 0 | 171,839 | 392,323 | 8,725 | 572,887 | 47,366 | 168,766 | 2,749 | 218,882 |
| | | | | - | - | - | - | - | - | - | - |
| **Income Tax Differences** | | | | - | - | - | - | - | - | - | - |
| Tax | INCOME TAX TIMING DIFFERENCES | 5,076,180 | RTBASE | 18,380 | 41,962 | 933 | 61,275 | 5,066 | 18,051 | 294 | 23,411 |
| | TOTAL | 5,076,180 | 0 | 18,380 | 41,962 | 933 | 61,275 | 5,066 | 18,051 | 294 | 23,411 |
| **Operating Revenues** | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 636,201,762 | RETAIL_SALES | - | - | - | 11,020,876 | - | - | - | 2,636,988 |
| 450 | LATE PAYMENTS | 4,732,000 | RETAIL_SALES | - | - | - | 81,972 | - | - | - | 19,614 |
| 454 | RENT FROM PROPERTY | 9,718,618 | RTPLT | - | - | - | 187,350 | - | - | - | 65,962 |
| 4XX | OTHER OPERATING REVENUES | 63,879,437 | RETAIL_SALES | - | - | - | 1,106,579 | - | - | - | 264,773 |
| 456 | BIPP REVENUES | 7,352,950 | BIPP_REV | - | - | - | 9,413 | - | - | - | 64,290 |
| 44X | MERCHANT FUNCTION REVENUES | 22,221,048 | MFC | - | - | - | 61,665 | - | - | - | 37,644 |
| 44X | RDM REVENUES | 13,635,942 | RDM | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE REVENUE | 5,513 | ECINCT | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (5,513) | KWHSALES | - | - | - | (25) | - | - | - | (7) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | (7,228,606) | RDM | | | | - | - | - | - | - |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (648,380) | MFC | | | | - | - | - | - | (1,098) |
| 4XX | RSS DEFERRAL | (312,437) | RSS | | | | - | - | - | - | (266) |
| 4XX | RSS REVENUE | 6,146,011 | RSS | | | | - | - | - | - | 5,228 |
| 4XX | TRANSMISSION REVENUE | 53,426,000 | TREV | | | | - | - | - | - | 45,448 |
| 4XX | POR REVENUE | 1,558,198 | ESCO_KWH | | | | - | - | - | - | 1,521 |
| 4XX | POR AMORTIZATION AND DEFERRAL | (65,871) | ESCO_KWH | | | | - | - | - | - | (64) |
| 4XX | EE | 12,456,268 | EETRACKER | | | | - | - | - | - | 16,843 |
| 4XX | DEMAND RESPONSE | 1,391,945 | DMD_RESP | | | | - | - | - | - | 1,785 |
| | ***Sub-total*** | ***824,464,885*** | - | - | - | - | ***12,467,830*** | - | - | - | ***3,158,660*** |
| | **TOTAL** | **824,464,885** | | - | - | - | **12,467,830** | - | - | - | **3,158,660** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | T&D and Fixed Production | Bill Issuance & Pmt Processing | Merchant Function |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (G) | (H) |
| | **Rate Base** | | | | |
| 1 | Plant in Service | $ 4,384,173,726 | $ 4,363,716,720 | $ 4,084,281 | $ 16,372,725 |
| 2 | Accumulated Reserve | (2,192,721,022) | (2,182,719,163) | (1,997,231) | (8,004,628) |
| 3 | Other Rate Base Items | (270,033,307) | (303,230,184) | 545,076 | 32,651,800 |
| 4 | Total Rate Base | $ 1,921,419,397 | $ 1,877,767,373 | $ 2,632,127 | $ 41,019,897 |
| | **Expenses at Current Rates** | | | | |
| 5 | Operations & Maintenance Expenses | $ 435,790,074 | $ 411,265,487 | $ 8,023,521 | $ 16,501,066 |
| 6 | Depreciation and Amortization Expense | 98,404,900 | 97,766,637 | 127,381 | 510,882 |
| 7 | Taxes Other Than Income Taxes | 108,482,450 | 107,585,425 | 179,339 | 717,686 |
| 8 | Income Taxes | 52,535,836 | 51,342,293.19 | 71,968.14 | 1,121,574 |
| 9 | Total Expenses - Current | $ 695,213,260 | $ 667,959,843 | $ 8,402,209 | $ 18,851,208 |
| | **Revenues at Current Rates** | | | | |
| 10 | Delivery Revenue | $ 643,739,718 | | | |
| 11 | BIPP Revenues | 7,352,950 | | $ 7,352,950 | |
| 12 | MFC Revenue | 22,221,048 | | | 22,221,048 |
| 13 | Total | $ 673,313,717 | | | |
| | **Allocation of Revenue to Functions** | | | | |
| | **Current Return** | 6.73% | 6.73% | 6.73% | 6.73% |
| 14 | Return on Rate Base at Current Return | $ 129,251,625 | $ 126,315,204 | $ 177,060 | $ 2,759,360 |
| 15 | Expenses at Current Rates | $ 695,213,260 | $ 667,959,843 | $ 8,402,209 | $ 18,851,208 |
| 16 | Revenue at Equalized Current Returns | $ 824,464,885 | $ 794,275,047 | $ 8,579,269 | $ 21,610,568 |
| 17 | Functions Not Directly Assigned | $ 794,275,047 | $ 794,275,047 | | |
| 18 | Percentage of Functions Not Directly Assigned | 100.00% | 100.00% | | |
| 19 | Non-Direct Functionalized Revenues | $ 643,739,718 | $ 643,739,718 | $ - | $ - |
| 20 | Addition of Retail Commodity Revenue to Merchant | $ 359,916,000 | | | $ 359,916,000 |
| 21 | Addition of Direct Functionalized Revenues | $ 29,573,998 | $ - | $ 7,352,950 | $ 22,221,048 |
| 22 | Revenues with Purchased Power for 3-part Allocator and Revenue Functionalization | $ 1,033,229,717 | $ 643,739,718 | $ 7,352,950 | $ 382,137,048 |
| | **Revenue Requirement at Claimed Rate of Return** | | | | |
| 23 | Claimed Rate of Return | 6.74% | 6.74% | 6.74% | 6.74% |
| 24 | Required Operating Income | $ 129,471,619 | $ 126,530,201 | $ 177,361 | $ 2,764,057 |
| | **Expenses at Claimed Return** | | | | |
| 25 | Operations & Maintenance Expenses | $ 435,790,074 | $ 411,265,487 | $ 8,023,521 | $ 16,501,066 |
| 26 | Depreciation and Amortization Expense | 98,404,900 | 97,766,637 | 127,381 | 510,882 |
| 27 | Taxes Other than Income | 108,482,450 | 107,585,425 | 179,339 | 717,686 |
| 28 | Income Taxes | 52,677,935 | 51,481,164 | 72,163 | 1,124,608 |
| 29 | Total Expense - Required | $ 695,355,359 | $ 668,098,713 | $ 8,402,404 | $ 18,854,242 |
| 30 | Total Revenue Requirement at Claimed ROR | $ 824,826,978 | $ 794,628,914 | $ 8,579,766 | $ 21,618,299 |

## NYSEG Embedded Cost of Service Study

| Functionalization of Costs No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | |
| **Plant-in Service** | | | | | | | |
| | **Intangible Plant** | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 69 | 80,260 | 77,152 | 622 | 2,486 | - |
| 302 | FRANCHISES & CONSENTS | 51 | 16,843,131 | 16,843,131 | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 69 | 135,067,918 | 129,837,466 | 1,047,168 | 4,183,284 | - |
| | ***Sub-total*** | | ***151,991,309*** | ***146,757,749*** | ***1,047,790*** | ***4,185,770*** | ***-*** |
| | **Production Plant** | | | | | | |
| 311 | ASH HANDLING | 33 | 658,460 | 658,460 | - | - | - |
| 330 | HYDRO - LAND & LAND RIGHTS | 33 | 4,552,477 | 4,552,477 | - | - | - |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 33 | 16,215,045 | 16,215,045 | - | - | - |
| 332 | HYDRO - DAMS & WATERWAYS | 33 | 56,293,380 | 56,293,380 | - | - | - |
| 333 | HYDRO - WATERWHEELS & TURBINES | 33 | 47,563,406 | 47,563,406 | - | - | - |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 33 | 7,149,036 | 7,149,036 | - | - | - |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 33 | 1,481,402 | 1,481,402 | - | - | - |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 33 | 47,476 | 47,476 | - | - | - |
| 340 | OTHER - LAND & LAND RIGHTS | 1 | 21,829 | 21,829 | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 1 | 88,144 | 88,144 | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 1 | 17,955 | 17,955 | - | - | - |
| 343 | OTHER - PRIME MOVERS | 1 | 146,866 | 146,866 | - | - | - |
| 344 | OTHER - GENERATORS | 1 | (338,357) | (338,357) | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 1 | 117,751 | 117,751 | - | - | - |
| | ***Sub-total*** | | ***134,014,869*** | ***134,014,869*** | ***-*** | ***-*** | ***-*** |
| | **Other** | | | | | | |
| | ***Sub-total*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | |
| 350 | LAND & LAND RIGHTS | 2 | 48,752,019 | 48,752,019 | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 2 | 29,668,541 | 29,668,541 | - | - | - |
| 353 | STATION EQUIPMENT | 2 | 505,716,251 | 505,716,251 | - | - | - |
| 354 | TOWERS & FIXTURES | 2 | 21,474,518 | 21,474,518 | - | - | - |
| 355 | POLES & FIXTURES | 2 | 206,368,326 | 206,368,326 | - | - | - |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 2 | 316,032,332 | 316,032,332 | - | - | - |
| 357 | UNDERGROUND CONDUIT | 2 | 2,293,705 | 2,293,705 | - | - | - |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2 | 9,922,995 | 9,922,995 | - | - | - |
| 359 | ROADS AND TRAILS | 2 | 745,807 | 745,807 | - | - | - |
| | ***Sub-total*** | | 1,140,974,494 | ***1,140,974,494*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | |
| 360 | LAND AND LAND RIGHTS | 53 | 70,905,142 | 70,905,142 | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 53 | 12,533,769 | 12,533,769 | - | - | - |
| 362 | STATION EQUIPMENT | 3 | 290,626,892 | 290,626,892 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 3 | 258,239,030 | 258,239,030 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 21 | 258,239,030 | 258,239,030 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 4 | 35,970,767 | 35,970,767 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 20 | 35,970,767 | 35,970,767 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 3 | 240,138,861 | 240,138,861 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 21 | 240,138,861 | 240,138,861 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 4 | 40,271,683 | 40,271,683 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 20 | 40,271,683 | 40,271,683 | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 3 | 12,633,651 | 12,633,651 | - | - | - |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 21 | 12,633,651 | 12,633,651 | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 4 | 2,170,057 | 2,170,057 | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 20 | 2,170,057 | 2,170,057 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 3 | 63,241,071 | 63,241,071 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 21 | 63,241,071 | 63,241,071 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 4 | 10,862,790 | 10,862,790 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 20 | 10,862,790 | 10,862,790 | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5 | 255,030,228 | 255,030,228 | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 32 | 255,030,228 | 255,030,228 | - | - | - |
| 369 | SERVICES | 22 | 169,899,511 | 169,899,511 | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 8 | 108,717,363 | 108,717,363 | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 10 | 48,364,234 | 48,364,234 | - | - | - |
| | ***Sub-total*** | | ***2,538,163,186*** | ***2,538,163,186*** | **-** | **-** | **-** |
| | **General Plant** | | | | | | |
| 389 | LAND & LAND RIGHTS | 69 | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 69 | 180,881,044 | 173,876,497 | 1,402,353 | 5,602,195 | - |
| 391 | OFFICE FURNITURE & EQUIPMENT | 69 | 28,209,868 | 27,117,452 | 218,708 | 873,708 | - |
| 392 | TRANSPORTATION EQUIPMENT | 69 | 81,699,309 | 78,535,535 | 633,407 | 2,530,367 | - |
| 393 | STORES EQUIPMENT | 51 | 1,256,676 | 1,256,676 | - | - | - |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 73 | 17,461,992 | 17,424,134 | - | 37,858 | - |
| 395 | LABORATORY EQUIPMENT | 73 | 7,276,372 | 7,260,597 | - | 15,775 | - |
| 396 | POWER OPERATED EQUIPMENT | 73 | 1,376,128 | 1,373,144 | - | 2,983 | - |
| 397 | COMMUNICATION EQUIPMENT | 69 | 72,864,071 | 70,042,439 | 564,908 | 2,256,725 | - |
| 398 | MISCELLANEOUS EQUIPMENT | 69 | 27,319,268 | 26,261,340 | 211,804 | 846,124 | - |
| 399 | Other | 69 | 685,141 | 658,609 | 5,312 | 21,220 | - |
| | ***Sub-total*** | | ***419,029,869*** | ***403,806,423*** | ***3,036,491*** | ***12,186,955*** | **-** |
| | **Common Plant** | | | | | | |
| | ***Sub-total*** | | **-** | **-** | **-** | **-** | **-** |
| | **TOTAL PLANT-IN-SERVICE** | | **4,384,173,726** | **4,363,716,720** | **4,084,281** | **16,372,725** | **-** |

### Accumulated Reserve for Depreciation

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 69 | (30,098) | (28,932) | (233) | (932) | - |
| 302 | FRANCHISES & CONSENTS | 51 | (4,386,033) | (4,386,033) | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 69 | (102,964,101) | (98,976,857) | (798,270) | (3,188,974) | - |
| | ***Sub-total*** | | ***(107,380,231)*** | ***(103,391,821)*** | ***(798,504)*** | ***(3,189,906)*** | **-** |
| | **Production Plant** | | | | | | |
| 311 | ASH HANDLING | 33 | (589,367) | (589,367) | - | - | - |
| 330 | HYDRO - LAND & LAND RIGHTS | 33 | (5,995) | (5,995) | - | - | - |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 33 | (8,444,365) | (8,444,365) | - | - | - |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| 332 | HYDRO - DAMS & WATERWAYS | 33 | (31,575,641) | (31,575,641) | - | - | - |
| 333 | HYDRO - WATERWHEELS & TURBINES | 33 | (26,160,226) | (26,160,226) | - | - | - |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 33 | (4,120,357) | (4,120,357) | - | - | - |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 33 | (549,749) | (549,749) | - | - | - |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 33 | (31,361) | (31,361) | - | - | - |
| 338 | HYDRO - MISC PLANT | 33 | 135,316 | 135,316 | - | - | - |
| 340 | OTHER - LAND & LAND RIGHTS | 1 | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 1 | (34,252) | (34,252) | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 1 | (17,861) | (17,861) | - | - | - |
| 343 | OTHER - PRIME MOVERS | 1 | (150,274) | (150,274) | - | - | - |
| 344 | OTHER - GENERATORS | 1 | (48,389) | (48,389) | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 1 | (105,798) | (105,798) | - | - | - |
| | ***Sub-total*** | | ***(71,698,320)*** | ***(71,698,320)*** | **-** | **-** | **-** |
| | **Storage and Processing Plant** | | | | | | |
| | ***Sub-total*** | | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | |
| 350 | LAND AND LAND RIGHTS | 2 | (26,611,838) | (26,611,838) | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 2 | (8,828,923) | (8,828,923) | - | - | - |
| 353 | STATION EQUIPMENT | 2 | (171,903,978) | (171,903,978) | - | - | - |
| 354 | TOWERS & FIXTURES | 2 | (14,041,684) | (14,041,684) | - | - | - |
| 355 | POLES & FIXTURES | 2 | (133,964,457) | (133,964,457) | - | - | - |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 2 | (141,855,591) | (141,855,591) | - | - | - |
| 357 | UNDERGROUND CONDUIT | 2 | (1,343,854) | (1,343,854) | - | - | - |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2 | (4,523,458) | (4,523,458) | - | - | - |
| 359 | ROADS & TRAILS | 2 | (466,476) | (466,476) | - | - | - |
| | ***Sub-total*** | | (503,540,258) | ***(503,540,258)*** | **-** | **-** | **-** |
| | **Distribution Plant** | | | | | | |
| 360 | LAND AND LAND RIGHTS | 53 | (25,497,447) | (25,497,447) | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 53 | (3,021,208) | (3,021,208) | - | - | - |
| 362 | STATION EQUIPMENT | 3 | (114,550,039) | (114,550,039) | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 3 | (129,430,360) | (129,430,360) | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 21 | (129,430,360) | (129,430,360) | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 4 | (18,028,682) | (18,028,682) | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 20 | (18,028,682) | (18,028,682) | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 3 | (130,905,300) | (130,905,300) | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 21 | (130,905,300) | (130,905,300) | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 4 | (21,953,035) | (21,953,035) | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 20 | (21,953,035) | (21,953,035) | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 3 | (5,469,378) | (5,469,378) | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 21 | (5,469,378) | (5,469,378) | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 4 | (939,464) | (939,464) | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 20 | (939,464) | (939,464) | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 3 | (28,789,920) | (28,789,920) | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 21 | (28,789,920) | (28,789,920) | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 4 | (4,945,186) | (4,945,186) | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 20 | (4,945,186) | (4,945,186) | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5 | (126,891,954) | (126,891,954) | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 32 | (126,891,954) | (126,891,954) | - | - | - |
| 369 | SERVICES | 22 | (168,047,895) | (168,047,895) | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 8 | (65,688,830) | (65,688,830) | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | 53 | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 10 | (31,165,400) | (31,165,400) | - | - | - |
| | ***Sub-total*** | | ***(1,342,677,377)*** | ***(1,342,677,377)*** | **-** | **-** | **-** |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | |
| 389 | LAND AND LAND RIGHTS | 69 | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 69 | (62,985,048) | (60,545,977) | (488,317) | (1,950,754) | - |
| 391 | OFFICE FURNITURE & EQUIPMENT | 69 | (10,757,911) | (10,341,315) | (83,405) | (333,191) | - |
| 392 | TRANSPORTATION EQUIPMENT | 69 | (52,635,960) | (50,597,653) | (408,081) | (1,630,226) | - |
| 393 | STORES EQUIPMENT | 51 | (824,021) | (824,021) | - | - | - |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 73 | (7,076,001) | (7,060,660) | - | (15,341) | - |
| 395 | LABORATORY EQUIPMENT | 73 | (3,741,685) | (3,733,573) | - | (8,112) | - |
| 396 | POWER OPERATED EQUIPMENT | 73 | (1,166,533) | (1,164,004) | - | (2,529) | - |
| 397 | COMMUNICATION EQUIPMENT | 69 | (23,873,113) | (22,948,636) | (185,086) | (739,391) | - |
| 398 | MISCELLANEOUS EQUIPMENT | 69 | (4,037,301) | (3,880,958) | (31,301) | (125,042) | - |
| 399 | OTHER TANGIBLE PROPERTY | 69 | (327,263) | (314,590) | (2,537) | (10,136) | - |
| *0* | ***Sub-total*** | | ***(167,424,836)*** | ***(161,411,387)*** | ***(1,198,727)*** | ***(4,814,722)*** | - |
| ~ | **Common Plant** | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | | **(2,192,721,022)** | **(2,182,719,163)** | **(1,997,231)** | **(8,004,628)** | - |
| | **NET PLANT** | | **2,191,452,704** | **2,180,997,557** | **2,087,050** | **8,368,097** | - |

### Rate Base Adjustments

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Additions** | | | | | | |
| NA | NON-INTEREST BEARING CWIP | 54 | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 51 | 12,330,229 | 12,330,229 | - | - | - |
| NA | WORKING CAPITAL - PREPAYMENTS | 70 | 37,029,759 | 36,856,974 | 34,497 | 138,288 | - |
| NA | WORKING CAPITAL - OTHER O&M | 70 | 64,777,917 | 64,475,657 | 60,347 | 241,914 | - |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 33 | 13,267,581 | - | - | 13,267,581 | - |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 34 | 16,962,474 | - | - | 16,962,474 | - |
| NA | NON INT BEARING CUST ADVANCE | 31 | (18,277,000) | (18,277,000) | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 70 | 15,247,719 | 15,176,572 | 14,205 | 56,943 | - |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT RELAT | 58 | (2,166,177) | (2,166,177) | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATE | 54 | (8,295,229) | (8,295,229) | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 69 | 128,704,174 | 123,720,156 | 997,831 | 3,986,188 | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | 70 | (508,696,177) | (506,322,548) | (473,900) | (1,899,729) | - |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RELATED | 58 | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 54 | 5,759,675 | 5,759,675 | - | - | - |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 69 | (8,957,869) | (8,610,979) | (69,449) | (277,440) | - |
| NA | DEFERRED INVESTMENT TAX CREDIT | 70 | (13,331,000) | (13,268,796) | (12,419) | (49,785) | - |
| NA | EARNINGS BASE CAP DIFFERENTIAL | 72 | (4,405,000) | (4,304,924) | (6,034) | (94,041) | - |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | 57 | (303,793) | (303,793) | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 33 | 319,410 | - | - | 319,410 | - |
| | ***Sub-total*** | | ***(270,033,307)*** | ***(303,230,184)*** | ***545,076*** | ***32,651,800*** | - |
| | **Deductions** | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | | **(270,033,307)** | **(303,230,184)** | **545,076** | **32,651,800** | - |
| **TOTAL RATE BASE** | | | **1,921,419,397** | **1,877,767,373** | **2,632,127** | **41,019,897** | - |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | **EXPENSES** | | | | | | |
| | **O & M Expenses** | | | | | | |
| | **Steam Production - Operation** | | | | | | |
| ~ | | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - |
| | ***Total Steam*** | | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 59 | 399,182 | 399,182 | - | - | - |
| 537 | HYDRAULIC EXPENSES | 33 | 75,004 | 75,004 | - | - | - |
| 538 | ELECTRIC EXPENSES | 33 | 57,379 | 57,379 | - | - | - |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 33 | 170,764 | 170,764 | - | - | - |
| | ***Sub-total*** | | ***702,330*** | ***702,330*** | - | - | - |
| | **Hyrdraulic Production - Maintenance** | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 60 | 65,934 | 65,934 | - | - | - |
| 542 | MAINTENANCE OF STRUCTURES | 33 | 300,817 | 300,817 | - | - | - |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 33 | 329,034 | 329,034 | - | - | - |
| 544 | MAINTENANCE OF HYDRO PLANT | 33 | 203,365 | 203,365 | - | - | - |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 33 | 252,842 | 252,842 | - | - | - |
| | ***Sub-total*** | | ***1,151,992*** | ***1,151,992*** | - | - | - |
| | ***Total Hyrdraulic*** | | ***1,854,322*** | ***1,854,322*** | - | - | - |
| | **Other Power Generation - Operations** | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 61 | 19,062 | 19,062 | - | - | - |
| 547 | FUEL | 33 | 634 | 634 | - | - | - |
| 548 | GENERATION EXPENSES | 1 | 2,815 | 2,815 | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | 1 | - | - | - | - | - |
| 550 | RENTS | 1 | 320,226 | 320,226 | - | - | - |
| | ***Sub-total*** | | ***342,737*** | ***342,737*** | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 62 | 3,025 | 1,813 | - | 1,212 | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | 1 | 7,430 | 7,430 | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 1 | 37,963 | 37,963 | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1 | 1,534 | 1,534 | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 34 | 180,741 | - | - | 180,741 | - |
| 557 | CAYUGA RSS | 2 | 5,833,599 | 5,833,599 | - | - | - |
| 557 | OTHER EXPENSES (BAL 556 & 557) | 33 | - | - | - | - | - |
| 557 | DELV SUPPLY PROC | 33 | 394,395 | 394,395 | - | - | - |
| | ***Sub-total*** | | ***6,458,688*** | ***6,276,735*** | - | ***181,953*** | - |
| | ***Total Other*** | | ***6,801,425*** | ***6,619,472*** | - | ***181,953*** | - |

## NYSEG Embedded Cost of Service Study

| Functionalization of Costs No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | **Transmission Operation Expenses** | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 63 | 1,904,850 | 1,904,850 | - | - | - |
| 561 | LOAD DISPATCHING | 2 | 4,200,139 | 4,200,139 | - | - | - |
| 562 | STATION EXPENSES | 2 | 5,346,852 | 5,346,852 | - | - | - |
| 563 | OVERHEAD LINES | 2 | 227,064 | 227,064 | - | - | - |
| 564 | UNDERGROUND LINES | 2 | 46,223 | 46,223 | - | - | - |
| 565 | TRANSMISSION BY OTHERS | 2 | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 58 | 2,223,007 | 2,223,007 | - | - | - |
| 567 | RENTS | 58 | - | - | - | - | - |
| | ***Sub-total*** | | ***13,948,134*** | ***13,948,134*** | **-** | **-** | **-** |
| | **Transmission Maintenance Expenses** | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 64 | 349,880 | 349,880 | - | - | - |
| 569 | STRUCTURES | 2 | 452,025 | 452,025 | - | - | - |
| 570 | STATION EQUIPMENT | 2 | 4,653,612 | 4,653,612 | - | - | - |
| 571 | OVERHEAD LINES | 2 | 10,198,462 | 10,198,462 | - | - | - |
| 572 | UNDERGROUND LINES | 2 | 52,790 | 52,790 | - | - | - |
| 573 | MISC TRANSMISSION PLANT | 58 | (807,388) | (807,388) | - | - | - |
| | ***Sub-total*** | | ***14,899,382*** | ***14,899,382*** | **-** | **-** | **-** |
| | ***Total Transmission*** | | ***28,847,517*** | ***28,847,517*** | **-** | **-** | **-** |
| | **Distribution Operation Expenses** | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 65 | 4,210,618 | 4,210,618 | - | - | - |
| 581 | LOAD DISPATCHING | 3 | 1,723,493 | 1,723,493 | - | - | - |
| 582 | STATION EXPENSES | 3 | 6,863,179 | 6,863,179 | - | - | - |
| 583 | OVERHEAD LINES | 55 | 14,965,826 | 14,965,826 | - | - | - |
| 584 | UNDERGROUND LINES | 56 | 1,032,009 | 1,032,009 | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 11 | 73,284 | 73,284 | - | - | - |
| 586 | METER EXPENSE | 8 | 10,063,454 | 10,063,454 | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 21 | 398,777 | 398,777 | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 66 | 8,213,198 | 8,213,198 | - | - | - |
| 589 | RENTS | 66 | 180,932 | 180,932 | - | - | - |
| | ***Sub-total*** | | ***47,724,770*** | ***47,724,770*** | **-** | **-** | **-** |
| | **Distribution Maintenance Expenses** | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 67 | 28,527,185 | 28,527,185 | - | - | - |
| 591 | STRUCTURES | 53 | 7,093 | 7,093 | - | - | - |
| 592 | STATION EQUIPMENT | 3 | 5,635,203 | 5,635,203 | - | - | - |
| 593 | OVERHEAD LINES | 55 | 158,671,828 | 158,671,828 | - | - | - |
| 594 | UNDERGROUND LINES | 56 | 623,883 | 623,883 | - | - | - |
| 595 | LINE TRANSFORMERS | 74 | 11 | 11 | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 11 | 1,566,452 | 1,566,452 | - | - | - |
| 597 | METERS | 8 | 9,261 | 9,261 | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | 68 | (25,006,695) | (25,006,695) | - | - | - |
| | ***Sub-total*** | | ***170,034,219*** | ***170,034,219*** | **-** | **-** | **-** |
| | ***Total Distribution*** | | ***217,758,989*** | ***217,758,989*** | **-** | **-** | **-** |
| | **Customer Account** | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 9 | 867,695 | 867,695 | - | - | - |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 146,901 | - | 146,901 | - | - |
| 902 | METER READING | 11 | 8,636,554 | 8,636,554 | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RE | 9 | 9,815,309 | 9,815,309 | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY | 9 | 7,040,472 | - | 7,040,472 | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 17 | 132,375 | 132,375 | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 17 | 1,416,739 | 1,416,739 | - | - | - |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 17 | 5,401,474 | 5,401,474 | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCES | 18 | 79,391 | - | 79,391 | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 37 | 4,126,011 | - | - | 4,126,011 | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING REL | 9 | 11,005,765 | 11,005,765 | - | - | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY I | 9 | 29,494 | - | 29,494 | - | - |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 17 | 88,986 | 88,986 | - | - | - |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 17 | 952,374 | 952,374 | - | - | - |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 17 | 3,631,033 | 3,631,033 | - | - | - |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 18 | 53,369 | - | 53,369 | - | - |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 19 | 2,773,628 | - | - | 2,773,628 | - |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 12 | 96,737 | 96,737 | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 12 | 1,035,327 | 1,035,327 | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 12 | 3,947,297 | 3,947,297 | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 13 | 58,018 | - | 58,018 | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 14 | 3,015,212 | - | - | 3,015,212 | - |
| | ***Sub-total*** | | ***64,350,163*** | ***47,027,666*** | ***7,407,646*** | ***9,914,851*** | ***-*** |
| | **Customer Service & Information Expenses** | | | | | | |
| 907 | SUPERVISION | 75 | (1,575) | (1,575) | - | - | - |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 15 | 709,590 | 709,590 | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 16 | 120,340 | 120,340 | - | - | - |
| 908 | ENERGY EFFICIENCY EXPENSE | 19 | 12,490,402 | 12,490,402 | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 15 | 230,323 | 230,323 | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 16 | 39,061 | 39,061 | - | - | - |
| 909 | ENERGY EFFICIENCY EXPENSE | 19 | 981,636 | 981,636 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTIO | 22 | 12,748 | 12,748 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | 22 | 143,876 | 143,876 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 22 | 485,794 | 485,794 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 22 | 3,008 | - | 3,008 | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 28 | 134,420 | - | - | 134,420 | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | 23 | 4,298 | 4,298 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSIOI | 23 | 43,957 | 43,957 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 23 | 72,748 | 72,748 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 23 | 382 | - | 382 | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 29 | 10,869 | - | - | 10,869 | - |
| 910 | CEF NET OF REVENUE | 33 | 0 | 0 | - | - | - |
| | ***Sub-total*** | | ***15,481,877*** | ***15,333,198*** | ***3,390*** | ***145,289*** | ***-*** |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | **Sales Expenses** | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 22 | 2,173 | 2,173 | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 22 | 24,522 | 24,522 | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 22 | 82,798 | 82,798 | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 22 | 513 | - | 513 | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 28 | 22,910 | - | - | 22,910 | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 23 | 733 | 733 | - | - | - |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 23 | 7,492 | 7,492 | - | - | - |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 23 | 12,399 | 12,399 | - | - | - |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 23 | 65 | - | 65 | - | - |
| 911 | SUPERVISION - NONRES - MERCHANT | 29 | 1,853 | - | - | 1,853 | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | 22 | 3,774 | 3,774 | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 22 | 42,597 | 42,597 | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 22 | 143,829 | 143,829 | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 22 | 891 | - | 891 | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 28 | 39,798 | - | - | 39,798 | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | 23 | 176,254 | 176,254 | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 23 | 1,802,684 | 1,802,684 | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 23 | 2,983,407 | 2,983,407 | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 23 | 15,677 | - | 15,677 | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 29 | 445,742 | - | - | 445,742 | - |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 22 | 3,140 | 3,140 | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 22 | 35,434 | 35,434 | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 22 | 119,643 | 119,643 | - | - | - |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 22 | 741 | - | 741 | - | - |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 28 | 33,105 | - | - | 33,105 | - |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 23 | 1,058 | 1,058 | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 23 | 10,826 | 10,826 | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 23 | 17,917 | 17,917 | - | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 23 | 94 | - | 94 | - | - |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 29 | 2,677 | - | - | 2,677 | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 22 | 9,047 | 9,047 | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 22 | 102,099 | 102,099 | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 22 | 344,736 | 344,736 | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 22 | 2,134 | - | 2,134 | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 28 | 95,389 | - | - | 95,389 | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 23 | 7,334 | 7,334 | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 23 | 75,010 | 75,010 | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 23 | 124,140 | 124,140 | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 23 | 652 | - | 652 | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 29 | 18,547 | - | - | 18,547 | - |
| | ***Sub-total*** | | ***6,813,834*** | ***6,133,046*** | ***20,767*** | ***660,021*** | ***-*** |
| | **Administrative and General Expenses** | | | | | | |
| 920 | A&G SALARIES | 69 | 1,479,918 | 1,422,608 | 11,474 | 45,836 | - |
| 921 | OFFICE SUPPLIES & EXPENSES | 69 | 17,931,327 | 17,236,944 | 139,020 | 555,364 | - |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | 69 | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 69 | 29,985,187 | 28,824,022 | 232,472 | 928,692 | - |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 24 | 293,343 | 293,343 | - | - | - |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 24 | 3,146,770 | 3,146,770 | - | - | - |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 24 | 7,897,975 | 7,897,975 | - | - | - |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 24 | 46,445 | - | 46,445 | - | - |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 30 | 1,851,659 | - | - | 1,851,659 | - |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 24 | 208,156 | 208,156 | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 24 | 2,232,943 | 2,232,943 | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 24 | 5,604,392 | 5,604,392 | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 24 | 32,957 | - | 32,957 | - | - |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 30 | 1,313,935 | - | - | 1,313,935 | - |
| 924 | PROPERTY INSURANCE | 57 | 1,710,001 | 1,710,001 | - | - | - |
| 925 | INJURIES & DAMAGES | 69 | 2,838,533 | 2,728,612 | 22,007 | 87,914 | - |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 69 | 24,210,686 | 23,273,137 | 187,703 | 749,846 | - |
| 928 | REGULATORY COMM EXP REG ASSESS | 57 | 4,097,023 | 4,097,023 | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | 24 | 55,183 | 55,183 | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 24 | 591,963 | 591,963 | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 24 | 1,485,749 | 1,485,749 | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 24 | 8,737 | - | 8,737 | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 30 | 348,330 | - | - | 348,330 | - |
| 928 | TSAS SURCHARGE NET OF REVENUE | 36 | (256,135) | (256,135) | - | - | - |
| 929 | DUPLICATIVE CHARGES | 69 | (11,333,175) | (10,894,303) | (87,865) | (351,008) | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | 24 | 20,540 | 20,540 | - | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 24 | 220,335 | 220,335 | - | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 24 | 553,012 | 553,012 | - | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 24 | 3,252 | - | 3,252 | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 30 | 129,652 | - | - | 129,652 | - |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 69 | (554,882) | (533,395) | (4,302) | (17,186) | - |
| 931 | RENTS | 70 | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 69 | 459,046 | 441,270 | 3,559 | 14,217 | - |
| 407 | REGULATORY CREDIT | 71 | (2,730,911) | (2,668,869) | (3,741) | (58,302) | - |
| NA | TRANSMISSION BY OTHERS NET REVENUES | 2 | - | - | - | - | - |
| ***0*** | ***Sub-total*** | | ***93,881,947*** | ***87,691,278*** | ***591,718*** | ***5,598,951*** | **-** |
| | **TOTAL O & M EXPENSES** | | **435,790,074** | **411,265,487** | **8,023,521** | **16,501,066** | **-** |

### Labor Expense

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Steam Production - Operation** | | | | | | |
| | ***Sub-total*** | | **-** | **-** | **-** | **-** | **-** |
| | **Steam Production - Maintenance** | | | | | | |
| | ***Sub-total*** | | **-** | **-** | **-** | **-** | **-** |
| | ***Total Steam*** | | **-** | **-** | **-** | **-** | **-** |
| | **Hyrdraulic Production - Operation** | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 59 | 113,923 | 113,923 | - | - | - |
| 537 | HYDRAULIC EXPENSES | 33 | 37,251 | 37,251 | - | - | - |
| 538 | ELECTRIC EXPENSES | 33 | 29,617 | 29,617 | - | - | - |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 33 | 192 | 192 | - | - | - |
| | ***Sub-total*** | | ***180,984*** | ***180,984*** | **-** | **-** | **-** |
| | **Hyrdraulic Production - Maintenance** | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 60 | 3,798 | 3,798 | - | - | - |
| 542 | MAINTENANCE OF STRUCTURES | 33 | 136,471 | 136,471 | - | - | - |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 33 | 68,334 | 68,334 | - | - | - |
| 544 | MAINTENANCE OF HYDRO PLANT | 33 | 88,690 | 88,690 | - | - | - |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 33 | 113,612 | 113,612 | - | - | - |
| | ***Sub-total*** | | ***410,905*** | ***410,905*** | **-** | **-** | **-** |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | ***Total Hyrdraulic*** | | ***591,888*** | ***591,888*** | ***-*** | ***-*** | ***-*** |
| | **Other Power Generation - Operations** | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 61 | 1,538 | 1,538 | - | - | - |
| 548 | GENERATION EXPENSE | 1 | 1,444 | 1,444 | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | 1 | - | - | - | - | - |
| 550 | RENTS | 1 | - | - | - | - | - |
| | ***Sub-total*** | | ***2,982*** | ***2,982*** | ***-*** | ***-*** | ***-*** |
| | **Other Power Generation - Maintenance** | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 62 | 1,052 | 631 | - | 422 | - |
| 552 | STRUCTURES | 1 | 3,694 | 3,694 | - | - | - |
| 553 | GEN. ELECTRIC PLANT | 1 | 12,437 | 12,437 | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | 1 | 801 | 801 | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 34 | 148,210 | - | - | 148,210 | - |
| 557 | OTHER EXPENSES | 33 | 204,851 | 204,851 | - | - | - |
| | ***Sub-total*** | | ***371,045*** | ***222,414*** | ***-*** | ***148,631*** | ***-*** |
| | ***Total Other*** | | ***374,027*** | ***225,396*** | ***-*** | ***148,631*** | ***-*** |
| | **Transmission Operation Expenses** | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 63 | 1,174,583 | 1,174,583 | - | - | - |
| 561 | LOAD DISPATCHING | 2 | 2,341,632 | 2,341,632 | - | - | - |
| 562 | STATION EXPENSES | 2 | 2,440,078 | 2,440,078 | - | - | - |
| 563 | OVERHEAD LINES | 2 | 96,307 | 96,307 | - | - | - |
| 564 | UNDERGROUND LINES | 2 | 23,273 | 23,273 | - | - | - |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | 2 | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 58 | 1,291,161 | 1,291,161 | - | - | - |
| 567 | RENTS | 58 | - | - | - | - | - |
| | ***Sub-total*** | | ***7,367,033*** | ***7,367,033*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Maintenance Expenses** | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 64 | 188,760 | 188,760 | - | - | - |
| 569 | STRUCTURES | 2 | 65,011 | 65,011 | - | - | - |
| 570 | STATION EQUIPMENT | 2 | 1,806,502 | 1,806,502 | - | - | - |
| 571 | OVERHEAD LINES | 2 | 945,975 | 945,975 | - | - | - |
| 572 | UNDERGROUND LINES | 2 | 15,188 | 15,188 | - | - | - |
| 573 | MISC TRANSMISSION PLANT | 58 | 16,267 | 16,267 | - | - | - |
| | ***Sub-total*** | | ***3,037,702*** | ***3,037,702*** | ***-*** | ***-*** | ***-*** |
| | ***Total Transmission*** | | ***10,404,735*** | ***10,404,735*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Operation Expenses** | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 65 | 2,278,065 | 2,278,065 | - | - | - |
| 581 | LOAD DISPATCHING | 3 | 1,049,797 | 1,049,797 | - | - | - |
| 582 | STATION EXPENSES | 3 | 2,851,659 | 2,851,659 | - | - | - |
| 583 | OVERHEAD LINES | 55 | 6,822,363 | 6,822,363 | - | - | - |
| 584 | UNDERGROUND LINES | 56 | 57,507 | 57,507 | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 11 | 36,958 | 36,958 | - | - | - |
| 586 | METER EXPENSE | 8 | 6,156,926 | 6,156,926 | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 21 | 129,710 | 129,710 | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 66 | 4,736,892 | 4,736,892 | - | - | - |
| 589 | RENTS | 66 | - | - | - | - | - |

## NYSEG Embedded Cost of Service Study

| Functionalization of Costs No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | | | ***24,119,876*** | ***24,119,876*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Maintenance Expenses** | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 67 | | 3,636,539 | 3,636,539 | - | - | - |
| 591 | STRUCTURES | 53 | | 3,777 | 3,777 | - | - | - |
| 592 | STATION EQUIPMENT | 3 | | 2,050,436 | 2,050,436 | - | - | - |
| 593 | OVERHEAD LINES | 55 | | 25,474,019 | 25,474,019 | - | - | - |
| 594 | UNDERGROUND LINES | 56 | | 255,557 | 255,557 | - | - | - |
| 595 | LINE TRANSFORMERS | 74 | | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 11 | | 788,060 | 788,060 | - | - | - |
| 597 | METERS | 8 | | 4,131 | 4,131 | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 68 | | 853,713 | 853,713 | - | - | - |
| | ***Sub-total*** | | | ***33,066,232*** | ***33,066,232*** | ***-*** | ***-*** | ***-*** |
| | ***Total Distribution*** | | | ***57,186,108*** | ***57,186,108*** | ***-*** | ***-*** | ***-*** |
| | **Customer Account** | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 9 | | 493,213 | 493,213 | - | - | - |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 9 | | 140,572 | - | 140,572 | - | - |
| 902 | METER READING | 11 | | 5,447,786 | 5,447,786 | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RE | 9 | | 5,760,195 | 5,760,195 | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY | 9 | | 489,309 | - | 489,309 | - | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING REL | 9 | | 757,363 | 757,363 | - | - | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY I | 9 | | 17,000 | - | 17,000 | - | - |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 17 | | 28,059 | 28,059 | - | - | - |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 17 | | 300,298 | 300,298 | - | - | - |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 17 | | 1,144,919 | 1,144,919 | - | - | - |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 18 | | 16,828 | - | 16,828 | - | - |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 19 | | 874,567 | - | - | 874,567 | - |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 12 | | 52,567 | 52,567 | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 12 | | 562,601 | 562,601 | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 12 | | 2,144,979 | 2,144,979 | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 13 | | 31,527 | - | 31,527 | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 14 | | 1,638,480 | - | - | 1,638,480 | - |
| | ***Sub-total*** | | | ***19,900,265*** | ***16,691,982*** | ***695,237*** | ***2,513,047*** | ***-*** |
| | **Customer Service & Information Expenses** | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 15 | | 369,882 | 369,882 | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 16 | | 62,728 | 62,728 | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 15 | | 82,923 | 82,923 | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 16 | | 14,063 | 14,063 | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTIO | 22 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 22 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 22 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 22 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 28 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODU( | 23 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSIOI | 23 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 23 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 23 | | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 29 | | - | - | - | - | - |
| | ***Sub-total*** | | | ***529,596*** | ***529,596*** | ***-*** | ***-*** | ***-*** |
| | Sales Expenses | | | - | - | - | - | - |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 22 | | 112 | 112 | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 22 | | 1,263 | 1,263 | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 22 | | 4,266 | 4,266 | - | - | - |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|
| 911 | SUPERVISION - RES - BILL ISSUANCE | 22 | | 26 | - | 26 | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 28 | | 1,180 | - | - | 1,180 | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 23 | | 38 | 38 | - | - | - |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 23 | | 386 | 386 | - | - | - |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 23 | | 639 | 639 | - | - | - |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 23 | | 3 | - | 3 | - | - |
| 911 | SUPERVISION - NONRES - MERCHANT | 29 | | 95 | - | - | 95 | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | 22 | | 452 | 452 | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 22 | | 5,097 | 5,097 | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 22 | | 17,209 | 17,209 | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 22 | | 107 | - | 107 | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 28 | | 4,762 | - | - | 4,762 | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | 23 | | 21,089 | 21,089 | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 23 | | 215,693 | 215,693 | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 23 | | 356,967 | 356,967 | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 23 | | 1,876 | - | 1,876 | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 29 | | 53,333 | - | - | 53,333 | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 22 | | 5,663 | 5,663 | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 22 | | 63,917 | 63,917 | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 22 | | 215,815 | 215,815 | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 22 | | 1,336 | - | 1,336 | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 28 | | 59,716 | - | - | 59,716 | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 23 | | 4,591 | 4,591 | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 23 | | 46,959 | 46,959 | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 23 | | 77,716 | 77,716 | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 23 | | 408 | - | 408 | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 29 | | 11,611 | - | - | 11,611 | - |
| | ***Sub-total*** | | | ***1,172,326*** | ***1,037,871*** | ***3,757*** | ***130,699*** | **-** |
| | | | - | | | | | |
| | **TOTAL O & M LABOR EXP.** | | | **90,158,946** | **86,667,576** | **698,993** | **2,792,376** | **-** |

### Depreciation and Amortization Expense

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | |
| 301 | ORGANIZATION | 69 | | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | 51 | | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 69 | | 4,568,130 | 4,391,231 | 35,416 | 141,483 | - |
| | ***Sub-total*** | | | ***4,568,130*** | ***4,391,231*** | ***35,416*** | ***141,483*** | **-** |
| | **Production Plant** | | | | | | | |
| 311 | ASH HANDLING | 33 | | 21,949 | 21,949 | - | - | - |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 33 | | 256,962 | 256,962 | - | - | - |
| 332 | HYDRO - DAMS & WATERWAYS | 33 | | 937,944 | 937,944 | - | - | - |
| 333 | HYDRO - WATERWHEELS & TURBINES | 33 | | 792,474 | 792,474 | - | - | - |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 33 | | 171,577 | 171,577 | - | - | - |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 33 | | 30,691 | 30,691 | - | - | - |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 33 | | 633 | 633 | - | - | - |
| 340 | OTHER - LAND & LAND RIGHTS | 1 | | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 1 | | 2,518 | 2,518 | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 1 | | 359 | 359 | - | - | - |
| 343 | OTHER - PRIME MOVERS | 1 | | 4,196 | 4,196 | - | - | - |
| 344 | OTHER - GENERATORS | 1 | | 12,514 | 12,514 | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 1 | | 3,364 | 3,364 | - | - | - |
| | ***Sub-total*** | | | ***2,235,181*** | ***2,235,181*** | **-** | **-** | **-** |

## NYSEG Embedded Cost of Service Study

### Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | **Storage Plant** | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - |
| | **Transmission Plant** | | | | | | |
| 350 | LAND & LAND RIGHTS | 2 | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 2 | 529,795 | 529,795 | - | - | - |
| 353 | STATION EQUIPMENT | 2 | 8,531,184 | 8,531,184 | - | - | - |
| 354 | TOWERS & FIXTURES | 2 | 372,120 | 372,120 | - | - | - |
| 355 | POLES & FIXTURES | 2 | 4,436,640 | 4,436,640 | - | - | - |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 2 | 6,235,224 | 6,235,224 | - | - | - |
| 357 | UNDERGROUND CONDUIT | 2 | 38,172 | 38,172 | - | - | - |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2 | 181,922 | 181,922 | - | - | - |
| | ***Sub-total*** | | 20,325,057 | ***20,325,057*** | - | - | - |
| | **Distribution Plant** | | | | | | |
| 360 | LAND AND LAND RIGHTS | 53 | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 53 | 250,675 | 250,675 | - | - | - |
| 362 | STATION EQUIPMENT | 3 | 6,047,429 | 6,047,429 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 3 | 5,746,873 | 5,746,873 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 21 | 5,746,873 | 5,746,873 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 4 | 800,496 | 800,496 | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 20 | 800,496 | 800,496 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 3 | 5,483,443 | 5,483,443 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 21 | 5,483,443 | 5,483,443 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 4 | 919,582 | 919,582 | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 20 | 919,582 | 919,582 | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 3 | 212,830 | 212,830 | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 21 | 212,830 | 212,830 | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 4 | 36,557 | 36,557 | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 20 | 36,557 | 36,557 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 3 | 1,117,639 | 1,117,639 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 21 | 1,117,639 | 1,117,639 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 4 | 191,974 | 191,974 | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 20 | 191,974 | 191,974 | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5 | 5,747,611 | 5,747,611 | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 32 | 5,747,611 | 5,747,611 | - | - | - |
| 369 | SERVICES | 22 | 5,225,241 | 5,225,241 | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 8 | 4,429,151 | 4,429,151 | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 10 | 2,000,058 | 2,000,058 | - | - | - |
| | ***Sub-total*** | | ***58,466,566*** | ***58,466,566*** | - | - | - |
| | **General Plant Plant** | | | | | | |
| 389 | LAND & LAND RIGHTS | 69 | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 69 | 2,803,272 | 2,694,716 | 21,733 | 86,822 | - |
| 391 | OFFICE FURNITURE & EQUIPMENT | 69 | 2,034,470 | 1,955,686 | 15,773 | 63,011 | - |
| 392 | TRANSPORTATION EQUIPMENT | 69 | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 51 | 19,296 | 19,296 | - | - | - |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 73 | 693,541 | 692,037 | - | 1,504 | - |
| 395 | LABORATORY EQUIPMENT | 73 | 189,284 | 188,874 | - | 410 | - |
| 396 | POWER OPERATED EQUIPMENT | 73 | 45,859 | 45,760 | - | 99 | - |
| 397 | COMMUNICATION EQUIPMENT | 69 | 5,864,239 | 5,637,149 | 45,465 | 181,626 | - |
| 398 | MISCELLANEOUS EQUIPMENT | 69 | 1,160,005 | 1,115,084 | 8,993 | 35,927 | - |
| | ***Sub-total*** | | ***12,809,966*** | ***12,348,602*** | ***91,965*** | ***369,399*** | - |
| | **Other** | | | | | | |
| ~ | AMORTIZATION OF PRECAP LOADER OFFSET | 70 | - | - | - | - | - |

## NYSEG Embedded Cost of Service Study

| Functionalization of Costs No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | | **98,404,900** | **97,766,637** | **127,381** | **510,882** | **-** |
| **Taxes Other Than Income Taxes** | | | | | | | |
| TAX | PROPERTY TAX | 70 | 96,816,498 | 96,364,742 | 90,194 | 361,562 | - |
| TAX | PAYROLL TAXES | 69 | 11,475,385 | 11,031,005 | 88,968 | 355,412 | - |
| STATE | SALES & USE TAX | 70 | 190,567 | 189,678 | 178 | 712 | - |
| STATE | UTILITY RECEIPTS TAX- Non-Fuel - Increase | 70 | - | - | - | - | - |
| ~ | UTILITY RECEIPTS TAX- Non-Fuel - Increase | | - | - | - | - | - |
| | ***Sub-total*** | | ***108,482,450*** | ***107,585,425*** | ***179,339*** | ***717,686*** | **-** |
| | | | - | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | | **108,482,450** | **107,585,425** | **179,339** | **717,686** | **-** |
| **Additions to Operating Income** | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | |
| | ***TOTAL*** | | - | - | - | - | - |
| **0** | | | - | - | - | - | - |
| **Income Tax Change** | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 71 | 142,099 | 138,871 | 195 | 3,034 | - |
| | ***TOTAL*** | | ***142,099*** | ***138,871*** | ***195*** | ***3,034*** | **-** |
| **Fuel and Purchased Power** | | | | | | | |
| 44X | RETAIL COMMODITY | | 359,916,000 | - | - | 359,916,000 | - |
| | **TOTAL** | | ***359,916,000*** | **-** | **-** | ***359,916,000*** | **-** |

## NYSEG Embedded Cost of Service Study

| Functionalization of Costs No. | Account Description | Allocation Factor | Amount | T&D and Fixed Production | Bill Issuance & I F_BIPPS | Merchant Functi F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|
| **Income Taxes** | | | | | | | |
| Tax | INCOME TAXES | 71 | 47,459,656 | 46,381,437 | 65,014 | 1,013,204 | - |
| | ***TOTAL*** | | ***47,459,656*** | ***46,381,437*** | ***65,014*** | ***1,013,204*** | ***-*** |
| **Income Tax Differences** | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 71 | 5,076,180 | 4,960,856 | 6,954 | 108,370 | - |
| | ***TOTAL*** | | ***5,076,180*** | ***4,960,856*** | ***6,954*** | ***108,370*** | ***-*** |
| **Operating Revenues** | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | | 636,201,762 | - | - | - | 636,201,762 |
| 450 | LATE PAYMENTS | | 4,732,000 | - | - | - | 4,732,000 |
| 454 | RENT FROM PROPERTY | | 9,718,618 | - | - | - | 9,718,618 |
| 4XX | OTHER OPERATING REVENUES | | 63,879,437 | - | - | - | 63,879,437 |
| 456 | BIPP REVENUES | | 7,352,950 | - | - | - | 7,352,950 |
| 44X | MERCHANT FUNCTION REVENUES | | 22,221,048 | - | - | - | 22,221,048 |
| 44X | RDM REVENUES | | 13,635,942 | - | - | - | 13,635,942 |
| 44X | ECONOMIC INCENTIVE REVENUE | | 5,513 | - | - | - | 5,513 |
| 44X | ECONOMIC INCENTIVE CREDIT | | (5,513) | - | - | - | (5,513) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | | (7,228,606) | - | - | - | (7,228,606) |
| 4XX | MFC AMORTIZATION AND DEFERRAL | | (648,380) | - | - | - | (648,380) |
| 4XX | RSS DEFERRAL | | (312,437) | - | - | - | (312,437) |
| 4XX | RSS REVENUE | | 6,146,011 | - | - | - | 6,146,011 |
| 4XX | TRANSMISSION REVENUE | | 53,426,000 | - | - | - | 53,426,000 |
| 4XX | POR REVENUE | | 1,558,198 | - | - | - | 1,558,198 |
| 4XX | POR AMORTIZATION AND DEFERRAL | | (65,871) | - | - | - | (65,871) |
| 4XX | EE | | 12,456,268 | - | - | - | 12,456,268 |
| 4XX | DEMAND RESPONSE | | 1,391,945 | - | - | - | 1,391,945 |
| | ***Sub-total*** | | ***824,464,885*** | ***-*** | ***-*** | ***-*** | ***824,464,885*** |
| | **TOTAL** | | **824,464,885** | **-** | **-** | **-** | **824,464,885** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

## Plant-in Service

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 80,260 | | | | | | | | LABOR |
| 302 | FRANCHISES & CONSENTS | 16,843,131 | | | | | | | | PTDPLT |
| 303 | MISC. INTANGIBLE PLANT | 135,067,918 | | | | | | | | LABOR |
| | **Sub-total** | **151,991,309** | | | | | | | | |
| | **Production Plant** | | | | | | | | | |
| 311 | ASH HANDLING | 658,460 | F_PRODU | ENG | | | ENERX | | | |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,552,477 | F_PRODU | ENG | | | ENERX | | | |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,215,045 | F_PRODU | ENG | | | ENERX | | | |
| 332 | HYDRO - DAMS & WATERWAYS | 56,293,380 | F_PRODU | ENG | | | ENERX | | | |
| 333 | HYDRO - WATERWHEELS & TURBINES | 47,563,406 | F_PRODU | ENG | | | ENERX | | | |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 7,149,036 | F_PRODU | ENG | | | ENERX | | | |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 1,481,402 | F_PRODU | ENG | | | ENERX | | | |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 47,476 | F_PRODU | ENG | | | ENERX | | | |
| 340 | OTHER - LAND & LAND RIGHTS | 21,829 | F_PRODU | DEM | GEN_2CP | | | | | |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 88,144 | F_PRODU | DEM | GEN_2CP | | | | | |
| 342 | OTHER - FUEL HOLDERS | 17,955 | F_PRODU | DEM | GEN_2CP | | | | | |
| 343 | OTHER - PRIME MOVERS | 146,866 | F_PRODU | DEM | GEN_2CP | | | | | |
| 344 | OTHER - GENERATORS | (338,357) | F_PRODU | DEM | GEN_2CP | | | | | |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 117,751 | F_PRODU | DEM | GEN_2CP | | | | | |
| | **Sub-total** | **134,014,869** | | | | | | | | |
| | **Transmission Plant** | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 48,752,019 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 352 | STRUCTURES & IMPROVEMENTS | 29,668,541 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 353 | STATION EQUIPMENT | 505,716,251 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 354 | TOWERS & FIXTURES | 21,474,518 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 355 | POLES & FIXTURES | 206,368,326 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 316,032,332 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 357 | UNDERGROUND CONDUIT | 2,293,705 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 9,922,995 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 359 | ROADS AND TRAILS | 745,807 | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **1,140,974,494** | | | | | | | | |
| | **Distribution Plant** | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 70,905,142 | | | | | | | | DPLT |
| 361 | STRUCTURES & IMPROVEMENTS | 12,533,769 | | | | | | | | DPLT |
| 362 | STATION EQUIPMENT | 290,626,892 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 258,239,030 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 258,239,030 | F_DISTR | CUS | | PRICST | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 35,970,767 | F_DISTR | DEM | SEC_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 35,970,767 | F_DISTR | CUS | | SECCST | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 240,138,861 | F_DISTR | DEM | PRI_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 240,138,861 | F_DISTR | CUS | | PRICST | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 40,271,683 | F_DISTR | DEM | SEC_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 40,271,683 | F_DISTR | CUS | | SECCST | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 12,633,651 | F_DISTR | DEM | PRI_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 12,633,651 | F_DISTR | CUS | | PRICST | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,170,057 | F_DISTR | DEM | SEC_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,170,057 | F_DISTR | CUS | | SECCST | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 63,241,071 | F_DISTR | DEM | PRI_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 63,241,071 | F_DISTR | CUS | | PRICST | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 10,862,790 | F_DISTR | DEM | SEC_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 10,862,790 | F_DISTR | CUS | | SECCST | | | | |
| 368 | LINE TRANSFORMERS - DEMAND | 255,030,228 | F_DISTR | DEM | NCPSCTR | | | | | |
| 368 | LINE TRANSFORMERS - CUSTOMER | 255,030,228 | F_DISTR | CUS | | CUS_368 | | | | |
| 369 | SERVICES | 169,899,511 | F_DISTR | CUS | | SERVCS | | | | |
| 370 | METERS - METER INVEST CUST RELATED | 108,717,363 | F_DISTR | CUS | | METI | | | | |
| 371 | INSTALLATIONS ON CUST PREMISES | - | | | | | | | | |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 48,364,234 | F_DISTR | CUS | | LGT_PLNT | | | | |
| | **Sub-total** | **2,538,163,186** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | | | | | | | | LABOR |
| 390 | STRUCTURES & IMPROVEMENTS | 180,881,044 | | | | | | | | LABOR |
| 391 | OFFICE FURNITURE & EQUIPMENT | 28,209,868 | | | | | | | | LABOR |
| 392 | TRANSPORTATION EQUIPMENT | 81,699,309 | | | | | | | | LABOR |
| 393 | STORES EQUIPMENT | 1,256,676 | | | | | | | | PTDPLT |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 17,461,992 | | | | | | | | LBTRNDST |
| 395 | LABORATORY EQUIPMENT | 7,276,372 | | | | | | | | LBTRNDST |
| 396 | POWER OPERATED EQUIPMENT | 1,376,128 | | | | | | | | LBTRNDST |
| 397 | COMMUNICATION EQUIPMENT | 72,864,071 | | | | | | | | LABOR |
| 398 | MISCELLANEOUS EQUIPMENT | 27,319,268 | | | | | | | | LABOR |
| 399 | Other | 685,141 | | | | | | | | LABOR |
| | **Sub-total** | **419,029,869** | | | | | | | | |
| | **TOTAL PLANT-IN-SERVICE** | **4,384,173,726** | | | | | | | | |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | (30,098) | | | | | | | | LABOR |
| 302 | FRANCHISES & CONSENTS | (4,386,033) | | | | | | | | PTDPLT |
| 303 | MISC. INTANGIBLE PLANT | (102,964,101) | | | | | | | | LABOR |
| | **Sub-total** | **(107,380,231)** | | | | | | | | |
| | **Production Plant** | | | | | | | | | |
| 311 | ASH HANDLING | (589,367) | F_PRODU | ENG | | | ENERX | | | |
| 330 | HYDRO - LAND & LAND RIGHTS | (5,995) | F_PRODU | ENG | | | ENERX | | | |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | (8,444,365) | F_PRODU | ENG | | | ENERX | | | |
| 332 | HYDRO - DAMS & WATERWAYS | (31,575,641) | F_PRODU | ENG | | | ENERX | | | |
| 333 | HYDRO - WATERWHEELS & TURBINES | (26,160,226) | F_PRODU | ENG | | | ENERX | | | |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (4,120,357) | F_PRODU | ENG | | | ENERX | | | |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | (549,749) | F_PRODU | ENG | | | ENERX | | | |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (31,361) | F_PRODU | ENG | | | ENERX | | | |
| 338 | HYDRO - MISC PLANT | 135,316 | F_PRODU | ENG | | | ENERX | | | |
| 340 | OTHER - LAND & LAND RIGHTS | - | F_PRODU | DEM | GEN_2CP | | | | | |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | (34,252) | F_PRODU | DEM | GEN_2CP | | | | | |
| 342 | OTHER - FUEL HOLDERS | (17,861) | F_PRODU | DEM | GEN_2CP | | | | | |
| 343 | OTHER - PRIME MOVERS | (150,274) | F_PRODU | DEM | GEN_2CP | | | | | |
| 344 | OTHER - GENERATORS | (48,389) | F_PRODU | DEM | GEN_2CP | | | | | |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (105,798) | F_PRODU | DEM | GEN_2CP | | | | | |
| | **Sub-total** | **(71,698,320)** | | | | | | | | |
| | **Transmission Plant** | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (26,611,838) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 352 | STRUCTURES & IMPROVEMENTS | (8,828,923) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 353 | STATION EQUIPMENT | (171,903,978) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 354 | TOWERS & FIXTURES | (14,041,684) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 355 | POLES & FIXTURES | (133,964,457) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (141,855,591) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 357 | UNDERGROUND CONDUIT | (1,343,854) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (4,523,458) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 359 | ROADS & TRAILS | (466,476) | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **(503,540,258)** | | | | | | | | |
| | **Distribution Plant** | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (25,497,447) | | | | | | | | DPLT |
| 361 | STRUCTURES & IMPROVEMENTS | (3,021,208) | | | | | | | | DPLT |
| 362 | STATION EQUIPMENT | (114,550,039) | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (129,430,360) | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (129,430,360) | F_DISTR | CUS | | PRICST | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (18,028,682) | F_DISTR | DEM | SEC_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (18,028,682) | F_DISTR | CUS | | SECCST | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (130,905,300) | F_DISTR | DEM | PRI_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (130,905,300) | F_DISTR | CUS | | PRICST | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (21,953,035) | F_DISTR | DEM | SEC_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (21,953,035) | F_DISTR | CUS | | SECCST | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (5,469,378) | F_DISTR | DEM | PRI_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (5,469,378) | F_DISTR | CUS | | PRICST | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (939,464) | F_DISTR | DEM | SEC_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (939,464) | F_DISTR | CUS | | SECCST | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (28,789,920) | F_DISTR | DEM | PRI_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (28,789,920) | F_DISTR | CUS | | PRICST | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (4,945,186) | F_DISTR | DEM | SEC_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (4,945,186) | F_DISTR | CUS | | SECCST | | | | |
| 368 | LINE TRANSFORMERS - DEMAND | (126,891,954) | F_DISTR | DEM | NCPSCTR | | | | | |
| 368 | LINE TRANSFORMERS - CUSTOMER | (126,891,954) | F_DISTR | CUS | | CUS_368 | | | | |
| 369 | SERVICES | (168,047,895) | F_DISTR | CUS | | SERVCS | | | | |
| 370 | METERS - METER INVEST CUST RELATED | (65,688,830) | F_DISTR | CUS | | METI | | | | |
| 371 | INSTALLATIONS ON CUST PREMISES | - | | | | | | | | DPLT |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (31,165,400) | F_DISTR | CUS | | LGT_PLNT | | | | |
| | **Sub-total** | **(1,342,677,377)** | | | | | | | | |
| | **General Plant** | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | | | | | | | | LABOR |
| 390 | STRUCTURES & IMPROVEMENTS | (62,985,048) | | | | | | | | LABOR |
| 391 | OFFICE FURNITURE & EQUIPMENT | (10,757,911) | | | | | | | | LABOR |
| 392 | TRANSPORTATION EQUIPMENT | (52,635,960) | | | | | | | | LABOR |
| 393 | STORES EQUIPMENT | (824,021) | | | | | | | | PTDPLT |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,076,001) | | | | | | | | LBTRNDST |
| 395 | LABORATORY EQUIPMENT | (3,741,685) | | | | | | | | LBTRNDST |
| 396 | POWER OPERATED EQUIPMENT | (1,166,533) | | | | | | | | LBTRNDST |
| 397 | COMMUNICATION EQUIPMENT | (23,873,113) | | | | | | | | LABOR |
| 398 | MISCELLANEOUS EQUIPMENT | (4,037,301) | | | | | | | | LABOR |
| 399 | OTHER TANGIBLE PROPERTY | (327,263) | | | | | | | | LABOR |
| | **Sub-total** | **(167,424,836)** | | | | | | | | |
| | **TOTAL DEPRECIATION ACCRUAL** | **(2,192,721,022)** | | | | | | | | |
| | **NET PLANT** | **2,191,452,704** | | | | | | | | |

## Rate Base Adjustments

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| NA | NON-INTEREST BEARING CWIP | - | | | | | | | | TOTDPLT |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 12,330,229 | | | | | | | | PTDPLT |
| NA | WORKING CAPITAL - PREPAYMENTS | 37,029,759 | | | | | | | | TOTPLT |
| NA | WORKING CAPITAL - OTHER O&M | 64,777,917 | | | | | | | | TOTPLT |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 13,267,581 | F_MRCHT | ENG | | | ENERX | | | |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 16,962,474 | F_MRCHT | ENG | | | NYENERGY | | | |
| NA | NON INT BEARING CUST ADVANCE | (18,277,000) | F_DISTR | CUS | | CUSTADV | | | | |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 15,247,719 | | | | | | | | TOTPLT |
| NA | DEFERRED DEBITS & CREDITS - TRANSMISSION PLANT RELATED | (2,166,177) | | | | | | | | TRNPLT |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATED | (8,295,229) | | | | | | | | TOTDPLT |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 128,704,174 | | | | | | | | LABOR |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (508,696,177) | | | | | | | | TOTPLT |
| NA | DEFERRED INCOME TAXES - TRANSMISSION PLANT RELATED | - | | | | | | | | TRNPLT |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 5,759,675 | | | | | | | | TOTDPLT |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | (8,957,869) | | | | | | | | LABOR |
| NA | DEFERRED INVESTMENT TAX CREDIT | (13,331,000) | | | | | | | | TOTPLT |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (4,405,000) | | | | | | | | RBXEBC |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (303,793) | | | | | | | | TDPLT |
| NA | DEFERRED DEBITS & CREDITS - ENERGY RELATED | 319,410 | F_MRCHT | ENG | | | ENERX | | | |
| | **Sub-total** | **(270,033,307)** | | | | | | | | |
| | **TOTAL RATE BASE ADJ.** | **(270,033,307)** | | | | | | | | |
| **TOTAL RATE BASE** | | **1,921,419,397** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | |
| | **Hyrdraulic Production - Operation** | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 399,182 | | | | | | | | HYDOPLBR |
| 537 | HYDRAULIC EXPENSES | 75,004 | F_PRODU | ENG | | | ENERX | | | |
| 538 | ELECTRIC EXPENSES | 57,379 | F_PRODU | ENG | | | ENERX | | | |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 170,764 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **702,330** | | | | | | | | |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 65,934 | | | | | | | | HYDMNTLBR |
| 542 | MAINTENANCE OF STRUCTURES | 300,817 | F_PRODU | ENG | | | ENERX | | | |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 329,034 | F_PRODU | ENG | | | ENERX | | | |
| 544 | MAINTENANCE OF HYDRO PLANT | 203,365 | F_PRODU | ENG | | | ENERX | | | |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 252,842 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **1,151,992** | | | | | | | | |
| | **Total Hyrdraulic** | **1,854,322** | | | | | | | | |
| | **Other Power Generation - Operations** | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 19,062 | | | | | | | | OTPWOPLBR |
| 547 | FUEL | 634 | F_PRODU | ENG | | | ENERX | | | |
| 548 | GENERATION EXPENSES | 2,815 | F_PRODU | DEM | GEN_2CP | | | | | |
| 549 | MISC OTHER OPERATION EXPENSE | - | F_PRODU | DEM | GEN_2CP | | | | | |
| 550 | RENTS | 320,226 | F_PRODU | DEM | GEN_2CP | | | | | |
| | **Sub-total** | **342,737** | | | | | | | | |
| | **Other Power Generation - Maintenance** | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 3,025 | | | | | | | | OTPWMTLBR |
| 552 | MAINT OF STRUCTURES OTHER GEN | 7,430 | F_PRODU | DEM | GEN_2CP | | | | | |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 37,963 | F_PRODU | DEM | GEN_2CP | | | | | |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1,534 | F_PRODU | DEM | GEN_2CP | | | | | |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,741 | F_MRCHT | ENG | | | NYENERGY | | | |
| 557 | CAYUGA RSS | 5,833,599 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | F_PRODU | ENG | | | ENERX | | | |
| 557 | DELV SUPPLY PROC | 394,395 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **6,458,688** | | | | | | | | |
| | **Total Other** | **6,801,425** | | | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,904,850 | | | | | | | | TRNOPLBR |
| 561 | LOAD DISPATCHING | 4,200,139 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 562 | STATION EXPENSES | 5,346,852 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 563 | OVERHEAD LINES | 227,064 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 564 | UNDERGROUND LINES | 46,223 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 565 | TRANSMISSION BY OTHERS | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| 566 | MISC TRANSMISSION EXPENSE | 2,223,007 | | | | | | | | TRNPLT |
| 567 | RENTS | - | | | | | | | | TRNPLT |
| | **Sub-total** | **13,948,134** | | | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 349,880 | | | | | | | | TRMNTLBR |
| 569 | STRUCTURES | 452,025 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 570 | STATION EQUIPMENT | 4,653,612 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 571 | OVERHEAD LINES | 10,198,462 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 572 | UNDERGROUND LINES | 52,790 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 573 | MISC TRANSMISSION PLANT | (807,388) | | | | | | | | TRNPLT |
| | **Sub-total** | **14,899,382** | | | | | | | | |
| | **Total Transmission** | **28,847,517** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Operation Expenses** | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 4,210,618 | | | | | | | | DISTOPLBR |
| 581 | LOAD DISPATCHING | 1,723,493 | F_DISTR | DEM | PRI_NCP | | | | | |
| 582 | STATION EXPENSES | 6,863,179 | F_DISTR | DEM | PRI_NCP | | | | | |
| 583 | OVERHEAD LINES | 14,965,826 | | | | | | | | PLT364_5 |
| 584 | UNDERGROUND LINES | 1,032,009 | | | | | | | | PLT366_7 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 73,284 | F_DISTR | CUS | | LGT_OM | | | | |
| 586 | METER EXPENSE | 10,063,454 | F_DISTR | CUS | | METI | | | | |
| 587 | CUSTOMER INSTALLATION EXPENSE | 398,777 | F_DISTR | CUS | | PRICST | | | | |
| 588 | MISC. DISTRIBUTION EXPENSE | 8,213,198 | | | | | | | | DIST581_587 |
| 589 | RENTS | 180,932 | | | | | | | | DIST581_587 |
| | **Sub-total** | **47,724,770** | | | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 28,527,185 | | | | | | | | DMAINTLBR |
| 591 | STRUCTURES | 7,093 | | | | | | | | DPLT |
| 592 | STATION EQUIPMENT | 5,635,203 | F_DISTR | DEM | PRI_NCP | | | | | |
| 593 | OVERHEAD LINES | 158,671,828 | | | | | | | | PLT364_5 |
| 594 | UNDERGROUND LINES | 623,883 | | | | | | | | PLT366_7 |
| 595 | LINE TRANSFORMERS | 11 | | | | | | | | PLT_368 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 1,566,452 | F_DISTR | CUS | | LGT_OM | | | | |
| 597 | METERS | 9,261 | F_DISTR | CUS | | METI | | | | |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (25,006,695) | | | | | | | | DIST591_597 |
| | **Sub-total** | **170,034,219** | | | | | | | | |
| | **Total Distribution** | **217,758,989** | | | | | | | | |
| | **Customer Account** | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 867,695 | F_DISTR | CUS | | BILLS | | | | |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 146,901 | F_BIPPS | CUS | | BILLS | | | | |
| 902 | METER READING | 8,636,554 | F_DISTR | CUS | | MTREAD | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RELATE | 9,815,309 | F_DISTR | CUS | | BILLS | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY PRO | 7,040,472 | F_BIPPS | CUS | | BILLS | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 132,375 | F_PRODU | CUS | | WEIGHTREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 1,416,739 | F_TRANS | CUS | | WEIGHTREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 5,401,474 | F_DISTR | CUS | | WEIGHTREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 79,391 | F_BIPPS | CUS | | WTBIPPREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 4,126,011 | F_MRCHT | ENG | | | WTREVMFC | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELATE | 11,005,765 | F_DISTR | CUS | | BILLS | | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY PRO | 29,494 | F_BIPPS | CUS | | BILLS | | | | |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 88,986 | F_PRODU | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 952,374 | F_TRANS | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 3,631,033 | F_DISTR | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 53,369 | F_BIPPS | CUS | | WTBIPPREV | | | | |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 2,773,628 | F_MRCHT | CUS | | WTMFCREV | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 96,737 | F_PRODU | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 1,035,327 | F_TRANS | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 3,947,297 | F_DISTR | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 58,018 | F_BIPPS | CUS | | BIPP | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 3,015,212 | F_MRCHT | CUS | | MFCREV | | | | |
| | **Sub-total** | **64,350,163** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | |
| 907 | SUPERVISION | (1,575) | | | | | | | | LABOR_908_910 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 709,590 | F_DISTR | CUS | | RESREV | | | | |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 120,340 | F_DISTR | CUS | | NORESREV | | | | |
| 908 | ENERGY EFFICIENCY EXPENSE | 12,490,402 | F_DISTR | CUS | | EEREV_908 | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 230,323 | F_DISTR | CUS | | RESREV | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 39,061 | F_DISTR | CUS | | NORESREV | | | | |
| 909 | ENERGY EFFICIENCY EXPENSE | 981,636 | F_DISTR | CUS | | EEREV_908 | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | 12,748 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 143,876 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 485,794 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 3,008 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 134,420 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTIOI | 4,298 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 43,957 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 72,748 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 382 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 10,869 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 910 | CEF NET OF REVENUE | 0 | F_DISTR | ENG | | | ENERX | | | |
| | **Sub-total** | **15,481,877** | | | | | | | | |
| | **Sales Expenses** | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 2,173 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - TRANSMISSION | 24,522 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - DISTRIBUTION | 82,798 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 513 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - MERCHANT | 22,910 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 733 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 7,492 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 12,399 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 65 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - MERCHANT | 1,853 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | 3,774 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 42,597 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 143,829 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 891 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 39,798 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | 176,254 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 1,802,684 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 2,983,407 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 15,677 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 445,742 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 913 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 3,140 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - RES - TRANSMISSION | 35,434 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 119,643 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 741 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - RES - MERCHANT | 33,105 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 913 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 1,058 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 10,826 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 17,917 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 94 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 913 | MISC. SALES EXPENSE - NONRES - MERCHANT | 2,677 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 9,047 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 102,099 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 344,736 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 2,134 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 95,389 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 7,334 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 75,010 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 124,140 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 652 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 18,547 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| | **Sub-total** | **6,813,834** | | | | | | | | |
| | **Administrative and General Expenses** | | | | | | | | | |
| 920 | A&G SALARIES | 1,479,918 | | | | | | | | LABOR |
| 921 | OFFICE SUPPLIES & EXPENSES | 17,931,327 | | | | | | | | LABOR |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | | | | | | | | LABOR |
| 923 | OUTSIDE SERVICES - USS | 29,985,187 | | | | | | | | LABOR |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 293,343 | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 3,146,770 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 7,897,975 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 46,445 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 1,851,659 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 208,156 | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,232,943 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 5,604,392 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 32,957 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 1,313,935 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 924 | PROPERTY INSURANCE | 1,710,001 | | | | | | | | TDPLT |
| 925 | INJURIES & DAMAGES | 2,838,533 | | | | | | | | LABOR |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 24,210,686 | | | | | | | | LABOR |
| 928 | REGULATORY COMM EXP REG ASSESS | 4,097,023 | | | | | | | | TDPLT |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | 55,183 | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 591,963 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 1,485,749 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 8,737 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 348,330 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 928 | TSAS SURCHARGE NET OF REVENUE | (256,135) | F_DISTR | ENG | | | TSAS_REV | | | |
| 929 | DUPLICATIVE CHARGES | (11,333,175) | | | | | | | | LABOR |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | 20,540 | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 220,335 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 553,012 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 3,252 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 129,652 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | (554,882) | | | | | | | | LABOR |
| 931 | RENTS | - | | | | | | | | TOTPLT |
| 935 | MAINTENANCE OF GENERAL PLANT | 459,046 | | | | | | | | LABOR |
| 407 | REGULATORY CREDIT | (2,730,911) | | | | | | | | RTBASE |
| NA | TRANSMISSION BY OTHERS NET REVENUES | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **93,881,947** | | | | | | | | |
| | **TOTAL O & M EXPENSES** | **435,790,074** | | | | | | | | |

## Labor Expense

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Hyrdraulic Production - Operation** | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 113,923 | | | | | | | | HYDOPLBR |
| 537 | HYDRAULIC EXPENSES | 37,251 | F_PRODU | ENG | | | ENERX | | | |
| 538 | ELECTRIC EXPENSES | 29,617 | F_PRODU | ENG | | | ENERX | | | |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 192 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **180,984** | | | | | | | | |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 3,798 | | | | | | | | HYDMNTLBR |
| 542 | MAINTENANCE OF STRUCTURES | 136,471 | F_PRODU | ENG | | | ENERX | | | |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 68,334 | F_PRODU | ENG | | | ENERX | | | |
| 544 | MAINTENANCE OF HYDRO PLANT | 88,690 | F_PRODU | ENG | | | ENERX | | | |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 113,612 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **410,905** | | | | | | | | |
| | **Total Hyrdraulic** | **591,888** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 1,538 | | | | | | | | OTPWOPLBR |
| 548 | GENERATION EXPENSE | 1,444 | F_PRODU | DEM | GEN_2CP | | | | | |
| 549 | MISC OTHER POWER GEN EXP | - | F_PRODU | DEM | GEN_2CP | | | | | |
| 550 | RENTS | - | F_PRODU | DEM | GEN_2CP | | | | | |
| | **Sub-total** | **2,982** | | | | | | | | |
| | **Other Power Generation - Maintenance** | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 1,052 | | | | | | | | OTPWMTLBR |
| 552 | STRUCTURES | 3,694 | F_PRODU | DEM | GEN_2CP | | | | | |
| 553 | GEN. ELECTRIC PLANT | 12,437 | F_PRODU | DEM | GEN_2CP | | | | | |
| 554 | MISC. OTHER PWR GEN. PLANT | 801 | F_PRODU | DEM | GEN_2CP | | | | | |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 148,210 | F_MRCHT | ENG | | | NYENERGY | | | |
| 557 | OTHER EXPENSES | 204,851 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **371,045** | | | | | | | | |
| | **Total Other** | **374,027** | | | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 1,174,583 | | | | | | | | TRNOPLBR |
| 561 | LOAD DISPATCHING | 2,341,632 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 562 | STATION EXPENSES | 2,440,078 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 563 | OVERHEAD LINES | 96,307 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 564 | UNDERGROUND LINES | 23,273 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| 566 | MISC. TRANSM. EXPENSE | 1,291,161 | | | | | | | | TRNPLT |
| 567 | RENTS | - | | | | | | | | TRNPLT |
| | **Sub-total** | **7,367,033** | | | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 188,760 | | | | | | | | TRMNTLBR |
| 569 | STRUCTURES | 65,011 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 570 | STATION EQUIPMENT | 1,806,502 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 571 | OVERHEAD LINES | 945,975 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 572 | UNDERGROUND LINES | 15,188 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 573 | MISC TRANSMISSION PLANT | 16,267 | | | | | | | | TRNPLT |
| | **Sub-total** | **3,037,702** | | | | | | | | |
| | **Total Transmission** | **10,404,735** | | | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,278,065 | | | | | | | | DISTOPLBR |
| 581 | LOAD DISPATCHING | 1,049,797 | F_DISTR | DEM | PRI_NCP | | | | | |
| 582 | STATION EXPENSES | 2,851,659 | F_DISTR | DEM | PRI_NCP | | | | | |
| 583 | OVERHEAD LINES | 6,822,363 | | | | | | | | PLT364_5 |
| 584 | UNDERGROUND LINES | 57,507 | | | | | | | | PLT366_7 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 36,958 | F_DISTR | CUS | | LGT_OM | | | | |
| 586 | METER EXPENSE | 6,156,926 | F_DISTR | CUS | | METI | | | | |
| 587 | CUSTOMER INSTALLATION EXPENSE | 129,710 | F_DISTR | CUS | | PRICST | | | | |
| 588 | MISC. DISTRIBUTION EXPENSE | 4,736,892 | | | | | | | | DIST581_587 |
| 589 | RENTS | - | | | | | | | | DIST581_587 |
| | **Sub-total** | **24,119,876** | | | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,636,539 | | | | | | | | DMAINTLBR |
| 591 | STRUCTURES | 3,777 | | | | | | | | DPLT |
| 592 | STATION EQUIPMENT | 2,050,436 | F_DISTR | DEM | PRI_NCP | | | | | |
| 593 | OVERHEAD LINES | 25,474,019 | | | | | | | | PLT364_5 |
| 594 | UNDERGROUND LINES | 255,557 | | | | | | | | PLT366_7 |
| 595 | LINE TRANSFORMERS | - | | | | | | | | PLT_368 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 788,060 | F_DISTR | CUS | | LGT_OM | | | | |
| 597 | METERS | 4,131 | F_DISTR | CUS | | METI | | | | |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 853,713 | | | | | | | | DIST591_597 |
| | **Sub-total** | **33,066,232** | | | | | | | | |
| | **Total Distribution** | **57,186,108** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Account** | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 493,213 | F_DISTR | CUS | | BILLS | | | | |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 140,572 | F_BIPPS | CUS | | BILLS | | | | |
| 902 | METER READING | 5,447,786 | F_DISTR | CUS | | MTREAD | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RELATE | 5,760,195 | F_DISTR | CUS | | BILLS | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY PRC | 489,309 | F_BIPPS | CUS | | BILLS | | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELATEI | 757,363 | F_DISTR | CUS | | BILLS | | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY PRO( | 17,000 | F_BIPPS | CUS | | BILLS | | | | |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 28,059 | F_PRODU | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 300,298 | F_TRANS | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,144,919 | F_DISTR | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,828 | F_BIPPS | CUS | | WTBIPPREV | | | | |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 874,567 | F_MRCHT | CUS | | WTMFCREV | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 52,567 | F_PRODU | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 562,601 | F_TRANS | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 2,144,979 | F_DISTR | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 31,527 | F_BIPPS | CUS | | BIPP | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 1,638,480 | F_MRCHT | CUS | | MFCREV | | | | |
| | **Sub-total** | **19,900,265** | | | | | | | | |
| | **Customer Service & Information Expenses** | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 369,882 | F_DISTR | CUS | | RESREV | | | | |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 62,728 | F_DISTR | CUS | | NORESREV | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 82,923 | F_DISTR | CUS | | RESREV | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 14,063 | F_DISTR | CUS | | NORESREV | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | F_PRODU | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | F_TRANS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | F_DISTR | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | F_MRCHT | CUS | | R_MFCWT | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTIOI | - | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | F_MRCHT | CUS | | NR_WTMFC | | | | |
| | **Sub-total** | **529,596** | | | | | | | | |
| | **Sales Expenses** | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 112 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - TRANSMISSION | 1,263 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - DISTRIBUTION | 4,266 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 26 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - MERCHANT | 1,180 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 38 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 386 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 639 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 3 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - MERCHANT | 95 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | 452 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 5,097 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 17,209 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 107 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 4,762 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | 21,089 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 215,693 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 356,967 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 1,876 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 53,333 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 5,663 | F_PRODU | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 63,917 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 215,815 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 1,336 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 59,716 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 4,591 | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 46,959 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 77,716 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 408 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 11,611 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| | **Sub-total** | **1,172,326** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **TOTAL O & M LABOR EXP.** | **90,158,946** | | | | | | | | |

## Depreciation and Amortization Expense

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | |
| 301 | ORGANIZATION | - | | | | | | | | LABOR |
| 302 | FRANCHISES & CONSENTS | - | | | | | | | | PTDPLT |
| 303 | MISC. INTANGIBLE PLANT | 4,568,130 | | | | | | | | LABOR |
| | **Sub-total** | **4,568,130** | | | | | | | | |
| | **Production Plant** | | | | | | | | | |
| 311 | ASH HANDLING | 21,949 | F_PRODU | ENG | | | ENERX | | | |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 256,962 | F_PRODU | ENG | | | ENERX | | | |
| 332 | HYDRO - DAMS & WATERWAYS | 937,944 | F_PRODU | ENG | | | ENERX | | | |
| 333 | HYDRO - WATERWHEELS & TURBINES | 792,474 | F_PRODU | ENG | | | ENERX | | | |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 171,577 | F_PRODU | ENG | | | ENERX | | | |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 30,691 | F_PRODU | ENG | | | ENERX | | | |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 633 | F_PRODU | ENG | | | ENERX | | | |
| 340 | OTHER - LAND & LAND RIGHTS | - | F_PRODU | DEM | GEN_2CP | | | | | |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 2,518 | F_PRODU | DEM | GEN_2CP | | | | | |
| 342 | OTHER - FUEL HOLDERS | 359 | F_PRODU | DEM | GEN_2CP | | | | | |
| 343 | OTHER - PRIME MOVERS | 4,196 | F_PRODU | DEM | GEN_2CP | | | | | |
| 344 | OTHER - GENERATORS | 12,514 | F_PRODU | DEM | GEN_2CP | | | | | |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 3,364 | F_PRODU | DEM | GEN_2CP | | | | | |
| | **Sub-total** | **2,235,181** | | | | | | | | |
| | **Transmission Plant** | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| 352 | STRUCTURES & IMPROVEMENTS | 529,795 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 353 | STATION EQUIPMENT | 8,531,184 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 354 | TOWERS & FIXTURES | 372,120 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 355 | POLES & FIXTURES | 4,436,640 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 6,235,224 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 357 | UNDERGROUND CONDUIT | 38,172 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 181,922 | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **20,325,057** | | | | | | | | |
| | **Distribution Plant** | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | - | | | | | | | | DPLT |
| 361 | STRUCTURES & IMPROVEMENTS | 250,675 | | | | | | | | DPLT |
| 362 | STATION EQUIPMENT | 6,047,429 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 5,746,873 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 5,746,873 | F_DISTR | CUS | | PRICST | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 800,496 | F_DISTR | DEM | SEC_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 800,496 | F_DISTR | CUS | | SECCST | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 5,483,443 | F_DISTR | DEM | PRI_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 5,483,443 | F_DISTR | CUS | | PRICST | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 919,582 | F_DISTR | DEM | SEC_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 919,582 | F_DISTR | CUS | | SECCST | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 212,830 | F_DISTR | DEM | PRI_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 212,830 | F_DISTR | CUS | | PRICST | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 36,557 | F_DISTR | DEM | SEC_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 36,557 | F_DISTR | CUS | | SECCST | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 1,117,639 | F_DISTR | DEM | PRI_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 1,117,639 | F_DISTR | CUS | | PRICST | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 191,974 | F_DISTR | DEM | SEC_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 191,974 | F_DISTR | CUS | | SECCST | | | | |
| 368 | LINE TRANSFORMERS - DEMAND | 5,747,611 | F_DISTR | DEM | NCPSCTR | | | | | |
| 368 | LINE TRANSFORMERS - CUSTOMER | 5,747,611 | F_DISTR | CUS | | CUS_368 | | | | |
| 369 | SERVICES | 5,225,241 | F_DISTR | CUS | | SERVCS | | | | |
| 370 | METERS - METER INVEST CUST RELATED | 4,429,151 | F_DISTR | CUS | | METI | | | | |
| 371 | INSTALLATIONS ON CUST PREMISES | - | | | | | | | | |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 2,000,058 | F_DISTR | CUS | | LGT_PLNT | | | | |
| | **Sub-total** | **58,466,566** | | | | | | | | |
| | **General Plant Plant** | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | | | | | | | | LABOR |
| 390 | STRUCTURES & IMPROVEMENTS | 2,803,272 | | | | | | | | LABOR |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| 391 | OFFICE FURNITURE & EQUIPMENT | 2,034,470 | | | | | | | | LABOR |
| 392 | TRANSPORTATION EQUIPMENT | - | | | | | | | | LABOR |
| 393 | STORES EQUIPMENT | 19,296 | | | | | | | | PTDPLT |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 693,541 | | | | | | | | LBTRNDST |
| 395 | LABORATORY EQUIPMENT | 189,284 | | | | | | | | LBTRNDST |
| 396 | POWER OPERATED EQUIPMENT | 45,859 | | | | | | | | LBTRNDST |
| 397 | COMMUNICATION EQUIPMENT | 5,864,239 | | | | | | | | LABOR |
| 398 | MISCELLANEOUS EQUIPMENT | 1,160,005 | | | | | | | | LABOR |
| | **Sub-total** | **12,809,966** | | | | | | | | |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **98,404,900** | | | | | | | | |

## Taxes Other Than Income Taxes

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| TAX | PROPERTY TAX | 96,816,498 | | | | | | | | TOTPLT |
| TAX | PAYROLL TAXES | 11,475,385 | | | | | | | | LABOR |
| STATE | SALES & USE TAX | 190,567 | | | | | | | | TOTPLT |
| STATE | PROPERTY TAX DEFERRAL | - | | | | | | | | TOTPLT |
| | **Sub-total** | **108,482,450** | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **108,482,450** | | | | | | | | |

## Additions to Operating Income

**Sub-total** **-**

## Deductions from Operating Income

**TOTAL** **-**

**-**

## Income Tax Change

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Tax | INCOME TAX CHANGE DUE TO ROR CHANGE | 142,099 | | | | | | | | RTBASE |
| | **TOTAL** | **142,099** | | | | | | | | |

## Fuel and Purchased Power

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 44X | RETAIL COMMODITY | 359,916,000 | F_MRCHT | PUP | | | | | PUP_REV | |
| | **TOTAL** | **359,916,000** | | | | | | | | |

## Income Taxes

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Tax | INCOME TAXES | 47,459,656 | | | | | | | | RTBASE |
| | **TOTAL** | **47,459,656** | | | | | | | | |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| **Income Tax Differences** | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 5,076,180 | | | | | | | | RTBASE |
| | **TOTAL** | **5,076,180** | | | | | | | | |
| **Operating Revenues** | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 636,201,762 | F_REVNU | REV | | | | RETAIL_SALES | | |
| 450 | LATE PAYMENTS | 4,732,000 | F_REVNU | REV | | | | RETAIL_SALES | | |
| 454 | RENT FROM PROPERTY | 9,718,618 | F_REVNU | REV | | | | RTPLT | | |
| 4XX | OTHER OPERATING REVENUES | 63,879,437 | F_REVNU | REV | | | | RETAIL_SALES | | |
| 456 | BIPP REVENUES | 7,352,950 | F_REVNU | REV | | | | BIPP_REV | | |
| 44X | MERCHANT FUNCTION REVENUES | 22,221,048 | F_REVNU | REV | | | | MFC | | |
| 44X | RDM REVENUES | 13,635,942 | F_REVNU | REV | | | | RDM | | |
| 44X | ECONOMIC INCENTIVE REVENUE | 5,513 | F_REVNU | REV | | | | ECINCT | | |
| 44X | ECONOMIC INCENTIVE CREDIT | (5,513) | F_REVNU | REV | | | | KWHSALES | | |
| 4XX | RDM AMORTIZATION AND DEFERRAL | (7,228,606) | F_REVNU | REV | | | | RDM | | |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (648,380) | F_REVNU | REV | | | | MFC | | |
| 4XX | RSS DEFERRAL | (312,437) | F_REVNU | REV | | | | RSS | | |
| 4XX | RSS REVENUE | 6,146,011 | F_REVNU | REV | | | | RSS | | |
| 4XX | TRANSMISSION REVENUE | 53,426,000 | F_REVNU | REV | | | | TREV | | |
| 4XX | POR REVENUE | 1,558,198 | F_REVNU | REV | | | | ESCO_KWH | | |
| 4XX | POR AMORTIZATION AND DEFERRAL | (65,871) | F_REVNU | REV | | | | ESCO_KWH | | |
| 4XX | EE | 12,456,268 | F_REVNU | REV | | | | EETRACKER | | |
| 4XX | DEMAND RESPONSE | 1,391,945 | F_REVNU | REV | | | | DMD_RESP | | |
| | **Sub-total** | **824,464,885** | | | | | | | | |
| | **TOTAL** | **824,464,885** | | | | | | | | |

## External Allocators

### Demand Related

| | |
|---|---|
| GEN_2CP | 2 Coincident Peak @ Generation |
| TRANS_12CP | 12 Coincident Peak @ Transmission |
| PRI_NCP | Non-Coincident Peak @ Primary |
| SEC_NCP | Non-Coincident Peak @ Secondary |
| NCPSCTR | NCP @ Secondary for Transformers |
| BILLEDKW | KW Billing Determinants |

### Customer Related

| | |
|---|---|
| CUSTS | No. of Customers |
| METI | Meter Investment (Wtd Cust) |
| METSVC | Meter Services (Wtd Cust) |
| BILLS | Number of Bills |
| METERBILLS | Number of Bills without Lighting |
| LGT_PLNT | Direct to Lighting Plant |
| LGT_OM | Direct to Lighting O&M |
| MTREAD | Meter Reading |
| REVENUE | Retail Sales Revenue |
| REVNOLGHT | Retail Sales Revenue without Lighting |
| BIPP | BIPP Revenue |
| MFCREV | MFC Revenue |
| RESREV | Residential Retail Sales Revenue |
| NORESREV | Non Residential Retail Sales Revenue |
| WEIGHTREV | Wtd Revenue |
| WTREVNOLGHT | Wtd Rev without Lighting ) |
| WTBIPPREV | Weighted BIPP Revenue |
| WTMFCREV | Weighted MFC Revenue |
| EEREV_908 | EETracker Revenue |
| SECCST | No. of Secondary Customers |
| PRICST | No. of Customers for Primary Customer Costs |
| SERVCS | No. of Secondary Customers for Services |

| | |
|---|---|
| R_WTALLOC | Residential 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| NR_WTALLOC | Non-Res 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| WTALLO_ALL | All Classes 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| RWTNOLGHT | Res without Lighting 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| NRWTNOLGHT | Non-Res without Lighting 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| WTNOLGHT | All Classes without Lighting 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| R_MFCWT | Residenital MFC Only 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| NR_WTMFC | Non-Res MFC Only 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| WTALLO_MFC | All Classes MFC Only 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| CUSTADV | Customer Advances |
| CUS_368 | No. of Customers for A/C 368 |

## Energy Related

| | |
|---|---|
| ENERX | MWh Sales @ Generation (NYSEG and ESCO) |
| NYENERGY | MWh Sales @ Generation (NYSEG Only) |
| SALES_KWH | Sales kWh (NYSEG and ESCO) |
| TSAS_REV | TSAS Delivery Revenue |
| WTREVMFC | Weighted MFC Revenue |

## Revenue Related

| | |
|---|---|
| RETAIL_SALES | Retail Sales Allocator |
| MFC | MFC Allocator |
| BIPP_REV | BIPP Revenue Allocator |
| RTPLT | Total Plant in Service |
| PPREV | Purchased Power Revenue |
| RDM | RDM Billed Revenue |
| RSS | RSS Allocator - 12CP |
| EETRACKER | EETracker Revenue |
| DMD_RESP | Demand Response Revenue |
| ECINCT | Economic Incentive Revenue |
| KWHSALES | Sales kWh (NYSEG and ESCO) |
| ESCO_KWH | Sales kWh (ESCO Only) |
| TREV | 12 CP @ Transmission |

## Purchased Power Related

| | |
|---|---|
| PUP_REV | Purchased Power Revenue |

## NYSEG Embedded Cost of Service Study
### Allocation Factors

| Name | No. | Description | | Total | 5<br>Residential Regular<br>SC 1 | 6<br>GS with Dem < 500kW<br>SC 2 | 7<br>Prim with Dem > 500 kW<br>SC 3P | 8<br>Subtran with Dem > 500kW<br>SC 3S | 9<br>GS without Dem<br>SC 6 | 10<br>GS with Dem > 500kW<br>SC 7-1 | 11<br>Prim with Dem > 500kW<br>SC 7-2 | 12<br>Subtran with Dem > 500kw<br>SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DEMAND ALLOCATORS** | | | | | | | | | | | | |
| GEN_2CP | 1 | 2 CP @ Generation | DEM | | 39.30% | 18.68% | 0.98% | 0.02% | 2.11% | 7.51% | 9.27% | 4.65% |
| | | | | 2,788,220 | 1,095,809 | 520,749 | 27,419 | 455 | 58,929 | 209,442 | 258,408 | 129,771 |
| TRANS_12CP | 2 | 12 CP @ Transmission | DEM | | 35.06% | 20.46% | 1.12% | 0.02% | 2.19% | 8.32% | 10.46% | 5.43% |
| | | | | 2,495,958 | 875,150 | 510,597 | 28,010 | 584 | 54,558 | 207,599 | 261,158 | 135,640 |
| PRI_NCP | 3 | NCP @ Primary | DEM | | 36.94% | 22.73% | 1.22% | 0.00% | 2.39% | 8.33% | 9.73% | 0.00% |
| | | | | 3,212,977 | 1,186,960 | 730,218 | 39,067 | - | 76,945 | 267,593 | 312,661 | - |
| SEC_NCP | 4 | NCP @ Secondary | DEM | | 45.76% | 28.15% | 0.00% | 0.00% | 2.97% | 0.00% | 0.00% | 0.00% |
| | | | | 2,536,918 | 1,160,995 | 714,244 | - | - | 75,262 | - | - | - |
| NCPSCTR | 5 | NCP @ Secondary for Transformers | DEM | | 41.48% | 25.52% | 0.00% | 0.00% | 2.69% | 9.35% | 0.00% | 0.00% |
| | | | | 2,798,658 | 1,160,995 | 714,244 | - | - | 75,262 | 261,740 | - | - |
| BILLEDKW | 6 | KW Billing Determinants | DEM | | 0.00% | 43.61% | 2.40% | 0.07% | 0.00% | 15.86% | 16.12% | 11.87% |
| | | | | 22,714,352 | - | 9,905,963 | 545,459 | 16,069 | - | 3,601,747 | 3,662,004 | 2,696,608 |
| **CUSTOMER ALLOCATORS** | | | | | | | | | | | | |
| CUSTS | 7 | No. of Customers | CUS | | 70.66% | 4.98% | 0.04% | 0.00% | 7.83% | 0.31% | 0.04% | 0.02% |
| | | | | 896,101 | 633,226 | 44,604 | 316 | 13 | 70,184 | 2,799 | 389 | 140 |
| METI | 8 | Meters Investment | CUS | | 50.76% | 12.83% | 2.24% | 0.14% | 9.43% | 1.80% | 2.33% | 1.69% |
| | | | | 110,904,077 | 56,292,979 | 14,228,315 | 2,489,058 | 149,729 | 10,457,695 | 1,998,411 | 2,587,975 | 1,873,408 |
| BILLS | 9 | Number of Bills | CUS | | 71.86% | 3.83% | 0.03% | 0.00% | 7.72% | 0.30% | 0.04% | 0.02% |
| | | | | 10,652,439 | 7,655,031 | 408,258 | 3,527 | 115 | 822,441 | 31,425 | 4,756 | 1,712 |
| METERBILLS | 10 | Number of Bills without Lighting | CUS | | 72.60% | 3.87% | 0.03% | 0.00% | 7.80% | 0.30% | 0.05% | 0.02% |
| | | | | 10,544,552 | 7,655,031 | 408,258 | 3,527 | 115 | 822,441 | 31,425 | 4,756 | 1,712 |
| LGT_PLNT | 10 | Direct to Lighting - Plant | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 98,808 | - | - | - | - | - | - | - | - |
| LGT_OM | 11 | Direct to Lighting - O&M | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 106,075 | - | - | - | - | - | - | - | - |
| MTREAD | 11 | Meter Reading | CUS | | 65.88% | 7.83% | 0.07% | 0.00% | 8.66% | 0.60% | 0.09% | 0.08% |
| | | | | 5,915,880 | 3,897,197 | 463,371 | 3,944 | 132 | 512,058 | 35,292 | 5,211 | 4,588 |
| REVENUE | 12 | Retail Sales Revenue | CUS | | 48.47% | 17.72% | 0.64% | 0.02% | 4.41% | 5.70% | 4.48% | 1.24% |
| | | | | 633,093,449 | 306,864,829 | 112,172,893 | 4,040,400 | 120,380 | 27,907,491 | 36,088,582 | 28,344,223 | 7,825,623 |
| REVNOLGHT | 13 | Retail Sales Revenue without Lighting | CUS | | 49.53% | 18.11% | 0.65% | 0.02% | 4.50% | 5.83% | 4.58% | 1.26% |
| | | | | 619,502,314 | 306,864,829 | 112,172,893 | 4,040,400 | 120,380 | 27,907,491 | 36,088,582 | 28,344,223 | 7,825,623 |
| BIPP | 13 | BIPP Revenue | CUS | | 71.86% | 3.83% | 0.03% | 0.00% | 7.72% | 0.30% | 0.04% | 0.02% |
| | | | | 7,352,950 | 5,283,960 | 281,804 | 2,435 | 79 | 567,698 | 21,691 | 3,283 | 1,182 |
| MFCREV | 14 | MFC Revenue | CUS | | 60.62% | 11.47% | 0.39% | 0.01% | 3.21% | 2.22% | 1.30% | 0.34% |
| | | | | 20,510,825 | 12,434,564 | 2,352,978 | 79,226 | 1,185 | 658,956 | 455,905 | 266,866 | 70,366 |
| RESREV | 15 | Residential Retail Sales Revenue | CUS | | 76.92% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 398,950,433 | 306,864,829 | - | - | - | - | - | - | - |

## NYSEG Embedded Cost of Service Study
### Allocation Factors

| Name | No. | Description | | Total | 13 Transm Srvc with Dem > 500kW SC 7-4 | 14 Residential TOU SC 8 | 15 GS without Dem TOU SC 9 | 16 Residential Large TOU SC 12 | Street Lighting 1 - 4 | 21 Area Lighting Arealght |
|---|---|---|---|---|---|---|---|---|---|---|
| **DEMAND ALLOCATORS** | | | | | | | | | | |
| GEN_2CP | 1 | 2 CP @ Generation | DEM | | 3.83% | 11.83% | 0.15% | 1.22% | 0.35% | 0.10% |
| | | | | 2,788,220 | 106,705 | 329,860 | 4,270 | 34,064 | 9,687 | 2,652 |
| TRANS_12CP | 2 | 12 CP @ Transmission | DEM | | 4.86% | 10.44% | 0.14% | 1.10% | 0.31% | 0.09% |
| | | | | 2,495,958 | 121,411 | 260,637 | 3,526 | 27,332 | 7,634 | 2,123 |
| PRI_NCP | 3 | NCP @ Primary | DEM | | 0.00% | 15.84% | 0.18% | 1.66% | 0.77% | 0.21% |
| | | | | 3,212,977 | - | 509,071 | 5,853 | 53,211 | 24,629 | 6,768 |
| SEC_NCP | 4 | NCP @ Secondary | DEM | | 0.00% | 19.63% | 0.23% | 2.05% | 0.95% | 0.26% |
| | | | | 2,536,918 | - | 497,935 | 5,724 | 52,047 | 24,091 | 6,620 |
| NCPSCTR | 5 | NCP @ Secondary for Transformers | DEM | | 0.00% | 17.79% | 0.20% | 1.86% | 0.86% | 0.24% |
| | | | | 2,798,658 | - | 497,935 | 5,724 | 52,047 | 24,091 | 6,620 |
| BILLEDKW | 6 | KW Billing Determinants | DEM | | 10.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 22,714,352 | 2,286,503 | - | - | - | - | - |
| **CUSTOMER ALLOCATORS** | | | | | | | | | | |
| CUSTS | 7 | No. of Customers | CUS | | 0.00% | 14.42% | 0.27% | 0.42% | 0.13% | 0.87% |
| | | | | 896,101 | 23 | 129,216 | 2,426 | 3,785 | 1,147 | 7,835 |
| METI | 8 | Meters Investment | CUS | | 1.59% | 16.43% | 0.29% | 0.48% | 0.00% | 0.00% |
| | | | | 110,904,077 | 1,762,142 | 18,217,003 | 318,172 | 529,189 | - | - |
| BILLS | 9 | Number of Bills | CUS | | 0.00% | 14.68% | 0.28% | 0.23% | 0.13% | 0.88% |
| | | | | 10,652,439 | 275 | 1,563,346 | 29,343 | 24,323 | 13,766 | 94,121 |
| METERBILLS | 10 | Number of Bills without Lighting | CUS | | 0.00% | 14.83% | 0.28% | 0.23% | 0.00% | 0.00% |
| | | | | 10,544,552 | 275 | 1,563,346 | 29,343 | 24,323 | - | - |
| LGT_PLNT | 10 | Direct to Lighting - Plant | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 85.84% | 14.16% |
| | | | | 98,808 | - | - | - | - | 84,813 | 13,995 |
| LGT_OM | 11 | Direct to Lighting - O&M | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 86.81% | 13.19% |
| | | | | 106,075 | - | - | - | - | 92,080 | 13,995 |
| MTREAD | 11 | Meter Reading | CUS | | 0.00% | 16.08% | 0.30% | 0.42% | 0.00% | 0.00% |
| | | | | 5,915,880 | 259 | 951,169 | 17,765 | 24,894 | - | - |
| REVENUE | 12 | Retail Sales Revenue | CUS | | 0.41% | 13.37% | 0.23% | 1.18% | 1.73% | 0.41% |
| | | | | 633,093,449 | 2,578,814 | 84,629,892 | 1,473,475 | 7,455,712 | 10,967,031 | 2,624,104 |
| REVNOLGHT | 13 | Retail Sales Revenue without Lighting | CUS | | 0.42% | 13.66% | 0.24% | 1.20% | 0.00% | 0.00% |
| | | | | 619,502,314 | 2,578,814 | 84,629,892 | 1,473,475 | 7,455,712 | - | - |
| BIPP | 13 | BIPP Revenue | CUS | | 0.00% | 14.68% | 0.28% | 0.23% | 0.13% | 0.88% |
| | | | | 7,352,950 | 190 | 1,079,115 | 20,254 | 16,789 | 9,502 | 64,968 |
| MFCREV | 14 | MFC Revenue | CUS | | 0.18% | 18.19% | 0.26% | 1.35% | 0.28% | 0.17% |
| | | | | 20,510,825 | 37,018 | 3,730,927 | 54,065 | 277,104 | 56,919 | 34,747 |
| RESREV | 15 | Residential Retail Sales Revenue | CUS | | 0.00% | 21.21% | 0.00% | 1.87% | 0.00% | 0.00% |
| | | | | 398,950,433 | - | 84,629,892 | - | 7,455,712 | - | - |

## NYSEG Embedded Cost of Service Study
### Allocation Factors

| Name | No. | Description | | Total | 5<br>Residential Regular<br>SC 1 | 6<br>GS with Dem < 500kW<br>SC 2 | 7<br>Prim with Dem > 500 kW<br>SC 3P | 8<br>Subtran with Dem > 500kW<br>SC 3S | 9<br>GS without Dem<br>SC 6 | 10<br>GS with Dem > 500kW<br>SC 7-1 | 11<br>Prim with Dem > 500kW<br>SC 7-2 | 12<br>Subtran with Dem > 500kw<br>SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NORESREV | 16 | Non Residential Retail Sales Revenue | CUS | | 0.00% | 47.91% | 1.73% | 0.05% | 11.92% | 15.41% | 12.11% | 3.34% |
| | | | | 234,143,016 | - | 112,172,893 | 4,040,400 | 120,380 | 27,907,491 | 36,088,582 | 28,344,223 | 7,825,623 |
| WEIGHTREV | 17 | Wtd Revenue Res 93% Nonres 7% | CUS | | 66.47% | 6.51% | 0.23% | 0.01% | 1.62% | 2.09% | 1.64% | 0.45% |
| | | | | 633,093,449 | 420,822,501 | 41,195,163 | 1,483,825 | 44,209 | 10,248,943 | 13,253,425 | 10,409,332 | 2,873,937 |
| WTREVNOLGHT | 18 | Wtd Rev without Lighting Res 93% Nonres 7% | CUS | | 67.00% | 6.56% | 0.24% | 0.01% | 1.63% | 2.11% | 1.66% | 0.46% |
| | | | | 628,102,145 | 420,822,501 | 41,195,163 | 1,483,825 | 44,209 | 10,248,943 | 13,253,425 | 10,409,332 | 2,873,937 |
| WTBIPPREV | 18 | Weighted BIPP Revenue Res 93% Nonres 7% | CUS | | 71.57% | 3.93% | 0.03% | 0.00% | 7.92% | 0.30% | 0.05% | 0.02% |
| | | | | 7,352,950 | 5,262,749 | 289,221 | 2,499 | 81 | 582,639 | 22,262 | 3,369 | 1,213 |
| WTMFCREV | 19 | Weighted MFC Revenue Res 93% Nonres 7% | CUS | | 65.35% | 7.86% | 0.26% | 0.00% | 2.20% | 1.52% | 0.89% | 0.23% |
| | | | | 20,510,825 | 13,404,366 | 1,611,265 | 54,252 | 811 | 451,238 | 312,194 | 182,744 | 48,185 |
| EEREV_908 | 19 | EETracker Revenue | CUS | | 34.65% | 20.88% | 1.41% | 0.03% | 2.19% | 9.40% | 9.58% | 6.43% |
| | | | | 17,325,068 | 6,003,789 | 3,617,622 | 244,181 | 4,830 | 379,437 | 1,628,414 | 1,659,917 | 1,113,707 |
| SECCST | 20 | No. of Secondary Customers | CUS | | 70.96% | 5.00% | 0.00% | 0.00% | 7.86% | 0.00% | 0.00% | 0.00% |
| | | | | 892,422 | 633,226 | 44,604 | - | - | 70,184 | - | - | - |
| PRICST | 21 | No. of Customers for Primary Customer Costs | CUS | | 70.68% | 4.98% | 0.04% | 0.00% | 7.83% | 0.31% | 0.04% | 0.00% |
| | | | | 895,926 | 633,226 | 44,604 | 316 | - | 70,184 | 2,799 | 389 | - |
| SERVCS | 22 | No. of Secondary Customers for Services | CUS | | 71.45% | 5.03% | 0.00% | 0.00% | 7.92% | 0.32% | 0.00% | 0.00% |
| | | | | 886,239 | 633,226 | 44,604 | - | - | 70,184 | 2,799 | - | - |
| R_WTALLOC | 22 | 3 Part Weighted Alloc. - Residential | CUS | | 75.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 75.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| NR_WTALLOC | 23 | 3 Part Weighted Alloc. - Non-Res | CUS | | 0.00% | 44.21% | 1.96% | 0.04% | 10.90% | 14.70% | 14.83% | 4.53% |
| | | | | 1 | 0.00% | 44.21% | 1.96% | 0.04% | 10.90% | 14.70% | 14.83% | 4.53% |
| WTALLO_ALL | 24 | 3 Part Weighted Allocator - All | CUS | | 46.77% | 16.99% | 0.75% | 0.01% | 4.19% | 5.65% | 5.70% | 1.74% |
| | | | | 1 | 46.77% | 16.99% | 0.75% | 0.01% | 4.19% | 5.65% | 5.70% | 1.74% |
| RWTNOLGHT | 25 | 3 Part Weighted Alloc. - Res w/out Lighting | CUS | | 75.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 75.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| NRWTNOLGHT | 26 | 3 Part Weighted Alloc. - Non-Res w/out Lighting | CUS | | 0.00% | 46.40% | 2.06% | 0.04% | 11.44% | 15.43% | 15.57% | 4.76% |
| | | | | 1 | 0.00% | 46.40% | 2.06% | 0.04% | 11.44% | 15.43% | 15.57% | 4.76% |
| WTNOLGHT | 27 | 3 Part Weighted Allocator - All w/out Lighting | CUS | | 47.64% | 17.30% | 0.77% | 0.01% | 4.27% | 5.75% | 5.81% | 1.77% |
| | | | | 1 | 47.64% | 17.30% | 0.77% | 0.01% | 4.27% | 5.75% | 5.81% | 1.77% |
| R_MFCWT | 28 | 3 Part Weighted Alloc. - Residential MFC | CUS | | 75.48% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 75.48% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| NR_WTMFC | 29 | 3 Part Weighted Alloc. - Non-Res MFC | CUS | | 0.00% | 55.94% | 1.97% | 0.03% | 14.94% | 11.71% | 7.58% | 2.75% |
| | | | | 1 | 0.00% | 55.94% | 1.97% | 0.03% | 14.94% | 11.71% | 7.58% | 2.75% |
| WTALLO_MFC | 30 | 3 Part Weighted Allocator - All MFC | CUS | | 59.51% | 11.83% | 0.42% | 0.01% | 3.16% | 2.48% | 1.60% | 0.58% |
| | | | | 1 | 59.51% | 11.83% | 0.42% | 0.01% | 3.16% | 2.48% | 1.60% | 0.58% |
| CUSTADV | 31 | Customer Advances | CUS | | 48.47% | 17.72% | 0.64% | 0.02% | 4.41% | 5.70% | 4.48% | 1.24% |
| | | | | 633,093,449 | 306,864,829 | 112,172,893 | 4,040,400 | 120,380 | 27,907,491 | 36,088,582 | 28,344,223 | 7,825,623 |

## NYSEG Embedded Cost of Service Study
### Allocation Factors

| Name | No. | Description | | Total | 13 Transm Srvc with Dem > 500kW SC 7-4 | 14 Residential TOU SC 8 | 15 GS without Dem TOU SC 9 | 16 Residential Large TOU SC 12 | Street Lighting 1 - 4 | 21 Area Lighting Arealght |
|---|---|---|---|---|---|---|---|---|---|---|
| NORESREV | 16 | Non Residential Retail Sales Revenue | CUS | | 1.10% | 0.00% | 0.63% | 0.00% | 4.68% | 1.12% |
| | | | | 234,143,016 | 2,578,814 | - | 1,473,475 | - | 10,967,031 | 2,624,104 |
| WEIGHTREV | 17 | Wtd Revenue Res 93% Nonres 7% | CUS | | 0.15% | 18.33% | 0.09% | 1.62% | 0.64% | 0.15% |
| | | | | 633,093,449 | 947,062 | 116,058,145 | 541,129 | 10,224,474 | 4,027,610 | 963,694 |
| WTREVNOLGHT | 18 | Wtd Rev without Lighting Res 93% Nonres 7% | CUS | | 0.15% | 18.48% | 0.09% | 1.63% | 0.00% | 0.00% |
| | | | | 628,102,145 | 947,062 | 116,058,145 | 541,129 | 10,224,474 | - | - |
| WTBIPPREV | 18 | Weighted BIPP Revenue Res 93% Nonres 7% | CUS | | 0.00% | 14.62% | 0.28% | 0.23% | 0.13% | 0.91% |
| | | | | 7,352,950 | 195 | 1,074,783 | 20,787 | 16,722 | 9,752 | 66,678 |
| WTMFCREV | 19 | Weighted MFC Revenue Res 93% Nonres 7% | CUS | | 0.12% | 19.61% | 0.18% | 1.46% | 0.19% | 0.12% |
| | | | | 20,510,825 | 25,349 | 4,021,911 | 37,023 | 298,717 | 38,977 | 23,794 |
| EEREV_908 | 19 | EETracker Revenue | CUS | | 1.81% | 11.61% | 0.17% | 1.21% | 0.50% | 0.14% |
| | | | | 17,325,068 | 313,373 | 2,010,940 | 29,008 | 210,283 | 86,141 | 23,426 |
| SECCST | 20 | No. of Secondary Customers | CUS | | 0.00% | 14.48% | 0.27% | 0.42% | 0.13% | 0.88% |
| | | | | 892,422 | - | 129,216 | 2,426 | 3,785 | 1,147 | 7,835 |
| PRICST | 21 | No. of Customers for Primary Customer Costs | CUS | | 0.00% | 14.42% | 0.27% | 0.42% | 0.13% | 0.87% |
| | | | | 895,926 | - | 129,216 | 2,426 | 3,785 | 1,147 | 7,835 |
| SERVCS | 22 | No. of Secondary Customers for Services | CUS | | 0.00% | 14.58% | 0.27% | 0.43% | 0.00% | 0.00% |
| | | | | 886,239 | - | 129,216 | 2,426 | 3,785 | - | - |
| R_WTALLOC | 22 | 3 Part Weighted Alloc. - Residential | CUS | | 0.00% | 22.24% | 0.00% | 1.80% | 0.00% | 0.00% |
| | | | | 1 | 0.00% | 22.24% | 0.00% | 1.80% | 0.00% | 0.00% |
| NR_WTALLOC | 23 | 3 Part Weighted Alloc. - Non-Res | CUS | | 3.56% | 0.00% | 0.54% | 0.00% | 3.53% | 1.19% |
| | | | | 1 | 3.56% | 0.00% | 0.54% | 0.00% | 3.53% | 1.19% |
| WTALLO_ALL | 24 | 3 Part Weighted Allocator - All | CUS | | 1.37% | 13.69% | 0.21% | 1.11% | 1.36% | 0.46% |
| | | | | 1 | 1.37% | 13.69% | 0.21% | 1.11% | 1.36% | 0.46% |
| RWTNOLGHT | 25 | 3 Part Weighted Alloc. - Res w/out Lighting | CUS | | 0.00% | 22.24% | 0.00% | 1.80% | 0.00% | 0.00% |
| | | | | 1 | 0.00% | 22.24% | 0.00% | 1.80% | 0.00% | 0.00% |
| NRWTNOLGHT | 26 | 3 Part Weighted Alloc. - Non-Res w/out Lighting | CUS | | 3.74% | 0.00% | 0.57% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 3.74% | 0.00% | 0.57% | 0.00% | 0.00% | 0.00% |
| WTNOLGHT | 27 | 3 Part Weighted Allocator - All w/out Lighting | CUS | | 1.39% | 13.95% | 0.21% | 1.13% | 0.00% | 0.00% |
| | | | | 1 | 1.39% | 13.95% | 0.21% | 1.13% | 0.00% | 0.00% |
| R_MFCWT | 28 | 3 Part Weighted Alloc. - Residential MFC | CUS | | 0.00% | 22.81% | 0.00% | 1.71% | 0.00% | 0.00% |
| | | | | 1 | 0.00% | 22.81% | 0.00% | 1.71% | 0.00% | 0.00% |
| NR_WTMFC | 29 | 3 Part Weighted Alloc. - Non-Res MFC | CUS | | 1.73% | 0.00% | 1.22% | 0.00% | 1.33% | 0.79% |
| | | | | 1 | 1.73% | 0.00% | 1.22% | 0.00% | 1.33% | 0.79% |
| WTALLO_MFC | 30 | 3 Part Weighted Allocator - All MFC | CUS | | 0.37% | 17.99% | 0.26% | 1.35% | 0.28% | 0.17% |
| | | | | 1 | 0.37% | 17.99% | 0.26% | 1.35% | 0.28% | 0.17% |
| CUSTADV | 31 | Customer Advances | CUS | | 0.41% | 13.37% | 0.23% | 1.18% | 1.73% | 0.41% |
| | | | | 633,093,449 | 2,578,814 | 84,629,892 | 1,473,475 | 7,455,712 | 10,967,031 | 2,624,104 |

## NYSEG Embedded Cost of Service Study
### Allocation Factors

| Name | No. | Description | | Total | 5<br>Residential Regular<br>SC 1 | 6<br>GS with Dem < 500kW<br>SC 2 | 7<br>Prim with Dem > 500 kW<br>SC 3P | 8<br>Subtran with Dem > 500kW<br>SC 3S | 9<br>GS without Dem<br>SC 6 | 10<br>GS with Dem > 500kW<br>SC 7-1 | 11<br>Prim with Dem > 500kW<br>SC 7-2 | 12<br>Subtran with Dem > 500kw<br>SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CUS_368 | 32 | No. of Customers for A/C 368 | CUS | | 70.73% | 4.98% | 0.00% | 0.00% | 7.84% | 0.31% | 0.00% | 0.00% |
| | | | | 895,221 | 633,226 | 44,604 | - | - | 70,184 | 2,799 | - | - |
| **ENERGY ALLOCATORS** | | | | | | | | | | | | |
| ENERX | 33 | MWh Sales @ Generation (NYSEG and ESCO) | ENG | | 31.82% | 19.25% | 1.26% | 0.03% | 2.01% | 9.12% | 10.42% | 7.63% |
| | | | | 16,385,762 | 5,214,742 | 3,154,135 | 205,938 | 4,634 | 329,406 | 1,493,831 | 1,707,002 | 1,249,680 |
| NYENERGY | 34 | MWh Sales @ Generation (NYSEG Only) | ENG | | 55.59% | 14.52% | 0.47% | 0.01% | 2.96% | 3.09% | 1.59% | 0.49% |
| | | | | 7,471,486 | 4,153,212 | 1,085,087 | 35,211 | 516 | 221,091 | 231,222 | 119,019 | 36,743 |
| SALES_KWH | 35 | Sales kWh (NYSEG and ESCO) | ENG | | 31.43% | 19.01% | 1.28% | 0.03% | 1.99% | 9.00% | 10.64% | 7.96% |
| | | | | 15,467,025,873 | 4,860,870,588 | 2,940,096,198 | 198,455,977 | 4,565,521 | 307,053,021 | 1,392,460,046 | 1,644,985,769 | 1,231,211,380 |
| TSAS_REV | 36 | TSAS Delivery Revenue | ENG | | 39.86% | 19.49% | 1.00% | 0.04% | 3.24% | 7.93% | 7.25% | 3.53% |
| | | | | 5,766,000 | 2,298,237 | 1,123,654 | 57,945 | 2,578 | 187,080 | 457,007 | 418,284 | 203,444 |
| WTREVMFC | 37 | Weighted MFC Revenue Res 85% Nonres 15% | ENG | | 65.35% | 7.86% | 0.26% | 0.00% | 2.20% | 1.52% | 0.89% | 0.23% |
| | | | | 20,510,825 | 13,404,366 | 1,611,265 | 54,252 | 811 | 451,238 | 312,194 | 182,744 | 48,185 |
| **REVENUE ALLOCATORS** | | | | | | | | | | | | |
| RETAIL_SALES | 38 | Retail Sales Allocator | REV | | 48.47% | 17.72% | 0.64% | 0.02% | 4.41% | 5.70% | 4.48% | 1.24% |
| | | | | 633,093,449 | 306,864,829 | 112,172,893 | 4,040,400 | 120,380 | 27,907,491 | 36,088,582 | 28,344,223 | 7,825,623 |
| MFC | 39 | MFC Allocator | REV | | 60.62% | 11.47% | 0.39% | 0.01% | 3.21% | 2.22% | 1.30% | 0.34% |
| | | | | 20,510,825 | 12,434,564 | 2,352,978 | 79,226 | 1,185 | 658,956 | 455,905 | 266,866 | 70,366 |
| BIPP_REV | 40 | BIPP Revenue Allocator | REV | | 70.66% | 4.98% | 0.04% | 0.00% | 7.83% | 0.31% | 0.04% | 0.02% |
| | | | | 896,101 | 633,226 | 44,604 | 316 | 13 | 70,184 | 2,799 | 389 | 140 |
| RTPLT | 41 | Distribution Plant in Service | REV | | 52.50% | 14.55% | 0.58% | 0.01% | 5.17% | 4.11% | 3.68% | 0.10% |
| | | | | 2,900,137,863 | 1,522,679,883 | 421,909,631 | 16,813,433 | 225,481 | 149,850,204 | 119,162,720 | 106,776,133 | 2,821,224 |
| RDM | 42 | RDM Billed Revenue | REV | | 30.89% | -10.46% | -3.25% | 0.09% | -14.70% | 37.36% | 9.74% | 7.28% |
| | | | | 7,143,444 | 2,206,612 | (747,164) | (232,405) | 6,675 | (1,050,348) | 2,668,494 | 695,884 | 519,873 |
| RSS | 43 | RSS Allocator - 12 CP | REV | | 35.06% | 20.46% | 1.12% | 0.02% | 2.19% | 8.32% | 10.46% | 5.43% |
| | | | | 2,495,958 | 875,150 | 510,597 | 28,010 | 584 | 54,558 | 207,599 | 261,158 | 135,640 |

## NYSEG Embedded Cost of Service Study
### Allocation Factors

| Name | No. | Description | | Total | 13 Transm Srvc with Dem > 500kW SC 7-4 | 14 Residential TOU SC 8 | 15 GS without Dem TOU SC 9 | 16 Residential Large TOU SC 12 | Street Lighting 1 - 4 | 21 Area Lighting Arealght |
|---|---|---|---|---|---|---|---|---|---|---|
| CUS_368 | 32 | No. of Customers for A/C 368 | CUS | | 0.00% | 14.43% | 0.27% | 0.42% | 0.13% | 0.88% |
| | | | | 895,221 | - | 129,216 | 2,426 | 3,785 | 1,147 | 7,835 |
| **ENERGY ALLOCATORS** | | | | | | | | | | |
| ENERX | 33 | MWh Sales @ Generation (NYSEG and ESCO) | ENG | | 5.96% | 10.66% | 0.15% | 1.11% | 0.46% | 0.12% |
| | | | | 16,385,762 | 977,066 | 1,746,320 | 25,198 | 182,633 | 74,828 | 20,349 |
| NYENERGY | 34 | MWh Sales @ Generation (NYSEG Only) | ENG | | 0.21% | 19.01% | 0.24% | 1.40% | 0.25% | 0.16% |
| | | | | 7,471,486 | 15,722 | 1,420,107 | 18,211 | 104,795 | 18,900 | 11,649 |
| SALES_KWH | 35 | Sales kWh (NYSEG and ESCO) | ENG | | 6.32% | 10.52% | 0.15% | 1.10% | 0.45% | 0.12% |
| | | | | 15,467,025,873 | 977,066,158 | 1,627,815,083 | 23,488,228 | 170,239,602 | 69,749,908 | 18,968,394 |
| TSAS_REV | 36 | TSAS Delivery Revenue | ENG | | 3.05% | 11.85% | 0.18% | 1.33% | 0.98% | 0.26% |
| | | | | 5,766,000 | 175,607 | 683,224 | 10,667 | 76,763 | 56,707 | 14,803 |
| WTREVMFC | 37 | Weighted MFC Revenue Res 85% Nonres 15% | ENG | | 0.12% | 19.61% | 0.18% | 1.46% | 0.19% | 0.12% |
| | | | | 20,510,825 | 25,349 | 4,021,911 | 37,023 | 298,717 | 38,977 | 23,794 |
| **REVENUE ALLOCATORS** | | | | | | | | | | |
| RETAIL_SALES | 38 | Retail Sales Allocator | REV | | 0.41% | 13.37% | 0.23% | 1.18% | 1.73% | 0.41% |
| | | | | 633,093,449 | 2,578,814 | 84,629,892 | 1,473,475 | 7,455,712 | 10,967,031 | 2,624,104 |
| MFC | 39 | MFC Allocator | REV | | 0.18% | 18.19% | 0.26% | 1.35% | 0.28% | 0.17% |
| | | | | 20,510,825 | 37,018 | 3,730,927 | 54,065 | 277,104 | 56,919 | 34,747 |
| BIPP_REV | 40 | BIPP Revenue Allocator | REV | | 0.00% | 14.42% | 0.27% | 0.42% | 0.13% | 0.87% |
| | | | | 896,101 | 23 | 129,216 | 2,426 | 3,785 | 1,147 | 7,835 |
| RTPLT | 41 | Distribution Plant in Service | REV | | 0.09% | 15.32% | 0.23% | 1.06% | 1.93% | 0.68% |
| | | | | 2,900,137,863 | 2,653,665 | 444,332,911 | 6,591,658 | 30,729,877 | 55,907,279 | 19,683,764 |
| RDM | 42 | RDM Billed Revenue | REV | | 0.00% | 34.90% | 0.16% | 8.00% | 0.00% | 0.00% |
| | | | | 7,143,444 | - | 2,493,258 | 11,347 | 571,219 | - | - |
| RSS | 43 | RSS Allocator - 12 CP | REV | | 4.86% | 10.44% | 0.14% | 1.10% | 0.31% | 0.09% |
| | | | | 2,495,958 | 121,411 | 260,637 | 3,526 | 27,332 | 7,634 | 2,123 |

## NYSEG Embedded Cost of Service Study

### Allocation Factors

| Name | No. | Description | | Total | 5 Residential Regular SC 1 | 6 GS with Dem < 500kW SC 2 | 7 Prim with Dem > 500 kW SC 3P | 8 Subtran with Dem > 500kW SC 3S | 9 GS without Dem SC 6 | 10 GS with Dem > 500kW SC 7-1 | 11 Prim with Dem > 500kW SC 7-2 | 12 Subtran with Dem > 500kw SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| EETRACKER | 44 | EETracker Revenue | REV | | 34.65% | 20.88% | 1.41% | 0.03% | 2.19% | 9.40% | 9.58% | 6.43% |
| | | | | 17,325,068 | 6,003,789 | 3,617,622 | 244,181 | 4,830 | 379,437 | 1,628,414 | 1,659,917 | 1,113,707 |
| DMD_RESP | 45 | Demand Response Revenue | REV | | 32.41% | 19.71% | 1.35% | 0.03% | 2.06% | 9.20% | 10.59% | 7.36% |
| | | | | 1,274,971 | 413,277 | 251,262 | 17,265 | 359 | 26,284 | 117,278 | 135,035 | 93,900 |
| ECINCT | 46 | Economic Incentive Revenue | REV | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% |
| | | | | (5,513) | - | - | - | - | - | (5,513) | - | - |
| KWHSALES | 47 | Sales kWh (NYSEG and ESCO) | REV | | 31.43% | 19.01% | 1.28% | 0.03% | 1.99% | 9.00% | 10.64% | 7.96% |
| | | | | 15,467,025,873 | 4,860,870,588 | 2,940,096,198 | 198,455,977 | 4,565,521 | 307,053,021 | 1,392,460,046 | 1,644,985,769 | 1,231,211,380 |
| ESCO_KWH | 48 | Sales kWh (ESCO Only) | REV | | 11.91% | 23.21% | 1.92% | 0.05% | 1.22% | 14.16% | 17.81% | 13.61% |
| | | | | 8,914,275,756 | 1,061,529,584 | 2,069,048,471 | 170,726,468 | 4,118,439 | 108,315,800 | 1,262,609,615 | 1,587,982,527 | 1,212,936,085 |
| TREV | 48 | 12 CP @ Transmission | REV | | 35.06% | 20.46% | 1.12% | 0.02% | 2.19% | 8.32% | 10.46% | 5.43% |
| | | | | 2,495,958 | 875,150 | 510,597 | 28,010 | 584 | 54,558 | 207,599 | 261,158 | 135,640 |
| **PURCHASED POWER** | | | | | | | | | | | | |
| PUP_REV | 49 | Retail Commodity Revenue | PUP | | 57.35% | 13.98% | 0.44% | 0.01% | 3.14% | 2.48% | 1.47% | 0.40% |
| | | | | 338,127,575 | 193,930,897 | 47,271,959 | 1,496,419 | 23,429 | 10,613,892 | 8,385,267 | 4,971,333 | 1,337,752 |
| **OTHER ALLOCATORS** | | | | | | | | | | | | |
| ROR | 50 | Rate of Return | OTHER | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |

## NYSEG Embedded Cost of Service Study

### Allocation Factors

| Name | No. | Description | | Total | 13<br>Transm Srvc with Dem > 500kW<br>SC 7-4 | 14<br>Residential TOU<br>SC 8 | 15<br>GS without Dem TOU<br>SC 9 | 16<br>Residential Large TOU<br>SC 12 | Street Lighting<br>1 - 4 | 21<br>Area Lighting<br>Arealght |
|---|---|---|---|---|---|---|---|---|---|---|
| EETRACKER | 44 | EETracker Revenue | REV | | 1.81% | 11.61% | 0.17% | 1.21% | 0.50% | 0.14% |
| | | | | 17,325,068 | 313,373 | 2,010,940 | 29,008 | 210,283 | 86,141 | 23,426 |
| DMD_RESP | 45 | Demand Response Revenue | REV | | 4.62% | 10.78% | 0.16% | 1.15% | 0.45% | 0.13% |
| | | | | 1,274,971 | 58,910 | 137,439 | 2,006 | 14,609 | 5,714 | 1,635 |
| ECINCT | 46 | Economic Incentive Revenue | REV | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | (5,513) | - | - | - | - | - | - |
| KWHSALES | 47 | Sales kWh (NYSEG and ESCO) | REV | | 6.32% | 10.52% | 0.15% | 1.10% | 0.45% | 0.12% |
| | | | | 15,467,025,873 | 977,066,158 | 1,627,815,083 | 23,488,228 | 170,239,602 | 69,749,908 | 18,968,394 |
| ESCO_KWH | 48 | Sales kWh (ESCO Only) | REV | | 10.78% | 3.66% | 0.08% | 0.87% | 0.63% | 0.10% |
| | | | | 8,914,275,756 | 961,344,162 | 326,212,538 | 6,986,948 | 77,837,585 | 55,927,340 | 8,700,196 |
| TREV | 48 | 12 CP @ Transmission | REV | | 4.86% | 10.44% | 0.14% | 1.10% | 0.31% | 0.09% |
| | | | | 2,495,958 | 121,411 | 260,637 | 3,526 | 27,332 | 7,634 | 2,123 |
| **PURCHASED POWER** | | | | | | | | | | |
| PUP_REV | 49 | Retail Commodity Revenue | PUP | | 0.12% | 18.60% | 0.24% | 1.42% | 0.21% | 0.13% |
| | | | | 338,127,575 | 420,144 | 62,907,060 | 824,133 | 4,803,236 | 702,375 | 439,679 |
| **OTHER ALLOCATORS** | | | | | | | | | | |
| ROR | 50 | Rate of Return | OTHER | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |

## Class Cost of Service Study
### Internal Allocation Factors

| | Allocator Name | Description | Total | SC 1 | SC 2 | SC 3P | SC 3S | SC 6 | SC 7-1 |
|---|---|---|---|---|---|---|---|---|---|
| - | PTDPLT | Production, Transmission & Distribution Plant | 3,813,152,548 | 1,778,990,356 | 626,313,698 | 28,094,349 | 456,680 | 157,840,579 | 211,517,882 |
| | | | 100.00% | 46.65% | 16.43% | 0.74% | 0.01% | 4.14% | 5.55% |
| - | PRODPLT | Production Plant | 134,014,869 | 42,654,064 | 25,796,538 | 1,684,163 | 37,894 | 2,694,185 | 12,216,785 |
| | | | 100.00% | 31.83% | 19.25% | 1.26% | 0.03% | 2.01% | 9.12% |
| - | DPLT | Distribution Plant (Account 362 - 373) | 2,454,724,275 | 1,292,351,707 | 355,040,419 | 13,158,811 | 146,776 | 125,925,980 | 100,969,548 |
| | | | 100.00% | 52.65% | 14.46% | 0.54% | 0.01% | 5.13% | 4.11% |
| - | TOTDPLT | All Distribution Plant | 2,538,163,186 | 1,336,280,233 | 367,108,653 | 13,606,095 | 151,766 | 130,206,349 | 104,401,620 |
| | | | 100.00% | 52.65% | 14.46% | 0.54% | 0.01% | 5.13% | 4.11% |
| - | PLT364_5 | Acct 364 & 365 Distribution Plant | 1,149,240,682 | 625,349,624 | 163,355,135 | 6,235,699 | - | 59,234,691 | 43,064,307 |
| | | | 100.00% | 54.41% | 14.21% | 0.54% | 0.00% | 5.15% | 3.75% |
| - | PLT366_7 | Acct 366 & 367 Distribution Plant | 177,815,137 | 96,869,096 | 25,342,297 | 949,344 | - | 9,172,480 | 6,556,255 |
| | | | 100.00% | 54.48% | 14.25% | 0.53% | 0.00% | 5.16% | 3.69% |
| - | TDPLT | Transmission & Distribution Plant | 3,679,137,679 | 1,736,336,292 | 600,517,161 | 26,410,186 | 418,786 | 155,146,394 | 199,301,097 |
| | | | 100.00% | 47.19% | 16.32% | 0.72% | 0.01% | 4.22% | 5.42% |
| - | TRNPLT | Transmission Plant | 1,140,974,494 | 400,056,059 | 233,408,508 | 12,804,092 | 267,021 | 24,940,044 | 94,899,477 |
| | | | 100.00% | 35.06% | 20.46% | 1.12% | 0.02% | 2.19% | 8.32% |
| - | HYDOPLBR | Hyrdo Production Operations Labor | 67,060 | 21,342 | 12,909 | 843 | 19 | 1,348 | 6,114 |
| | | | 100.00% | 31.82% | 19.25% | 1.26% | 0.03% | 2.01% | 9.12% |
| - | HYDMNTLBR | Hyrdo Production Maintenance Labor | 407,107 | 129,561 | 78,365 | 5,117 | 115 | 8,184 | 37,114 |
| | | | 100.00% | 31.82% | 19.25% | 1.26% | 0.03% | 2.01% | 9.12% |
| - | OTPWOPLBR | Other Power Generation Operations Labor | 1,444 | 567 | 270 | 14 | 0 | 31 | 108 |
| | | | 100.00% | 39.30% | 18.68% | 0.98% | 0.02% | 2.11% | 7.51% |
| - | OTPWMTLBR | Other Power Generation Maintenance Labor | 369,993 | 154,234 | 64,119 | 3,440 | 71 | 8,862 | 24,534 |
| | | | 100.00% | 41.69% | 17.33% | 0.93% | 0.02% | 2.40% | 6.63% |
| - | TRNOPLBR | Transmission Operations Labor | 6,192,450 | 2,171,238 | 1,266,786 | 69,492 | 1,449 | 135,358 | 515,051 |
| | | | 100.00% | 35.06% | 20.46% | 1.12% | 0.02% | 2.19% | 8.32% |
| - | TRMNTLBR | Transmission Maintenance Labor | 2,848,943 | 998,915 | 582,807 | 31,971 | 667 | 62,274 | 236,958 |
| | | | 100.00% | 35.06% | 20.46% | 1.12% | 0.02% | 2.19% | 8.32% |
| - | DISTOPLBR | Distribution Operations Labor | 21,841,811 | 10,728,508 | 3,397,892 | 284,744 | 10,614 | 1,326,437 | 886,254 |
| | | | 100.00% | 49.12% | 15.56% | 1.30% | 0.05% | 6.07% | 4.06% |
| - | DIST581_587 | Distribution 581 through 587 Labor | 17,104,919 | 8,401,788 | 2,660,982 | 222,991 | 8,312 | 1,038,769 | 694,050 |
| | | | 100.00% | 49.12% | 15.56% | 1.30% | 0.05% | 6.07% | 4.06% |
| - | DMAINTLBR | Distribution Maintenance Labor | 29,429,693 | 15,203,291 | 4,247,645 | 169,548 | 6 | 1,416,968 | 1,168,893 |
| | | | 100.00% | 51.66% | 14.43% | 0.58% | 0.00% | 4.81% | 3.97% |
| - | DIST591_597 | Distribution 591 though 597 | 28,575,981 | 14,762,265 | 4,124,427 | 164,629 | 6 | 1,375,864 | 1,134,985 |
| | | | 100.00% | 51.66% | 14.43% | 0.58% | 0.00% | 4.81% | 3.97% |
| - | LABOR | Labor Expense (excluding A&G) | 90,158,946 | 46,567,580 | 12,790,036 | 685,350 | 15,701 | 4,687,094 | 3,655,610 |
| | | | 100.00% | 51.65% | 14.19% | 0.76% | 0.02% | 5.20% | 4.05% |
| - | TOTPLT | Total Plant in Service | 4,384,173,726 | 2,072,073,726 | 708,146,082 | 32,473,241 | 556,075 | 187,235,893 | 235,114,678 |
| | | | 100.00% | 47.26% | 16.15% | 0.74% | 0.01% | 4.27% | 5.36% |
| - | RTBASE | Rate Base | 1,921,419,397 | 884,538,506 | 323,307,870 | 15,169,873 | 250,839 | 77,473,808 | 109,246,935 |
| | | | 100.00% | 46.04% | 16.83% | 0.79% | 0.01% | 4.03% | 5.69% |
| - | RBXEBC | Rate Base Excluding EBCAP | 1,925,824,397 | 886,566,378 | 324,049,078 | 15,204,651 | 251,414 | 77,651,423 | 109,497,392 |
| | | | 100.00% | 46.04% | 16.83% | 0.79% | 0.01% | 4.03% | 5.69% |
| - | LBTRNDST | Labor Expense for Prod, Trans, and Dist | 68,556,759 | 32,921,779 | 10,832,084 | 632,621 | 14,402 | 3,305,123 | 3,236,210 |
| | | | 100.00% | 48.02% | 15.80% | 0.92% | 0.02% | 4.82% | 4.72% |
| - | PLT_368 | Distr. Acct. 368 (Transformers) | 510,060,455 | 286,189,808 | 77,792,986 | - | - | 26,852,379 | 24,648,540 |
| | | | 100.00% | 56.11% | 15.25% | 0.00% | 0.00% | 5.26% | 4.83% |
| - | LABOR_908_ | Customer Service & Information Labor (excluding EE) | 529,596 | 348,288 | 36,789 | 1,325 | 39 | 9,153 | 11,836 |
| | | | 100.00% | 65.76% | 6.95% | 0.25% | 0.01% | 1.73% | 2.23% |
| | RTPLT | Distribution Plant in Service | 2,900,137,863 | 1,522,679,883 | 421,909,631 | 16,813,433 | 225,481 | 149,850,204 | 119,162,720 |
| | | | 100.00% | 52.50% | 14.55% | 0.58% | 0.01% | 5.17% | 4.11% |

## Class Cost of Service Study
### Internal Allocation Factors

| | Allocator Name | Description | Total | SC 7-2 | SC 7-3 | SC 7-4 | SC 8 | SC 9 | SC 12 | Strlight 1-4 | Arealght |
|---|---|---|---|---|---|---|---|---|---|---|---|
| - | PTDPLT | Production, Transmission & Distribution Plant | 3,813,152,548 | 223,247,710 | 74,122,962 | 65,276,548 | 521,298,229 | 7,571,229 | 40,897,476 | 58,245,384 | 19,279,465 |
| | | | 100.00% | 5.85% | 1.94% | 1.71% | 13.67% | 0.20% | 1.07% | 1.53% | 0.51% |
| - | PRODPLT | Production Plant | 134,014,869 | 13,960,498 | 10,219,192 | 7,990,011 | 14,283,331 | 206,089 | 1,493,766 | 611,937 | 166,416 |
| | | | 100.00% | 10.42% | 7.63% | 5.96% | 10.66% | 0.15% | 1.11% | 0.46% | 0.12% |
| - | DPLT | Distribution Plant (Account 362 - 373) | 2,454,724,275 | 86,949,054 | 1,836,470 | 1,727,398 | 375,119,606 | 5,564,051 | 26,024,670 | 52,363,746 | 17,546,038 |
| | | | 100.00% | 3.54% | 0.07% | 0.07% | 15.28% | 0.23% | 1.06% | 2.13% | 0.71% |
| - | TOTDPLT | All Distribution Plant | 2,538,163,186 | 89,904,552 | 1,898,893 | 1,786,114 | 387,870,354 | 5,753,180 | 26,909,278 | 54,143,650 | 18,142,448 |
| | | | 100.00% | 3.54% | 0.07% | 0.07% | 15.28% | 0.23% | 1.06% | 2.13% | 0.71% |
| - | PLT364_5 | Acct 364 & 365 Distribution Plant | 1,149,240,682 | 48,714,257 | - | - | 176,846,890 | 2,636,514 | 12,246,515 | 5,280,521 | 6,276,529 |
| | | | 100.00% | 4.24% | 0.00% | 0.00% | 15.39% | 0.23% | 1.07% | 0.46% | 0.55% |
| - | PLT366_7 | Acct 366 & 367 Distribution Plant | 177,815,137 | 7,416,422 | - | - | 27,409,935 | 408,483 | 1,899,740 | 819,293 | 971,794 |
| | | | 100.00% | 4.17% | 0.00% | 0.00% | 15.41% | 0.23% | 1.07% | 0.46% | 0.55% |
| - | TDPLT | Transmission & Distribution Plant | 3,679,137,679 | 209,287,212 | 63,903,770 | 57,286,536 | 507,014,899 | 7,365,140 | 39,403,710 | 57,633,447 | 19,113,049 |
| | | | 100.00% | 5.69% | 1.74% | 1.56% | 13.78% | 0.20% | 1.07% | 1.57% | 0.52% |
| - | TRNPLT | Transmission Plant | 1,140,974,494 | 119,382,660 | 62,004,877 | 55,500,422 | 119,144,544 | 1,611,960 | 12,494,432 | 3,489,797 | 970,601 |
| | | | 100.00% | 10.46% | 5.43% | 4.86% | 10.44% | 0.14% | 1.10% | 0.31% | 0.09% |
| - | HYDOPLBR | Hyrdo Production Operations Labor | 67,060 | 6,986 | 5,114 | 3,999 | 7,147 | 103 | 747 | 306 | 83 |
| | | | 100.00% | 10.42% | 7.63% | 5.96% | 10.66% | 0.15% | 1.11% | 0.46% | 0.12% |
| - | HYDMNTLBR | Hyrdo Production Maintenance Labor | 407,107 | 42,411 | 31,048 | 24,275 | 43,388 | 626 | 4,538 | 1,859 | 506 |
| | | | 100.00% | 10.42% | 7.63% | 5.96% | 10.66% | 0.15% | 1.11% | 0.46% | 0.12% |
| - | OTPWOPLBR | Other Power Generation Operations Labor | 1,444 | 134 | 67 | 55 | 171 | 2 | 18 | 5 | 1 |
| | | | 100.00% | 9.27% | 4.65% | 3.83% | 11.83% | 0.15% | 1.22% | 0.35% | 0.10% |
| - | OTPWMTLBR | Other Power Generation Maintenance Labor | 369,993 | 25,271 | 17,140 | 13,175 | 52,006 | 702 | 4,569 | 1,369 | 502 |
| | | | 100.00% | 6.83% | 4.63% | 3.56% | 14.06% | 0.19% | 1.23% | 0.37% | 0.14% |
| - | TRNOPLBR | Transmission Operations Labor | 6,192,450 | 647,930 | 336,521 | 301,219 | 646,637 | 8,749 | 67,811 | 18,940 | 5,268 |
| | | | 100.00% | 10.46% | 5.43% | 4.86% | 10.44% | 0.14% | 1.10% | 0.31% | 0.09% |
| - | TRMNTLBR | Transmission Maintenance Labor | 2,848,943 | 298,091 | 154,822 | 138,581 | 297,497 | 4,025 | 31,198 | 8,714 | 2,424 |
| | | | 100.00% | 10.46% | 5.43% | 4.86% | 10.44% | 0.14% | 1.10% | 0.31% | 0.09% |
| - | DISTOPLBR | Distribution Operations Labor | 21,841,811 | 1,040,666 | 132,806 | 124,918 | 3,456,518 | 52,233 | 214,338 | 119,734 | 66,149 |
| | | | 100.00% | 4.76% | 0.61% | 0.57% | 15.83% | 0.24% | 0.98% | 0.55% | 0.30% |
| - | DIST581_587 | Distribution 581 through 587 Labor | 17,104,919 | 814,974 | 104,004 | 97,827 | 2,706,894 | 40,905 | 167,854 | 93,767 | 51,803 |
| | | | 100.00% | 4.76% | 0.61% | 0.57% | 15.83% | 0.24% | 0.98% | 0.55% | 0.30% |
| - | DMAINTLBR | Distribution Maintenance Labor | 29,429,693 | 1,328,764 | 75 | 70 | 4,413,536 | 64,659 | 317,411 | 842,553 | 256,275 |
| | | | 100.00% | 4.52% | 0.00% | 0.00% | 15.00% | 0.22% | 1.08% | 2.86% | 0.87% |
| - | DIST591_597 | Distribution 591 though 597 | 28,575,981 | 1,290,219 | 73 | 68 | 4,285,505 | 62,783 | 308,204 | 818,111 | 248,841 |
| | | | 100.00% | 4.52% | 0.00% | 0.00% | 15.00% | 0.22% | 1.08% | 2.86% | 0.87% |
| - | LABOR | Labor Expense (excluding A&G) | 90,158,946 | 4,125,233 | 865,866 | 738,524 | 13,274,565 | 203,011 | 865,444 | 1,218,276 | 466,656 |
| | | | 100.00% | 4.58% | 0.96% | 0.82% | 14.72% | 0.23% | 0.96% | 1.35% | 0.52% |
| - | TOTPLT | Total Plant in Service | 4,384,173,726 | 249,865,891 | 79,829,208 | 70,165,543 | 605,137,950 | 8,849,242 | 46,422,150 | 66,065,001 | 22,239,045 |
| | | | 100.00% | 5.70% | 1.82% | 1.60% | 13.80% | 0.20% | 1.06% | 1.51% | 0.51% |
| - | RTBASE | Rate Base | 1,921,419,397 | 117,853,190 | 37,863,480 | 33,313,737 | 265,409,799 | 3,802,242 | 21,134,104 | 23,193,524 | 8,861,490 |
| | | | 100.00% | 6.13% | 1.97% | 1.73% | 13.81% | 0.20% | 1.10% | 1.21% | 0.46% |
| - | RBXEBC | Rate Base Excluding EBCAP | 1,925,824,397 | 118,123,377 | 37,950,285 | 33,390,111 | 266,018,271 | 3,810,958 | 21,182,555 | 23,246,697 | 8,881,805 |
| | | | 100.00% | 6.13% | 1.97% | 1.73% | 13.81% | 0.20% | 1.10% | 1.21% | 0.46% |
| - | LBTRNDST | Labor Expense for Prod, Trans, and Dist | 68,556,759 | 3,818,111 | 774,643 | 692,763 | 9,978,016 | 146,648 | 718,481 | 1,114,797 | 371,082 |
| | | | 100.00% | 5.57% | 1.13% | 1.01% | 14.55% | 0.21% | 1.05% | 1.63% | 0.54% |
| - | PLT_368 | Distr. Acct. 368 (Transformers) | 510,060,455 | - | - | - | 82,185,676 | 1,212,719 | 5,820,971 | 2,522,090 | 2,835,286 |
| | | | 100.00% | 0.00% | 0.00% | 0.00% | 16.11% | 0.24% | 1.14% | 0.49% | 0.56% |
| - | LABOR_908_ | Customer Service & Information Labor (excluding EE) | 529,596 | 9,296 | 2,567 | 846 | 96,054 | 483 | 8,462 | 3,597 | 861 |
| | | | 100.00% | 1.76% | 0.48% | 0.16% | 18.14% | 0.09% | 1.60% | 0.68% | 0.16% |
| | RTPLT | Distribution Plant in Service | 2,900,137,863 | 106,776,133 | 2,821,224 | 2,653,665 | 444,332,911 | 6,591,658 | 30,729,877 | 55,907,279 | 19,683,764 |
| | | | 100.00% | 3.68% | 0.10% | 0.09% | 15.32% | 0.23% | 1.06% | 1.93% | 0.68% |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of Unit Costs**

| Line No. | Description | System Total | Residential Regular SC 1 | GS with Dem < 500kW SC 2 | Prim with Dem > 500 kW SC 3P | Subtran with Dem > 500kW SC 3S | GS without Dem SC 6 | GS with Dem > 500kW SC 7-1 | Prim with Dem > 500kW SC 7-2 | Subtran with Dem > 500kw SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| | Total Revenue Requirement | | | | | | | | | |
| 1 | Demand | 407,632,840 | 150,935,414 | 91,181,010 | 4,253,968 | 34,778 | 9,653,492 | 32,169,686 | 36,249,002 | 8,079,265 |
| 3061 | Customer | $ 396,630,250 | $ 248,417,841 | $ 31,880,838 | $ 1,573,015 | $ 65,759 | $ 27,766,017 | $ 6,085,223 | $ 5,333,727 | $ 2,449,832 |
| 3062 | Energy | 20,563,887 | 8,380,691 | 3,393,511 | 202,499 | 4,344 | 436,970 | 1,444,444 | 1,581,459 | 1,131,679 |
| 3063 | Total | 824,826,978 | 407,733,947 | 126,455,358 | 6,029,482 | 104,880 | 37,856,479 | 39,699,353 | 43,164,188 | 11,660,776 |
| | Billing Determinants | | | | | | | | | |
| | Demand (kW) | 22,714,352 | - | 9,905,963 | 545,459 | 16,069 | - | 3,601,747 | 3,662,004 | 2,696,608 |
| 3064 | Customer (Customer Bills or No. * 12) | 10,753,207 | 7,598,709 | 535,250 | 3,793 | 150 | 842,210 | 33,584 | 4,664 | 1,675 |
| 3065 | Energy (kWh) | 15,467,025,873 | 4,860,870,588 | 2,940,096,198 | 198,455,977 | 4,565,521 | 307,053,021 | 1,392,460,046 | 1,644,985,769 | 1,231,211,380 |
| 3066 | | | | | | | | | | |
| | Demand Unit Costs | | 0.00 | 9.20 | 7.80 | 2.16 | 0.00 | 8.93 | 9.90 | 3.00 |
| | Customer Unit Cost | | 32.69 | 59.56 | 414.72 | 438.39 | 32.97 | 181.19 | 1,143.60 | 1,462.59 |
| | Energy Unit Cost | | 0.0328 | 0.0012 | 0.0010 | 0.0010 | 0.0329 | 0.0010 | 0.0010 | 0.0009 |

## Unit Costs

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Fixed Production** | | | | | | | | | |
| 11 | Demand ($/kW) | | $ - | $ 0.01 | $ 0.01 | $ 0.00 | $ - | $ 0.01 | $ 0.01 | $ 0.01 |
| 12 | Customer ($/mth) | | $ 0.07 | $ 0.46 | $ 2.78 | $ 1.49 | $ 0.07 | $ 2.44 | $ 16.94 | $ 14.20 |
| 13 | Energy ($/kWh) | | $ 0.0009 | $ 0.0009 | $ 0.0009 | $ 0.0008 | $ 0.0009 | $ 0.0009 | $ 0.0009 | $ 0.0008 |
| | **Transmission and Distribution** | | | | | | | | | |
| 14 | Demand ($/kW) | | $ - | $ 9.20 | $ 7.79 | $ 2.16 | $ - | $ 8.92 | $ 9.89 | $ 2.99 |
| 15 | Customer ($/mth) | | $ 30.69 | $ 55.26 | $ 395.44 | $ 430.18 | $ 31.56 | $ 167.58 | $ 1,079.02 | $ 1,406.95 |
| 16 | Energy ($/kWh) | | $ 0.0310 | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ 0.0314 | $ (0.0000) | $ (0.0000) | $ (0.0000) |
| | **Bill Issuance & Pmt Processing** | | | | | | | | | |
| 17 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | Customer ($/mth) | | $ 0.81 | $ 0.65 | $ 1.03 | $ 0.75 | $ 0.78 | $ 0.99 | $ 2.57 | $ 2.31 |
| 19 | Energy ($/kWh) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Merchant Function** | | | | | | | | | |
| 20 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | Customer ($/mth) | | $ 1.12 | $ 3.19 | $ 15.46 | $ 5.97 | $ 0.56 | $ 10.19 | $ 45.06 | $ 39.13 |
| 22 | Energy ($/kWh) | | $ 0.0009 | $ 0.0003 | $ 0.0002 | $ 0.0001 | $ 0.0006 | $ 0.0002 | $ 0.0001 | $ 0.0001 |
| | **Total** | | | | | | | | | |
| 23 | Demand ($/kW) | | $ - | $ 9.20 | $ 7.80 | $ 2.16 | $ - | $ 8.93 | $ 9.90 | $ 3.00 |
| 24 | Customer ($/mth) | | $ 32.69 | $ 59.56 | $ 414.72 | $ 438.39 | $ 32.97 | $ 181.19 | $ 1,143.60 | $ 1,462.59 |
| 25 | Energy ($/kWh) | | $ 0.0328 | $ 0.0012 | $ 0.0010 | $ 0.0010 | $ 0.0329 | $ 0.0010 | $ 0.0010 | $ 0.0009 |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of Unit Costs**

| Line No. | Description | System Total | Transm Srvc with Dem > 500kW SC 7-4 | Residential TOU SC 8 | GS without Dem TOU SC 9 | Residential Large TOU SC 12 | Street Lighting Strtlght 1-4 | Area Lighting Arealght |
|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) | (P) |
| | Total Revenue Requirement | | | | | | | |
| 1 | Demand | 407,632,840 | 7,230,323 | 57,897,416 | 697,172 | 6,057,021 | 2,504,546 | 689,747 |
| 3061 | Customer | $ 396,630,250 | $ 1,486,559 | $ 56,989,611 | $ 1,018,138 | $ 2,221,584 | $ 7,868,093 | $ 3,474,014 |
| 3062 | Energy | 20,563,887 | 878,124 | 2,724,248 | 34,438 | 248,488 | 77,498 | 25,493 |
| 3063 | Total | 824,826,978 | 9,595,005 | 117,611,275 | 1,749,749 | 8,527,094 | 10,450,138 | 4,189,254 |
| | Billing Determinants | | | | | | | |
| | Demand (kW) | 22,714,352 | 2,286,503 | - | - | - | - | - |
| 3064 | Customer (Customer Bills or No. * 12) | 10,753,207 | 273 | 1,550,589 | 29,110 | 45,414 | 13,766 | 94,020 |
| 3065 | Energy (kWh) | 15,467,025,873 | 977,066,158 | 1,627,815,083 | 23,488,228 | 170,239,602 | 69,749,908 | 18,968,394 |
| 3066 | | | | | | | | |
| | Demand Unit Costs | | 3.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Customer Unit Cost | | 5,445.27 | 36.75 | 34.98 | 48.92 | 571.56 | 36.95 |
| | Energy Unit Cost | | 0.0009 | 0.0372 | 0.0311 | 0.0370 | 0.0370 | 0.0377 |

## Unit Costs

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Fixed Production** | | | | | | | |
| 11 | Demand ($/kW) | | $ 0.01 | $ - | $ - | $ - | $ - | $ - |
| 12 | Customer ($/mth) | | $ 62.82 | $ 0.10 | $ 0.11 | $ 0.30 | $ 1.50 | $ 0.07 |
| 13 | Energy ($/kWh) | | $ 0.0008 | $ 0.0009 | $ 0.0009 | $ 0.0009 | $ 0.0009 | $ 0.0009 |
| | **Transmission and Distribution** | | | | | | | |
| 14 | Demand ($/kW) | | $ 3.16 | $ - | $ - | $ - | $ - | $ - |
| 15 | Customer ($/mth) | | $ 5,234.05 | $ 34.19 | $ 32.74 | $ 43.98 | $ 566.15 | $ 35.82 |
| 16 | Energy ($/kWh) | | $ (0.0000) | $ 0.0355 | $ 0.0296 | $ 0.0355 | $ 0.0359 | $ 0.0363 |
| | **Bill Issuance & Pmt Processing** | | | | | | | |
| 17 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | Customer ($/mth) | | $ 8.03 | $ 0.81 | $ 0.81 | $ 0.45 | $ 0.94 | $ 0.80 |
| 19 | Energy ($/kWh) | | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Merchant Function** | | | | | | | |
| 20 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | Customer ($/mth) | | $ 140.37 | $ 1.65 | $ 1.32 | $ 4.19 | $ 2.98 | $ 0.26 |
| 22 | Energy ($/kWh) | | $ 0.0001 | $ 0.0008 | $ 0.0006 | $ 0.0006 | $ 0.0003 | $ 0.0005 |
| | **Total** | | | | | | | |
| 23 | Demand ($/kW) | | $ 3.16 | $ - | $ - | $ - | $ - | $ - |
| 24 | Customer ($/mth) | | $ 5,445.27 | $ 36.75 | $ 34.98 | $ 48.92 | $ 571.56 | $ 36.95 |
| 25 | Energy ($/kWh) | | $ 0.0009 | $ 0.0372 | $ 0.0311 | $ 0.0370 | $ 0.0370 | $ 0.0377 |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Merchant Function Calculation**

| Line No. | Description | Delivery | Commodity | Total |
|---|---|---|---|---|
| | (A) | (B) | (C) | (C) |
| | Delivery Components | | | |
| 1 | Call Center (906B) | $ 3,015,212 | | $ 3,015,212 |
| 2 | Credit and Collections (906A) | 2,773,628 | | 2,773,628 |
| 3 | Uncollectibles (904) | | 4,126,011 | 4,126,011 |
| 4 | **Subtotal** | **$ 5,788,841** | **$ 4,126,011** | **$ 9,914,851** |
| 5 | Electric Supply | $ 181,953 | | $ 181,953 |
| 6 | A&G (920-935) | 5,598,951 | | 5,598,951 |
| 7 | Customer Service Expenses ( 907 - 916) | 805,310 | | 805,310 |
| 8 | Depreciation | 510,882 | | 510,882 |
| 9 | Taxes other than income | 717,686 | | 717,686 |
| 10 | Income Taxes & Adjustments | 295,816 | 828,792 | 1,124,608 |
| 11 | **Subtotal** | **$ 8,110,598** | **$ 828,792** | **$ 8,939,390** |
| 12 | **Rate base** | | | |
| 13 | Net Plant | $ 8,368,097 | | $ 8,368,097 |
| 14 | Rate base adj (excludes WC on Purch. Power and Commodity Hedge) | 2,421,746 | | 2,421,746 |
| 15 | Working Capital on Purchased Power and Hedge Margin | | 30,230,054 | 30,230,054 |
| 16 | **Subtotal** | **$ 10,789,843** | **$ 30,230,054** | **$ 41,019,897** |
| 17 | ***Return on Rate Base @ Claimed ROR - 6.74%*** | **$ 727,055** | **$ 2,037,001** | **$ 2,764,057** |
| 18 | **Total Delivery and Commodity** | **$ 14,626,495** | **$ 6,991,804** | **$ 21,618,299** |

**New York State Electric & Gas Corporation**
**Electric Embedded Cost of Service Study**
**Index of Workpapers**

| Workpaper | Description |
|---|---|
| WP-NYSEG Electric 1 | 2018 Financial Compliance Costs and Adjustments by Account |
| WP-NYSEG Electric 2 | Line Loss Adjustments |
| WP-NYSEG Electric 3 | Usage Details |
| WP-NYSEG Electric 4 | Losses |
| WP-NYSEG Electric 5 | Rate Classes Peak |
| WP-NYSEG Electric 6 | 2017/18 Load Profile Summary |
| WP-NYSEG Electric 7 | Lighting |
| WP-NYSEG Electric 8 | Billed kW |
| WP-NYSEG Electric 9 | Residential and Non-Residential Weighting |
| WP-NYSEG Electric 10 | Bills and Meter Reads |
| WP-NYSEG Electric 11 | Meter Study |
| WP-NYSEG Electric 12 | Account 907 - 916 Analysis |
| WP-NYSEG Electric 13 | Three Part Weighted Allocator |
| WP-NYSEG Electric 14 | Customer Care Analysis |
| WP-NYSEG Electric 15 | Administrative and General Account detail |
| WP-NYSEG Electric 16 | Supply Procurement Analysis |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**List and Description of Service Classifications**

| Service Class No. | Description |
|---|---|
| SC 1 | Residential |
| SC 2 | General Service Small |
| SC 3S | General Service 100 kW Minimum |
| SC 3P | General Service 100 kW Minimum (High Voltage) |
| SC 4 | Residential TOU |
| SC 7 | General Service 12 kW Minimum |
| SC 8P | Large General Service TOU Primary |
| SC 8S | Large General Service TOU Secondary |
| SC 8STComm | Large General Service TOU Subtransmission - Commercial |
| SC 8STInd | Large General Service TOU Subtransmission - Industrial |
| SC 8T | Large General Service TOU Transmission |
| SC 8SubS | Large General Service TOU Substation |
| SC 9S | General Service TOU |
| SC 9P | General Service TOU (High Voltage) |
| Strtlght 1 | Street Lighting 1 - RG&E Owned |
| Strtlght 2 | Street Lighting 1 - Customer Owned |
| Strtlght 3 | Street Lighting 1 - Traffic Signal |
| ArealightNonRes | Area Lighting - Non-Residential |
| ArealightRes | Area Lighting - Residential |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Results by Rate Class**

| Line No. | Description | System Total | Residential SC 1 | GS Small SC 2 | GS 100 kW SC 3 | Residential TOU SC 4 | GS 12 kW Minimum SC 7 | Large GS TOU Primary SC 8P | Large GS TOU Secondary SC 8S |
|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| | **Rate Base** | | | | | | | | |
| 1 | Plant in Service | $ 2,438,829,603 | $ 1,243,754,029 | $ 111,360,822 | $ 180,390,190 | $ 26,865,128 | $ 250,957,294 | $ 161,338,788 | $ 216,917,031 |
| 2 | Accumulated Reserve | (745,767,323) | (407,766,304) | (36,537,688) | (51,392,433) | (8,332,152) | (72,568,865) | (42,979,718) | (59,265,839) |
| 3 | Other Rate Base Items | (426,581,454) | (202,964,286) | (18,078,207) | (32,746,715) | (4,617,678) | (44,527,860) | (30,648,910) | (39,523,844) |
| 4 | Total Rate Base | $ 1,266,480,826 | $ 633,023,439 | $ 56,744,927 | $ 96,251,042 | $ 13,915,298 | $ 133,860,569 | $ 87,710,161 | $ 118,127,348 |
| | **Revenues at Current Rates** | | | | | | | | |
| 5 | Delivery Revenue | $ 384,943,738 | $ 193,302,392 | $ 14,444,070 | $ 29,564,359 | $ 4,733,609 | $ 52,897,194 | $ 21,304,635 | $ 28,742,939 |
| 6 | BIPP Revenues | 2,076,136 | 1,824,358 | 157,866 | 6,085 | 19,352 | 47,832 | 908 | 2,109 |
| 7 | MFC Revenue | 10,973,735 | 8,910,192 | 552,257 | 284,153 | 197,031 | 740,020 | 62,151 | 112,687 |
| 8 | Total Retail Sales Revenue | $ 397,993,609 | $ 204,036,943 | $ 15,154,194 | $ 29,854,597 | $ 4,949,992 | $ 53,685,045 | $ 21,367,694 | $ 28,857,735 |
| 9 | Other Revenue | 41,799,088 | 15,432,699 | 1,557,419 | 3,647,496 | 796,491 | 5,208,198 | 3,685,710 | 6,034,169 |
| 10 | Total Revenues | $ 439,792,697 | $ 219,469,642 | $ 16,711,612 | $ 33,502,092 | $ 5,746,483 | $ 58,893,243 | $ 25,053,404 | $ 34,891,905 |
| | **Expenses at Current Rates** | | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 148,261,590 | $ 89,732,160 | $ 7,699,257 | $ 9,130,126 | $ 1,758,593 | $ 13,807,509 | $ 7,504,047 | $ 9,590,452 |
| 12 | Depreciation and Amortization Expense | 57,195,646 | 30,567,698 | 2,689,087 | 3,937,194 | 633,614 | 5,592,252 | 3,553,088 | 4,696,658 |
| 13 | Taxes Other Than Income Taxes | 81,397,524 | 41,865,522 | 3,739,188 | 5,988,550 | 901,298 | 8,350,626 | 5,338,716 | 7,158,973 |
| 14 | Income Taxes | 44,285,420 | 14,696,026 | 325,147 | 4,462,930 | 786,875 | 10,502,530 | 2,315,175 | 3,812,218 |
| 15 | Total Expenses - Current | $ 331,140,181 | $ 176,861,406 | $ 14,452,679 | $ 23,518,800 | $ 4,080,380 | $ 38,252,917 | $ 18,711,025 | $ 25,258,301 |
| 16 | Current Operating Income | $ 108,652,516 | $ 42,608,236 | $ 2,258,933 | $ 9,983,292 | $ 1,666,104 | $ 20,640,327 | $ 6,342,379 | $ 9,633,604 |
| 17 | Return at Current Rates | 8.58% | 6.73% | 3.98% | 10.37% | 11.97% | 15.42% | 7.23% | 8.16% |
| 18 | Index Rate of Return | 1.00 | 0.78 | 0.46 | 1.21 | 1.40 | 1.80 | 0.84 | 0.95 |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | | |
| 19 | Present Return | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% |
| 20 | Present Operating Income @ Equal Return | $ 108,652,516 | $ 54,307,644 | $ 4,868,198 | $ 8,257,462 | $ 1,193,806 | $ 11,484,017 | $ 7,524,733 | $ 10,134,250 |
| 21 | Income Taxes | 44,285,420 | 22,135,123 | 1,984,217 | 3,365,639 | 486,580 | 4,680,743 | 3,066,988 | 4,130,595 |
| 22 | Other Expenses | 286,854,760 | 162,165,380 | 14,127,532 | 19,055,871 | 3,293,505 | 27,750,387 | 16,395,851 | 21,446,083 |
| 23 | Present Revenues @ Equal Rates of Return | 439,792,697 | 238,608,147 | 20,979,947 | 30,678,973 | 4,973,891 | 43,915,147 | 26,987,571 | 35,710,928 |
| 24 | Present (Subsidies)/Excesses | $ - | $ (19,138,505) | $ (4,268,335) | $ 2,823,120 | $ 772,593 | $ 14,978,096 | $ (1,934,167) | $ (819,023) |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | | |
| 25 | Required Return | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |
| 26 | Required Operating Income | $ 91,634,344 | $ 45,801,473 | $ 4,105,695 | $ 6,964,102 | $ 1,006,821 | $ 9,685,283 | $ 6,346,139 | $ 8,546,929 |
| 27 | Operating Income (Deficiency)/Surplus | $ 17,018,173 | $ (3,193,237) | $ (1,846,762) | $ 3,019,191 | $ 659,283 | $ 10,955,044 | $ (3,760) | $ 1,086,675 |
| | **Expenses at Required Return** | | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 148,261,590 | $ 89,732,160 | $ 7,699,257 | $ 9,130,126 | $ 1,758,593 | $ 13,807,509 | $ 7,504,047 | $ 9,590,452 |
| 29 | Depreciation and Amortization Expense | 57,195,646 | 30,567,698 | 2,689,087 | 3,937,194 | 633,614 | 5,592,252 | 3,553,088 | 4,696,658 |
| 30 | Taxes Other than Income | 81,397,524 | 41,865,522 | 3,739,188 | 5,988,550 | 901,298 | 8,350,626 | 5,338,716 | 7,158,973 |
| 31 | Income Taxes | 34,956,071 | 17,472,047 | 1,566,214 | 2,656,620 | 384,075 | 3,694,679 | 2,420,884 | 3,260,427 |
| 32 | Total Expense - Required | $ 321,810,832 | $ 179,637,427 | $ 15,693,746 | $ 21,712,491 | $ 3,677,580 | $ 31,445,065 | $ 18,816,734 | $ 24,706,510 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 413,445,175 | $ 225,438,900 | $ 19,799,441 | $ 28,676,592 | $ 4,684,401 | $ 41,130,348 | $ 25,162,873 | $ 33,253,439 |
| 34 | Revenue (Deficiency)/Surplus | $ 26,347,522 | $ (5,969,258) | $ (3,087,829) | $ 4,825,500 | $ 1,062,083 | $ 17,762,895 | $ (109,469) | $ 1,638,466 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Results by Rate Class**

| Line No. | Description | System Total | Large GS TOU Subtran - Comm | Large GS TOU Subtran - Ind | Large GS TOU Transmission | Large GS TOU Substation | GS TOU | Street Lighting | Area Lighting - Non-Res | Area Lighting - Res |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | SC 8STComm | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtlGht 1-3 | AreaIghtNonRes | AreaIghtRes |
| | (A) | (B) | (J) | (K) | (L) | (M) | (N) | (P) | (Q) | (V) |
| | **Rate Base** | | | | | | | | | |
| 1 | Plant in Service | $ 2,438,829,603 | $ 79,300,363 | $ 95,501,673 | $ 4,180,678 | $ 16,445,562 | $ 13,694,795 | $ 28,321,680 | $ 7,977,629 | $ 1,823,941 |
| 2 | Accumulated Reserve | (745,767,323) | (17,312,839) | (20,492,742) | (909,337) | (3,503,825) | (3,907,269) | (15,588,596) | (4,277,283) | (932,432) |
| 3 | Other Rate Base Items | (426,581,454) | (17,405,162) | (23,447,620) | (961,159) | (3,665,090) | (2,442,563) | (4,189,418) | (1,115,079) | (247,865) |
| 4 | Total Rate Base | $ 1,266,480,826 | $ 44,582,362 | $ 51,561,311 | $ 2,310,182 | $ 9,276,646 | $ 7,344,963 | $ 8,543,667 | $ 2,585,266 | $ 643,644 |
| | **Revenues at Current Rates** | | | | | | | | | |
| 5 | Delivery Revenue | $ 384,943,738 | $ 11,733,724 | $ 15,727,841 | $ 705,604 | $ 3,331,679 | $ 2,682,568 | $ 4,639,283 | $ 1,008,508 | $ 125,333 |
| 6 | BIPP Revenues | 2,076,136 | 324 | 281 | 5 | 200 | 1,757 | 2,508 | 8,893 | 3,659 |
| 7 | MFC Revenue | 10,973,735 | 26,500 | 29,159 | - | 7,224 | 14,988 | 19,315 | 16,018 | 2,038 |
| 8 | Total Retail Sales Revenue | $ 397,993,609 | $ 11,760,549 | $ 15,757,281 | $ 705,609 | $ 3,339,102 | $ 2,699,313 | $ 4,661,107 | $ 1,033,418 | $ 131,030 |
| 9 | Other Revenue | 41,799,088 | 1,823,689 | 2,480,090 | 81,293 | 338,255 | 279,752 | 354,289 | 71,494 | 8,913 |
| 10 | Total Revenues | $ 439,792,697 | $ 13,584,238 | $ 18,237,371 | $ 786,902 | $ 3,677,358 | $ 2,979,065 | $ 5,015,396 | $ 1,104,913 | $ 139,942 |
| | **Expenses at Current Rates** | | | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 148,261,590 | $ 2,568,175 | $ 3,195,639 | $ 130,748 | $ 556,015 | $ 706,991 | $ 1,301,077 | $ 459,814 | $ 120,989 |
| 12 | Depreciation and Amortization Expense | 57,195,646 | 1,602,556 | 1,967,105 | 85,124 | 335,738 | 302,490 | 922,263 | 254,529 | 56,250 |
| 13 | Taxes Other Than Income Taxes | 81,397,524 | 2,576,960 | 3,104,382 | 135,911 | 534,172 | 454,736 | 925,140 | 262,792 | 60,558 |
| 14 | Income Taxes | 44,285,420 | 2,123,625 | 3,258,118 | 141,473 | 764,063 | 500,883 | 623,379 | 18,719 | (45,739) |
| 15 | Total Expenses - Current | $ 331,140,181 | $ 8,871,315 | $ 11,525,245 | $ 493,255 | $ 2,189,987 | $ 1,965,100 | $ 3,771,859 | $ 995,854 | $ 192,057 |
| 16 | Current Operating Income | $ 108,652,516 | $ 4,712,923 | $ 6,712,127 | $ 293,647 | $ 1,487,371 | $ 1,013,965 | $ 1,243,536 | $ 109,059 | $ (52,115) |
| 17 | Return at Current Rates | 8.58% | 10.57% | 13.02% | 12.71% | 16.03% | 13.80% | 14.56% | 4.22% | -8.10% |
| 18 | Index Rate of Return | 1.00 | 1.23 | 1.52 | 1.48 | 1.87 | 1.61 | 1.70 | 0.49 | (0.94) |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | | | |
| 19 | Present Return | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% |
| 20 | Present Operating Income @ Equal Return | $ 108,652,516 | $ 3,824,760 | $ 4,423,491 | $ 198,193 | $ 795,852 | $ 630,131 | $ 732,969 | $ 221,792 | $ 55,219 |
| 21 | Income Taxes | 44,285,420 | 1,558,925 | 1,802,960 | 80,781 | 324,379 | 256,834 | 298,749 | 90,400 | 22,506 |
| 22 | Other Expenses | 286,854,760 | 6,747,691 | 8,267,126 | 351,782 | 1,425,924 | 1,464,217 | 3,148,481 | 977,135 | 237,796 |
| 23 | Present Revenues @ Equal Rates of Return | 439,792,697 | 12,131,376 | 14,493,577 | 630,756 | 2,546,155 | 2,351,181 | 4,180,198 | 1,289,327 | 315,522 |
| 24 | Present (Subsidies)/Excesses | $ - | $ 1,452,862 | $ 3,743,794 | $ 156,146 | $ 1,131,202 | $ 627,884 | $ 835,197 | $ (184,414) | $ (175,579) |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | | | |
| 25 | Required Return | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |
| 26 | Required Operating Income | $ 91,634,344 | $ 3,225,691 | $ 3,730,642 | $ 167,150 | $ 671,198 | $ 531,434 | $ 618,164 | $ 187,053 | $ 46,570 |
| 27 | Operating Income (Deficiency)/Surplus | $ 17,018,173 | $ 1,487,232 | $ 2,981,484 | $ 126,497 | $ 816,173 | $ 482,531 | $ 625,372 | $ (77,994) | $ (98,684) |
| | **Expenses at Required Return** | | | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 148,261,590 | $ 2,568,175 | $ 3,195,639 | $ 130,748 | $ 556,015 | $ 706,991 | $ 1,301,077 | $ 459,814 | $ 120,989 |
| 29 | Depreciation and Amortization Expense | 57,195,646 | 1,602,556 | 1,967,105 | 85,124 | 335,738 | 302,490 | 922,263 | 254,529 | 56,250 |
| 30 | Taxes Other than Income | 81,397,524 | 2,576,960 | 3,104,382 | 135,911 | 534,172 | 454,736 | 925,140 | 262,792 | 60,558 |
| 31 | Income Taxes | 34,956,071 | 1,230,515 | 1,423,141 | 63,763 | 256,044 | 202,728 | 235,813 | 71,356 | 17,765 |
| 32 | Total Expense - Required | $ 321,810,832 | $ 7,978,206 | $ 9,690,267 | $ 415,546 | $ 1,681,968 | $ 1,666,944 | $ 3,384,294 | $ 1,048,491 | $ 255,562 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 413,445,175 | $ 11,203,897 | $ 13,420,910 | $ 582,695 | $ 2,353,166 | $ 2,198,378 | $ 4,002,458 | $ 1,235,544 | $ 302,132 |
| 34 | Revenue (Deficiency)/Surplus | $ 26,347,522 | $ 2,380,341 | $ 4,816,462 | $ 204,207 | $ 1,324,191 | $ 780,687 | $ 1,012,937 | $ (130,631) | $ (162,189) |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | Residential SC 1 | GS Small SC 2 | GS 100 kW SC 3 | Residential TOU SC 4 | GS 12 kW Minimum SC 7 | Large GS TOU Primary SC 8P | Large GS TOU Secondary SC 8S |
|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| | **Demand** | | | | | | | | |
| 1 | Fixed Production | $ (159,361) | $ (45,148) | $ (5,386) | $ (15,112) | $ (1,145) | $ (20,511) | $ (16,561) | $ (20,376) |
| 2 | Transmission and Distribution | 230,815,628 | 92,380,324 | 8,399,103 | 22,922,698 | 2,731,343 | 30,738,492 | 21,133,734 | 28,113,630 |
| 3 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - | - |
| 4 | Merchant Function | - | - | - | - | - | - | - | - |
| 5 | **Total** | $ 230,656,266 | $ 92,335,176 | $ 8,393,717 | $ 22,907,586 | $ 2,730,199 | $ 30,717,981 | $ 21,117,172 | $ 28,093,253 |
| | **Customer** | | | | | | | | |
| 6 | Fixed Production | $ 354,107 | $ 277,128 | $ 4,573 | $ 11,226 | $ 6,863 | $ 23,711 | $ 6,353 | $ 8,567 |
| 7 | Transmission and Distribution | 159,754,204 | 120,054,186 | 10,355,614 | 4,436,069 | 1,667,810 | 8,305,243 | 2,893,836 | 3,729,864 |
| 8 | Bill Issuance & Pmt Processing | 2,608,969 | 2,271,669 | 203,447 | 10,247 | 24,244 | 64,862 | 3,294 | 5,567 |
| 9 | Merchant Function | 5,030,427 | 3,633,418 | 269,268 | 207,088 | 74,595 | 430,644 | 108,050 | 156,648 |
| 10 | **Total** | $ 167,747,707 | $ 126,236,401 | $ 10,832,901 | $ 4,664,630 | $ 1,773,512 | $ 8,824,460 | $ 3,011,533 | $ 3,900,646 |
| | **Energy** | | | | | | | | |
| 11 | Fixed Production | $ 11,993,641 | $ 4,448,330 | $ 367,524 | $ 1,006,328 | $ 126,418 | $ 1,311,122 | $ 1,032,691 | $ 1,240,407 |
| 12 | Transmission and Distribution | (889,716) | (385,301) | (31,353) | (65,042) | (11,134) | (104,102) | (60,952) | (73,607) |
| 13 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - | - |
| 14 | Merchant Function | 3,937,277 | 2,804,294 | 236,651 | 163,090 | 65,405 | 380,888 | 62,428 | 92,740 |
| 15 | **Total** | $ 15,041,202 | $ 6,867,323 | $ 572,823 | $ 1,104,376 | $ 180,690 | $ 1,587,908 | $ 1,034,167 | $ 1,259,540 |
| | **Total Revenue Requirement** | | | | | | | | |
| 16 | Fixed Production | $ 12,188,386 | $ 4,680,310 | $ 366,711 | $ 1,002,443 | $ 132,136 | $ 1,314,321 | $ 1,022,483 | $ 1,228,597 |
| 17 | Transmission and Distribution | 389,680,115 | 212,049,209 | 18,723,364 | 27,293,724 | 4,388,020 | 38,939,632 | 23,966,618 | 31,769,887 |
| 18 | Bill Issuance & Pmt Processing | 2,608,969 | 2,271,669 | 203,447 | 10,247 | 24,244 | 64,862 | 3,294 | 5,567 |
| 19 | Merchant Function | 8,967,704 | 6,437,712 | 505,920 | 370,179 | 140,000 | 811,532 | 170,478 | 249,388 |
| 20 | **Total** | 413,445,175 | 225,438,900 | 19,799,441 | 28,676,592 | 4,684,401 | 41,130,348 | 25,162,873 | 33,253,439 |
| | **Total Revenue Requirement** | | | | | | | | |
| 21 | Demand | $ 230,656,266 | $ 92,335,176 | $ 8,393,717 | $ 22,907,586 | $ 2,730,199 | $ 30,717,981 | $ 21,117,172 | $ 28,093,253 |
| 22 | Customer | 167,747,707 | 126,236,401 | 10,832,901 | 4,664,630 | 1,773,512 | 8,824,460 | 3,011,533 | 3,900,646 |
| 23 | Energy | 15,041,202 | 6,867,323 | 572,823 | 1,104,376 | 180,690 | 1,587,908 | 1,034,167 | 1,259,540 |
| 24 | **Total** | $ 413,445,175 | $ 225,438,900 | $ 19,799,441 | $ 28,676,592 | $ 4,684,401 | $ 41,130,348 | $ 25,162,873 | $ 33,253,439 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | Large GS TOU Subtran - Comm | Large GS TOU Subtran - Ind | Large GS TOU Transmission | Large GS TOU Substation | GS TOU | Street Lighting | Area Lighting - Non-Res | Area Lighting - Res |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | SC 8STComm | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtlIght 1-3 | AreaIightNonRes | AreaIightRes |
| | (A) | (B) | (J) | (K) | (L) | (M) | (N) | (P) | (Q) | (V) |
| | **Demand** | | | | | | | | | |
| 1 | Fixed Production | $ (159,361) | $ (14,350) | $ (15,867) | $ (745) | $ (3,000) | $ (1,160) | $ - | $ - | $ - |
| 2 | Transmission and Distribution | 230,815,628 | 8,484,791 | 9,883,934 | 440,771 | 1,778,478 | 1,721,840 | 1,776,216 | 282,061 | 28,213 |
| 3 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - | - | - |
| 4 | Merchant Function | - | - | - | - | - | - | - | - | - |
| 5 | **Total** | $ 230,656,266 | $ 8,470,441 | $ 9,868,067 | $ 440,026 | $ 1,775,478 | $ 1,720,680 | $ 1,776,216 | $ 282,061 | $ 28,213 |
| | **Customer** | | | | | | | | | |
| 6 | Fixed Production | $ 354,107 | $ 3,888 | $ 5,969 | $ 268 | $ 1,420 | $ 1,149 | $ 2,377 | $ 448 | $ 168 |
| 7 | Transmission and Distribution | 159,754,204 | 1,861,692 | 2,253,589 | 92,429 | 386,917 | 393,347 | 2,138,333 | 918,397 | 266,876 |
| 8 | Bill Issuance & Pmt Processing | 2,608,969 | 1,506 | 1,662 | 65 | 499 | 2,445 | 3,468 | 11,452 | 4,542 |
| 9 | Merchant Function | 5,030,427 | 53,230 | 62,577 | 2,301 | 12,415 | 5,818 | 7,498 | 6,218 | 660 |
| 10 | **Total** | $ 167,747,707 | $ 1,920,316 | $ 2,323,797 | $ 95,064 | $ 401,251 | $ 402,759 | $ 2,151,676 | $ 936,515 | $ 272,246 |
| | **Energy** | | | | | | | | | |
| 11 | Fixed Production | $ 11,993,641 | $ 834,331 | $ 1,242,574 | $ 47,959 | $ 179,387 | $ 71,220 | $ 72,644 | $ 11,532 | $ 1,173 |
| 12 | Transmission and Distribution | (889,716) | (60,812) | (67,907) | (1,949) | (12,142) | (5,484) | (8,316) | (1,465) | (149) |
| 13 | Bill Issuance & Pmt Processing | - | - | - | - | - | - | - | - | - |
| 14 | Merchant Function | 3,937,277 | 39,621 | 54,379 | 1,596 | 9,193 | 9,203 | 10,238 | 6,900 | 649 |
| 15 | **Total** | $ 15,041,202 | $ 813,140 | $ 1,229,046 | $ 47,606 | $ 176,437 | $ 74,940 | $ 74,566 | $ 16,968 | $ 1,672 |
| | **Total Revenue Requirement** | | | | | | | | | |
| 16 | Fixed Production | $ 12,188,386 | $ 823,869 | $ 1,232,675 | $ 47,483 | $ 177,806 | $ 71,209 | $ 75,021 | $ 11,980 | $ 1,341 |
| 17 | Transmission and Distribution | 389,680,115 | 10,285,671 | 12,069,617 | 531,251 | 2,153,253 | 2,109,702 | 3,906,233 | 1,198,994 | 294,939 |
| 18 | Bill Issuance & Pmt Processing | 2,608,969 | 1,506 | 1,662 | 65 | 499 | 2,445 | 3,468 | 11,452 | 4,542 |
| 19 | Merchant Function | 8,967,704 | 92,851 | 116,956 | 3,897 | 21,608 | 15,022 | 17,736 | 13,118 | 1,308 |
| 20 | **Total** | 413,445,175 | 11,203,897 | 13,420,910 | 582,695 | 2,353,166 | 2,198,378 | 4,002,458 | 1,235,544 | 302,132 |
| | **Total Revenue Requirement** | | | | | | | | | |
| 21 | Demand | $ 230,656,266 | $ 8,470,441 | $ 9,868,067 | $ 440,026 | $ 1,775,478 | $ 1,720,680 | $ 1,776,216 | $ 282,061 | $ 28,213 |
| 22 | Customer | 167,747,707 | 1,920,316 | 2,323,797 | 95,064 | 401,251 | 402,759 | 2,151,676 | 936,515 | 272,246 |
| 23 | Energy | 15,041,202 | 813,140 | 1,229,046 | 47,606 | 176,437 | 74,940 | 74,566 | 16,968 | 1,672 |
| 24 | **Total** | $ 413,445,175 | $ 11,203,897 | $ 13,420,910 | $ 582,695 | $ 2,353,166 | $ 2,198,378 | $ 4,002,458 | $ 1,235,544 | $ 302,132 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | - | | | | | | | | | | | | |
| | | | | - | | | | | | | | | | | | |
| **Plant-in Service** | | | | - | | | | | | | | | | | | |
| | | | | - | | | | | | | | | | | | |
| | **Intangible Plant** | | | - | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 448,666 | LABOR | - | 88,348 | 171,733 | 7,658 | 267,739 | 7,949 | 14,402 | 602 | 22,952 | 22,067 | 6,128 | 1,466 | 29,661 |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 92,818,298 | LABOR | - | 18,277,181 | 35,527,574 | 1,584,157 | 55,388,912 | 1,644,415 | 2,979,345 | 124,562 | 4,748,321 | 4,565,123 | 1,267,731 | 303,375 | 6,136,229 |
| | ***Sub-total*** | ***93,266,964*** | | - | ***18,365,529*** | ***35,699,308*** | ***1,591,815*** | ***55,656,651*** | ***1,652,363*** | ***2,993,746*** | ***125,164*** | ***4,771,273*** | ***4,587,189*** | ***1,273,859*** | ***304,841*** | ***6,165,890*** |
| | | | | - | | | | | | | | | | | | |
| | **Production Plant** | | | - | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 446,793 | ENERX | - | - | - | 165,711 | 165,711 | - | - | 13,691 | 13,691 | - | - | 37,488 | 37,488 |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 3,579,665 | ENERX | - | - | - | 1,327,664 | 1,327,664 | - | - | 109,693 | 109,693 | - | - | 300,352 | 300,352 |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 720,274 | ENERX | - | - | - | 267,143 | 267,143 | - | - | 22,072 | 22,072 | - | - | 60,435 | 60,435 |
| 314 | STEAM -TURBOGENERATOR UNITS | 75,223 | ENERX | - | - | - | 27,900 | 27,900 | - | - | 2,305 | 2,305 | - | - | 6,312 | 6,312 |
| 315 | STEAM - ACCESSORY EQUIPMENT | 18,217 | ENERX | - | - | - | 6,756 | 6,756 | - | - | 558 | 558 | - | - | 1,528 | 1,528 |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 11,064 | ENERX | - | - | - | 4,104 | 4,104 | - | - | 339 | 339 | - | - | 928 | 928 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,534,199 | ENERX | - | - | - | 1,681,692 | 1,681,692 | - | - | 138,943 | 138,943 | - | - | 380,443 | 380,443 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,325,521 | ENERX | - | - | - | 6,054,984 | 6,054,984 | - | - | 500,267 | 500,267 | - | - | 1,369,795 | 1,369,795 |
| 332 | HYDRO - DAMS & WATERWAYS | 88,856,680 | ENERX | - | - | - | 32,956,115 | 32,956,115 | - | - | 2,722,857 | 2,722,857 | - | - | 7,455,534 | 7,455,534 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 17,342,161 | ENERX | - | - | - | 6,432,046 | 6,432,046 | - | - | 531,420 | 531,420 | - | - | 1,455,097 | 1,455,097 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 8,317,338 | ENERX | - | - | - | 3,084,823 | 3,084,823 | - | - | 254,870 | 254,870 | - | - | 697,868 | 697,868 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 434,486 | ENERX | - | - | - | 161,147 | 161,147 | - | - | 13,314 | 13,314 | - | - | 36,456 | 36,456 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1,755,191 | GEN_1CP | - | 497,254 | - | - | 497,254 | 59,319 | - | - | 59,319 | 166,441 | - | - | 166,441 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 133,628 | GEN_1CP | - | 37,858 | - | - | 37,858 | 4,516 | - | - | 4,516 | 12,672 | - | - | 12,672 |
| 344 | OTHER - GENERATORS | 2,975,815 | GEN_1CP | - | 843,063 | - | - | 843,063 | 100,571 | - | - | 100,571 | 282,190 | - | - | 282,190 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 243,329 | GEN_1CP | - | 68,936 | - | - | 68,936 | 8,224 | - | - | 8,224 | 23,074 | - | - | 23,074 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***145,769,586*** | | - | ***1,447,111*** | ***-*** | ***52,170,085*** | ***53,617,196*** | ***172,630*** | ***-*** | ***4,310,328*** | ***4,482,958*** | ***484,377*** | ***-*** | ***11,802,235*** | ***12,286,612*** |
| | | | | - | | | | | | | | | | | | |
| | **Other** | | | - | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | | | | | | |
| | **Transmission Plant** | | | - | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 14,867,746 | TRANS_12CP | - | 5,319,919 | - | - | 5,319,919 | 497,052 | - | - | 497,052 | 1,298,809 | - | - | 1,298,809 |
| 352 | STRUCTURES & IMPROVEMENTS | 20,880,051 | TRANS_12CP | - | 7,471,218 | - | - | 7,471,218 | 698,053 | - | - | 698,053 | 1,824,030 | - | - | 1,824,030 |
| 353 | STATION EQUIPMENT | 492,201,032 | TRANS_12CP | - | 176,117,443 | - | - | 176,117,443 | 16,455,048 | - | - | 16,455,048 | 42,997,463 | - | - | 42,997,463 |
| 354 | TOWERS & FIXTURES | 5,846,987 | TRANS_12CP | - | 2,092,146 | - | - | 2,092,146 | 195,474 | - | - | 195,474 | 510,778 | - | - | 510,778 |
| 355 | POLES & FIXTURES | 62,614,099 | TRANS_12CP | - | 22,404,331 | - | - | 22,404,331 | 2,093,287 | - | - | 2,093,287 | 5,469,813 | - | - | 5,469,813 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 71,888,964 | TRANS_12CP | - | 25,723,027 | - | - | 25,723,027 | 2,403,360 | - | - | 2,403,360 | 6,280,042 | - | - | 6,280,042 |
| 357 | UNDERGROUND CONDUIT | 20,572,289 | TRANS_12CP | - | 7,361,096 | - | - | 7,361,096 | 687,764 | - | - | 687,764 | 1,797,144 | - | - | 1,797,144 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 130,966,495 | TRANS_12CP | - | 46,861,918 | - | - | 46,861,918 | 4,378,414 | - | - | 4,378,414 | 11,440,909 | - | - | 11,440,909 |
| 359 | ROADS AND TRAILS | 196,793 | TRANS_12CP | - | 70,416 | - | - | 70,416 | 6,579 | - | - | 6,579 | 17,191 | - | - | 17,191 |
| | ***Sub-total*** | ***820,034,456*** | | - | ***293,421,513*** | ***-*** | ***-*** | ***293,421,513*** | ***27,415,030*** | ***-*** | ***-*** | ***27,415,030*** | ***71,636,180*** | ***-*** | ***-*** | ***71,636,180*** |
| | | | | - | | | | | | | | | | | | |
| | **Distribution Plant** | | | - | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 10,538,885 | DPLT | - | 2,522,940 | 3,928,155 | - | 6,451,094 | 224,712 | 350,548 | - | 575,260 | 633,280 | 53,877 | - | 687,157 |
| 361 | STRUCTURES & IMPROVEMENTS | 11,974,348 | DPLT | - | 2,866,580 | 4,463,194 | - | 7,329,774 | 255,319 | 398,295 | - | 653,614 | 719,536 | 61,215 | - | 780,752 |
| 362 | STATION EQUIPMENT | 218,148,205 | PRI_NCP | - | 91,872,299 | - | - | 91,872,299 | 8,182,844 | - | - | 8,182,844 | 23,126,538 | - | - | 23,126,538 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 60,976,294 | PRI_NCP | - | 25,679,938 | - | - | 25,679,938 | 2,287,250 | - | - | 2,287,250 | 6,464,278 | - | - | 6,464,278 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 60,976,294 | PRICST | - | - | 53,545,619 | - | 53,545,619 | - | 4,668,826 | - | 4,668,826 | - | 180,797 | - | 180,797 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 13,723,394 | SEC_NCP | - | 7,800,338 | - | - | 7,800,338 | 694,757 | - | - | 694,757 | 1,937,259 | - | - | 1,937,259 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 13,723,394 | SECCST | - | - | 12,069,435 | - | 12,069,435 | - | 1,052,375 | - | 1,052,375 | - | 40,028 | - | 40,028 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 64,666,111 | PRI_NCP | - | 27,233,890 | - | - | 27,233,890 | 2,425,657 | - | - | 2,425,657 | 6,855,446 | - | - | 6,855,446 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 64,666,111 | PRICST | - | - | 56,785,789 | - | 56,785,789 | - | 4,951,347 | - | 4,951,347 | - | 191,737 | - | 191,737 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 18,995,834 | SEC_NCP | - | 10,797,178 | - | - | 10,797,178 | 961,679 | - | - | 961,679 | 2,681,541 | - | - | 2,681,541 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 18,995,834 | SECCST | - | - | 16,706,434 | - | 16,706,434 | - | 1,456,691 | - | 1,456,691 | - | 55,406 | - | 55,406 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 85,767,120 | PRI_NCP | - | 36,120,501 | - | - | 36,120,501 | 3,217,166 | - | - | 3,217,166 | 9,092,427 | - | - | 9,092,427 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 85,767,120 | PRICST | - | - | 75,315,392 | - | 75,315,392 | - | 6,567,007 | - | 6,567,007 | - | 254,302 | - | 254,302 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,776,984 | SEC_NCP | - | 1,578,430 | - | - | 1,578,430 | 140,587 | - | - | 140,587 | 392,012 | - | - | 392,012 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,776,984 | SECCST | - | - | 2,442,298 | - | 2,442,298 | - | 212,952 | - | 212,952 | - | 8,100 | - | 8,100 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 97,977,659 | PRI_NCP | - | 41,262,924 | - | - | 41,262,924 | 3,675,189 | - | - | 3,675,189 | 10,386,902 | - | - | 10,386,902 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 97,977,659 | PRICST | - | - | 86,037,935 | - | 86,037,935 | - | 7,501,942 | - | 7,501,942 | - | 290,507 | - | 290,507 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 3,172,339 | SEC_NCP | - | 1,803,148 | - | - | 1,803,148 | 160,602 | - | - | 160,602 | 447,822 | - | - | 447,822 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 3,172,339 | SECCST | - | - | 2,790,005 | - | 2,790,005 | - | 243,270 | - | 243,270 | - | 9,253 | - | 9,253 |
| 368 | LINE TRANSFORMERS - DEMAND | 79,817,198 | NCPSCTR | - | 38,002,315 | - | - | 38,002,315 | 3,384,775 | - | - | 3,384,775 | 9,438,095 | - | - | 9,438,095 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 79,817,198 | CUS_368 | - | - | 70,060,069 | - | 70,060,069 | - | 6,055,168 | - | 6,055,168 | - | 232,997 | - | 232,997 |
| 369 | SERVICES | 42,741,096 | SERVCS | - | - | 37,829,466 | - | 37,829,466 | - | 3,298,481 | - | 3,298,481 | - | 125,460 | - | 125,460 |
| 370 | METERS - METER INVEST CUST RELATED | 43,429,080 | METI | - | - | 25,719,673 | - | 25,719,673 | - | 3,195,168 | - | 3,195,168 | - | 4,636,707 | - | 4,636,707 |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 18,543,684 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,201,121,166*** | | - | ***287,540,478*** | ***447,693,465*** | ***-*** | ***735,233,943*** | ***25,610,537*** | ***39,952,070*** | ***-*** | ***65,562,607*** | ***72,175,137*** | ***6,140,387*** | ***-*** | ***78,315,524*** |
| | | | | - | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 448,666 | LABOR | 2,733 | 2,508 | 212 | 5,454 | 29,774 | 11,619 | 2,003 | 43,396 | 20,675 | 2,499 | 1,447 | 24,621 |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 92,818,298 | LABOR | 565,487 | 518,836 | 43,935 | 1,128,257 | 6,159,574 | 2,403,610 | 414,434 | 8,977,618 | 4,277,191 | 516,992 | 299,269 | 5,093,452 |
| | ***Sub-total*** | ***93,266,964*** | | ***568,220*** | ***521,344*** | ***44,147*** | ***1,133,711*** | ***6,189,348*** | ***2,415,229*** | ***416,438*** | ***9,021,014*** | ***4,297,866*** | ***519,491*** | ***300,715*** | ***5,118,072*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 446,793 | ENERX | - | - | 4,709 | 4,709 | - | - | 48,843 | 48,843 | - | - | 38,470 | 38,470 |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 3,579,665 | ENERX | - | - | 37,731 | 37,731 | - | - | 391,322 | 391,322 | - | - | 308,221 | 308,221 |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 720,274 | ENERX | - | - | 7,592 | 7,592 | - | - | 78,739 | 78,739 | - | - | 62,018 | 62,018 |
| 314 | STEAM -TURBOGENERATOR UNITS | 75,223 | ENERX | - | - | 793 | 793 | - | - | 8,223 | 8,223 | - | - | 6,477 | 6,477 |
| 315 | STEAM - ACCESSORY EQUIPMENT | 18,217 | ENERX | - | - | 192 | 192 | - | - | 1,991 | 1,991 | - | - | 1,569 | 1,569 |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 11,064 | ENERX | - | - | 117 | 117 | - | - | 1,210 | 1,210 | - | - | 953 | 953 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,534,199 | ENERX | - | - | 47,792 | 47,792 | - | - | 495,670 | 495,670 | - | - | 390,409 | 390,409 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,325,521 | ENERX | - | - | 172,078 | 172,078 | - | - | 1,784,675 | 1,784,675 | - | - | 1,405,680 | 1,405,680 |
| 332 | HYDRO - DAMS & WATERWAYS | 88,856,680 | ENERX | - | - | 936,588 | 936,588 | - | - | 9,713,642 | 9,713,642 | - | - | 7,650,847 | 7,650,847 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 17,342,161 | ENERX | - | - | 182,794 | 182,794 | - | - | 1,895,812 | 1,895,812 | - | - | 1,493,216 | 1,493,216 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 8,317,338 | ENERX | - | - | 87,668 | 87,668 | - | - | 909,235 | 909,235 | - | - | 716,150 | 716,150 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 434,486 | ENERX | - | - | 4,580 | 4,580 | - | - | 47,497 | 47,497 | - | - | 37,411 | 37,411 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1,755,191 | GEN_1CP | 12,607 | - | - | 12,607 | 225,907 | - | - | 225,907 | 182,405 | - | - | 182,405 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 133,628 | GEN_1CP | 960 | - | - | 960 | 17,199 | - | - | 17,199 | 13,887 | - | - | 13,887 |
| 344 | OTHER - GENERATORS | 2,975,815 | GEN_1CP | 21,374 | - | - | 21,374 | 383,010 | - | - | 383,010 | 309,257 | - | - | 309,257 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 243,329 | GEN_1CP | 1,748 | - | - | 1,748 | 31,318 | - | - | 31,318 | 25,288 | - | - | 25,288 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***145,769,586*** | | ***36,689*** | ***-*** | ***1,482,634*** | ***1,519,323*** | ***657,434*** | ***-*** | ***15,376,859*** | ***16,034,293*** | ***530,837*** | ***-*** | ***12,111,420*** | ***12,642,257*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 14,867,746 | TRANS_12CP | 137,918 | - | - | 137,918 | 1,709,896 | - | - | 1,709,896 | 1,292,412 | - | - | 1,292,412 |
| 352 | STRUCTURES & IMPROVEMENTS | 20,880,051 | TRANS_12CP | 193,690 | - | - | 193,690 | 2,401,354 | - | - | 2,401,354 | 1,815,045 | - | - | 1,815,045 |
| 353 | STATION EQUIPMENT | 492,201,032 | TRANS_12CP | 4,565,805 | - | - | 4,565,805 | 56,606,610 | - | - | 56,606,610 | 42,785,665 | - | - | 42,785,665 |
| 354 | TOWERS & FIXTURES | 5,846,987 | TRANS_12CP | 54,238 | - | - | 54,238 | 672,445 | - | - | 672,445 | 508,262 | - | - | 508,262 |
| 355 | POLES & FIXTURES | 62,614,099 | TRANS_12CP | 580,827 | - | - | 580,827 | 7,201,066 | - | - | 7,201,066 | 5,442,869 | - | - | 5,442,869 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 71,888,964 | TRANS_12CP | 666,864 | - | - | 666,864 | 8,267,741 | - | - | 8,267,741 | 6,249,107 | - | - | 6,249,107 |
| 357 | UNDERGROUND CONDUIT | 20,572,289 | TRANS_12CP | 190,835 | - | - | 190,835 | 2,365,959 | - | - | 2,365,959 | 1,788,292 | - | - | 1,788,292 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 130,966,495 | TRANS_12CP | 1,214,885 | - | - | 1,214,885 | 15,062,076 | - | - | 15,062,076 | 11,384,553 | - | - | 11,384,553 |
| 359 | ROADS AND TRAILS | 196,793 | TRANS_12CP | 1,826 | - | - | 1,826 | 22,633 | - | - | 22,633 | 17,107 | - | - | 17,107 |
| | ***Sub-total*** | ***820,034,456*** | | ***7,606,887*** | ***-*** | ***-*** | ***7,606,887*** | ***94,309,779*** | ***-*** | ***-*** | ***94,309,779*** | ***71,283,311*** | ***-*** | ***-*** | ***71,283,311*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 10,538,885 | DPLT | 81,360 | 45,347 | - | 126,707 | 860,521 | 141,173 | - | 1,001,694 | 537,419 | 9,345 | - | 546,764 |
| 361 | STRUCTURES & IMPROVEMENTS | 11,974,348 | DPLT | 92,442 | 51,523 | - | 143,965 | 977,730 | 160,402 | - | 1,138,132 | 610,619 | 10,618 | - | 621,237 |
| 362 | STATION EQUIPMENT | 218,148,205 | PRI_NCP | 2,962,717 | - | - | 2,962,717 | 31,335,699 | - | - | 31,335,699 | 24,853,503 | - | - | 24,853,503 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 60,976,294 | PRI_NCP | 828,132 | - | - | 828,132 | 8,758,884 | - | - | 8,758,884 | 6,946,995 | - | - | 6,946,995 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 60,976,294 | PRICST | - | 573,487 | - | 573,487 | - | 1,417,767 | - | 1,417,767 | - | 26,986 | - | 26,986 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 13,723,394 | SEC_NCP | 251,547 | - | - | 251,547 | 2,660,530 | - | - | 2,660,530 | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 13,723,394 | SECCST | - | 129,267 | - | 129,267 | - | 319,571 | - | 319,571 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 64,666,111 | PRI_NCP | 878,244 | - | - | 878,244 | 9,288,904 | - | - | 9,288,904 | 7,367,374 | - | - | 7,367,374 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 64,666,111 | PRICST | - | 608,190 | - | 608,190 | - | 1,503,560 | - | 1,503,560 | - | 28,619 | - | 28,619 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 18,995,834 | SEC_NCP | 348,190 | - | - | 348,190 | 3,682,689 | - | - | 3,682,689 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 18,995,834 | SECCST | - | 178,930 | - | 178,930 | - | 442,349 | - | 442,349 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 85,767,120 | PRI_NCP | 1,164,821 | - | - | 1,164,821 | 12,319,939 | - | - | 12,319,939 | 9,771,400 | - | - | 9,771,400 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 85,767,120 | PRICST | - | 806,647 | - | 806,647 | - | 1,994,182 | - | 1,994,182 | - | 37,957 | - | 37,957 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,776,984 | SEC_NCP | 50,902 | - | - | 50,902 | 538,369 | - | - | 538,369 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,776,984 | SECCST | - | 26,158 | - | 26,158 | - | 64,667 | - | 64,667 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 97,977,659 | PRI_NCP | 1,330,655 | - | - | 1,330,655 | 14,073,911 | - | - | 14,073,911 | 11,162,540 | - | - | 11,162,540 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 97,977,659 | PRICST | - | 921,488 | - | 921,488 | - | 2,278,090 | - | 2,278,090 | - | 43,361 | - | 43,361 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 3,172,339 | SEC_NCP | 58,148 | - | - | 58,148 | 615,016 | - | - | 615,016 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 3,172,339 | SECCST | - | 29,882 | - | 29,882 | - | 73,873 | - | 73,873 | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 79,817,198 | NCPSCTR | 1,225,507 | - | - | 1,225,507 | 12,961,786 | - | - | 12,961,786 | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 79,817,198 | CUS_368 | - | 877,246 | - | 877,246 | - | 1,809,254 | - | 1,809,254 | - | - | - | - |
| 369 | SERVICES | 42,741,096 | SERVCS | - | 405,163 | - | 405,163 | - | 1,001,639 | - | 1,001,639 | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 43,429,080 | METI | - | 514,863 | - | 514,863 | - | 4,883,031 | - | 4,883,031 | - | 908,221 | - | 908,221 |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 18,543,684 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,201,121,166*** | | ***9,272,666*** | ***5,168,190*** | ***-*** | ***14,440,855*** | ***98,073,978*** | ***16,089,557*** | ***-*** | ***114,163,535*** | ***61,249,851*** | ***1,065,107*** | ***-*** | ***62,314,957*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 448,666 | LABOR | 26,138 | 3,147 | 1,748 | 31,034 | 3,960 | 1,806 | 1,163 | 6,929 | 4,613 | 2,106 | 1,729 | 8,447 |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 92,818,298 | LABOR | 5,407,426 | 651,119 | 361,588 | 6,420,132 | 819,165 | 373,641 | 240,549 | 1,433,356 | 954,246 | 435,591 | 357,740 | 1,747,576 |
| | ***Sub-total*** | ***93,266,964*** | | ***5,433,565*** | ***654,266*** | ***363,335*** | ***6,451,166*** | ***823,125*** | ***375,448*** | ***241,712*** | ***1,440,285*** | ***958,858*** | ***437,696*** | ***359,469*** | ***1,756,024*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 446,793 | ENERX | - | - | 46,208 | 46,208 | - | - | 31,081 | 31,081 | - | - | 46,289 | 46,289 |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 3,579,665 | ENERX | - | - | 370,216 | 370,216 | - | - | 249,017 | 249,017 | - | - | 370,863 | 370,863 |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 720,274 | ENERX | - | - | 74,492 | 74,492 | - | - | 50,105 | 50,105 | - | - | 74,622 | 74,622 |
| 314 | STEAM -TURBOGENERATOR UNITS | 75,223 | ENERX | - | - | 7,780 | 7,780 | - | - | 5,233 | 5,233 | - | - | 7,793 | 7,793 |
| 315 | STEAM - ACCESSORY EQUIPMENT | 18,217 | ENERX | - | - | 1,884 | 1,884 | - | - | 1,267 | 1,267 | - | - | 1,887 | 1,887 |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 11,064 | ENERX | - | - | 1,144 | 1,144 | - | - | 770 | 770 | - | - | 1,146 | 1,146 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,534,199 | ENERX | - | - | 468,936 | 468,936 | - | - | 315,419 | 315,419 | - | - | 469,755 | 469,755 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,325,521 | ENERX | - | - | 1,688,418 | 1,688,418 | - | - | 1,135,676 | 1,135,676 | - | - | 1,691,369 | 1,691,369 |
| 332 | HYDRO - DAMS & WATERWAYS | 88,856,680 | ENERX | - | - | 9,189,738 | 9,189,738 | - | - | 6,181,267 | 6,181,267 | - | - | 9,205,795 | 9,205,795 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 17,342,161 | ENERX | - | - | 1,793,561 | 1,793,561 | - | - | 1,206,398 | 1,206,398 | - | - | 1,796,695 | 1,796,695 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 8,317,338 | ENERX | - | - | 860,196 | 860,196 | - | - | 578,591 | 578,591 | - | - | 861,699 | 861,699 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 434,486 | ENERX | - | - | 44,935 | 44,935 | - | - | 30,225 | 30,225 | - | - | 45,014 | 45,014 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1,755,191 | GEN_1CP | 224,423 | - | - | 224,423 | 158,049 | - | - | 158,049 | 174,762 | - | - | 174,762 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 133,628 | GEN_1CP | 17,086 | - | - | 17,086 | 12,033 | - | - | 12,033 | 13,305 | - | - | 13,305 |
| 344 | OTHER - GENERATORS | 2,975,815 | GEN_1CP | 380,496 | - | - | 380,496 | 267,961 | - | - | 267,961 | 296,297 | - | - | 296,297 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 243,329 | GEN_1CP | 31,113 | - | - | 31,113 | 21,911 | - | - | 21,911 | 24,228 | - | - | 24,228 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***145,769,586*** | | ***653,118*** | ***-*** | ***14,547,510*** | ***15,200,628*** | ***459,954*** | ***-*** | ***9,785,049*** | ***10,245,003*** | ***508,592*** | ***-*** | ***14,572,929*** | ***15,081,521*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 14,867,746 | TRANS_12CP | 1,651,660 | - | - | 1,651,660 | 1,152,057 | - | - | 1,152,057 | 1,342,031 | - | - | 1,342,031 |
| 352 | STRUCTURES & IMPROVEMENTS | 20,880,051 | TRANS_12CP | 2,319,567 | - | - | 2,319,567 | 1,617,932 | - | - | 1,617,932 | 1,884,730 | - | - | 1,884,730 |
| 353 | STATION EQUIPMENT | 492,201,032 | TRANS_12CP | 54,678,666 | - | - | 54,678,666 | 38,139,177 | - | - | 38,139,177 | 44,428,333 | - | - | 44,428,333 |
| 354 | TOWERS & FIXTURES | 5,846,987 | TRANS_12CP | 649,542 | - | - | 649,542 | 453,065 | - | - | 453,065 | 527,776 | - | - | 527,776 |
| 355 | POLES & FIXTURES | 62,614,099 | TRANS_12CP | 6,955,807 | - | - | 6,955,807 | 4,851,778 | - | - | 4,851,778 | 5,651,837 | - | - | 5,651,837 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 71,888,964 | TRANS_12CP | 7,986,153 | - | - | 7,986,153 | 5,570,460 | - | - | 5,570,460 | 6,489,029 | - | - | 6,489,029 |
| 357 | UNDERGROUND CONDUIT | 20,572,289 | TRANS_12CP | 2,285,378 | - | - | 2,285,378 | 1,594,085 | - | - | 1,594,085 | 1,856,950 | - | - | 1,856,950 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 130,966,495 | TRANS_12CP | 14,549,082 | - | - | 14,549,082 | 10,148,200 | - | - | 10,148,200 | 11,821,639 | - | - | 11,821,639 |
| 359 | ROADS AND TRAILS | 196,793 | TRANS_12CP | 21,862 | - | - | 21,862 | 15,249 | - | - | 15,249 | 17,763 | - | - | 17,763 |
| | ***Sub-total*** | ***820,034,456*** | | ***91,097,717*** | ***-*** | ***-*** | ***91,097,717*** | ***63,542,003*** | ***-*** | ***-*** | ***63,542,003*** | ***74,020,088*** | ***-*** | ***-*** | ***74,020,088*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 10,538,885 | DPLT | 793,284 | 10,421 | - | 803,706 | - | 11,302 | - | 11,302 | - | 11,000 | - | 11,000 |
| 361 | STRUCTURES & IMPROVEMENTS | 11,974,348 | DPLT | 901,335 | 11,841 | - | 913,176 | - | 12,841 | - | 12,841 | - | 12,499 | - | 12,499 |
| 362 | STATION EQUIPMENT | 218,148,205 | PRI_NCP | 31,327,656 | - | - | 31,327,656 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 60,976,294 | PRI_NCP | 8,756,636 | - | - | 8,756,636 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 60,976,294 | PRICST | - | 62,582 | - | 62,582 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 13,723,394 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 13,723,394 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 64,666,111 | PRI_NCP | 9,286,520 | - | - | 9,286,520 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 64,666,111 | PRICST | - | 66,369 | - | 66,369 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 18,995,834 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 18,995,834 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 85,767,120 | PRI_NCP | 12,316,777 | - | - | 12,316,777 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 85,767,120 | PRICST | - | 88,026 | - | 88,026 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,776,984 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,776,984 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 97,977,659 | PRI_NCP | 14,070,299 | - | - | 14,070,299 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 97,977,659 | PRICST | - | 100,558 | - | 100,558 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 3,172,339 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 3,172,339 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 79,817,198 | NCPSCTR | 12,958,459 | - | - | 12,958,459 | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 79,817,198 | CUS_368 | - | 83,130 | - | 83,130 | - | - | - | - | - | - | - | - |
| 369 | SERVICES | 42,741,096 | SERVCS | - | 44,214 | - | 44,214 | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 43,429,080 | METI | - | 720,571 | - | 720,571 | - | 1,263,919 | - | 1,263,919 | - | 1,230,214 | - | 1,230,214 |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 18,543,684 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,201,121,166*** | | ***90,410,966*** | ***1,187,714*** | ***-*** | ***91,598,680*** | ***-*** | ***1,288,061*** | ***-*** | ***1,288,061*** | ***-*** | ***1,253,713*** | ***-*** | ***1,253,713*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 448,666 | LABOR | 206 | 99 | 66 | 371 | 830 | 329 | 250 | 1,410 | 1,664 | 496 | 102 | 2,263 |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 92,818,298 | LABOR | 42,554 | 20,509 | 13,753 | 76,816 | 171,703 | 68,161 | 51,791 | 291,655 | 344,274 | 102,620 | 21,203 | 468,097 |
| | ***Sub-total*** | ***93,266,964*** | | ***42,760*** | ***20,609*** | ***13,819*** | ***77,188*** | ***172,533*** | ***68,490*** | ***52,042*** | ***293,065*** | ***345,938*** | ***103,116*** | ***21,305*** | ***470,360*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 446,793 | ENERX | - | - | 1,787 | 1,787 | - | - | 6,683 | 6,683 | - | - | 2,653 | 2,653 |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 3,579,665 | ENERX | - | - | 14,314 | 14,314 | - | - | 53,540 | 53,540 | - | - | 21,257 | 21,257 |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 720,274 | ENERX | - | - | 2,880 | 2,880 | - | - | 10,773 | 10,773 | - | - | 4,277 | 4,277 |
| 314 | STEAM -TURBOGENERATOR UNITS | 75,223 | ENERX | - | - | 301 | 301 | - | - | 1,125 | 1,125 | - | - | 447 | 447 |
| 315 | STEAM - ACCESSORY EQUIPMENT | 18,217 | ENERX | - | - | 73 | 73 | - | - | 272 | 272 | - | - | 108 | 108 |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 11,064 | ENERX | - | - | 44 | 44 | - | - | 165 | 165 | - | - | 66 | 66 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,534,199 | ENERX | - | - | 18,131 | 18,131 | - | - | 67,817 | 67,817 | - | - | 26,925 | 26,925 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,325,521 | ENERX | - | - | 65,281 | 65,281 | - | - | 244,178 | 244,178 | - | - | 96,944 | 96,944 |
| 332 | HYDRO - DAMS & WATERWAYS | 88,856,680 | ENERX | - | - | 355,314 | 355,314 | - | - | 1,329,013 | 1,329,013 | - | - | 527,648 | 527,648 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 17,342,161 | ENERX | - | - | 69,347 | 69,347 | - | - | 259,384 | 259,384 | - | - | 102,981 | 102,981 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 8,317,338 | ENERX | - | - | 33,259 | 33,259 | - | - | 124,401 | 124,401 | - | - | 49,390 | 49,390 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 434,486 | ENERX | - | - | 1,737 | 1,737 | - | - | 6,499 | 6,499 | - | - | 2,580 | 2,580 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1,755,191 | GEN_1CP | 8,203 | - | - | 8,203 | 33,042 | - | - | 33,042 | 12,780 | - | - | 12,780 |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 133,628 | GEN_1CP | 625 | - | - | 625 | 2,516 | - | - | 2,516 | 973 | - | - | 973 |
| 344 | OTHER - GENERATORS | 2,975,815 | GEN_1CP | 13,908 | - | - | 13,908 | 56,020 | - | - | 56,020 | 21,667 | - | - | 21,667 |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 243,329 | GEN_1CP | 1,137 | - | - | 1,137 | 4,581 | - | - | 4,581 | 1,772 | - | - | 1,772 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***145,769,586*** | | ***23,873*** | ***-*** | ***562,468*** | ***586,342*** | ***96,158*** | ***-*** | ***2,103,851*** | ***2,200,009*** | ***37,192*** | ***-*** | ***835,275*** | ***872,467*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 14,867,746 | TRANS_12CP | 59,847 | - | - | 59,847 | 241,480 | - | - | 241,480 | 96,509 | - | - | 96,509 |
| 352 | STRUCTURES & IMPROVEMENTS | 20,880,051 | TRANS_12CP | 84,049 | - | - | 84,049 | 339,131 | - | - | 339,131 | 135,535 | - | - | 135,535 |
| 353 | STATION EQUIPMENT | 492,201,032 | TRANS_12CP | 1,981,268 | - | - | 1,981,268 | 7,994,267 | - | - | 7,994,267 | 3,194,943 | - | - | 3,194,943 |
| 354 | TOWERS & FIXTURES | 5,846,987 | TRANS_12CP | 23,536 | - | - | 23,536 | 94,966 | - | - | 94,966 | 37,954 | - | - | 37,954 |
| 355 | POLES & FIXTURES | 62,614,099 | TRANS_12CP | 252,042 | - | - | 252,042 | 1,016,970 | - | - | 1,016,970 | 406,437 | - | - | 406,437 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 71,888,964 | TRANS_12CP | 289,376 | - | - | 289,376 | 1,167,611 | - | - | 1,167,611 | 466,641 | - | - | 466,641 |
| 357 | UNDERGROUND CONDUIT | 20,572,289 | TRANS_12CP | 82,810 | - | - | 82,810 | 334,133 | - | - | 334,133 | 133,537 | - | - | 133,537 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 130,966,495 | TRANS_12CP | 527,182 | - | - | 527,182 | 2,127,141 | - | - | 2,127,141 | 850,121 | - | - | 850,121 |
| 359 | ROADS AND TRAILS | 196,793 | TRANS_12CP | 792 | - | - | 792 | 3,196 | - | - | 3,196 | 1,277 | - | - | 1,277 |
| | ***Sub-total*** | ***820,034,456*** | | ***3,300,903*** | ***-*** | ***-*** | ***3,300,903*** | ***13,318,895*** | ***-*** | ***-*** | ***13,318,895*** | ***5,322,954*** | ***-*** | ***-*** | ***5,322,954*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 10,538,885 | DPLT | - | 589 | - | 589 | - | 623 | - | 623 | 47,936 | 5,739 | - | 53,675 |
| 361 | STRUCTURES & IMPROVEMENTS | 11,974,348 | DPLT | - | 670 | - | 670 | - | 708 | - | 708 | 54,465 | 6,520 | - | 60,986 |
| 362 | STATION EQUIPMENT | 218,148,205 | PRI_NCP | - | - | - | - | - | - | - | - | 1,750,580 | - | - | 1,750,580 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 60,976,294 | PRI_NCP | - | - | - | - | - | - | - | - | 489,318 | - | - | 489,318 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 60,976,294 | PRICST | - | - | - | - | - | - | - | - | - | 52,069 | - | 52,069 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 13,723,394 | SEC_NCP | - | - | - | - | - | - | - | - | 146,634 | - | - | 146,634 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 13,723,394 | SECCST | - | - | - | - | - | - | - | - | - | 11,700 | - | 11,700 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 64,666,111 | PRI_NCP | - | - | - | - | - | - | - | - | 518,928 | - | - | 518,928 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 64,666,111 | PRICST | - | - | - | - | - | - | - | - | - | 55,220 | - | 55,220 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 18,995,834 | SEC_NCP | - | - | - | - | - | - | - | - | 202,970 | - | - | 202,970 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 18,995,834 | SECCST | - | - | - | - | - | - | - | - | - | 16,196 | - | 16,196 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 85,767,120 | PRI_NCP | - | - | - | - | - | - | - | - | 688,258 | - | - | 688,258 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 85,767,120 | PRICST | - | - | - | - | - | - | - | - | - | 73,239 | - | 73,239 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,776,984 | SEC_NCP | - | - | - | - | - | - | - | - | 29,672 | - | - | 29,672 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,776,984 | SECCST | - | - | - | - | - | - | - | - | - | 2,368 | - | 2,368 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 97,977,659 | PRI_NCP | - | - | - | - | - | - | - | - | 786,244 | - | - | 786,244 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 97,977,659 | PRICST | - | - | - | - | - | - | - | - | - | 83,666 | - | 83,666 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 3,172,339 | SEC_NCP | - | - | - | - | - | - | - | - | 33,896 | - | - | 33,896 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 3,172,339 | SECCST | - | - | - | - | - | - | - | - | - | 2,705 | - | 2,705 |
| 368 | LINE TRANSFORMERS - DEMAND | 79,817,198 | NCPSCTR | - | - | - | - | - | - | - | - | 714,383 | - | - | 714,383 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 79,817,198 | CUS_368 | - | - | - | - | - | - | - | - | - | 86,883 | - | 86,883 |
| 369 | SERVICES | 42,741,096 | SERVCS | - | - | - | - | - | - | - | - | - | 36,673 | - | 36,673 |
| 370 | METERS - METER INVEST CUST RELATED | 43,429,080 | METI | - | 65,923 | - | 65,923 | - | 69,718 | - | 69,718 | - | 221,072 | - | 221,072 |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 18,543,684 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,201,121,166*** | | ***-*** | ***67,182*** | ***-*** | ***67,182*** | ***-*** | ***71,050*** | ***-*** | ***71,050*** | ***5,463,284*** | ***654,050*** | ***-*** | ***6,117,334*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 448,666 | LABOR | 1,977 | 920 | 104 | 3,001 | 313 | 756 | 19 | 1,087 | 31 | 267 | 2 | 301 |
| 302 | FRANCHISES & CONSENTS | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 92,818,298 | LABOR | 409,020 | 190,316 | 21,492 | 620,828 | 64,684 | 156,296 | 3,866 | 224,845 | 6,469 | 55,326 | 408 | 62,202 |
| | ***Sub-total*** | ***93,266,964*** | | ***410,997*** | ***191,236*** | ***21,595*** | ***623,829*** | ***64,996*** | ***157,052*** | ***3,884*** | ***225,932*** | ***6,500*** | ***55,593*** | ***410*** | ***62,503*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 446,793 | ENERX | - | - | 2,706 | 2,706 | - | - | 430 | 430 | - | - | 44 | 44 |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 3,579,665 | ENERX | - | - | 21,682 | 21,682 | - | - | 3,442 | 3,442 | - | - | 350 | 350 |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 720,274 | ENERX | - | - | 4,363 | 4,363 | - | - | 693 | 693 | - | - | 70 | 70 |
| 314 | STEAM -TURBOGENERATOR UNITS | 75,223 | ENERX | - | - | 456 | 456 | - | - | 72 | 72 | - | - | 7 | 7 |
| 315 | STEAM - ACCESSORY EQUIPMENT | 18,217 | ENERX | - | - | 110 | 110 | - | - | 18 | 18 | - | - | 2 | 2 |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 11,064 | ENERX | - | - | 67 | 67 | - | - | 11 | 11 | - | - | 1 | 1 |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,534,199 | ENERX | - | - | 27,463 | 27,463 | - | - | 4,360 | 4,360 | - | - | 443 | 443 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,325,521 | ENERX | - | - | 98,882 | 98,882 | - | - | 15,698 | 15,698 | - | - | 1,596 | 1,596 |
| 332 | HYDRO - DAMS & WATERWAYS | 88,856,680 | ENERX | - | - | 538,194 | 538,194 | - | - | 85,439 | 85,439 | - | - | 8,689 | 8,689 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 17,342,161 | ENERX | - | - | 105,039 | 105,039 | - | - | 16,675 | 16,675 | - | - | 1,696 | 1,696 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 8,317,338 | ENERX | - | - | 50,377 | 50,377 | - | - | 7,997 | 7,997 | - | - | 813 | 813 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 434,486 | ENERX | - | - | 2,632 | 2,632 | - | - | 418 | 418 | - | - | 42 | 42 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1,755,191 | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 133,628 | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | 2,975,815 | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 243,329 | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***145,769,586*** | | ***-*** | ***-*** | ***851,971*** | ***851,971*** | ***-*** | ***-*** | ***135,251*** | ***135,251*** | ***-*** | ***-*** | ***13,755*** | ***13,755*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 14,867,746 | TRANS_12CP | 57,827 | - | - | 57,827 | 9,390 | - | - | 9,390 | 940 | - | - | 940 |
| 352 | STRUCTURES & IMPROVEMENTS | 20,880,051 | TRANS_12CP | 81,211 | - | - | 81,211 | 13,187 | - | - | 13,187 | 1,320 | - | - | 1,320 |
| 353 | STATION EQUIPMENT | 492,201,032 | TRANS_12CP | 1,914,369 | - | - | 1,914,369 | 310,859 | - | - | 310,859 | 31,117 | - | - | 31,117 |
| 354 | TOWERS & FIXTURES | 5,846,987 | TRANS_12CP | 22,741 | - | - | 22,741 | 3,693 | - | - | 3,693 | 370 | - | - | 370 |
| 355 | POLES & FIXTURES | 62,614,099 | TRANS_12CP | 243,532 | - | - | 243,532 | 39,545 | - | - | 39,545 | 3,958 | - | - | 3,958 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 71,888,964 | TRANS_12CP | 279,605 | - | - | 279,605 | 45,403 | - | - | 45,403 | 4,545 | - | - | 4,545 |
| 357 | UNDERGROUND CONDUIT | 20,572,289 | TRANS_12CP | 80,014 | - | - | 80,014 | 12,993 | - | - | 12,993 | 1,301 | - | - | 1,301 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 130,966,495 | TRANS_12CP | 509,382 | - | - | 509,382 | 82,714 | - | - | 82,714 | 8,280 | - | - | 8,280 |
| 359 | ROADS AND TRAILS | 196,793 | TRANS_12CP | 765 | - | - | 765 | 124 | - | - | 124 | 12 | - | - | 12 |
| | ***Sub-total*** | ***820,034,456*** | | ***3,189,446*** | ***-*** | ***-*** | ***3,189,446*** | ***517,908*** | ***-*** | ***-*** | ***517,908*** | ***51,843*** | ***-*** | ***-*** | ***51,843*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 10,538,885 | DPLT | 64,038 | 132,946 | - | 196,984 | 10,097 | 48,397 | - | 58,493 | 1,010 | 12,826 | - | 13,836 |
| 361 | STRUCTURES & IMPROVEMENTS | 11,974,348 | DPLT | 72,760 | 151,054 | - | 223,814 | 11,472 | 54,989 | - | 66,461 | 1,147 | 14,573 | - | 15,720 |
| 362 | STATION EQUIPMENT | 218,148,205 | PRI_NCP | 2,331,929 | - | - | 2,331,929 | 367,672 | - | - | 367,672 | 36,767 | - | - | 36,767 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 60,976,294 | PRI_NCP | 651,816 | - | - | 651,816 | 102,771 | - | - | 102,771 | 10,277 | - | - | 10,277 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 60,976,294 | PRICST | - | 75,051 | - | 75,051 | - | 264,351 | - | 264,351 | - | 108,759 | - | 108,759 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 13,723,394 | SEC_NCP | 197,990 | - | - | 197,990 | 31,217 | - | - | 31,217 | 3,122 | - | - | 3,122 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 13,723,394 | SECCST | - | 16,917 | - | 16,917 | - | 59,586 | - | 59,586 | - | 24,515 | - | 24,515 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 64,666,111 | PRI_NCP | 691,258 | - | - | 691,258 | 108,990 | - | - | 108,990 | 10,899 | - | - | 10,899 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 64,666,111 | PRICST | - | 79,592 | - | 79,592 | - | 280,348 | - | 280,348 | - | 115,341 | - | 115,341 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 18,995,834 | SEC_NCP | 274,057 | - | - | 274,057 | 43,210 | - | - | 43,210 | 4,321 | - | - | 4,321 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 18,995,834 | SECCST | - | 23,416 | - | 23,416 | - | 82,479 | - | 82,479 | - | 33,933 | - | 33,933 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 85,767,120 | PRI_NCP | 916,821 | - | - | 916,821 | 144,554 | - | - | 144,554 | 14,455 | - | - | 14,455 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 85,767,120 | PRICST | - | 105,564 | - | 105,564 | - | 371,828 | - | 371,828 | - | 152,977 | - | 152,977 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,776,984 | SEC_NCP | 40,064 | - | - | 40,064 | 6,317 | - | - | 6,317 | 632 | - | - | 632 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,776,984 | SECCST | - | 3,423 | - | 3,423 | - | 12,057 | - | 12,057 | - | 4,961 | - | 4,961 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 97,977,659 | PRI_NCP | 1,047,347 | - | - | 1,047,347 | 165,134 | - | - | 165,134 | 16,513 | - | - | 16,513 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 97,977,659 | PRICST | - | 120,593 | - | 120,593 | - | 424,764 | - | 424,764 | - | 174,756 | - | 174,756 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 3,172,339 | SEC_NCP | 45,768 | - | - | 45,768 | 7,216 | - | - | 7,216 | 722 | - | - | 722 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 3,172,339 | SECCST | - | 3,911 | - | 3,911 | - | 13,774 | - | 13,774 | - | 5,667 | - | 5,667 |
| 368 | LINE TRANSFORMERS - DEMAND | 79,817,198 | NCPSCTR | 964,586 | - | - | 964,586 | 152,085 | - | - | 152,085 | 15,209 | - | - | 15,209 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 79,817,198 | CUS_368 | - | 99,523 | - | 99,523 | - | 364,156 | - | 364,156 | - | 148,772 | - | 148,772 |
| 369 | SERVICES | 42,741,096 | SERVCS | - | - | - | - | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 43,429,080 | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 18,543,684 | LGT_PLNT | - | 14,339,908 | - | 14,339,908 | - | 3,539,059 | - | 3,539,059 | - | 664,717 | - | 664,717 |
| | ***Sub-total*** | ***1,201,121,166*** | | ***7,298,435*** | ***15,151,897*** | ***-*** | ***22,450,332*** | ***1,150,735*** | ***5,515,788*** | ***-*** | ***6,666,523*** | ***115,074*** | ***1,461,796*** | ***-*** | ***1,576,870*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | 1,761,518 | LABOR | 346,867 | 674,247 | 30,064 | 1,051,178 | 31,208 | 56,542 | 2,364 | 90,114 | 86,638 | 24,059 | 5,757 | 116,454 |
| 390 | STRUCTURES & IMPROVEMENTS | 49,270,157 | LABOR | 9,701,962 | 18,858,880 | 840,908 | 29,401,750 | 872,894 | 1,581,507 | 66,120 | 2,520,522 | 2,423,275 | 672,942 | 161,039 | 3,257,256 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 18,206,872 | LABOR | 3,585,180 | 6,968,949 | 310,742 | 10,864,871 | 322,562 | 584,417 | 24,434 | 931,412 | 895,476 | 248,673 | 59,509 | 1,203,658 |
| 392 | TRANSPORTATION EQUIPMENT | 32,634,865 | LABOR | 6,426,247 | 12,491,477 | 556,989 | 19,474,713 | 578,175 | 1,047,536 | 43,796 | 1,669,507 | 1,605,095 | 445,734 | 106,666 | 2,157,495 |
| 393 | STORES EQUIPMENT | 165,604 | PTDPLT | 44,510 | 34,214 | 3,987 | 82,711 | 4,066 | 3,053 | 329 | 7,448 | 11,028 | 469 | 902 | 12,399 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 12,434,698 | LBTRNDST | 3,101,220 | 3,551,011 | 268,795 | 6,921,026 | 279,020 | 330,316 | 21,135 | 630,471 | 774,597 | 110,786 | 51,476 | 936,859 |
| 395 | LABORATORY EQUIPMENT | 3,379,413 | LBTRNDST | 842,827 | 965,068 | 73,051 | 1,880,947 | 75,830 | 89,771 | 5,744 | 171,345 | 210,514 | 30,109 | 13,990 | 254,613 |
| 396 | POWER OPERATED EQUIPMENT | 3,118,771 | LBTRNDST | 777,823 | 890,636 | 67,417 | 1,735,876 | 69,981 | 82,847 | 5,301 | 158,130 | 194,278 | 27,786 | 12,911 | 234,975 |
| 397 | COMMUNICATION EQUIPMENT | 43,711,383 | LABOR | 8,607,364 | 16,731,177 | 746,035 | 26,084,576 | 774,412 | 1,403,078 | 58,660 | 2,236,150 | 2,149,876 | 597,019 | 142,870 | 2,889,765 |
| 398 | MISCELLANEOUS EQUIPMENT | 13,954,150 | LABOR | 2,747,761 | 5,341,157 | 238,160 | 8,327,078 | 247,219 | 447,910 | 18,726 | 713,855 | 686,313 | 190,589 | 45,609 | 922,510 |
| | ***Sub-total*** | ***178,637,431*** | | ***36,181,760*** | ***66,506,817*** | ***3,136,149*** | ***105,824,725*** | ***3,255,367*** | ***5,626,977*** | ***246,610*** | ***9,128,954*** | ***9,037,090*** | ***2,348,166*** | ***600,728*** | ***11,985,984*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **2,438,829,603** | | **636,956,392** | **549,899,589** | **56,898,048** | **1,243,754,029** | **58,105,927** | **48,572,793** | **4,682,102** | **111,360,822** | **157,919,973** | **9,762,412** | **12,707,805** | **180,390,190** |
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | (52,403) | PTDPLT | (14,085) | (10,827) | (1,262) | (26,173) | (1,287) | (966) | (104) | (2,357) | (3,490) | (148) | (285) | (3,923) |
| 303 | MISC. INTANGIBLE PLANT | (73,485,937) | LABOR | (14,470,377) | (28,127,828) | (1,254,206) | (43,852,411) | (1,301,913) | (2,358,802) | (98,618) | (3,759,332) | (3,614,291) | (1,003,686) | (240,187) | (4,858,164) |
| | ***Sub-total*** | ***(73,538,340)*** | | ***(14,484,461)*** | ***(28,138,654)*** | ***(1,255,468)*** | ***(43,878,583)*** | ***(1,303,200)*** | ***(2,359,768)*** | ***(98,722)*** | ***(3,761,689)*** | ***(3,617,780)*** | ***(1,003,834)*** | ***(240,473)*** | ***(4,862,087)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | (92,430) | ENERX | - | - | (34,281) | (34,281) | - | - | (2,832) | (2,832) | - | - | (7,755) | (7,755) |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | (4,549,110) | ENERX | - | - | (1,687,222) | (1,687,222) | - | - | (139,399) | (139,399) | - | - | (381,694) | (381,694) |
| 312 | STEAM -BOILER PLANT EQUIPMENT | (2,541,424) | ENERX | - | - | (942,590) | (942,590) | - | - | (77,877) | (77,877) | - | - | (213,239) | (213,239) |
| 314 | STEAM -TURBOGENERATOR UNITS | (75,223) | ENERX | - | - | (27,900) | (27,900) | - | - | (2,305) | (2,305) | - | - | (6,312) | (6,312) |
| 315 | STEAM - ACCESSORY EQUIPMENT | (18,217) | ENERX | - | - | (6,756) | (6,756) | - | - | (558) | (558) | - | - | (1,528) | (1,528) |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | (11,016) | ENERX | - | - | (4,086) | (4,086) | - | - | (338) | (338) | - | - | (924) | (924) |
| 330 | HYDRO - LAND & LAND RIGHTS | (358,070) | ENERX | - | - | (132,805) | (132,805) | - | - | (10,972) | (10,972) | - | - | (30,044) | (30,044) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 735,114 | ENERX | - | - | 272,647 | 272,647 | - | - | 22,526 | 22,526 | - | - | 61,680 | 61,680 |
| 332 | HYDRO - DAMS & WATERWAYS | (5,804,343) | ENERX | - | - | (2,152,777) | (2,152,777) | - | - | (177,864) | (177,864) | - | - | (487,014) | (487,014) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (1,801,187) | ENERX | - | - | (668,043) | (668,043) | - | - | (55,194) | (55,194) | - | - | (151,129) | (151,129) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (1,160,224) | ENERX | - | - | (430,316) | (430,316) | - | - | (35,553) | (35,553) | - | - | (97,349) | (97,349) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 18,189 | ENERX | - | - | 6,746 | 6,746 | - | - | 557 | 557 | - | - | 1,526 | 1,526 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (462,156) | ENERX | - | - | (171,409) | (171,409) | - | - | (14,162) | (14,162) | - | - | (38,777) | (38,777) |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | (133,628) | GEN_1CP | (37,858) | - | - | (37,858) | (4,516) | - | - | (4,516) | (12,672) | - | - | (12,672) |
| 344 | OTHER - GENERATORS | (2,721,601) | GEN_1CP | (771,043) | - | - | (771,043) | (91,980) | - | - | (91,980) | (258,083) | - | - | (258,083) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (251,488) | GEN_1CP | (71,248) | - | - | (71,248) | (8,499) | - | - | (8,499) | (23,848) | - | - | (23,848) |
| | ***Sub-total*** | ***(19,226,813)*** | | ***(880,148)*** | ***-*** | ***(5,978,793)*** | ***(6,858,942)*** | ***(104,995)*** | ***-*** | ***(493,972)*** | ***(598,967)*** | ***(294,603)*** | ***-*** | ***(1,352,559)*** | ***(1,647,162)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (382,831) | TRANS_12CP | (136,983) | - | - | (136,983) | (12,799) | - | - | (12,799) | (33,443) | - | - | (33,443) |
| 352 | STRUCTURES & IMPROVEMENTS | (4,716,383) | TRANS_12CP | (1,687,598) | - | - | (1,687,598) | (157,676) | - | - | (157,676) | (412,012) | - | - | (412,012) |
| 353 | STATION EQUIPMENT | (80,552,181) | TRANS_12CP | (28,822,866) | - | - | (28,822,866) | (2,692,985) | - | - | (2,692,985) | (7,036,839) | - | - | (7,036,839) |
| 354 | TOWERS & FIXTURES | (3,040,940) | TRANS_12CP | (1,088,097) | - | - | (1,088,097) | (101,663) | - | - | (101,663) | (265,649) | - | - | (265,649) |
| 355 | POLES & FIXTURES | (21,781,885) | TRANS_12CP | (7,793,909) | - | - | (7,793,909) | (728,202) | - | - | (728,202) | (1,902,812) | - | - | (1,902,812) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (14,400,293) | TRANS_12CP | (5,152,656) | - | - | (5,152,656) | (481,424) | - | - | (481,424) | (1,257,974) | - | - | (1,257,974) |
| 357 | UNDERGROUND CONDUIT | (10,811,708) | TRANS_12CP | (3,868,603) | - | - | (3,868,603) | (361,452) | - | - | (361,452) | (944,484) | - | - | (944,484) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (30,701,778) | TRANS_12CP | (10,985,590) | - | - | (10,985,590) | (1,026,408) | - | - | (1,026,408) | (2,682,031) | - | - | (2,682,031) |
| 359 | ROADS & TRAILS | (123,084) | TRANS_12CP | (44,041) | - | - | (44,041) | (4,115) | - | - | (4,115) | (10,752) | - | - | (10,752) |
| | ***Sub-total*** | ***(166,511,084)*** | | ***(59,580,343)*** | ***-*** | ***-*** | ***(59,580,343)*** | ***(5,566,725)*** | ***-*** | ***-*** | ***(5,566,725)*** | ***(14,545,996)*** | ***-*** | ***-*** | ***(14,545,996)*** |

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | 1,761,518 | LABOR | 10,732 | 9,847 | 834 | 21,412 | 116,897 | 45,616 | 7,865 | 170,378 | 81,173 | 9,812 | 5,680 | 96,664 |
| 390 | STRUCTURES & IMPROVEMENTS | 49,270,157 | LABOR | 300,174 | 275,410 | 23,322 | 598,906 | 3,269,648 | 1,275,893 | 219,992 | 4,765,533 | 2,270,435 | 274,432 | 158,859 | 2,703,725 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 18,206,872 | LABOR | 110,924 | 101,773 | 8,618 | 221,314 | 1,208,238 | 471,483 | 81,294 | 1,761,014 | 838,997 | 101,411 | 58,703 | 999,111 |
| 392 | TRANSPORTATION EQUIPMENT | 32,634,865 | LABOR | 198,825 | 182,422 | 15,447 | 396,695 | 2,165,703 | 845,108 | 145,715 | 3,156,526 | 1,503,858 | 181,774 | 105,223 | 1,790,855 |
| 393 | STORES EQUIPMENT | 165,604 | PTDPLT | 1,293 | 395 | 113 | 1,801 | 14,753 | 1,230 | 1,175 | 17,158 | 10,169 | 81 | 926 | 11,176 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 12,434,698 | LBTRNDST | 95,950 | 43,232 | 7,455 | 146,637 | 1,045,139 | 185,296 | 70,320 | 1,300,755 | 725,742 | 20,961 | 50,779 | 797,481 |
| 395 | LABORATORY EQUIPMENT | 3,379,413 | LBTRNDST | 26,077 | 11,749 | 2,026 | 39,852 | 284,040 | 50,359 | 19,111 | 353,510 | 197,237 | 5,696 | 13,800 | 216,734 |
| 396 | POWER OPERATED EQUIPMENT | 3,118,771 | LBTRNDST | 24,065 | 10,843 | 1,870 | 36,778 | 262,133 | 46,475 | 17,637 | 326,245 | 182,025 | 5,257 | 12,736 | 200,018 |
| 397 | COMMUNICATION EQUIPMENT | 43,711,383 | LABOR | 266,307 | 244,338 | 20,690 | 531,336 | 2,900,759 | 1,131,944 | 195,172 | 4,227,874 | 2,014,279 | 243,470 | 140,936 | 2,398,685 |
| 398 | MISCELLANEOUS EQUIPMENT | 13,954,150 | LABOR | 85,014 | 78,001 | 6,605 | 169,620 | 926,020 | 361,355 | 62,305 | 1,349,680 | 643,026 | 77,724 | 44,992 | 765,741 |
| | ***Sub-total*** | ***178,637,431*** | | ***1,119,361*** | ***958,011*** | ***86,980*** | ***2,164,352*** | ***12,193,330*** | ***4,414,758*** | ***820,586*** | ***17,428,673*** | ***8,466,940*** | ***920,617*** | ***592,633*** | ***9,980,190*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **2,438,829,603** | | **18,603,822** | **6,647,544** | **1,613,762** | **26,865,128** | **211,423,869** | **22,919,543** | **16,613,882** | **250,957,294** | **145,828,805** | **2,505,215** | **13,004,768** | **161,338,788** |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | (52,403) | PTDPLT | (409) | (125) | (36) | (570) | (4,668) | (389) | (372) | (5,429) | (3,218) | (26) | (293) | (3,537) |
| 303 | MISC. INTANGIBLE PLANT | (73,485,937) | LABOR | (447,706) | (410,772) | (34,784) | (893,262) | (4,876,647) | (1,902,982) | (328,115) | (7,107,743) | (3,386,330) | (409,312) | (236,936) | (4,032,579) |
| | ***Sub-total*** | ***(73,538,340)*** | | ***(448,115)*** | ***(410,897)*** | ***(34,820)*** | ***(893,832)*** | ***(4,881,315)*** | ***(1,903,371)*** | ***(328,487)*** | ***(7,113,173)*** | ***(3,389,548)*** | ***(409,338)*** | ***(237,229)*** | ***(4,036,115)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | (92,430) | ENERX | - | - | (974) | (974) | - | - | (10,104) | (10,104) | - | - | (7,958) | (7,958) |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | (4,549,110) | ENERX | - | - | (47,950) | (47,950) | - | - | (497,300) | (497,300) | - | - | (391,693) | (391,693) |
| 312 | STEAM -BOILER PLANT EQUIPMENT | (2,541,424) | ENERX | - | - | (26,788) | (26,788) | - | - | (277,824) | (277,824) | - | - | (218,825) | (218,825) |
| 314 | STEAM -TURBOGENERATOR UNITS | (75,223) | ENERX | - | - | (793) | (793) | - | - | (8,223) | (8,223) | - | - | (6,477) | (6,477) |
| 315 | STEAM - ACCESSORY EQUIPMENT | (18,217) | ENERX | - | - | (192) | (192) | - | - | (1,991) | (1,991) | - | - | (1,569) | (1,569) |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | (11,016) | ENERX | - | - | (116) | (116) | - | - | (1,204) | (1,204) | - | - | (949) | (949) |
| 330 | HYDRO - LAND & LAND RIGHTS | (358,070) | ENERX | - | - | (3,774) | (3,774) | - | - | (39,144) | (39,144) | - | - | (30,831) | (30,831) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 735,114 | ENERX | - | - | 7,748 | 7,748 | - | - | 80,361 | 80,361 | - | - | 63,296 | 63,296 |
| 332 | HYDRO - DAMS & WATERWAYS | (5,804,343) | ENERX | - | - | (61,180) | (61,180) | - | - | (634,520) | (634,520) | - | - | (499,773) | (499,773) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (1,801,187) | ENERX | - | - | (18,985) | (18,985) | - | - | (196,902) | (196,902) | - | - | (155,088) | (155,088) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (1,160,224) | ENERX | - | - | (12,229) | (12,229) | - | - | (126,833) | (126,833) | - | - | (99,899) | (99,899) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 18,189 | ENERX | - | - | 192 | 192 | - | - | 1,988 | 1,988 | - | - | 1,566 | 1,566 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (462,156) | ENERX | - | - | (4,871) | (4,871) | - | - | (50,522) | (50,522) | - | - | (39,793) | (39,793) |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | (133,628) | GEN_1CP | (960) | - | - | (960) | (17,199) | - | - | (17,199) | (13,887) | - | - | (13,887) |
| 344 | OTHER - GENERATORS | (2,721,601) | GEN_1CP | (19,548) | - | - | (19,548) | (350,291) | - | - | (350,291) | (282,838) | - | - | (282,838) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (251,488) | GEN_1CP | (1,806) | - | - | (1,806) | (32,368) | - | - | (32,368) | (26,135) | - | - | (26,135) |
| | ***Sub-total*** | ***(19,226,813)*** | | ***(22,314)*** | ***-*** | ***(169,913)*** | ***(192,227)*** | ***(399,858)*** | ***-*** | ***(1,762,218)*** | ***(2,162,076)*** | ***(322,861)*** | ***-*** | ***(1,387,992)*** | ***(1,710,853)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (382,831) | TRANS_12CP | (3,551) | - | - | (3,551) | (44,028) | - | - | (44,028) | (33,278) | - | - | (33,278) |
| 352 | STRUCTURES & IMPROVEMENTS | (4,716,383) | TRANS_12CP | (43,751) | - | - | (43,751) | (542,417) | - | - | (542,417) | (409,982) | - | - | (409,982) |
| 353 | STATION EQUIPMENT | (80,552,181) | TRANS_12CP | (747,226) | - | - | (747,226) | (9,264,072) | - | - | (9,264,072) | (7,002,177) | - | - | (7,002,177) |
| 354 | TOWERS & FIXTURES | (3,040,940) | TRANS_12CP | (28,209) | - | - | (28,209) | (349,730) | - | - | (349,730) | (264,340) | - | - | (264,340) |
| 355 | POLES & FIXTURES | (21,781,885) | TRANS_12CP | (202,055) | - | - | (202,055) | (2,505,071) | - | - | (2,505,071) | (1,893,439) | - | - | (1,893,439) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (14,400,293) | TRANS_12CP | (133,581) | - | - | (133,581) | (1,656,136) | - | - | (1,656,136) | (1,251,777) | - | - | (1,251,777) |
| 357 | UNDERGROUND CONDUIT | (10,811,708) | TRANS_12CP | (100,293) | - | - | (100,293) | (1,243,423) | - | - | (1,243,423) | (939,832) | - | - | (939,832) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (30,701,778) | TRANS_12CP | (284,799) | - | - | (284,799) | (3,530,922) | - | - | (3,530,922) | (2,668,820) | - | - | (2,668,820) |
| 359 | ROADS & TRAILS | (123,084) | TRANS_12CP | (1,142) | - | - | (1,142) | (14,156) | - | - | (14,156) | (10,699) | - | - | (10,699) |
| | ***Sub-total*** | ***(166,511,084)*** | | ***(1,544,607)*** | ***-*** | ***-*** | ***(1,544,607)*** | ***(19,149,956)*** | ***-*** | ***-*** | ***(19,149,956)*** | ***(14,474,345)*** | ***-*** | ***-*** | ***(14,474,345)*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | 1,761,518 | LABOR | 102,623 | 12,357 | 6,862 | 121,842 | 15,546 | 7,091 | 4,565 | 27,202 | 18,110 | 8,267 | 6,789 | 33,166 |
| 390 | STRUCTURES & IMPROVEMENTS | 49,270,157 | LABOR | 2,870,390 | 345,629 | 191,939 | 3,407,959 | 434,832 | 198,338 | 127,689 | 760,860 | 506,536 | 231,222 | 189,897 | 927,655 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 18,206,872 | LABOR | 1,060,699 | 127,721 | 70,928 | 1,259,348 | 160,684 | 73,292 | 47,185 | 281,162 | 187,181 | 85,444 | 70,173 | 342,798 |
| 392 | TRANSPORTATION EQUIPMENT | 32,634,865 | LABOR | 1,901,248 | 228,933 | 127,134 | 2,257,315 | 288,018 | 131,372 | 84,577 | 503,967 | 335,512 | 153,153 | 125,781 | 614,447 |
| 393 | STORES EQUIPMENT | 165,604 | PTDPLT | 13,921 | 91 | 1,112 | 15,124 | 4,891 | 98 | 748 | 5,737 | 5,696 | 96 | 1,114 | 6,905 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 12,434,698 | LBTRNDST | 917,517 | 18,511 | 61,353 | 997,380 | 138,994 | 27,454 | 40,816 | 207,263 | 161,914 | 26,722 | 60,700 | 249,336 |
| 395 | LABORATORY EQUIPMENT | 3,379,413 | LBTRNDST | 249,356 | 5,031 | 16,674 | 271,061 | 37,775 | 7,461 | 11,093 | 56,329 | 44,004 | 7,262 | 16,497 | 67,763 |
| 396 | POWER OPERATED EQUIPMENT | 3,118,771 | LBTRNDST | 230,124 | 4,643 | 15,388 | 250,155 | 34,861 | 6,886 | 10,237 | 51,984 | 40,610 | 6,702 | 15,224 | 62,536 |
| 397 | COMMUNICATION EQUIPMENT | 43,711,383 | LABOR | 2,546,546 | 306,635 | 170,284 | 3,023,465 | 385,774 | 175,961 | 113,283 | 675,018 | 449,388 | 205,135 | 168,472 | 822,995 |
| 398 | MISCELLANEOUS EQUIPMENT | 13,954,150 | LABOR | 812,944 | 97,888 | 54,360 | 965,192 | 123,152 | 56,173 | 36,164 | 215,488 | 143,460 | 65,486 | 53,782 | 262,728 |
| | ***Sub-total*** | ***178,637,431*** | | ***10,705,369*** | ***1,147,438*** | ***716,035*** | ***12,568,841*** | ***1,624,527*** | ***684,126*** | ***476,357*** | ***2,785,010*** | ***1,892,410*** | ***789,489*** | ***708,429*** | ***3,390,328*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **2,438,829,603** | | **198,300,734** | **2,989,417** | **15,626,880** | **216,917,031** | **66,449,609** | **2,347,635** | **10,503,119** | **79,300,363** | **77,379,948** | **2,480,898** | **15,640,827** | **95,501,673** |
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | (52,403) | PTDPLT | (4,405) | (29) | (352) | (4,786) | (1,548) | (31) | (237) | (1,816) | (1,802) | (30) | (352) | (2,185) |
| 303 | MISC. INTANGIBLE PLANT | (73,485,937) | LABOR | (4,281,158) | (515,503) | (286,275) | (5,082,936) | (648,548) | (295,819) | (190,447) | (1,134,814) | (755,494) | (344,865) | (283,229) | (1,383,588) |
| | ***Sub-total*** | ***(73,538,340)*** | | ***(4,285,563)*** | ***(515,531)*** | ***(286,627)*** | ***(5,087,722)*** | ***(650,096)*** | ***(295,850)*** | ***(190,684)*** | ***(1,136,630)*** | ***(757,296)*** | ***(344,895)*** | ***(283,581)*** | ***(1,385,773)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | (92,430) | ENERX | - | - | (9,559) | (9,559) | - | - | (6,430) | (6,430) | - | - | (9,576) | (9,576) |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | (4,549,110) | ENERX | - | - | (470,478) | (470,478) | - | - | (316,456) | (316,456) | - | - | (471,300) | (471,300) |
| 312 | STEAM -BOILER PLANT EQUIPMENT | (2,541,424) | ENERX | - | - | (262,839) | (262,839) | - | - | (176,793) | (176,793) | - | - | (263,298) | (263,298) |
| 314 | STEAM -TURBOGENERATOR UNITS | (75,223) | ENERX | - | - | (7,780) | (7,780) | - | - | (5,233) | (5,233) | - | - | (7,793) | (7,793) |
| 315 | STEAM - ACCESSORY EQUIPMENT | (18,217) | ENERX | - | - | (1,884) | (1,884) | - | - | (1,267) | (1,267) | - | - | (1,887) | (1,887) |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | (11,016) | ENERX | - | - | (1,139) | (1,139) | - | - | (766) | (766) | - | - | (1,141) | (1,141) |
| 330 | HYDRO - LAND & LAND RIGHTS | (358,070) | ENERX | - | - | (37,032) | (37,032) | - | - | (24,909) | (24,909) | - | - | (37,097) | (37,097) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 735,114 | ENERX | - | - | 76,027 | 76,027 | - | - | 51,138 | 51,138 | - | - | 76,160 | 76,160 |
| 332 | HYDRO - DAMS & WATERWAYS | (5,804,343) | ENERX | - | - | (600,297) | (600,297) | - | - | (403,776) | (403,776) | - | - | (601,346) | (601,346) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (1,801,187) | ENERX | - | - | (186,282) | (186,282) | - | - | (125,299) | (125,299) | - | - | (186,608) | (186,608) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (1,160,224) | ENERX | - | - | (119,993) | (119,993) | - | - | (80,710) | (80,710) | - | - | (120,202) | (120,202) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 18,189 | ENERX | - | - | 1,881 | 1,881 | - | - | 1,265 | 1,265 | - | - | 1,884 | 1,884 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (462,156) | ENERX | - | - | (47,797) | (47,797) | - | - | (32,150) | (32,150) | - | - | (47,881) | (47,881) |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | (133,628) | GEN_1CP | (17,086) | - | - | (17,086) | (12,033) | - | - | (12,033) | (13,305) | - | - | (13,305) |
| 344 | OTHER - GENERATORS | (2,721,601) | GEN_1CP | (347,991) | - | - | (347,991) | (245,070) | - | - | (245,070) | (270,985) | - | - | (270,985) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (251,488) | GEN_1CP | (32,156) | - | - | (32,156) | (22,646) | - | - | (22,646) | (25,040) | - | - | (25,040) |
| | ***Sub-total*** | ***(19,226,813)*** | | ***(397,233)*** | ***-*** | ***(1,667,173)*** | ***(2,064,406)*** | ***(279,749)*** | ***-*** | ***(1,121,386)*** | ***(1,401,134)*** | ***(309,331)*** | ***-*** | ***(1,670,086)*** | ***(1,979,417)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (382,831) | TRANS_12CP | (42,529) | - | - | (42,529) | (29,664) | - | - | (29,664) | (34,556) | - | - | (34,556) |
| 352 | STRUCTURES & IMPROVEMENTS | (4,716,383) | TRANS_12CP | (523,943) | - | - | (523,943) | (365,458) | - | - | (365,458) | (425,722) | - | - | (425,722) |
| 353 | STATION EQUIPMENT | (80,552,181) | TRANS_12CP | (8,948,551) | - | - | (8,948,551) | (6,241,746) | - | - | (6,241,746) | (7,271,011) | - | - | (7,271,011) |
| 354 | TOWERS & FIXTURES | (3,040,940) | TRANS_12CP | (337,818) | - | - | (337,818) | (235,633) | - | - | (235,633) | (274,489) | - | - | (274,489) |
| 355 | POLES & FIXTURES | (21,781,885) | TRANS_12CP | (2,419,752) | - | - | (2,419,752) | (1,687,813) | - | - | (1,687,813) | (1,966,133) | - | - | (1,966,133) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (14,400,293) | TRANS_12CP | (1,599,730) | - | - | (1,599,730) | (1,115,835) | - | - | (1,115,835) | (1,299,837) | - | - | (1,299,837) |
| 357 | UNDERGROUND CONDUIT | (10,811,708) | TRANS_12CP | (1,201,074) | - | - | (1,201,074) | (837,767) | - | - | (837,767) | (975,915) | - | - | (975,915) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (30,701,778) | TRANS_12CP | (3,410,664) | - | - | (3,410,664) | (2,378,988) | - | - | (2,378,988) | (2,771,284) | - | - | (2,771,284) |
| 359 | ROADS & TRAILS | (123,084) | TRANS_12CP | (13,673) | - | - | (13,673) | (9,537) | - | - | (9,537) | (11,110) | - | - | (11,110) |
| | ***Sub-total*** | ***(166,511,084)*** | | ***(18,497,734)*** | ***-*** | ***-*** | ***(18,497,734)*** | ***(12,902,443)*** | ***-*** | ***-*** | ***(12,902,443)*** | ***(15,030,058)*** | ***-*** | ***-*** | ***(15,030,058)*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | 1,761,518 | LABOR | 808 | 389 | 261 | 1,458 | 3,259 | 1,294 | 983 | 5,535 | 6,534 | 1,948 | 402 | 8,884 |
| 390 | STRUCTURES & IMPROVEMENTS | 49,270,157 | LABOR | 22,589 | 10,887 | 7,300 | 40,776 | 91,144 | 36,181 | 27,492 | 154,818 | 182,749 | 54,473 | 11,255 | 248,477 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 18,206,872 | LABOR | 8,347 | 4,023 | 2,698 | 15,068 | 33,681 | 13,370 | 10,159 | 57,210 | 67,531 | 20,130 | 4,159 | 91,820 |
| 392 | TRANSPORTATION EQUIPMENT | 32,634,865 | LABOR | 14,962 | 7,211 | 4,835 | 27,009 | 60,371 | 23,965 | 18,210 | 102,546 | 121,047 | 36,081 | 7,455 | 164,583 |
| 393 | STORES EQUIPMENT | 165,604 | PTDPLT | 254 | 5 | 43 | 302 | 1,025 | 5 | 161 | 1,191 | 827 | 50 | 64 | 941 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 12,434,698 | LBTRNDST | 7,220 | 1,432 | 2,333 | 10,986 | 29,134 | 1,514 | 8,788 | 39,436 | 58,415 | 7,710 | 3,598 | 69,723 |
| 395 | LABORATORY EQUIPMENT | 3,379,413 | LBTRNDST | 1,962 | 389 | 634 | 2,986 | 7,918 | 412 | 2,388 | 10,718 | 15,876 | 2,095 | 978 | 18,949 |
| 396 | POWER OPERATED EQUIPMENT | 3,118,771 | LBTRNDST | 1,811 | 359 | 585 | 2,755 | 7,307 | 380 | 2,204 | 9,891 | 14,651 | 1,934 | 902 | 17,487 |
| 397 | COMMUNICATION EQUIPMENT | 43,711,383 | LABOR | 20,040 | 9,659 | 6,477 | 36,176 | 80,861 | 32,099 | 24,390 | 137,351 | 162,131 | 48,327 | 9,985 | 220,443 |
| 398 | MISCELLANEOUS EQUIPMENT | 13,954,150 | LABOR | 6,398 | 3,083 | 2,068 | 11,548 | 25,814 | 10,247 | 7,786 | 43,847 | 51,758 | 15,428 | 3,188 | 70,373 |
| | ***Sub-total*** | ***178,637,431*** | | ***84,392*** | ***37,438*** | ***27,234*** | ***149,063*** | ***340,513*** | ***119,468*** | ***102,562*** | ***562,543*** | ***681,518*** | ***188,176*** | ***41,986*** | ***911,680*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **2,438,829,603** | | **3,451,928** | **125,229** | **603,522** | **4,180,678** | **13,928,100** | **259,007** | **2,258,454** | **16,445,562** | **11,850,886** | **945,343** | **898,566** | **13,694,795** |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | (52,403) | PTDPLT | (80) | (2) | (14) | (96) | (324) | (2) | (51) | (377) | (262) | (16) | (20) | (298) |
| 303 | MISC. INTANGIBLE PLANT | (73,485,937) | LABOR | (33,691) | (16,238) | (10,888) | (60,817) | (135,941) | (53,964) | (41,004) | (230,909) | (272,568) | (81,246) | (16,787) | (370,601) |
| | ***Sub-total*** | ***(73,538,340)*** | | ***(33,771)*** | ***(16,239)*** | ***(10,902)*** | ***(60,913)*** | ***(136,265)*** | ***(53,966)*** | ***(41,055)*** | ***(231,286)*** | ***(272,830)*** | ***(81,262)*** | ***(16,807)*** | ***(370,899)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | (92,430) | ENERX | - | - | (370) | (370) | - | - | (1,382) | (1,382) | - | - | (549) | (549) |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | (4,549,110) | ENERX | - | - | (18,191) | (18,191) | - | - | (68,040) | (68,040) | - | - | (27,013) | (27,013) |
| 312 | STEAM -BOILER PLANT EQUIPMENT | (2,541,424) | ENERX | - | - | (10,162) | (10,162) | - | - | (38,012) | (38,012) | - | - | (15,091) | (15,091) |
| 314 | STEAM -TURBOGENERATOR UNITS | (75,223) | ENERX | - | - | (301) | (301) | - | - | (1,125) | (1,125) | - | - | (447) | (447) |
| 315 | STEAM - ACCESSORY EQUIPMENT | (18,217) | ENERX | - | - | (73) | (73) | - | - | (272) | (272) | - | - | (108) | (108) |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | (11,016) | ENERX | - | - | (44) | (44) | - | - | (165) | (165) | - | - | (65) | (65) |
| 330 | HYDRO - LAND & LAND RIGHTS | (358,070) | ENERX | - | - | (1,432) | (1,432) | - | - | (5,356) | (5,356) | - | - | (2,126) | (2,126) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 735,114 | ENERX | - | - | 2,940 | 2,940 | - | - | 10,995 | 10,995 | - | - | 4,365 | 4,365 |
| 332 | HYDRO - DAMS & WATERWAYS | (5,804,343) | ENERX | - | - | (23,210) | (23,210) | - | - | (86,815) | (86,815) | - | - | (34,467) | (34,467) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (1,801,187) | ENERX | - | - | (7,202) | (7,202) | - | - | (26,940) | (26,940) | - | - | (10,696) | (10,696) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (1,160,224) | ENERX | - | - | (4,639) | (4,639) | - | - | (17,353) | (17,353) | - | - | (6,890) | (6,890) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 18,189 | ENERX | - | - | 73 | 73 | - | - | 272 | 272 | - | - | 108 | 108 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (462,156) | ENERX | - | - | (1,848) | (1,848) | - | - | (6,912) | (6,912) | - | - | (2,744) | (2,744) |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | (133,628) | GEN_1CP | (625) | - | - | (625) | (2,516) | - | - | (2,516) | (973) | - | - | (973) |
| 344 | OTHER - GENERATORS | (2,721,601) | GEN_1CP | (12,720) | - | - | (12,720) | (51,234) | - | - | (51,234) | (19,816) | - | - | (19,816) |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (251,488) | GEN_1CP | (1,175) | - | - | (1,175) | (4,734) | - | - | (4,734) | (1,831) | - | - | (1,831) |
| | ***Sub-total*** | ***(19,226,813)*** | | ***(14,520)*** | ***-*** | ***(64,460)*** | ***(78,980)*** | ***(58,484)*** | ***-*** | ***(241,105)*** | ***(299,590)*** | ***(22,620)*** | ***-*** | ***(95,724)*** | ***(118,345)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (382,831) | TRANS_12CP | (1,541) | - | - | (1,541) | (6,218) | - | - | (6,218) | (2,485) | - | - | (2,485) |
| 352 | STRUCTURES & IMPROVEMENTS | (4,716,383) | TRANS_12CP | (18,985) | - | - | (18,985) | (76,603) | - | - | (76,603) | (30,615) | - | - | (30,615) |
| 353 | STATION EQUIPMENT | (80,552,181) | TRANS_12CP | (324,248) | - | - | (324,248) | (1,308,318) | - | - | (1,308,318) | (522,875) | - | - | (522,875) |
| 354 | TOWERS & FIXTURES | (3,040,940) | TRANS_12CP | (12,241) | - | - | (12,241) | (49,391) | - | - | (49,391) | (19,739) | - | - | (19,739) |
| 355 | POLES & FIXTURES | (21,781,885) | TRANS_12CP | (87,679) | - | - | (87,679) | (353,779) | - | - | (353,779) | (141,389) | - | - | (141,389) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (14,400,293) | TRANS_12CP | (57,966) | - | - | (57,966) | (233,888) | - | - | (233,888) | (93,474) | - | - | (93,474) |
| 357 | UNDERGROUND CONDUIT | (10,811,708) | TRANS_12CP | (43,521) | - | - | (43,521) | (175,602) | - | - | (175,602) | (70,180) | - | - | (70,180) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (30,701,778) | TRANS_12CP | (123,585) | - | - | (123,585) | (498,654) | - | - | (498,654) | (199,289) | - | - | (199,289) |
| 359 | ROADS & TRAILS | (123,084) | TRANS_12CP | (495) | - | - | (495) | (1,999) | - | - | (1,999) | (799) | - | - | (799) |
| | ***Sub-total*** | ***(166,511,084)*** | | ***(670,261)*** | ***-*** | ***-*** | ***(670,261)*** | ***(2,704,452)*** | ***-*** | ***-*** | ***(2,704,452)*** | ***(1,080,846)*** | ***-*** | ***-*** | ***(1,080,846)*** |

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | 1,761,518 | LABOR | 7,762 | 3,612 | 408 | 11,782 | 1,228 | 2,966 | 73 | 4,267 | 123 | 1,050 | 8 | 1,180 |
| 390 | STRUCTURES & IMPROVEMENTS | 49,270,157 | LABOR | 217,118 | 101,024 | 11,408 | 329,550 | 34,336 | 82,966 | 2,052 | 119,353 | 3,434 | 29,368 | 216 | 33,019 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 18,206,872 | LABOR | 80,232 | 37,332 | 4,216 | 121,779 | 12,688 | 30,658 | 758 | 44,105 | 1,269 | 10,852 | 80 | 12,201 |
| 392 | TRANSPORTATION EQUIPMENT | 32,634,865 | LABOR | 143,811 | 66,915 | 7,556 | 218,283 | 22,743 | 54,954 | 1,359 | 79,056 | 2,275 | 19,453 | 143 | 21,870 |
| 393 | STORES EQUIPMENT | 165,604 | PTDPLT | 802 | 1,158 | 65 | 2,025 | 128 | 422 | 10 | 559 | 13 | 112 | 1 | 126 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 12,434,698 | LBTRNDST | 69,401 | 16,917 | 3,647 | 89,965 | 10,975 | 17,913 | 656 | 29,544 | 1,098 | 6,668 | 69 | 7,834 |
| 395 | LABORATORY EQUIPMENT | 3,379,413 | LBTRNDST | 18,861 | 4,598 | 991 | 24,450 | 2,983 | 4,868 | 178 | 8,029 | 298 | 1,812 | 19 | 2,129 |
| 396 | POWER OPERATED EQUIPMENT | 3,118,771 | LBTRNDST | 17,407 | 4,243 | 915 | 22,564 | 2,753 | 4,493 | 165 | 7,410 | 275 | 1,672 | 17 | 1,965 |
| 397 | COMMUNICATION EQUIPMENT | 43,711,383 | LABOR | 192,622 | 89,627 | 10,121 | 292,370 | 30,462 | 73,605 | 1,820 | 105,888 | 3,046 | 26,055 | 192 | 29,293 |
| 398 | MISCELLANEOUS EQUIPMENT | 13,954,150 | LABOR | 61,491 | 28,612 | 3,231 | 93,334 | 9,724 | 23,497 | 581 | 33,803 | 973 | 8,318 | 61 | 9,351 |
| | ***Sub-total*** | ***178,637,431*** | | ***809,508*** | ***354,037*** | ***42,558*** | ***1,206,103*** | ***128,018*** | ***296,343*** | ***7,653*** | ***432,014*** | ***12,803*** | ***105,360*** | ***807*** | ***118,970*** |
| | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL PLANT-IN-SERVICE** | **2,438,829,603** | | **11,708,387** | **15,697,170** | **916,124** | **28,321,680** | **1,861,658** | **5,969,182** | **146,788** | **7,977,629** | **186,220** | **1,622,749** | **14,972** | **1,823,941** |
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | - | PTDPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | (52,403) | PTDPLT | (254) | (366) | (21) | (641) | (40) | (133) | (3) | (177) | (4) | (35) | (0) | (40) |
| 303 | MISC. INTANGIBLE PLANT | (73,485,937) | LABOR | (323,829) | (150,677) | (17,015) | (491,521) | (51,211) | (123,743) | (3,060) | (178,014) | (5,122) | (43,802) | (323) | (49,247) |
| | ***Sub-total*** | ***(73,538,340)*** | | | | | | ***(51,251)*** | ***(123,876)*** | ***(3,064)*** | ***(178,191)*** | ***(5,126)*** | ***(43,838)*** | ***(323)*** | ***(49,287)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | (92,430) | ENERX | - | - | (560) | (560) | - | - | (89) | (89) | - | - | (9) | (9) |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | (4,549,110) | ENERX | - | - | (27,553) | (27,553) | - | - | (4,374) | (4,374) | - | - | (445) | (445) |
| 312 | STEAM -BOILER PLANT EQUIPMENT | (2,541,424) | ENERX | - | - | (15,393) | (15,393) | - | - | (2,444) | (2,444) | - | - | (249) | (249) |
| 314 | STEAM -TURBOGENERATOR UNITS | (75,223) | ENERX | - | - | (456) | (456) | - | - | (72) | (72) | - | - | (7) | (7) |
| 315 | STEAM - ACCESSORY EQUIPMENT | (18,217) | ENERX | - | - | (110) | (110) | - | - | (18) | (18) | - | - | (2) | (2) |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | (11,016) | ENERX | - | - | (67) | (67) | - | - | (11) | (11) | - | - | (1) | (1) |
| 330 | HYDRO - LAND & LAND RIGHTS | (358,070) | ENERX | - | - | (2,169) | (2,169) | - | - | (344) | (344) | - | - | (35) | (35) |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 735,114 | ENERX | - | - | 4,452 | 4,452 | - | - | 707 | 707 | - | - | 72 | 72 |
| 332 | HYDRO - DAMS & WATERWAYS | (5,804,343) | ENERX | - | - | (35,156) | (35,156) | - | - | (5,581) | (5,581) | - | - | (568) | (568) |
| 333 | HYDRO - WATERWHEELS & TURBINES | (1,801,187) | ENERX | - | - | (10,910) | (10,910) | - | - | (1,732) | (1,732) | - | - | (176) | (176) |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (1,160,224) | ENERX | - | - | (7,027) | (7,027) | - | - | (1,116) | (1,116) | - | - | (113) | (113) |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 18,189 | ENERX | - | - | 110 | 110 | - | - | 17 | 17 | - | - | 2 | 2 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (462,156) | ENERX | - | - | (2,799) | (2,799) | - | - | (444) | (444) | - | - | (45) | (45) |
| 340 | OTHER - LAND & LAND RIGHTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | (133,628) | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | (2,721,601) | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (251,488) | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(19,226,813)*** | | - | - | ***(97,637)*** | ***(97,637)*** | - | - | ***(15,500)*** | ***(15,500)*** | - | - | ***(1,576)*** | ***(1,576)*** |
| | **Storage and Processing Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (382,831) | TRANS_12CP | (1,489) | - | - | (1,489) | (242) | - | - | (242) | (24) | - | - | (24) |
| 352 | STRUCTURES & IMPROVEMENTS | (4,716,383) | TRANS_12CP | (18,344) | - | - | (18,344) | (2,979) | - | - | (2,979) | (298) | - | - | (298) |
| 353 | STATION EQUIPMENT | (80,552,181) | TRANS_12CP | (313,300) | - | - | (313,300) | (50,874) | - | - | (50,874) | (5,093) | - | - | (5,093) |
| 354 | TOWERS & FIXTURES | (3,040,940) | TRANS_12CP | (11,827) | - | - | (11,827) | (1,921) | - | - | (1,921) | (192) | - | - | (192) |
| 355 | POLES & FIXTURES | (21,781,885) | TRANS_12CP | (84,719) | - | - | (84,719) | (13,757) | - | - | (13,757) | (1,377) | - | - | (1,377) |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (14,400,293) | TRANS_12CP | (56,009) | - | - | (56,009) | (9,095) | - | - | (9,095) | (910) | - | - | (910) |
| 357 | UNDERGROUND CONDUIT | (10,811,708) | TRANS_12CP | (42,051) | - | - | (42,051) | (6,828) | - | - | (6,828) | (684) | - | - | (684) |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (30,701,778) | TRANS_12CP | (119,412) | - | - | (119,412) | (19,390) | - | - | (19,390) | (1,941) | - | - | (1,941) |
| 359 | ROADS & TRAILS | (123,084) | TRANS_12CP | (479) | - | - | (479) | (78) | - | - | (78) | (8) | - | - | (8) |
| | ***Sub-total*** | ***(166,511,084)*** | | ***(647,629)*** | - | - | ***(647,629)*** | ***(105,163)*** | - | - | ***(105,163)*** | ***(10,527)*** | - | - | ***(10,527)*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | - | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (369,930) | DPLT | - | (88,559) | (137,884) | - | (226,443) | (7,888) | (12,305) | - | (20,192) | (22,229) | (1,891) | - | (24,120) |
| 361 | STRUCTURES & IMPROVEMENTS | (6,120,684) | DPLT | - | (1,465,251) | (2,281,361) | - | (3,746,612) | (130,506) | (203,588) | - | (334,095) | (367,791) | (31,290) | - | (399,081) |
| 362 | STATION EQUIPMENT | (58,033,930) | PRI_NCP | - | (24,440,772) | - | - | (24,440,772) | (2,176,881) | - | - | (2,176,881) | (6,152,349) | - | - | (6,152,349) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (17,479,325) | PRI_NCP | - | (7,361,352) | - | - | (7,361,352) | (655,658) | - | - | (655,658) | (1,853,035) | - | - | (1,853,035) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (17,479,325) | PRICST | - | - | (15,349,264) | - | (15,349,264) | - | (1,338,355) | - | (1,338,355) | - | (51,827) | - | (51,827) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (3,933,917) | SEC_NCP | - | (2,236,027) | - | - | (2,236,027) | (199,158) | - | - | (199,158) | (555,330) | - | - | (555,330) |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (3,933,917) | SECCST | - | - | (3,459,797) | - | (3,459,797) | - | (301,671) | - | (301,671) | - | (11,474) | - | (11,474) |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (19,595,124) | PRI_NCP | - | (8,252,413) | - | - | (8,252,413) | (735,023) | - | - | (735,023) | (2,077,337) | - | - | (2,077,337) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (19,595,124) | PRICST | - | - | (17,207,228) | - | (17,207,228) | - | (1,500,357) | - | (1,500,357) | - | (58,100) | - | (58,100) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (5,756,117) | SEC_NCP | - | (3,271,760) | - | - | (3,271,760) | (291,408) | - | - | (291,408) | (812,561) | - | - | (812,561) |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (5,756,117) | SECCST | - | - | (5,062,383) | - | (5,062,383) | - | (441,407) | - | (441,407) | - | (16,789) | - | (16,789) |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (36,979,962) | PRI_NCP | - | (15,573,972) | - | - | (15,573,972) | (1,387,136) | - | - | (1,387,136) | (3,920,355) | - | - | (3,920,355) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (36,979,962) | PRICST | - | - | (32,473,520) | - | (32,473,520) | - | (2,831,477) | - | (2,831,477) | - | (109,647) | - | (109,647) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (1,197,344) | SEC_NCP | - | (680,567) | - | - | (680,567) | (60,616) | - | - | (60,616) | (169,023) | - | - | (169,023) |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (1,197,344) | SECCST | - | - | (1,053,039) | - | (1,053,039) | - | (91,818) | - | (91,818) | - | (3,492) | - | (3,492) |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (24,054,225) | PRI_NCP | - | (10,130,347) | - | - | (10,130,347) | (902,286) | - | - | (902,286) | (2,550,060) | - | - | (2,550,060) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (24,054,225) | PRICST | - | - | (21,122,936) | - | (21,122,936) | - | (1,841,781) | - | (1,841,781) | - | (71,322) | - | (71,322) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (778,832) | SEC_NCP | - | (442,686) | - | - | (442,686) | (39,429) | - | - | (39,429) | (109,944) | - | - | (109,944) |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (778,832) | SECCST | - | - | (684,966) | - | (684,966) | - | (59,725) | - | (59,725) | - | (2,272) | - | (2,272) |
| 368 | LINE TRANSFORMERS - DEMAND | (30,822,806) | NCPSCTR | - | (14,675,258) | - | - | (14,675,258) | (1,307,090) | - | - | (1,307,090) | (3,644,685) | - | - | (3,644,685) |
| 368 | LINE TRANSFORMERS - CUSTOMER | (30,822,806) | CUS_368 | - | - | (27,054,920) | - | (27,054,920) | - | (2,338,309) | - | (2,338,309) | - | (89,976) | - | (89,976) |
| 369 | SERVICES | (28,633,766) | SERVCS | - | - | (25,343,293) | - | (25,343,293) | - | (2,209,768) | - | (2,209,768) | - | (84,050) | - | (84,050) |
| 370 | METERS - METER INVEST CUST RELATED | (25,292,091) | METI | - | - | (14,978,542) | - | (14,978,542) | - | (1,860,792) | - | (1,860,792) | - | (2,700,311) | - | (2,700,311) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (14,686,666) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(414,332,371)*** | | - | ***(88,618,964)*** | ***(166,209,134)*** | ***-*** | ***(254,828,099)*** | ***(7,893,077)*** | ***(15,031,353)*** | ***-*** | ***(22,924,431)*** | ***(22,234,699)*** | ***(3,232,441)*** | ***-*** | ***(25,467,140)*** |
| | | | | - | | | | | | | | | | | | |
| | **General Plant** | | | - | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (15,770,754) | LABOR | - | (3,105,475) | (6,036,489) | (269,164) | (9,411,128) | (279,402) | (506,220) | (21,164) | (806,787) | (775,660) | (215,400) | (51,546) | (1,042,606) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (9,642,697) | LABOR | - | (1,898,778) | (3,690,885) | (164,575) | (5,754,237) | (170,835) | (309,518) | (12,940) | (493,293) | (474,261) | (131,702) | (31,517) | (637,480) |
| 392 | TRANSPORTATION EQUIPMENT | (15,848,254) | LABOR | - | (3,120,736) | (6,066,153) | (270,487) | (9,457,376) | (280,775) | (508,708) | (21,268) | (810,752) | (779,472) | (216,459) | (51,800) | (1,047,730) |
| 393 | STORES EQUIPMENT | (113,672) | PTDPLT | - | (30,552) | (23,485) | (2,737) | (56,773) | (2,791) | (2,096) | (226) | (5,113) | (7,569) | (322) | (619) | (8,511) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,344,506) | LBTRNDST | - | (1,831,723) | (2,097,391) | (158,763) | (4,087,877) | (164,802) | (195,100) | (12,483) | (372,385) | (457,513) | (65,435) | (30,404) | (553,352) |
| 395 | LABORATORY EQUIPMENT | (2,088,643) | LBTRNDST | - | (520,909) | (596,459) | (45,149) | (1,162,517) | (46,867) | (55,483) | (3,550) | (105,900) | (130,108) | (18,609) | (8,646) | (157,363) |
| 396 | POWER OPERATED EQUIPMENT | (1,250,212) | LBTRNDST | - | (311,804) | (357,027) | (27,025) | (695,855) | (28,053) | (33,211) | (2,125) | (63,389) | (77,880) | (11,139) | (5,175) | (94,194) |
| 397 | COMMUNICATION EQUIPMENT | (17,555,224) | LABOR | - | (3,456,862) | (6,719,521) | (299,620) | (10,476,003) | (311,017) | (563,500) | (23,559) | (898,076) | (863,426) | (239,773) | (57,379) | (1,160,578) |
| 398 | MISCELLANEOUS EQUIPMENT | (2,544,752) | LABOR | - | (501,096) | (974,041) | (43,432) | (1,518,570) | (45,084) | (81,683) | (3,415) | (130,182) | (125,160) | (34,757) | (8,317) | (168,234) |
| 399 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ***0*** | ***Sub-total*** | ***(72,158,714)*** | | - | ***(14,777,934)*** | ***(26,561,451)*** | ***(1,280,952)*** | ***(42,620,337)*** | ***(1,329,626)*** | ***(2,255,518)*** | ***(100,732)*** | ***(3,685,876)*** | ***(3,691,048)*** | ***(933,595)*** | ***(245,404)*** | ***(4,870,048)*** |
| | | | | - | | | | | | | | | | | | |
| ~ | **Common Plant** | | | - | | | | | | | | | | | | |
| | ***Sub-total*** | **-** | | - | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | - | | | | | | | | | | | | |
| | **TOTAL DEPRECIATION ACCRUAL** | **(745,767,323)** | | - | **(178,341,851)** | **(220,909,240)** | **(8,515,213)** | **(407,766,304)** | **(16,197,623)** | **(19,646,639)** | **(693,426)** | **(36,537,688)** | **(44,384,126)** | **(5,169,871)** | **(1,838,436)** | **(51,392,433)** |
| | | | | - | | | | | | | | | | | | |
| | **NET PLANT** | **1,693,062,280** | | - | **458,614,541** | **328,990,349** | **48,382,835** | **835,987,725** | **-** | **41,908,304** | **28,926,154** | **3,988,676** | **74,823,134** | **-** | **113,535,847** | **4,592,541** | **10,869,368** | **128,997,757** |
| | | | | - | | | | | | | | | | | | |
| **Rate Base Adjustments** | | | | - | | | | | | | | | | | | |
| | | | | - | | | | | | | | | | | | |
| | **Additions** | | | - | | | | | | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | PLANT HELD FOR FUTURE USE | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | FOSSIL FUELS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 8,535,680 | PTDPLT | - | 2,294,153 | 1,763,498 | 205,502 | 4,263,153 | 209,552 | 157,374 | 16,979 | 383,905 | 568,391 | 24,187 | 46,490 | 639,069 |
| NA | WORKING CAPITAL - PREPAYMENTS | 33,962,530 | TOTPLT | - | 8,870,095 | 7,657,764 | 792,348 | 17,320,207 | 809,169 | 676,413 | 65,202 | 1,550,783 | 2,199,154 | 135,949 | 176,966 | 2,512,069 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 4,058,076 | ENERX | - | - | - | 1,505,103 | 1,505,103 | - | - | 124,353 | 124,353 | - | - | 340,494 | 340,494 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 7,302,000 | RGENERGY | - | - | - | 5,592,678 | 5,592,678 | - | - | 347,482 | 347,482 | - | - | 268,342 | 268,342 |
| NA | WORKING CAPITAL - OTHER O&M | 23,304,297 | TOTPLT | - | 6,086,453 | 5,254,579 | 543,691 | 11,884,723 | 555,233 | 464,139 | 44,740 | 1,064,111 | 1,509,008 | 93,285 | 121,430 | 1,723,723 |
| NA | NON INT BEARING CUST ADVANCE | - | CUSTADV | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 63,836,963 | TOTPLT | - | 16,672,490 | 14,393,757 | 1,489,320 | 32,555,567 | 1,520,937 | 1,271,405 | 122,555 | 2,914,897 | 4,133,594 | 255,534 | 332,630 | 4,721,757 |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATEI | (144,221,000) | PRODPLT | - | (1,431,738) | - | (51,615,855) | (53,047,593) | (170,796) | - | (4,264,537) | (4,435,333) | (479,231) | - | (11,676,854) | (12,156,085) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATE | (43,124,000) | TOTDPLT | - | (10,323,601) | (16,073,593) | - | (26,397,194) | (919,498) | (1,434,404) | - | (2,353,902) | (2,591,313) | (220,459) | - | (2,811,772) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | (65,007,000) | LABOR | - | (12,800,759) | (24,882,389) | (1,109,494) | (38,792,642) | (1,151,696) | (2,086,639) | (87,239) | (3,325,574) | (3,197,267) | (887,879) | (212,474) | (4,297,620) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (581,000) | TDPLT | - | (167,003) | (128,694) | - | (295,697) | (15,243) | (11,485) | - | (26,727) | (41,340) | (1,765) | - | (43,105) |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (331,361,000) | TOTPLT | - | (86,542,539) | (74,714,231) | (7,730,673) | (168,987,443) | (7,894,786) | (6,599,530) | (636,152) | (15,130,468) | (21,456,407) | (1,326,408) | (1,726,595) | (24,509,410) |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 5,892,000 | PRODPLT | - | 58,492 | - | 2,108,712 | 2,167,205 | 6,978 | - | 174,223 | 181,201 | 19,578 | - | 477,046 | 496,624 |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 8,553,000 | TOTDPLT | - | 2,047,532 | 3,187,957 | - | 5,235,488 | 182,369 | 284,493 | - | 466,861 | 513,948 | 43,725 | - | 557,673 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 18,117,000 | LABOR | - | 3,567,483 | 6,934,549 | 309,208 | 10,811,240 | 320,970 | 581,532 | 24,313 | 926,814 | 891,056 | 247,446 | 59,215 | 1,197,717 |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 706,000 | TDPLT | - | 202,933 | 156,382 | - | 359,315 | 18,522 | 13,955 | - | 32,478 | 50,234 | 2,145 | - | 52,379 |
| NA | DEFERRED INVESTMENT TAX CREDIT | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | BAD DEBTS | 4,713,000 | ACCT904 | - | - | 2,592,245 | 904,568 | 3,496,813 | - | 67,751 | 86,489 | 154,240 | - | 132,301 | 44,501 | 176,802 |
| NA | NON INTEREST BEARING CWIP | (478,000) | TOTPLT | - | (124,841) | (107,778) | (11,152) | (243,770) | (11,389) | (9,520) | (918) | (21,826) | (30,952) | (1,913) | (2,491) | (35,356) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (20,790,000) | RBXEBC | - | (6,250,606) | (4,118,758) | (22,074) | (10,391,438) | (571,219) | (360,181) | (100) | (931,500) | (1,544,375) | (49,884) | 14,244 | (1,580,015) |
| | ***Sub-total*** | ***(426,581,454)*** | | - | ***(77,841,457)*** | ***(78,084,713)*** | ***(47,038,117)*** | ***(202,964,286)*** | ***(7,110,898)*** | ***(6,984,698)*** | ***(3,982,610)*** | ***(18,078,207)*** | ***(19,455,920)*** | ***(1,553,737)*** | ***(11,737,058)*** | ***(32,746,715)*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (369,930) | DPLT | (2,856) | (1,592) | - | (4,448) | (30,206) | (4,955) | - | (35,161) | (18,864) | (328) | - | (19,192) |
| 361 | STRUCTURES & IMPROVEMENTS | (6,120,684) | DPLT | (47,252) | (26,336) | - | (73,588) | (499,766) | (81,989) | - | (581,756) | (312,118) | (5,428) | - | (317,545) |
| 362 | STATION EQUIPMENT | (58,033,930) | PRI_NCP | (788,171) | - | - | (788,171) | (8,336,231) | - | - | (8,336,231) | (6,611,773) | - | - | (6,611,773) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (17,479,325) | PRI_NCP | (237,390) | - | - | (237,390) | (2,510,802) | - | - | (2,510,802) | (1,991,410) | - | - | (1,991,410) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (17,479,325) | PRICST | - | (164,394) | - | (164,394) | - | (406,414) | - | (406,414) | - | (7,736) | - | (7,736) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (3,933,917) | SEC_NCP | (72,108) | - | - | (72,108) | (762,662) | - | - | (762,662) | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (3,933,917) | SECCST | - | (37,055) | - | (37,055) | - | (91,608) | - | (91,608) | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (19,595,124) | PRI_NCP | (266,126) | - | - | (266,126) | (2,814,724) | - | - | (2,814,724) | (2,232,462) | - | - | (2,232,462) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (19,595,124) | PRICST | - | (184,294) | - | (184,294) | - | (455,609) | - | (455,609) | - | (8,672) | - | (8,672) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (5,756,117) | SEC_NCP | (105,508) | - | - | (105,508) | (1,115,928) | - | - | (1,115,928) | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (5,756,117) | SECCST | - | (54,219) | - | (54,219) | - | (134,040) | - | (134,040) | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (36,979,962) | PRI_NCP | (502,233) | - | - | (502,233) | (5,311,953) | - | - | (5,311,953) | (4,213,106) | - | - | (4,213,106) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (36,979,962) | PRICST | - | (347,800) | - | (347,800) | - | (859,826) | - | (859,826) | - | (16,366) | - | (16,366) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (1,197,344) | SEC_NCP | (21,947) | - | - | (21,947) | (232,127) | - | - | (232,127) | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (1,197,344) | SECCST | - | (11,278) | - | (11,278) | - | (27,882) | - | (27,882) | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (24,054,225) | PRI_NCP | (326,686) | - | - | (326,686) | (3,455,247) | - | - | (3,455,247) | (2,740,484) | - | - | (2,740,484) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (24,054,225) | PRICST | - | (226,232) | - | (226,232) | - | (559,288) | - | (559,288) | - | (10,645) | - | (10,645) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (778,832) | SEC_NCP | (14,276) | - | - | (14,276) | (150,991) | - | - | (150,991) | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (778,832) | SECCST | - | (7,336) | - | (7,336) | - | (18,136) | - | (18,136) | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | (30,822,806) | NCPSCTR | (473,251) | - | - | (473,251) | (5,005,420) | - | - | (5,005,420) | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | (30,822,806) | CUS_368 | - | (338,764) | - | (338,764) | - | (698,675) | - | (698,675) | - | - | - | - |
| 369 | SERVICES | (28,633,766) | SERVCS | - | (271,433) | - | (271,433) | - | (671,033) | - | (671,033) | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | (25,292,091) | METI | - | (299,844) | - | (299,844) | - | (2,843,764) | - | (2,843,764) | - | (528,927) | - | (528,927) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (14,686,666) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(414,332,371)*** | | ***(2,857,803)*** | ***(1,970,578)*** | ***-*** | ***(4,828,381)*** | ***(30,226,055)*** | ***(6,853,219)*** | ***-*** | ***(37,079,274)*** | ***(18,120,217)*** | ***(578,101)*** | ***-*** | ***(18,698,319)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (15,770,754) | LABOR | (96,082) | (88,155) | (7,465) | (191,702) | (1,046,573) | (408,397) | (70,417) | (1,525,387) | (726,737) | (87,842) | (50,849) | (865,428) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (9,642,697) | LABOR | (58,747) | (53,901) | (4,564) | (117,212) | (639,905) | (249,706) | (43,055) | (932,666) | (444,348) | (53,709) | (31,090) | (529,148) |
| 392 | TRANSPORTATION EQUIPMENT | (15,848,254) | LABOR | (96,554) | (88,589) | (7,502) | (192,644) | (1,051,716) | (410,404) | (70,763) | (1,532,883) | (730,309) | (88,274) | (51,099) | (869,681) |
| 393 | STORES EQUIPMENT | (113,672) | PTDPLT | (887) | (271) | (78) | (1,236) | (10,126) | (844) | (807) | (11,777) | (6,980) | (56) | (635) | (7,671) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,344,506) | LBTRNDST | (56,673) | (25,535) | (4,403) | (86,611) | (617,307) | (109,445) | (41,534) | (768,286) | (428,656) | (12,380) | (29,992) | (471,029) |
| 395 | LABORATORY EQUIPMENT | (2,088,643) | LBTRNDST | (16,117) | (7,262) | (1,252) | (24,630) | (175,551) | (31,124) | (11,812) | (218,486) | (121,902) | (3,521) | (8,529) | (133,952) |
| 396 | POWER OPERATED EQUIPMENT | (1,250,212) | LBTRNDST | (9,647) | (4,347) | (750) | (14,743) | (105,081) | (18,630) | (7,070) | (130,781) | (72,968) | (2,107) | (5,105) | (80,181) |
| 397 | COMMUNICATION EQUIPMENT | (17,555,224) | LABOR | (106,954) | (98,130) | (8,310) | (213,393) | (1,164,993) | (454,608) | (78,384) | (1,697,985) | (808,968) | (97,781) | (56,602) | (963,352) |
| 398 | MISCELLANEOUS EQUIPMENT | (2,544,752) | LABOR | (15,504) | (14,225) | (1,205) | (30,933) | (168,874) | (65,899) | (11,362) | (246,135) | (117,266) | (14,174) | (8,205) | (139,645) |
| 399 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| ***0*** | ***Sub-total*** | ***(72,158,714)*** | | ***(457,164)*** | ***(380,414)*** | ***(35,528)*** | ***(873,105)*** | ***(4,980,126)*** | ***(1,749,056)*** | ***(335,203)*** | ***(7,064,386)*** | ***(3,458,135)*** | ***(359,845)*** | ***(242,107)*** | ***(4,060,087)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(745,767,323)** | | **(5,330,003)** | **(2,761,889)** | **(240,260)** | **(8,332,152)** | **- (59,637,310)** | **(10,505,646)** | **(2,425,908)** | **(72,568,865)** | **- (39,765,105)** | **(1,347,284)** | **(1,867,329)** | **(42,979,718)** |
| | **NET PLANT** | **1,693,062,280** | | **13,273,819** | **3,885,655** | **1,373,502** | **18,532,976** | **- 151,786,558** | **12,413,896** | **14,187,974** | **178,388,429** | **- 106,063,700** | **1,157,931** | **11,137,439** | **118,359,070** |

## Rate Base Adjustments

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Additions** | | | | | | | | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | PLANT HELD FOR FUTURE USE | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | FOSSIL FUELS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 8,535,680 | PTDPLT | 66,634 | 20,358 | 5,840 | 92,832 | 760,404 | 63,378 | 60,571 | 884,352 | 524,149 | 4,196 | 47,708 | 576,052 |
| NA | WORKING CAPITAL - PREPAYMENTS | 33,962,530 | TOTPLT | 259,072 | 92,572 | 22,473 | 374,117 | 2,944,236 | 319,172 | 231,361 | 3,494,768 | 2,030,775 | 34,887 | 181,101 | 2,246,764 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 4,058,076 | ENERX | - | - | 42,774 | 42,774 | - | - | 443,621 | 443,621 | - | - | 349,413 | 349,413 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 7,302,000 | RGENERGY | - | - | 139,261 | 139,261 | - | - | 697,130 | 697,130 | - | - | 56,910 | 56,910 |
| NA | WORKING CAPITAL - OTHER O&M | 23,304,297 | TOTPLT | 177,769 | 63,521 | 15,420 | 256,710 | 2,020,266 | 219,008 | 158,754 | 2,398,029 | 1,393,471 | 23,939 | 124,267 | 1,541,677 |
| NA | NON INT BEARING CUST ADVANCE | - | CUSTADV | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 63,836,963 | TOTPLT | 486,960 | 174,001 | 42,241 | 703,201 | 5,534,072 | 599,925 | 434,872 | 6,568,869 | 3,817,105 | 65,575 | 340,403 | 4,223,082 |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATEI | (144,221,000) | PRODPLT | (36,299) | - | (1,466,884) | (1,503,183) | (650,450) | - | (15,213,503) | (15,863,952) | (525,198) | - | (11,982,754) | (12,507,952) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATE | (43,124,000) | TOTDPLT | (332,918) | (185,554) | - | (518,472) | (3,521,162) | (577,665) | - | (4,098,827) | (2,199,061) | (38,241) | - | (2,237,302) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | (65,007,000) | LABOR | (396,049) | (363,376) | (30,771) | (790,196) | (4,313,970) | (1,683,412) | (290,257) | (6,287,640) | (2,995,609) | (362,085) | (209,598) | (3,567,292) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (581,000) | TDPLT | (4,852) | (1,486) | - | (6,338) | (55,303) | (4,625) | - | (59,928) | (38,098) | (306) | - | (38,404) |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (331,361,000) | TOTPLT | (2,527,680) | (903,194) | (219,260) | (3,650,134) | (28,725,920) | (3,114,052) | (2,257,309) | (34,097,282) | (19,813,594) | (340,381) | (1,766,943) | (21,920,917) |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 5,892,000 | PRODPLT | 1,483 | - | 59,928 | 61,411 | 26,573 | - | 621,532 | 648,105 | 21,456 | - | 489,543 | 510,999 |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 8,553,000 | TOTDPLT | 66,029 | 36,802 | - | 102,831 | 698,370 | 114,571 | - | 812,941 | 436,151 | 7,584 | - | 443,735 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 18,117,000 | LABOR | 110,376 | 101,270 | 8,576 | 220,222 | 1,202,274 | 469,155 | 80,893 | 1,752,322 | 834,856 | 100,911 | 58,414 | 994,180 |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 706,000 | TDPLT | 5,896 | 1,805 | - | 7,701 | 67,201 | 5,620 | - | 72,821 | 46,295 | 372 | - | 46,667 |
| NA | DEFERRED INVESTMENT TAX CREDIT | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | BAD DEBTS | 4,713,000 | ACCT904 | - | 63,274 | 20,003 | 83,276 | - | 237,499 | 115,894 | 353,394 | - | 95,179 | 9,734 | 104,912 |
| NA | NON INTEREST BEARING CWIP | (478,000) | TOTPLT | (3,646) | (1,303) | (316) | (5,265) | (41,438) | (4,492) | (3,256) | (49,187) | (28,582) | (491) | (2,549) | (31,622) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (20,790,000) | RBXEBC | (180,022) | (48,199) | (206) | (228,428) | (2,062,924) | (146,290) | 11,818 | (2,197,397) | (1,446,560) | (12,098) | 18,846 | (1,439,812) |
| | ***Sub-total*** | ***(426,581,454)*** | | ***(2,307,247)*** | ***(949,509)*** | ***(1,360,922)*** | ***(4,617,678)*** | ***(26,117,773)*** | ***(3,502,209)*** | ***(14,907,879)*** | ***(44,527,860)*** | ***(17,942,444)*** | ***(420,959)*** | ***(12,285,506)*** | ***(30,648,910)*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (369,930) | DPLT | (27,845) | (366) | - | (28,211) | - | (397) | - | (397) | - | (386) | - | (386) |
| 361 | STRUCTURES & IMPROVEMENTS | (6,120,684) | DPLT | (460,717) | (6,052) | - | (466,769) | - | (6,564) | - | (6,564) | - | (6,389) | - | (6,389) |
| 362 | STATION EQUIPMENT | (58,033,930) | PRI_NCP | (8,334,091) | - | - | (8,334,091) | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (17,479,325) | PRI_NCP | (2,510,157) | - | - | (2,510,157) | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (17,479,325) | PRICST | - | (17,940) | - | (17,940) | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (3,933,917) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (3,933,917) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (19,595,124) | PRI_NCP | (2,814,001) | - | - | (2,814,001) | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (19,595,124) | PRICST | - | (20,111) | - | (20,111) | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (5,756,117) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (5,756,117) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (36,979,962) | PRI_NCP | (5,310,589) | - | - | (5,310,589) | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (36,979,962) | PRICST | - | (37,954) | - | (37,954) | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (1,197,344) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (1,197,344) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (24,054,225) | PRI_NCP | (3,454,360) | - | - | (3,454,360) | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (24,054,225) | PRICST | - | (24,688) | - | (24,688) | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (778,832) | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (778,832) | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | (30,822,806) | NCPSCTR | (5,004,136) | - | - | (5,004,136) | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | (30,822,806) | CUS_368 | - | (32,102) | - | (32,102) | - | - | - | - | - | - | - | - |
| 369 | SERVICES | (28,633,766) | SERVCS | - | (29,620) | - | (29,620) | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | (25,292,091) | METI | - | (419,644) | - | (419,644) | - | (736,077) | - | (736,077) | - | (716,448) | - | (716,448) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (14,686,666) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(414,332,371)*** | | ***(27,915,897)*** | ***(588,478)*** | ***-*** | ***(28,504,374)*** | ***-*** | ***(743,037)*** | ***-*** | ***(743,037)*** | ***-*** | ***(723,223)*** | ***-*** | ***(723,223)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (15,770,754) | LABOR | (918,776) | (110,632) | (61,437) | (1,090,844) | (139,184) | (63,485) | (40,872) | (243,542) | (162,136) | (74,011) | (60,784) | (296,931) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (9,642,697) | LABOR | (561,766) | (67,643) | (37,565) | (666,974) | (85,101) | (38,817) | (24,990) | (148,908) | (99,135) | (45,253) | (37,165) | (181,552) |
| 392 | TRANSPORTATION EQUIPMENT | (15,848,254) | LABOR | (923,291) | (111,175) | (61,739) | (1,096,205) | (139,868) | (63,797) | (41,073) | (244,738) | (162,933) | (74,375) | (61,082) | (298,390) |
| 393 | STORES EQUIPMENT | (113,672) | PTDPLT | (9,556) | (62) | (763) | (10,381) | (3,357) | (68) | (513) | (3,938) | (3,910) | (66) | (764) | (4,740) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,344,506) | LBTRNDST | (541,928) | (10,933) | (36,238) | (589,099) | (82,096) | (16,216) | (24,108) | (122,419) | (95,634) | (15,783) | (35,852) | (147,269) |
| 395 | LABORATORY EQUIPMENT | (2,088,643) | LBTRNDST | (154,114) | (3,109) | (10,305) | (167,529) | (23,347) | (4,611) | (6,856) | (34,814) | (27,196) | (4,488) | (10,196) | (41,881) |
| 396 | POWER OPERATED EQUIPMENT | (1,250,212) | LBTRNDST | (92,249) | (1,861) | (6,169) | (100,279) | (13,975) | (2,760) | (4,104) | (20,839) | (16,279) | (2,687) | (6,103) | (25,069) |
| 397 | COMMUNICATION EQUIPMENT | (17,555,224) | LABOR | (1,022,736) | (123,150) | (68,389) | (1,214,274) | (154,933) | (70,669) | (45,496) | (271,098) | (180,482) | (82,386) | (67,661) | (330,529) |
| 398 | MISCELLANEOUS EQUIPMENT | (2,544,752) | LABOR | (148,253) | (17,851) | (9,913) | (176,017) | (22,459) | (10,244) | (6,595) | (39,298) | (26,162) | (11,942) | (9,808) | (47,912) |
| 399 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| ***0*** | ***Sub-total*** | ***(72,158,714)*** | | ***(4,372,667)*** | ***(446,417)*** | ***(292,519)*** | ***(5,111,603)*** | ***(664,321)*** | ***(270,667)*** | ***(194,606)*** | ***(1,129,594)*** | ***(773,866)*** | ***(310,991)*** | ***(289,415)*** | ***(1,374,272)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(745,767,323)** | **-** | **(55,469,095)** | **(1,550,426)** | **(2,246,319)** | **(59,265,839)** | **-** | **(14,496,608)** | **(1,309,554)** | **(1,506,676)** | **(17,312,839)** | **-** | **(16,870,550)** | **(1,379,109)** | **(2,243,083)** | **(20,492,742)** |
| | **NET PLANT** | **1,693,062,280** | **-** | **142,831,639** | **1,438,992** | **13,380,561** | **157,651,192** | **-** | **51,953,001** | **1,038,080** | **8,996,442** | **61,987,524** | **-** | **60,509,398** | **1,101,789** | **13,397,744** | **75,008,931** |

## Rate Base Adjustments

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Additions** | | | | | | | | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | PLANT HELD FOR FUTURE USE | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | FOSSIL FUELS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 8,535,680 | PTDPLT | 717,549 | 4,678 | 57,304 | 779,531 | 252,108 | 5,074 | 38,544 | 295,726 | 293,574 | 4,938 | 57,404 | 355,916 |
| NA | WORKING CAPITAL - PREPAYMENTS | 33,962,530 | TOTPLT | 2,761,486 | 41,630 | 217,616 | 3,020,732 | 925,361 | 32,693 | 146,264 | 1,104,317 | 1,077,574 | 34,548 | 217,810 | 1,329,932 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 4,058,076 | ENERX | - | - | 419,694 | 419,694 | - | - | 282,298 | 282,298 | - | - | 420,428 | 420,428 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 7,302,000 | RGENERGY | - | - | 106,856 | 106,856 | - | - | 23,589 | 23,589 | - | - | 25,854 | 25,854 |
| NA | WORKING CAPITAL - OTHER O&M | 23,304,297 | TOTPLT | 1,894,868 | 28,565 | 149,323 | 2,072,756 | 634,961 | 22,433 | 100,363 | 757,757 | 739,406 | 23,706 | 149,456 | 912,569 |
| NA | NON INT BEARING CUST ADVANCE | - | CUSTADV | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 63,836,963 | TOTPLT | 5,190,570 | 78,249 | 409,037 | 5,677,856 | 1,739,335 | 61,450 | 274,922 | 2,075,706 | 2,025,439 | 64,938 | 409,402 | 2,499,780 |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATEI | (144,221,000) | PRODPLT | (646,180) | - | (14,392,964) | (15,039,144) | (455,067) | - | (9,681,098) | (10,136,165) | (503,189) | - | (14,418,113) | (14,921,302) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATE | (43,124,000) | TOTDPLT | (3,246,036) | (42,643) | - | (3,288,679) | - | (46,245) | - | (46,245) | - | (45,012) | - | (45,012) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | (65,007,000) | LABOR | (3,787,190) | (456,023) | (253,244) | (4,496,458) | (573,717) | (261,687) | (168,473) | (1,003,877) | (668,324) | (305,074) | (250,550) | (1,223,947) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (581,000) | TDPLT | (52,176) | (341) | - | (52,518) | (18,266) | (370) | - | (18,636) | (21,278) | (360) | - | (21,638) |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (331,361,000) | TOTPLT | (26,942,895) | (406,169) | (2,123,206) | (29,472,270) | (9,028,433) | (318,970) | (1,427,047) | (10,774,450) | (10,513,525) | (337,077) | (2,125,101) | (12,975,704) |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 5,892,000 | PRODPLT | 26,399 | - | 588,010 | 614,409 | 18,591 | - | 395,511 | 414,103 | 20,557 | - | 589,037 | 609,594 |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 8,553,000 | TOTDPLT | 643,803 | 8,458 | - | 652,260 | - | 9,172 | - | 9,172 | - | 8,927 | - | 8,927 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 18,117,000 | LABOR | 1,055,464 | 127,090 | 70,577 | 1,253,132 | 159,891 | 72,930 | 46,952 | 279,774 | 186,257 | 85,022 | 69,826 | 341,106 |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 706,000 | TDPLT | 63,402 | 415 | - | 63,817 | 22,196 | 450 | - | 22,645 | 25,856 | 438 | - | 26,294 |
| NA | DEFERRED INVESTMENT TAX CREDIT | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | BAD DEBTS | 4,713,000 | ACCT904 | - | 128,174 | 17,648 | 145,822 | - | 52,362 | 4,150 | 56,513 | - | 70,143 | 4,567 | 74,710 |
| NA | NON INTEREST BEARING CWIP | (478,000) | TOTPLT | (38,866) | (586) | (3,063) | (42,515) | (13,024) | (460) | (2,059) | (15,543) | (15,166) | (486) | (3,066) | (18,718) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (20,790,000) | RBXEBC | (1,945,674) | (15,351) | 21,898 | (1,939,127) | (736,734) | (10,771) | 15,660 | (731,845) | (858,503) | (11,409) | 23,504 | (846,408) |
| | ***Sub-total*** | ***(426,581,454)*** | | ***(24,305,477)*** | ***(503,853)*** | ***(14,714,515)*** | ***(39,523,844)*** | ***(7,072,798)*** | ***(381,940)*** | ***(9,950,424)*** | ***(17,405,162)*** | ***(8,211,321)*** | ***(406,757)*** | ***(14,829,541)*** | ***(23,447,620)*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (369,930) | DPLT | - | (21) | - | (21) | - | (22) | - | (22) | (1,683) | (201) | - | (1,884) |
| 361 | STRUCTURES & IMPROVEMENTS | (6,120,684) | DPLT | - | (342) | - | (342) | - | (362) | - | (362) | (27,840) | (3,333) | - | (31,173) |
| 362 | STATION EQUIPMENT | (58,033,930) | PRI_NCP | - | - | - | - | - | - | - | - | (465,706) | - | - | (465,706) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (17,479,325) | PRI_NCP | - | - | - | - | - | - | - | - | (140,267) | - | - | (140,267) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (17,479,325) | PRICST | - | - | - | - | - | - | - | - | - | (14,926) | - | (14,926) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (3,933,917) | SEC_NCP | - | - | - | - | - | - | - | - | (42,034) | - | - | (42,034) |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (3,933,917) | SECCST | - | - | - | - | - | - | - | - | - | (3,354) | - | (3,354) |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (19,595,124) | PRI_NCP | - | - | - | - | - | - | - | - | (157,246) | - | - | (157,246) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (19,595,124) | PRICST | - | - | - | - | - | - | - | - | - | (16,733) | - | (16,733) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (5,756,117) | SEC_NCP | - | - | - | - | - | - | - | - | (61,504) | - | - | (61,504) |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (5,756,117) | SECCST | - | - | - | - | - | - | - | - | - | (4,908) | - | (4,908) |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (36,979,962) | PRI_NCP | - | - | - | - | - | - | - | - | (296,754) | - | - | (296,754) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (36,979,962) | PRICST | - | - | - | - | - | - | - | - | - | (31,578) | - | (31,578) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (1,197,344) | SEC_NCP | - | - | - | - | - | - | - | - | (12,794) | - | - | (12,794) |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (1,197,344) | SECCST | - | - | - | - | - | - | - | - | - | (1,021) | - | (1,021) |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (24,054,225) | PRI_NCP | - | - | - | - | - | - | - | - | (193,029) | - | - | (193,029) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (24,054,225) | PRICST | - | - | - | - | - | - | - | - | - | (20,541) | - | (20,541) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (778,832) | SEC_NCP | - | - | - | - | - | - | - | - | (8,322) | - | - | (8,322) |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (778,832) | SECCST | - | - | - | - | - | - | - | - | - | (664) | - | (664) |
| 368 | LINE TRANSFORMERS - DEMAND | (30,822,806) | NCPSCTR | - | - | - | - | - | - | - | - | (275,872) | - | - | (275,872) |
| 368 | LINE TRANSFORMERS - CUSTOMER | (30,822,806) | CUS_368 | - | - | - | - | - | - | - | - | - | (33,551) | - | (33,551) |
| 369 | SERVICES | (28,633,766) | SERVCS | - | - | - | - | - | - | - | - | - | (24,569) | - | (24,569) |
| 370 | METERS - METER INVEST CUST RELATED | (25,292,091) | METI | - | (38,392) | - | (38,392) | - | (40,602) | - | (40,602) | - | (128,747) | - | (128,747) |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (14,686,666) | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(414,332,371)*** | | ***-*** | ***(38,755)*** | ***-*** | ***(38,755)*** | ***-*** | ***(40,986)*** | ***-*** | ***(40,986)*** | ***(1,683,049)*** | ***(284,126)*** | ***-*** | ***(1,967,174)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (15,770,754) | LABOR | (7,230) | (3,485) | (2,337) | (13,052) | (29,174) | (11,581) | (8,800) | (49,555) | (58,496) | (17,436) | (3,603) | (79,534) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (9,642,697) | LABOR | (4,421) | (2,131) | (1,429) | (7,980) | (17,838) | (7,081) | (5,381) | (30,299) | (35,766) | (10,661) | (2,203) | (48,630) |
| 392 | TRANSPORTATION EQUIPMENT | (15,848,254) | LABOR | (7,266) | (3,502) | (2,348) | (13,116) | (29,317) | (11,638) | (8,843) | (49,799) | (58,783) | (17,522) | (3,620) | (79,925) |
| 393 | STORES EQUIPMENT | (113,672) | PTDPLT | (174) | (4) | (30) | (207) | (704) | (4) | (110) | (818) | (568) | (34) | (44) | (646) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,344,506) | LBTRNDST | (4,265) | (846) | (1,378) | (6,489) | (17,208) | (894) | (5,190) | (23,293) | (34,503) | (4,554) | (2,125) | (41,182) |
| 395 | LABORATORY EQUIPMENT | (2,088,643) | LBTRNDST | (1,213) | (241) | (392) | (1,845) | (4,894) | (254) | (1,476) | (6,624) | (9,812) | (1,295) | (604) | (11,711) |
| 396 | POWER OPERATED EQUIPMENT | (1,250,212) | LBTRNDST | (726) | (144) | (235) | (1,105) | (2,929) | (152) | (884) | (3,965) | (5,873) | (775) | (362) | (7,010) |
| 397 | COMMUNICATION EQUIPMENT | (17,555,224) | LABOR | (8,049) | (3,879) | (2,601) | (14,529) | (32,475) | (12,892) | (9,796) | (55,162) | (65,114) | (19,409) | (4,010) | (88,534) |
| 398 | MISCELLANEOUS EQUIPMENT | (2,544,752) | LABOR | (1,167) | (562) | (377) | (2,106) | (4,708) | (1,869) | (1,420) | (7,996) | (9,439) | (2,813) | (581) | (12,834) |
| 399 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| ***0*** | ***Sub-total*** | ***(72,158,714)*** | | ***(34,510)*** | ***(14,792)*** | ***(11,126)*** | ***(60,429)*** | ***(139,247)*** | ***(46,365)*** | ***(41,900)*** | ***(227,512)*** | ***(278,354)*** | ***(74,500)*** | ***(17,152)*** | ***(370,006)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(745,767,323)** | | **-** **(753,063)** | **(69,787)** | **(86,488)** | **(909,337)** | **-** **(3,038,448)** | **(141,317)** | **(324,060)** | **(3,503,825)** | **-** **(3,337,698)** | **(439,888)** | **(129,683)** | **(3,907,269)** |
| | **NET PLANT** | **1,693,062,280** | | **-** **2,698,865** | **55,442** | **517,034** | **3,271,341** | **-** **10,889,652** | **117,690** | **1,934,394** | **12,941,737** | **-** **8,513,188** | **505,455** | **768,883** | **9,787,526** |

## Rate Base Adjustments

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Additions** | | | | | | | | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | PLANT HELD FOR FUTURE USE | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | FOSSIL FUELS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 8,535,680 | PTDPLT | 13,097 | 265 | 2,216 | 15,577 | 52,843 | 280 | 8,287 | 61,410 | 42,634 | 2,576 | 3,290 | 48,501 |
| NA | WORKING CAPITAL - PREPAYMENTS | 33,962,530 | TOTPLT | 48,071 | 1,744 | 8,404 | 58,219 | 193,959 | 3,607 | 31,451 | 229,017 | 165,032 | 13,165 | 12,513 | 190,710 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 4,058,076 | ENERX | - | - | 16,227 | 16,227 | - | - | 60,696 | 60,696 | - | - | 24,098 | 24,098 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 7,302,000 | RGENERGY | - | - | - | - | - | - | 6,372 | 6,372 | - | - | 14,138 | 14,138 |
| NA | WORKING CAPITAL - OTHER O&M | 23,304,297 | TOTPLT | 32,985 | 1,197 | 5,767 | 39,949 | 133,090 | 2,475 | 21,581 | 157,146 | 113,241 | 9,033 | 8,586 | 130,861 |
| NA | NON INT BEARING CUST ADVANCE | - | CUSTADV | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 63,836,963 | TOTPLT | 90,355 | 3,278 | 15,797 | 109,430 | 364,571 | 6,780 | 59,116 | 430,467 | 310,200 | 24,745 | 23,520 | 358,465 |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATEI | (144,221,000) | PRODPLT | (23,620) | - | (556,493) | (580,113) | (95,137) | - | (2,081,500) | (2,176,637) | (36,797) | - | (826,402) | (863,198) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATE | (43,124,000) | TOTDPLT | - | (2,412) | - | (2,412) | - | (2,551) | - | (2,551) | (196,149) | (23,482) | - | (219,631) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | (65,007,000) | LABOR | (29,804) | (14,364) | (9,632) | (53,800) | (120,256) | (47,737) | (36,273) | (204,266) | (241,119) | (71,872) | (14,850) | (327,840) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (581,000) | TDPLT | (949) | (19) | - | (968) | (3,829) | (20) | - | (3,849) | (3,101) | (188) | - | (3,289) |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (331,361,000) | TOTPLT | (469,009) | (17,015) | (82,000) | (568,024) | (1,892,395) | (35,191) | (306,854) | (2,234,440) | (1,610,166) | (128,443) | (122,087) | (1,860,696) |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 5,892,000 | PRODPLT | 965 | - | 22,735 | 23,700 | 3,887 | - | 85,038 | 88,924 | 1,503 | - | 33,762 | 35,265 |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 8,553,000 | TOTDPLT | - | 478 | - | 478 | - | 506 | - | 506 | 38,903 | 4,657 | - | 43,561 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 18,117,000 | LABOR | 8,306 | 4,003 | 2,684 | 14,994 | 33,514 | 13,304 | 10,109 | 56,928 | 67,198 | 20,030 | 4,139 | 91,367 |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 706,000 | TDPLT | 1,153 | 23 | - | 1,176 | 4,652 | 25 | - | 4,677 | 3,768 | 228 | - | 3,996 |
| NA | DEFERRED INVESTMENT TAX CREDIT | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | BAD DEBTS | 4,713,000 | ACCT904 | - | 3,150 | - | 3,150 | - | 14,883 | 1,131 | 16,015 | - | 12,040 | 2,347 | 14,387 |
| NA | NON INTEREST BEARING CWIP | (478,000) | TOTPLT | (677) | (25) | (118) | (819) | (2,730) | (51) | (443) | (3,223) | (2,323) | (185) | (176) | (2,684) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (20,790,000) | RBXEBC | (38,272) | (577) | 927 | (37,923) | (154,428) | (1,195) | 3,341 | (152,281) | (115,734) | (5,939) | 1,102 | (120,572) |
| | ***Sub-total*** | ***(426,581,454)*** | | ***(367,399)*** | ***(20,274)*** | ***(573,486)*** | ***(961,159)*** | ***(1,482,256)*** | ***(44,886)*** | ***(2,137,948)*** | ***(3,665,090)*** | ***(1,462,908)*** | ***(143,635)*** | ***(836,020)*** | ***(2,442,563)*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (369,930) | DPLT | (2,248) | (4,667) | - | (6,914) | (354) | (1,699) | - | (2,053) | (35) | (450) | - | (486) |
| 361 | STRUCTURES & IMPROVEMENTS | (6,120,684) | DPLT | (37,191) | (77,211) | - | (114,403) | (5,864) | (28,107) | - | (33,971) | (586) | (7,449) | - | (8,035) |
| 362 | STATION EQUIPMENT | (58,033,930) | PRI_NCP | (620,363) | - | - | (620,363) | (97,812) | - | - | (97,812) | (9,781) | - | - | (9,781) |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (17,479,325) | PRI_NCP | (186,848) | - | - | (186,848) | (29,460) | - | - | (29,460) | (2,946) | - | - | (2,946) |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (17,479,325) | PRICST | - | (21,514) | - | (21,514) | - | (75,778) | - | (75,778) | - | (31,177) | - | (31,177) |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (3,933,917) | SEC_NCP | (56,755) | - | - | (56,755) | (8,949) | - | - | (8,949) | (895) | - | - | (895) |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (3,933,917) | SECCST | - | (4,849) | - | (4,849) | - | (17,081) | - | (17,081) | - | (7,027) | - | (7,027) |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (19,595,124) | PRI_NCP | (209,465) | - | - | (209,465) | (33,026) | - | - | (33,026) | (3,303) | - | - | (3,303) |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (19,595,124) | PRICST | - | (24,118) | - | (24,118) | - | (84,951) | - | (84,951) | - | (34,950) | - | (34,950) |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (5,756,117) | SEC_NCP | (83,045) | - | - | (83,045) | (13,094) | - | - | (13,094) | (1,309) | - | - | (1,309) |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (5,756,117) | SECCST | - | (7,096) | - | (7,096) | - | (24,993) | - | (24,993) | - | (10,282) | - | (10,282) |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (36,979,962) | PRI_NCP | (395,303) | - | - | (395,303) | (62,327) | - | - | (62,327) | (6,233) | - | - | (6,233) |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (36,979,962) | PRICST | - | (45,516) | - | (45,516) | - | (160,320) | - | (160,320) | - | (65,959) | - | (65,959) |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (1,197,344) | SEC_NCP | (17,274) | - | - | (17,274) | (2,724) | - | - | (2,724) | (272) | - | - | (272) |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (1,197,344) | SECCST | - | (1,476) | - | (1,476) | - | (5,199) | - | (5,199) | - | (2,139) | - | (2,139) |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (24,054,225) | PRI_NCP | (257,131) | - | - | (257,131) | (40,542) | - | - | (40,542) | (4,054) | - | - | (4,054) |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (24,054,225) | PRICST | - | (29,606) | - | (29,606) | - | (104,283) | - | (104,283) | - | (42,904) | - | (42,904) |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (778,832) | SEC_NCP | (11,236) | - | - | (11,236) | (1,772) | - | - | (1,772) | (177) | - | - | (177) |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (778,832) | SECCST | - | (960) | - | (960) | - | (3,382) | - | (3,382) | - | (1,391) | - | (1,391) |
| 368 | LINE TRANSFORMERS - DEMAND | (30,822,806) | NCPSCTR | (372,492) | - | - | (372,492) | (58,730) | - | - | (58,730) | (5,873) | - | - | (5,873) |
| 368 | LINE TRANSFORMERS - CUSTOMER | (30,822,806) | CUS_368 | - | (38,432) | - | (38,432) | - | (140,625) | - | (140,625) | - | (57,451) | - | (57,451) |
| 369 | SERVICES | (28,633,766) | SERVCS | - | - | - | - | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | (25,292,091) | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (14,686,666) | LGT_PLNT | - | (11,357,260) | - | (11,357,260) | - | (2,802,948) | - | (2,802,948) | - | (526,458) | - | (526,458) |
| | ***Sub-total*** | ***(414,332,371)*** | | ***(2,249,352)*** | ***(11,612,705)*** | ***-*** | ***(13,862,057)*** | ***(354,653)*** | ***(3,449,365)*** | ***-*** | ***(3,804,018)*** | ***(35,465)*** | ***(787,638)*** | ***-*** | ***(823,103)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | (15,770,754) | LABOR | (69,497) | (32,337) | (3,652) | (105,485) | (10,990) | (26,556) | (657) | (38,203) | (1,099) | (9,400) | (69) | (10,569) |
| 391 | OFFICE FURNITURE & EQUIPMENT | (9,642,697) | LABOR | (42,492) | (19,772) | (2,233) | (64,497) | (6,720) | (16,237) | (402) | (23,359) | (672) | (5,748) | (42) | (6,462) |
| 392 | TRANSPORTATION EQUIPMENT | (15,848,254) | LABOR | (69,838) | (32,496) | (3,670) | (106,003) | (11,044) | (26,687) | (660) | (38,391) | (1,105) | (9,447) | (70) | (10,621) |
| 393 | STORES EQUIPMENT | (113,672) | PTDPLT | (550) | (795) | (45) | (1,390) | (88) | (289) | (7) | (384) | (9) | (77) | (1) | (86) |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,344,506) | LBTRNDST | (40,992) | (9,992) | (2,154) | (53,138) | (6,483) | (10,580) | (387) | (17,450) | (648) | (3,938) | (41) | (4,627) |
| 395 | LABORATORY EQUIPMENT | (2,088,643) | LBTRNDST | (11,657) | (2,842) | (613) | (15,111) | (1,844) | (3,009) | (110) | (4,963) | (184) | (1,120) | (12) | (1,316) |
| 396 | POWER OPERATED EQUIPMENT | (1,250,212) | LBTRNDST | (6,978) | (1,701) | (367) | (9,045) | (1,103) | (1,801) | (66) | (2,970) | (110) | (670) | (7) | (788) |
| 397 | COMMUNICATION EQUIPMENT | (17,555,224) | LABOR | (77,360) | (35,996) | (4,065) | (117,421) | (12,234) | (29,561) | (731) | (42,526) | (1,224) | (10,464) | (77) | (11,765) |
| 398 | MISCELLANEOUS EQUIPMENT | (2,544,752) | LABOR | (11,214) | (5,218) | (589) | (17,021) | (1,773) | (4,285) | (106) | (6,164) | (177) | (1,517) | (11) | (1,705) |
| 399 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| ***0*** | ***Sub-total*** | ***(72,158,714)*** | | ***(330,578)*** | ***(141,146)*** | ***(17,386)*** | ***(489,110)*** | ***(52,279)*** | ***(119,006)*** | ***(3,126)*** | ***(174,411)*** | ***(5,228)*** | ***(42,381)*** | ***(330)*** | ***(47,939)*** |
| ~ | **Common Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(745,767,323)** | | **- (3,227,559)** | **(11,753,852)** | **(115,023)** | **(15,096,434)** | **- (563,346)** | **(3,692,247)** | **(21,690)** | **(4,277,283)** | **- (56,346)** | **(873,857)** | **(2,229)** | **(932,432)** |
| | **NET PLANT** | **1,693,062,280** | | **- 8,480,828** | **3,943,318** | **801,101** | **13,225,246** | **- 1,298,312** | **2,276,935** | **125,099** | **3,700,345** | **- 129,874** | **748,893** | **12,743** | **891,509** |

## Rate Base Adjustments

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Additions** | | | | | | | | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | PLANT HELD FOR FUTURE USE | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | FOSSIL FUELS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 8,535,680 | PTDPLT | 41,313 | 59,684 | 3,356 | 104,353 | 6,573 | 21,727 | 533 | 28,833 | 657 | 5,758 | 54 | 6,470 |
| NA | WORKING CAPITAL - PREPAYMENTS | 33,962,530 | TOTPLT | 163,048 | 218,595 | 12,758 | 394,401 | 25,925 | 83,125 | 2,044 | 111,094 | 2,593 | 22,598 | 208 | 25,400 |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 4,058,076 | ENERX | - | - | 24,579 | 24,579 | - | - | 3,902 | 3,902 | - | - | 397 | 397 |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 7,302,000 | RGENERGY | - | - | 11,973 | 11,973 | - | - | 10,125 | 10,125 | - | - | 1,291 | 1,291 |
| NA | WORKING CAPITAL - OTHER O&M | 23,304,297 | TOTPLT | 111,880 | 149,995 | 8,754 | 270,629 | 17,789 | 57,039 | 1,403 | 76,230 | 1,779 | 15,506 | 143 | 17,429 |
| NA | NON INT BEARING CUST ADVANCE | - | CUSTADV | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 63,836,963 | TOTPLT | 306,470 | 410,877 | 23,980 | 741,327 | 48,729 | 156,245 | 3,842 | 208,816 | 4,874 | 42,476 | 392 | 47,742 |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATEI | (144,221,000) | PRODPLT | - | - | (842,920) | (842,920) | - | - | (133,814) | (133,814) | - | - | (13,609) | (13,609) |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATE | (43,124,000) | TOTDPLT | (262,037) | (544,000) | - | (806,037) | (41,315) | (198,034) | - | (239,349) | (4,131) | (52,483) | - | (56,615) |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | (65,007,000) | LABOR | (286,465) | (133,291) | (15,052) | (434,808) | (45,302) | (109,465) | (2,707) | (157,475) | (4,531) | (38,748) | (285) | (43,565) |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (581,000) | TDPLT | (3,015) | (4,356) | - | (7,370) | (480) | (1,586) | - | (2,065) | (48) | (420) | - | (468) |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (331,361,000) | TOTPLT | (1,590,805) | (2,132,757) | (124,473) | (3,848,034) | (252,941) | (811,026) | (19,944) | (1,083,911) | (25,301) | (220,481) | (2,034) | (247,817) |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 5,892,000 | PRODPLT | - | - | 34,437 | 34,437 | - | - | 5,467 | 5,467 | - | - | 556 | 556 |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 8,553,000 | TOTDPLT | 51,971 | 107,894 | - | 159,865 | 8,194 | 39,277 | - | 47,471 | 819 | 10,409 | - | 11,229 |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 18,117,000 | LABOR | 79,836 | 37,147 | 4,195 | 121,178 | 12,625 | 30,507 | 755 | 43,887 | 1,263 | 10,799 | 80 | 12,141 |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 706,000 | TDPLT | 3,663 | 5,293 | - | 8,956 | 583 | 1,927 | - | 2,510 | 58 | 511 | - | 569 |
| NA | DEFERRED INVESTMENT TAX CREDIT | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | BAD DEBTS | 4,713,000 | ACCT904 | - | 20,830 | 3,025 | 23,855 | - | 4,693 | 2,509 | 7,202 | - | 1,702 | 207 | 1,908 |
| NA | NON INTEREST BEARING CWIP | (478,000) | TOTPLT | (2,295) | (3,077) | (180) | (5,551) | (365) | (1,170) | (29) | (1,564) | (36) | (318) | (3) | (357) |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (20,790,000) | RBXEBC | (109,344) | (32,060) | 1,155 | (140,249) | (17,415) | (25,036) | 13 | (42,439) | (1,742) | (8,821) | (2) | (10,566) |
| | ***Sub-total*** | ***(426,581,454)*** | | ***(1,495,779)*** | ***(1,839,225)*** | ***(854,413)*** | ***(4,189,418)*** | ***(237,400)*** | ***(751,777)*** | ***(125,902)*** | ***(1,115,079)*** | ***(23,745)*** | ***(211,514)*** | ***(12,606)*** | ***(247,865)*** |

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(426,581,454)** | | **(77,841,457)** | **(78,084,713)** | **(47,038,117)** | **(202,964,286)** | **(7,110,898)** | **(6,984,698)** | **(3,982,610)** | **(18,078,207)** | **(19,455,920)** | **(1,553,737)** | **(11,737,058)** | **(32,746,715)** |
| **TOTAL RATE BASE** | | **1,266,480,826** | | **380,773,084** | **250,905,637** | **1,344,718** | **633,023,439** | **34,797,405** | **21,941,456** | **6,066** | **56,744,927** | **94,079,927** | **3,038,805** | **(867,689)** | **96,251,042** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Operation** | | | | | | | | | | | | | | |
| 524 | MISC NUCLEAR POWER EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | | | | |
| | **Nuclear Production - Maintenance** | | | | | | | | | | | | | | |
| 528 | SUPERVISION & ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | MAINT OF ELECTRIC PLANT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Nuclear*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 1,412,915 | HYDOPLBR | - | - | - | 524,037 | 524,037 | - | - | 43,296 | 43,296 | - | - | 118,551 | 118,551 |
| 536 | WATER FOR POWER | 50,289 | ENERX | - | - | - | 18,652 | 18,652 | - | - | 1,541 | 1,541 | - | - | 4,220 | 4,220 |
| 537 | HYDRAULIC EXPENSES | 80,605 | ENERX | - | - | - | 29,895 | 29,895 | - | - | 2,470 | 2,470 | - | - | 6,763 | 6,763 |
| 538 | ELECTRIC EXPENSES | 20 | ENERX | - | - | - | 7 | 7 | - | - | 1 | 1 | - | - | 2 | 2 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 315,532 | ENERX | - | - | - | 117,028 | 117,028 | - | - | 9,669 | 9,669 | - | - | 26,475 | 26,475 |
| | ***Sub-total*** | ***1,859,360*** | | - | - | - | ***689,619*** | ***689,619*** | - | - | ***56,977*** | ***56,977*** | - | - | ***156,010*** | ***156,010*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 220,314 | HYDMNTLBR | - | - | - | 81,712 | 81,712 | - | - | 6,751 | 6,751 | - | - | 18,485 | 18,485 |
| 542 | MAINTENANCE OF STRUCTURES | 180,764 | ENERX | - | - | - | 67,044 | 67,044 | - | - | 5,539 | 5,539 | - | - | 15,167 | 15,167 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 507,897 | ENERX | - | - | - | 188,374 | 188,374 | - | - | 15,564 | 15,564 | - | - | 42,615 | 42,615 |
| 544 | MAINTENANCE OF HYDRO PLANT | 398,695 | ENERX | - | - | - | 147,872 | 147,872 | - | - | 12,217 | 12,217 | - | - | 33,453 | 33,453 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 376,241 | ENERX | - | - | - | 139,544 | 139,544 | - | - | 11,529 | 11,529 | - | - | 31,569 | 31,569 |
| | ***Sub-total*** | ***1,683,910*** | | - | - | - | ***624,547*** | ***624,547*** | - | - | ***51,600*** | ***51,600*** | - | - | ***141,289*** | ***141,289*** |
| | ***Total Hyrdraulic*** | ***3,543,270*** | | - | - | - | ***1,314,166*** | ***1,314,166*** | - | - | ***108,577*** | ***108,577*** | - | - | ***297,299*** | ***297,299*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,740 | RGENERGY | - | - | - | 138,430 | 138,430 | - | - | 8,601 | 8,601 | - | - | 6,642 | 6,642 |
| 557 | DELV SUPPLY PROC | (55,003) | ENERX | - | - | - | (20,400) | (20,400) | - | - | (1,685) | (1,685) | - | - | (4,615) | (4,615) |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(426,581,454)** | | **(2,307,247)** | **(949,509)** | **(1,360,922)** | **(4,617,678)** | **(26,117,773)** | **(3,502,209)** | **(14,907,879)** | **(44,527,860)** | **(17,942,444)** | **(420,959)** | **(12,285,506)** | **(30,648,910)** |
| **TOTAL RATE BASE** | | **1,266,480,826** | | **10,966,572** | **2,936,147** | **12,579** | **13,915,298** | **125,668,785** | **8,911,688** | **(719,904)** | **133,860,569** | **88,121,255** | **736,972** | **(1,148,066)** | **87,710,161** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Operation** | | | | | | | | | | | | | | |
| 524 | MISC NUCLEAR POWER EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Maintenance** | | | | | | | | | | | | | | |
| 528 | SUPERVISION & ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | MAINT OF ELECTRIC PLANT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Nuclear*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 1,412,915 | HYDOPLBR | - | - | 14,893 | 14,893 | - | - | 154,457 | 154,457 | - | - | 121,657 | 121,657 |
| 536 | WATER FOR POWER | 50,289 | ENERX | - | - | 530 | 530 | - | - | 5,498 | 5,498 | - | - | 4,330 | 4,330 |
| 537 | HYDRAULIC EXPENSES | 80,605 | ENERX | - | - | 850 | 850 | - | - | 8,812 | 8,812 | - | - | 6,940 | 6,940 |
| 538 | ELECTRIC EXPENSES | 20 | ENERX | - | - | 0 | 0 | - | - | 2 | 2 | - | - | 2 | 2 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 315,532 | ENERX | - | - | 3,326 | 3,326 | - | - | 34,493 | 34,493 | - | - | 27,168 | 27,168 |
| | ***Sub-total*** | ***1,859,360*** | | - | - | ***19,598*** | ***19,598*** | - | - | ***203,262*** | ***203,262*** | - | - | ***160,097*** | ***160,097*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 220,314 | HYDMNTLBR | - | - | 2,322 | 2,322 | - | - | 24,084 | 24,084 | - | - | 18,970 | 18,970 |
| 542 | MAINTENANCE OF STRUCTURES | 180,764 | ENERX | - | - | 1,905 | 1,905 | - | - | 19,761 | 19,761 | - | - | 15,564 | 15,564 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 507,897 | ENERX | - | - | 5,353 | 5,353 | - | - | 55,522 | 55,522 | - | - | 43,732 | 43,732 |
| 544 | MAINTENANCE OF HYDRO PLANT | 398,695 | ENERX | - | - | 4,202 | 4,202 | - | - | 43,585 | 43,585 | - | - | 34,329 | 34,329 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 376,241 | ENERX | - | - | 3,966 | 3,966 | - | - | 41,130 | 41,130 | - | - | 32,396 | 32,396 |
| | ***Sub-total*** | ***1,683,910*** | | - | - | ***17,749*** | ***17,749*** | - | - | ***184,082*** | ***184,082*** | - | - | ***144,990*** | ***144,990*** |
| | ***Total Hyrdraulic*** | ***3,543,270*** | | - | - | ***37,348*** | ***37,348*** | - | - | ***387,344*** | ***387,344*** | - | - | ***305,087*** | ***305,087*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,740 | RGENERGY | - | - | 3,447 | 3,447 | - | - | 17,255 | 17,255 | - | - | 1,409 | 1,409 |
| 557 | DELV SUPPLY PROC | (55,003) | ENERX | - | - | (580) | (580) | - | - | (6,013) | (6,013) | - | - | (4,736) | (4,736) |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(426,581,454)** | | **(24,305,477)** | **(503,853)** | **(14,714,515)** | **(39,523,844)** | **(7,072,798)** | **(381,940)** | **(9,950,424)** | **(17,405,162)** | **(8,211,321)** | **(406,757)** | **(14,829,541)** | **(23,447,620)** |
| **TOTAL RATE BASE** | | **1,266,480,826** | | **118,526,162** | **935,139** | **(1,333,953)** | **118,127,348** | **44,880,203** | **656,140** | **(953,981)** | **44,582,362** | **52,298,077** | **695,032** | **(1,431,797)** | **51,561,311** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Operation** | | | | | | | | | | | | | | |
| 524 | MISC NUCLEAR POWER EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Maintenance** | | | | | | | | | | | | | | |
| 528 | SUPERVISION & ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | MAINT OF ELECTRIC PLANT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Nuclear*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 1,412,915 | HYDOPLBR | - | - | 146,127 | 146,127 | - | - | 98,289 | 98,289 | - | - | 146,382 | 146,382 |
| 536 | WATER FOR POWER | 50,289 | ENERX | - | - | 5,201 | 5,201 | - | - | 3,498 | 3,498 | - | - | 5,210 | 5,210 |
| 537 | HYDRAULIC EXPENSES | 80,605 | ENERX | - | - | 8,336 | 8,336 | - | - | 5,607 | 5,607 | - | - | 8,351 | 8,351 |
| 538 | ELECTRIC EXPENSES | 20 | ENERX | - | - | 2 | 2 | - | - | 1 | 1 | - | - | 2 | 2 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 315,532 | ENERX | - | - | 32,633 | 32,633 | - | - | 21,950 | 21,950 | - | - | 32,690 | 32,690 |
| | ***Sub-total*** | ***1,859,360*** | | - | - | ***192,299*** | ***192,299*** | - | - | ***129,345*** | ***129,345*** | - | - | ***192,635*** | ***192,635*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 220,314 | HYDMNTLBR | - | - | 22,785 | 22,785 | - | - | 15,326 | 15,326 | - | - | 22,825 | 22,825 |
| 542 | MAINTENANCE OF STRUCTURES | 180,764 | ENERX | - | - | 18,695 | 18,695 | - | - | 12,575 | 12,575 | - | - | 18,728 | 18,728 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 507,897 | ENERX | - | - | 52,528 | 52,528 | - | - | 35,332 | 35,332 | - | - | 52,619 | 52,619 |
| 544 | MAINTENANCE OF HYDRO PLANT | 398,695 | ENERX | - | - | 41,234 | 41,234 | - | - | 27,735 | 27,735 | - | - | 41,306 | 41,306 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 376,241 | ENERX | - | - | 38,912 | 38,912 | - | - | 26,173 | 26,173 | - | - | 38,980 | 38,980 |
| | ***Sub-total*** | ***1,683,910*** | | - | - | ***174,153*** | ***174,153*** | - | - | ***117,140*** | ***117,140*** | - | - | ***174,458*** | ***174,458*** |
| | ***Total Hyrdraulic*** | ***3,543,270*** | | - | - | ***366,452*** | ***366,452*** | - | - | ***246,486*** | ***246,486*** | - | - | ***367,093*** | ***367,093*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,740 | RGENERGY | - | - | 2,645 | 2,645 | - | - | 584 | 584 | - | - | 640 | 640 |
| 557 | DELV SUPPLY PROC | (55,003) | ENERX | - | - | (5,688) | (5,688) | - | - | (3,826) | (3,826) | - | - | (5,698) | (5,698) |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(426,581,454)** | | **(367,399)** | **(20,274)** | **(573,486)** | **(961,159)** | **(1,482,256)** | **(44,886)** | **(2,137,948)** | **(3,665,090)** | **(1,462,908)** | **(143,635)** | **(836,020)** | **(2,442,563)** |
| **TOTAL RATE BASE** | | **1,266,480,826** | | **2,331,466** | **35,168** | **(56,452)** | **2,310,182** | **9,407,396** | **72,804** | **(203,554)** | **9,276,646** | **7,050,280** | **361,819** | **(67,136)** | **7,344,963** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Operation** | | | | | | | | | | | | | | |
| 524 | MISC NUCLEAR POWER EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | | | | |
| | **Nuclear Production - Maintenance** | | | | | | | | | | | | | | |
| 528 | SUPERVISION & ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | MAINT OF ELECTRIC PLANT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Nuclear*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 1,412,915 | HYDOPLBR | - | - | 5,650 | 5,650 | - | - | 21,133 | 21,133 | - | - | 8,390 | 8,390 |
| 536 | WATER FOR POWER | 50,289 | ENERX | - | - | 201 | 201 | - | - | 752 | 752 | - | - | 299 | 299 |
| 537 | HYDRAULIC EXPENSES | 80,605 | ENERX | - | - | 322 | 322 | - | - | 1,206 | 1,206 | - | - | 479 | 479 |
| 538 | ELECTRIC EXPENSES | 20 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 315,532 | ENERX | - | - | 1,262 | 1,262 | - | - | 4,719 | 4,719 | - | - | 1,874 | 1,874 |
| | ***Sub-total*** | ***1,859,360*** | | - | - | ***7,435*** | ***7,435*** | - | - | ***27,810*** | ***27,810*** | - | - | ***11,041*** | ***11,041*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 220,314 | HYDMNTLBR | - | - | 881 | 881 | - | - | 3,295 | 3,295 | - | - | 1,308 | 1,308 |
| 542 | MAINTENANCE OF STRUCTURES | 180,764 | ENERX | - | - | 723 | 723 | - | - | 2,704 | 2,704 | - | - | 1,073 | 1,073 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 507,897 | ENERX | - | - | 2,031 | 2,031 | - | - | 7,597 | 7,597 | - | - | 3,016 | 3,016 |
| 544 | MAINTENANCE OF HYDRO PLANT | 398,695 | ENERX | - | - | 1,594 | 1,594 | - | - | 5,963 | 5,963 | - | - | 2,368 | 2,368 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 376,241 | ENERX | - | - | 1,504 | 1,504 | - | - | 5,627 | 5,627 | - | - | 2,234 | 2,234 |
| | ***Sub-total*** | ***1,683,910*** | | - | - | ***6,734*** | ***6,734*** | - | - | ***25,186*** | ***25,186*** | - | - | ***9,999*** | ***9,999*** |
| | ***Total Hyrdraulic*** | ***3,543,270*** | | - | - | ***14,169*** | ***14,169*** | - | - | ***52,996*** | ***52,996*** | - | - | ***21,041*** | ***21,041*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,740 | RGENERGY | - | - | - | - | - | - | 158 | 158 | - | - | 350 | 350 |
| 557 | DELV SUPPLY PROC | (55,003) | ENERX | - | - | (220) | (220) | - | - | (823) | (823) | - | - | (327) | (327) |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Deductions** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL RATE BASE ADJ.** | **(426,581,454)** | | **(1,495,779)** | **(1,839,225)** | **(854,413)** | **(4,189,418)** | **(237,400)** | **(751,777)** | **(125,902)** | **(1,115,079)** | **(23,745)** | **(211,514)** | **(12,606)** | **(247,865)** |
| **TOTAL RATE BASE** | | **1,266,480,826** | | **6,985,048** | **2,104,093** | **(53,313)** | **9,035,829** | **1,060,912** | **1,525,158** | **(804)** | **2,585,266** | **106,128** | **537,379** | **137** | **643,644** |
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Operation** | | | | | | | | | | | | | | |
| 524 | MISC NUCLEAR POWER EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Nuclear Production - Maintenance** | | | | | | | | | | | | | | |
| 528 | SUPERVISION & ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 531 | MAINT OF ELECTRIC PLANT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Nuclear*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 1,412,915 | HYDOPLBR | - | - | 8,558 | 8,558 | - | - | 1,359 | 1,359 | - | - | 138 | 138 |
| 536 | WATER FOR POWER | 50,289 | ENERX | - | - | 305 | 305 | - | - | 48 | 48 | - | - | 5 | 5 |
| 537 | HYDRAULIC EXPENSES | 80,605 | ENERX | - | - | 488 | 488 | - | - | 78 | 78 | - | - | 8 | 8 |
| 538 | ELECTRIC EXPENSES | 20 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 315,532 | ENERX | - | - | 1,911 | 1,911 | - | - | 303 | 303 | - | - | 31 | 31 |
| | ***Sub-total*** | ***1,859,360*** | | - | - | ***11,262*** | ***11,262*** | - | - | ***1,788*** | ***1,788*** | - | - | ***182*** | ***182*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 220,314 | HYDMNTLBR | - | - | 1,334 | 1,334 | - | - | 212 | 212 | - | - | 22 | 22 |
| 542 | MAINTENANCE OF STRUCTURES | 180,764 | ENERX | - | - | 1,095 | 1,095 | - | - | 174 | 174 | - | - | 18 | 18 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 507,897 | ENERX | - | - | 3,076 | 3,076 | - | - | 488 | 488 | - | - | 50 | 50 |
| 544 | MAINTENANCE OF HYDRO PLANT | 398,695 | ENERX | - | - | 2,415 | 2,415 | - | - | 383 | 383 | - | - | 39 | 39 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 376,241 | ENERX | - | - | 2,279 | 2,279 | - | - | 362 | 362 | - | - | 37 | 37 |
| | ***Sub-total*** | ***1,683,910*** | | - | - | ***10,199*** | ***10,199*** | - | - | ***1,619*** | ***1,619*** | - | - | ***165*** | ***165*** |
| | ***Total Hyrdraulic*** | ***3,543,270*** | | - | - | ***21,461*** | ***21,461*** | - | - | ***3,407*** | ***3,407*** | - | - | ***346*** | ***346*** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,740 | RGENERGY | - | - | 296 | 296 | - | - | 251 | 251 | - | - | 32 | 32 |
| 557 | DELV SUPPLY PROC | (55,003) | ENERX | - | - | (333) | (333) | - | - | (53) | (53) | - | - | (5) | (5) |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |

| No. | Account Description | Amount | Alloc. Factor | | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | ***125,737*** | | - | - | - | ***118,030*** | ***118,030*** | - | - | ***6,915*** | ***6,915*** | - | - | ***2,027*** | ***2,027*** |
| | | | | - | | | | | | | | | | | | |
| | ***Total Other*** | ***125,737*** | | - | - | - | ***118,030*** | ***118,030*** | - | - | ***6,915*** | ***6,915*** | - | - | ***2,027*** | ***2,027*** |
| | | | | - | | | | | | | | | | | | |
| | **Transmission Operation Expenses** | | | - | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 318,213 | TRNOPLBR | - | 113,862 | - | - | 113,862 | 10,638 | - | - | 10,638 | 27,798 | - | - | 27,798 |
| 561 | LOAD DISPATCHING | 1,451,295 | TRANS_12CP | - | 519,297 | - | - | 519,297 | 48,519 | - | - | 48,519 | 126,782 | - | - | 126,782 |
| 562 | STATION EXPENSES | 2,195,933 | TRANS_12CP | - | 785,740 | - | - | 785,740 | 73,413 | - | - | 73,413 | 191,831 | - | - | 191,831 |
| 563 | OVERHEAD LINES | 154,317 | TRANS_12CP | - | 55,217 | - | - | 55,217 | 5,159 | - | - | 5,159 | 13,481 | - | - | 13,481 |
| 564 | UNDERGROUND LINES | 11,247 | TRANS_12CP | - | 4,024 | - | - | 4,024 | 376 | - | - | 376 | 982 | - | - | 982 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 637,890 | TRNPLT | - | 228,247 | - | - | 228,247 | 21,326 | - | - | 21,326 | 55,725 | - | - | 55,725 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***4,768,896*** | | - | ***1,706,388*** | - | - | ***1,706,388*** | ***159,432*** | - | - | ***159,432*** | ***416,599*** | - | - | ***416,599*** |
| | | | | - | | | | | | | | | | | | |
| | **Transmission Maintenance Expenses** | | | - | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 177,671 | TRMNTLBR | - | 63,574 | - | - | 63,574 | 5,940 | - | - | 5,940 | 15,521 | - | - | 15,521 |
| 569 | STRUCTURES | 1,288 | TRANS_12CP | - | 461 | - | - | 461 | 43 | - | - | 43 | 113 | - | - | 113 |
| 570 | STATION EQUIPMENT | 1,446,836 | TRANS_12CP | - | 517,701 | - | - | 517,701 | 48,370 | - | - | 48,370 | 126,392 | - | - | 126,392 |
| 571 | OVERHEAD LINES | 2,102,306 | TRANS_12CP | - | 752,239 | - | - | 752,239 | 70,283 | - | - | 70,283 | 183,652 | - | - | 183,652 |
| 572 | UNDERGROUND LINES | 308,949 | TRANS_12CP | - | 110,547 | - | - | 110,547 | 10,329 | - | - | 10,329 | 26,989 | - | - | 26,989 |
| 573 | MISC TRANSMISSION PLANT | (3,265,274) | TRNPLT | - | (1,168,367) | - | - | (1,168,367) | (109,163) | - | - | (109,163) | (285,246) | - | - | (285,246) |
| | ***Sub-total*** | ***771,777*** | | - | ***276,154*** | - | - | ***276,154*** | ***25,802*** | - | - | ***25,802*** | ***67,421*** | - | - | ***67,421*** |
| | | | | - | | | | | | | | | | | | |
| | ***Total Transmission*** | ***5,540,673*** | | - | ***1,982,542*** | - | - | ***1,982,542*** | ***185,233*** | - | - | ***185,233*** | ***484,019*** | - | - | ***484,019*** |
| | | | | - | | | | | | | | | | | | |
| | **Distribution Operation Expenses** | | | - | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,077,877 | DISTOPLBR | - | 513,420 | 599,390 | - | 1,112,809 | 45,729 | 64,787 | - | 110,516 | 129,185 | 61,842 | - | 191,027 |
| 581 | LOAD DISPATCHING | 1,557,299 | PRI_NCP | - | 655,850 | - | - | 655,850 | 58,415 | - | - | 58,415 | 165,094 | - | - | 165,094 |
| 582 | STATION EXPENSES | 2,688,531 | PRI_NCP | - | 1,132,265 | - | - | 1,132,265 | 100,848 | - | - | 100,848 | 285,019 | - | - | 285,019 |
| 583 | OVERHEAD LINES | 837,960 | PLT364_5 | - | 189,199 | 368,039 | - | 557,237 | 16,851 | 32,091 | - | 48,942 | 47,460 | 1,238 | - | 48,698 |
| 584 | UNDERGROUND LINES | 278,702 | PLT366_7 | - | 59,331 | 122,375 | - | 181,706 | 5,284 | 10,670 | - | 15,955 | 14,927 | 413 | - | 15,340 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 2,313 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,813,681 | METI | - | - | 1,074,103 | - | 1,074,103 | - | 133,436 | - | 133,436 | - | 193,638 | - | 193,638 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 345,965 | PRICST | - | - | 303,805 | - | 303,805 | - | 26,490 | - | 26,490 | - | 1,026 | - | 1,026 |
| 588 | MISC. DISTRIBUTION EXPENSE | 2,925,300 | DIST581_587 | - | 722,808 | 843,839 | - | 1,566,647 | 64,379 | 91,209 | - | 155,588 | 181,870 | 87,063 | - | 268,933 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***12,527,628*** | | - | ***3,272,872*** | ***3,311,550*** | - | ***6,584,422*** | ***291,507*** | ***358,683*** | - | ***650,190*** | ***823,555*** | ***345,220*** | - | ***1,168,775*** |
| | | | | - | | | | | | | | | | | | |
| | **Distribution Maintenance Expenses** | | | - | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,901,721 | DMAINTLBR | - | 958,840 | 1,523,970 | - | 2,482,810 | 85,402 | 132,880 | - | 218,282 | 240,711 | 5,128 | - | 245,838 |
| 591 | STRUCTURES | 2,997,925 | DPLT | - | 717,683 | 1,117,415 | - | 1,835,099 | 63,922 | 99,718 | - | 163,640 | 180,145 | 15,326 | - | 195,471 |
| 592 | STATION EQUIPMENT | - | PRI_NCP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 54,122,058 | PLT364_5 | - | 12,219,946 | 23,770,821 | - | 35,990,767 | 1,088,401 | 2,072,659 | - | 3,161,060 | 3,065,357 | 79,967 | - | 3,145,324 |
| 594 | UNDERGROUND LINES | 2,616,815 | PLT366_7 | - | 557,073 | 1,149,018 | - | 1,706,091 | 49,617 | 100,187 | - | 149,804 | 140,151 | 3,877 | - | 144,028 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 523,056 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (17,750,713) | DIST591_597 | - | (4,362,202) | (6,933,239) | - | (11,295,441) | (388,531) | (604,533) | - | (993,064) | (1,095,103) | (23,328) | - | (1,118,431) |
| | ***Sub-total*** | ***46,410,861*** | | - | ***10,091,341*** | ***20,627,985*** | - | ***30,719,326*** | ***898,811*** | ***1,800,911*** | - | ***2,699,723*** | ***2,531,260*** | ***80,970*** | - | ***2,612,230*** |
| | | | | - | | | | | | | | | | | | |
| | ***Total Distribution*** | ***58,938,489*** | | - | ***13,364,213*** | ***23,939,536*** | - | ***37,303,748*** | ***1,190,318*** | ***2,159,594*** | - | ***3,349,913*** | ***3,354,815*** | ***426,190*** | - | ***3,781,005*** |
| | | | | - | | | | | | | | | | | | |
| | **Customer Account** | | | - | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 102,849 | BILLS | - | - | 90,376 | - | 90,376 | - | 7,820 | - | 7,820 | - | 301 | - | 301 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 22,132 | BILLS | - | - | 19,448 | - | 19,448 | - | 1,683 | - | 1,683 | - | 65 | - | 65 |
| 902 | METER READING | 2,106,911 | MTREAD | - | - | 1,787,650 | - | 1,787,650 | - | 180,140 | - | 180,140 | - | 10,363 | - | 10,363 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 2,824,344 | BILLS | - | - | 2,481,830 | - | 2,481,830 | - | 214,759 | - | 214,759 | - | 8,278 | - | 8,278 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 2,179,388 | BILLS | - | - | 1,915,089 | - | 1,915,089 | - | 165,717 | - | 165,717 | - | 6,387 | - | 6,387 |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELA | - | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 180,456 | WEIGHTREV | - | - | 133,789 | - | 133,789 | - | 3,355 | - | 3,355 | - | 6,859 | - | 6,859 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 2,040,395 | WEIGHTREV | - | - | 1,512,731 | - | 1,512,731 | - | 37,930 | - | 37,930 | - | 77,557 | - | 77,557 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 4,255,514 | WEIGHTREV | - | - | 3,155,002 | - | 3,155,002 | - | 79,109 | - | 79,109 | - | 161,755 | - | 161,755 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 34,929 | WTBIPPREV | - | - | 26,216 | - | 26,216 | - | 5,784 | - | 5,784 | - | 223 | - | 223 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 2,266,091 | WTREVMFC | - | - | - | 1,684,648 | 1,684,648 | - | - | 161,075 | 161,075 | - | - | 82,878 | 82,878 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING REL/ | 6,916,245 | BILLS | - | - | 6,077,497 | - | 6,077,497 | - | 525,900 | - | 525,900 | - | 20,270 | - | 20,270 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 2,282 | BILLS | - | - | 2,005 | - | 2,005 | - | 173 | - | 173 | - | 7 | - | 7 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 83,857 | WEIGHTREV | - | - | 62,171 | - | 62,171 | - | 1,559 | - | 1,559 | - | 3,187 | - | 3,187 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 948,165 | WEIGHTREV | - | - | 702,962 | - | 702,962 | - | 17,626 | - | 17,626 | - | 36,041 | - | 36,041 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,977,525 | WEIGHTREV | - | - | 1,466,120 | - | 1,466,120 | - | 36,762 | - | 36,762 | - | 75,167 | - | 75,167 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,232 | WTBIPPREV | - | - | 12,183 | - | 12,183 | - | 2,688 | - | 2,688 | - | 104 | - | 104 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 1,053,046 | WTMFCREV | - | - | 782,851 | - | 782,851 | - | 74,851 | - | 74,851 | - | 38,513 | - | 38,513 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 66,440 | REVENUE | - | - | 33,394 | - | 33,394 | - | 2,495 | - | 2,495 | - | 5,101 | - | 5,101 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 751,224 | REVENUE | - | - | 377,577 | - | 377,577 | - | 28,210 | - | 28,210 | - | 57,681 | - | 57,681 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 1,566,777 | REVENUE | - | - | 787,487 | - | 787,487 | - | 58,835 | - | 58,835 | - | 120,301 | - | 120,301 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 12,860 | BIPP | - | - | 11,301 | - | 11,301 | - | 978 | - | 978 | - | 38 | - | 38 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 834,319 | MFCREV | - | - | 677,431 | - | 677,431 | - | 41,987 | - | 41,987 | - | 21,604 | - | 21,604 |
| | ***Sub-total*** | ***30,241,980*** | | - | - | ***22,115,108*** | ***1,684,648*** | ***23,799,755*** | - | ***1,488,361*** | ***161,075*** | ***1,649,436*** | - | ***649,802*** | ***82,878*** | ***732,680*** |

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | ***125,737*** | | ***-*** | ***-*** | ***2,867*** | ***2,867*** | ***-*** | ***-*** | ***11,243*** | ***11,243*** | ***-*** | ***-*** | ***(3,327)*** | ***(3,327)*** |
| | ***Total Other*** | ***125,737*** | | ***-*** | ***-*** | ***2,867*** | ***2,867*** | ***-*** | ***-*** | ***11,243*** | ***11,243*** | ***-*** | ***-*** | ***(3,327)*** | ***(3,327)*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 318,213 | TRNOPLBR | 2,952 | - | - | 2,952 | 36,597 | - | - | 36,597 | 27,661 | - | - | 27,661 |
| 561 | LOAD DISPATCHING | 1,451,295 | TRANS_12CP | 13,463 | - | - | 13,463 | 166,909 | - | - | 166,909 | 126,157 | - | - | 126,157 |
| 562 | STATION EXPENSES | 2,195,933 | TRANS_12CP | 20,370 | - | - | 20,370 | 252,548 | - | - | 252,548 | 190,886 | - | - | 190,886 |
| 563 | OVERHEAD LINES | 154,317 | TRANS_12CP | 1,431 | - | - | 1,431 | 17,748 | - | - | 17,748 | 13,414 | - | - | 13,414 |
| 564 | UNDERGROUND LINES | 11,247 | TRANS_12CP | 104 | - | - | 104 | 1,293 | - | - | 1,293 | 978 | - | - | 978 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 637,890 | TRNPLT | 5,917 | - | - | 5,917 | 73,362 | - | - | 73,362 | 55,450 | - | - | 55,450 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***4,768,896*** | | ***44,238*** | ***-*** | ***-*** | ***44,238*** | ***548,457*** | ***-*** | ***-*** | ***548,457*** | ***414,547*** | ***-*** | ***-*** | ***414,547*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 177,671 | TRMNTLBR | 1,648 | - | - | 1,648 | 20,433 | - | - | 20,433 | 15,444 | - | - | 15,444 |
| 569 | STRUCTURES | 1,288 | TRANS_12CP | 12 | - | - | 12 | 148 | - | - | 148 | 112 | - | - | 112 |
| 570 | STATION EQUIPMENT | 1,446,836 | TRANS_12CP | 13,421 | - | - | 13,421 | 166,396 | - | - | 166,396 | 125,769 | - | - | 125,769 |
| 571 | OVERHEAD LINES | 2,102,306 | TRANS_12CP | 19,502 | - | - | 19,502 | 241,780 | - | - | 241,780 | 182,748 | - | - | 182,748 |
| 572 | UNDERGROUND LINES | 308,949 | TRANS_12CP | 2,866 | - | - | 2,866 | 35,531 | - | - | 35,531 | 26,856 | - | - | 26,856 |
| 573 | MISC TRANSMISSION PLANT | (3,265,274) | TRNPLT | (30,290) | - | - | (30,290) | (375,530) | - | - | (375,530) | (283,841) | - | - | (283,841) |
| | ***Sub-total*** | ***771,777*** | | ***7,159*** | ***-*** | ***-*** | ***7,159*** | ***88,760*** | ***-*** | ***-*** | ***88,760*** | ***67,088*** | ***-*** | ***-*** | ***67,088*** |
| | ***Total Transmission*** | ***5,540,673*** | | ***51,397*** | ***-*** | ***-*** | ***51,397*** | ***637,217*** | ***-*** | ***-*** | ***637,217*** | ***481,635*** | ***-*** | ***-*** | ***481,635*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,077,877 | DISTOPLBR | 16,557 | 9,567 | - | 26,124 | 175,117 | 71,117 | - | 246,234 | 134,424 | 12,060 | - | 146,484 |
| 581 | LOAD DISPATCHING | 1,557,299 | PRI_NCP | 21,150 | - | - | 21,150 | 223,697 | - | - | 223,697 | 177,422 | - | - | 177,422 |
| 582 | STATION EXPENSES | 2,688,531 | PRI_NCP | 36,514 | - | - | 36,514 | 386,192 | - | - | 386,192 | 306,303 | - | - | 306,303 |
| 583 | OVERHEAD LINES | 837,960 | PLT364_5 | 6,101 | 3,942 | - | 10,043 | 64,532 | 9,745 | - | 74,277 | 37,872 | 147 | - | 38,019 |
| 584 | UNDERGROUND LINES | 278,702 | PLT366_7 | 1,913 | 1,311 | - | 3,224 | 20,236 | 3,240 | - | 23,477 | 15,378 | 60 | - | 15,438 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 2,313 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,813,681 | METI | - | 21,502 | - | 21,502 | - | 203,925 | - | 203,925 | - | 37,929 | - | 37,929 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 345,965 | PRICST | - | 3,254 | - | 3,254 | - | 8,044 | - | 8,044 | - | 153 | - | 153 |
| 588 | MISC. DISTRIBUTION EXPENSE | 2,925,300 | DIST581_587 | 23,309 | 13,469 | - | 36,778 | 246,534 | 100,121 | - | 346,655 | 189,247 | 16,978 | - | 206,225 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***12,527,628*** | | ***105,544*** | ***53,044*** | ***-*** | ***158,588*** | ***1,116,308*** | ***396,192*** | ***-*** | ***1,512,499*** | ***860,646*** | ***67,327*** | ***-*** | ***927,972*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,901,721 | DMAINTLBR | 30,921 | 16,322 | - | 47,243 | 327,040 | 40,351 | - | 367,391 | 206,944 | 617 | - | 207,560 |
| 591 | STRUCTURES | 2,997,925 | DPLT | 23,144 | 12,899 | - | 36,043 | 244,787 | 40,159 | - | 284,945 | 152,876 | 2,658 | - | 155,534 |
| 592 | STATION EQUIPMENT | - | PRI_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 54,122,058 | PLT364_5 | 394,071 | 254,591 | - | 648,663 | 4,167,965 | 629,398 | - | 4,797,363 | 2,446,057 | 9,502 | - | 2,455,559 |
| 594 | UNDERGROUND LINES | 2,616,815 | PLT366_7 | 17,965 | 12,306 | - | 30,271 | 190,006 | 30,423 | - | 220,429 | 144,391 | 561 | - | 144,952 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 523,056 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (17,750,713) | DIST591_597 | (140,673) | (74,257) | - | (214,930) | (1,487,855) | (183,577) | - | (1,671,431) | (941,481) | (2,806) | - | (944,287) |
| | ***Sub-total*** | ***46,410,861*** | | ***325,428*** | ***221,863*** | ***-*** | ***547,290*** | ***3,441,943*** | ***556,754*** | ***-*** | ***3,998,697*** | ***2,008,787*** | ***10,531*** | ***-*** | ***2,019,318*** |
| | ***Total Distribution*** | ***58,938,489*** | | ***430,972*** | ***274,907*** | ***-*** | ***705,878*** | ***4,558,250*** | ***952,946*** | ***-*** | ***5,511,196*** | ***2,869,432*** | ***77,858*** | ***-*** | ***2,947,290*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 102,849 | BILLS | - | 959 | - | 959 | - | 2,370 | - | 2,370 | - | 45 | - | 45 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 22,132 | BILLS | - | 206 | - | 206 | - | 510 | - | 510 | - | 10 | - | 10 |
| 902 | METER READING | 2,106,911 | MTREAD | - | 34,003 | - | 34,003 | - | 84,288 | - | 84,288 | - | 1,748 | - | 1,748 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 2,824,344 | BILLS | - | 26,326 | - | 26,326 | - | 65,070 | - | 65,070 | - | 1,235 | - | 1,235 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 2,179,388 | BILLS | - | 20,315 | - | 20,315 | - | 50,211 | - | 50,211 | - | 953 | - | 953 |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELA | - | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 180,456 | WEIGHTREV | - | 3,276 | - | 3,276 | - | 12,276 | - | 12,276 | - | 4,938 | - | 4,938 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 2,040,395 | WEIGHTREV | - | 37,038 | - | 37,038 | - | 138,800 | - | 138,800 | - | 55,835 | - | 55,835 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 4,255,514 | WEIGHTREV | - | 77,248 | - | 77,248 | - | 289,486 | - | 289,486 | - | 116,452 | - | 116,452 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 34,929 | WTBIPPREV | - | 278 | - | 278 | - | 1,753 | - | 1,753 | - | 33 | - | 33 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 2,266,091 | WTREVMFC | - | - | 37,253 | 37,253 | - | - | 215,839 | 215,839 | - | - | 18,127 | 18,127 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING REL/ | 6,916,245 | BILLS | - | 64,468 | - | 64,468 | - | 159,342 | - | 159,342 | - | 3,024 | - | 3,024 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 2,282 | BILLS | - | 21 | - | 21 | - | 53 | - | 53 | - | 1 | - | 1 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 83,857 | WEIGHTREV | - | 1,522 | - | 1,522 | - | 5,704 | - | 5,704 | - | 2,295 | - | 2,295 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 948,165 | WEIGHTREV | - | 17,211 | - | 17,211 | - | 64,500 | - | 64,500 | - | 25,947 | - | 25,947 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,977,525 | WEIGHTREV | - | 35,897 | - | 35,897 | - | 134,523 | - | 134,523 | - | 54,115 | - | 54,115 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,232 | WTBIPPREV | - | 129 | - | 129 | - | 814 | - | 814 | - | 15 | - | 15 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 1,053,046 | WTMFCREV | - | 17,311 | - | 17,311 | - | 100,300 | - | 100,300 | - | 8,424 | - | 8,424 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 66,440 | REVENUE | - | 818 | - | 818 | - | 9,130 | - | 9,130 | - | 3,673 | - | 3,673 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 751,224 | REVENUE | - | 9,245 | - | 9,245 | - | 103,228 | - | 103,228 | - | 41,526 | - | 41,526 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 1,566,777 | REVENUE | - | 19,281 | - | 19,281 | - | 215,296 | - | 215,296 | - | 86,608 | - | 86,608 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 12,860 | BIPP | - | 120 | - | 120 | - | 296 | - | 296 | - | 6 | - | 6 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 834,319 | MFCREV | - | 14,980 | - | 14,980 | - | 56,263 | - | 56,263 | - | 4,725 | - | 4,725 |
| | ***Sub-total*** | ***30,241,980*** | | ***-*** | ***380,652*** | ***37,253*** | ***417,904*** | ***-*** | ***1,494,211*** | ***215,839*** | ***1,710,050*** | ***-*** | ***411,607*** | ***18,127*** | ***429,735*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | ***125,737*** | | ***-*** | ***-*** | ***(3,044)*** | ***(3,044)*** | ***-*** | ***-*** | ***(3,242)*** | ***(3,242)*** | ***-*** | ***-*** | ***(5,058)*** | ***(5,058)*** |
| | ***Total Other*** | ***125,737*** | | ***-*** | ***-*** | ***(3,044)*** | ***(3,044)*** | ***-*** | ***-*** | ***(3,242)*** | ***(3,242)*** | ***-*** | ***-*** | ***(5,058)*** | ***(5,058)*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 318,213 | TRNOPLBR | 35,350 | - | - | 35,350 | 24,657 | - | - | 24,657 | 28,723 | - | - | 28,723 |
| 561 | LOAD DISPATCHING | 1,451,295 | TRANS_12CP | 161,225 | - | - | 161,225 | 112,456 | - | - | 112,456 | 131,001 | - | - | 131,001 |
| 562 | STATION EXPENSES | 2,195,933 | TRANS_12CP | 243,946 | - | - | 243,946 | 170,156 | - | - | 170,156 | 198,215 | - | - | 198,215 |
| 563 | OVERHEAD LINES | 154,317 | TRANS_12CP | 17,143 | - | - | 17,143 | 11,958 | - | - | 11,958 | 13,929 | - | - | 13,929 |
| 564 | UNDERGROUND LINES | 11,247 | TRANS_12CP | 1,249 | - | - | 1,249 | 871 | - | - | 871 | 1,015 | - | - | 1,015 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 637,890 | TRNPLT | 70,863 | - | - | 70,863 | 49,428 | - | - | 49,428 | 57,579 | - | - | 57,579 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***4,768,896*** | | ***529,777*** | ***-*** | ***-*** | ***529,777*** | ***369,527*** | ***-*** | ***-*** | ***369,527*** | ***430,462*** | ***-*** | ***-*** | ***430,462*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 177,671 | TRMNTLBR | 19,738 | - | - | 19,738 | 13,767 | - | - | 13,767 | 16,037 | - | - | 16,037 |
| 569 | STRUCTURES | 1,288 | TRANS_12CP | 143 | - | - | 143 | 100 | - | - | 100 | 116 | - | - | 116 |
| 570 | STATION EQUIPMENT | 1,446,836 | TRANS_12CP | 160,729 | - | - | 160,729 | 112,111 | - | - | 112,111 | 130,598 | - | - | 130,598 |
| 571 | OVERHEAD LINES | 2,102,306 | TRANS_12CP | 233,545 | - | - | 233,545 | 162,901 | - | - | 162,901 | 189,764 | - | - | 189,764 |
| 572 | UNDERGROUND LINES | 308,949 | TRANS_12CP | 34,321 | - | - | 34,321 | 23,940 | - | - | 23,940 | 27,887 | - | - | 27,887 |
| 573 | MISC TRANSMISSION PLANT | (3,265,274) | TRNPLT | (362,740) | - | - | (362,740) | (253,016) | - | - | (253,016) | (294,739) | - | - | (294,739) |
| | ***Sub-total*** | ***771,777*** | | ***85,737*** | ***-*** | ***-*** | ***85,737*** | ***59,803*** | ***-*** | ***-*** | ***59,803*** | ***69,664*** | ***-*** | ***-*** | ***69,664*** |
| | ***Total Transmission*** | ***5,540,673*** | | ***615,514*** | ***-*** | ***-*** | ***615,514*** | ***429,330*** | ***-*** | ***-*** | ***429,330*** | ***500,127*** | ***-*** | ***-*** | ***500,127*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,077,877 | DISTOPLBR | 169,441 | 9,749 | - | 179,190 | - | 16,617 | - | 16,617 | - | 16,174 | - | 16,174 |
| 581 | LOAD DISPATCHING | 1,557,299 | PRI_NCP | 223,639 | - | - | 223,639 | - | - | - | - | - | - | - | - |
| 582 | STATION EXPENSES | 2,688,531 | PRI_NCP | 386,092 | - | - | 386,092 | - | - | - | - | - | - | - | - |
| 583 | OVERHEAD LINES | 837,960 | PLT364_5 | 47,737 | 341 | - | 48,078 | - | - | - | - | - | - | - | - |
| 584 | UNDERGROUND LINES | 278,702 | PLT366_7 | 19,384 | 139 | - | 19,523 | - | - | - | - | - | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 2,313 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,813,681 | METI | - | 30,092 | - | 30,092 | - | 52,784 | - | 52,784 | - | 51,376 | - | 51,376 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 345,965 | PRICST | - | 355 | - | 355 | - | - | - | - | - | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 2,925,300 | DIST581_587 | 238,544 | 13,725 | - | 252,269 | - | 23,395 | - | 23,395 | - | 22,771 | - | 22,771 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***12,527,628*** | | ***1,084,838*** | ***54,402*** | ***-*** | ***1,139,239*** | ***-*** | ***92,796*** | ***-*** | ***92,796*** | ***-*** | ***90,321*** | ***-*** | ***90,321*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,901,721 | DMAINTLBR | 260,851 | 1,431 | - | 262,281 | - | - | - | - | - | - | - | - |
| 591 | STRUCTURES | 2,997,925 | DPLT | 225,660 | 2,964 | - | 228,625 | - | 3,215 | - | 3,215 | - | 3,129 | - | 3,129 |
| 592 | STATION EQUIPMENT | - | PRI_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 54,122,058 | PLT364_5 | 3,083,236 | 22,035 | - | 3,105,272 | - | - | - | - | - | - | - | - |
| 594 | UNDERGROUND LINES | 2,616,815 | PLT366_7 | 182,004 | 1,301 | - | 183,305 | - | - | - | - | - | - | - | - |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 523,056 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (17,750,713) | DIST591_597 | (1,186,729) | (6,508) | - | (1,193,238) | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***46,410,861*** | | ***2,565,022*** | ***21,223*** | ***-*** | ***2,586,245*** | ***-*** | ***3,215*** | ***-*** | ***3,215*** | ***-*** | ***3,129*** | ***-*** | ***3,129*** |
| | ***Total Distribution*** | ***58,938,489*** | | ***3,649,859*** | ***75,625*** | ***-*** | ***3,725,484*** | ***-*** | ***96,011*** | ***-*** | ***96,011*** | ***-*** | ***93,450*** | ***-*** | ***93,450*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 102,849 | BILLS | - | 104 | - | 104 | - | 16 | - | 16 | - | 14 | - | 14 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 22,132 | BILLS | - | 22 | - | 22 | - | 3 | - | 3 | - | 3 | - | 3 |
| 902 | METER READING | 2,106,911 | MTREAD | - | 3,893 | - | 3,893 | - | 675 | - | 675 | - | 672 | - | 672 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 2,824,344 | BILLS | - | 2,869 | - | 2,869 | - | 441 | - | 441 | - | 382 | - | 382 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 2,179,388 | BILLS | - | 2,214 | - | 2,214 | - | 341 | - | 341 | - | 295 | - | 295 |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELA | - | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 180,456 | WEIGHTREV | - | 6,649 | - | 6,649 | - | 2,717 | - | 2,717 | - | 3,640 | - | 3,640 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 2,040,395 | WEIGHTREV | - | 75,182 | - | 75,182 | - | 30,720 | - | 30,720 | - | 41,153 | - | 41,153 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 4,255,514 | WEIGHTREV | - | 156,801 | - | 156,801 | - | 64,070 | - | 64,070 | - | 85,830 | - | 85,830 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 34,929 | WTBIPPREV | - | 77 | - | 77 | - | 12 | - | 12 | - | 10 | - | 10 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 2,266,091 | WTREVMFC | - | - | 32,867 | 32,867 | - | - | 7,729 | 7,729 | - | - | 8,505 | 8,505 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 6,916,245 | BILLS | - | 7,025 | - | 7,025 | - | 1,081 | - | 1,081 | - | 936 | - | 936 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 2,282 | BILLS | - | 2 | - | 2 | - | 0 | - | 0 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 83,857 | WEIGHTREV | - | 3,090 | - | 3,090 | - | 1,263 | - | 1,263 | - | 1,691 | - | 1,691 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 948,165 | WEIGHTREV | - | 34,937 | - | 34,937 | - | 14,275 | - | 14,275 | - | 19,124 | - | 19,124 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,977,525 | WEIGHTREV | - | 72,865 | - | 72,865 | - | 29,773 | - | 29,773 | - | 39,885 | - | 39,885 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,232 | WTBIPPREV | - | 36 | - | 36 | - | 6 | - | 6 | - | 5 | - | 5 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 1,053,046 | WTMFCREV | - | 15,273 | - | 15,273 | - | 3,592 | - | 3,592 | - | 3,952 | - | 3,952 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 66,440 | REVENUE | - | 4,945 | - | 4,945 | - | 2,021 | - | 2,021 | - | 2,707 | - | 2,707 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 751,224 | REVENUE | - | 55,914 | - | 55,914 | - | 22,847 | - | 22,847 | - | 30,606 | - | 30,606 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 1,566,777 | REVENUE | - | 116,616 | - | 116,616 | - | 47,650 | - | 47,650 | - | 63,833 | - | 63,833 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 12,860 | BIPP | - | 13 | - | 13 | - | 2 | - | 2 | - | 2 | - | 2 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 834,319 | MFCREV | - | 8,567 | - | 8,567 | - | 2,015 | - | 2,015 | - | 2,217 | - | 2,217 |
| | ***Sub-total*** | ***30,241,980*** | | ***-*** | ***567,095*** | ***32,867*** | ***599,962*** | ***-*** | ***223,519*** | ***7,729*** | ***231,248*** | ***-*** | ***296,956*** | ***8,505*** | ***305,461*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | ***125,737*** | | ***-*** | ***-*** | ***(220)*** | ***(220)*** | ***-*** | ***-*** | ***(665)*** | ***(665)*** | ***-*** | ***-*** | ***23*** | ***23*** |
| | ***Total Other*** | ***125,737*** | | ***-*** | ***-*** | ***(220)*** | ***(220)*** | ***-*** | ***-*** | ***(665)*** | ***(665)*** | ***-*** | ***-*** | ***23*** | ***23*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 318,213 | TRNOPLBR | 1,281 | - | - | 1,281 | 5,168 | - | - | 5,168 | 2,066 | - | - | 2,066 |
| 561 | LOAD DISPATCHING | 1,451,295 | TRANS_12CP | 5,842 | - | - | 5,842 | 23,572 | - | - | 23,572 | 9,421 | - | - | 9,421 |
| 562 | STATION EXPENSES | 2,195,933 | TRANS_12CP | 8,839 | - | - | 8,839 | 35,666 | - | - | 35,666 | 14,254 | - | - | 14,254 |
| 563 | OVERHEAD LINES | 154,317 | TRANS_12CP | 621 | - | - | 621 | 2,506 | - | - | 2,506 | 1,002 | - | - | 1,002 |
| 564 | UNDERGROUND LINES | 11,247 | TRANS_12CP | 45 | - | - | 45 | 183 | - | - | 183 | 73 | - | - | 73 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 637,890 | TRNPLT | 2,568 | - | - | 2,568 | 10,361 | - | - | 10,361 | 4,141 | - | - | 4,141 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***4,768,896*** | | ***19,196*** | ***-*** | ***-*** | ***19,196*** | ***77,456*** | ***-*** | ***-*** | ***77,456*** | ***30,956*** | ***-*** | ***-*** | ***30,956*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 177,671 | TRMNTLBR | 715 | - | - | 715 | 2,886 | - | - | 2,886 | 1,153 | - | - | 1,153 |
| 569 | STRUCTURES | 1,288 | TRANS_12CP | 5 | - | - | 5 | 21 | - | - | 21 | 8 | - | - | 8 |
| 570 | STATION EQUIPMENT | 1,446,836 | TRANS_12CP | 5,824 | - | - | 5,824 | 23,499 | - | - | 23,499 | 9,392 | - | - | 9,392 |
| 571 | OVERHEAD LINES | 2,102,306 | TRANS_12CP | 8,462 | - | - | 8,462 | 34,145 | - | - | 34,145 | 13,646 | - | - | 13,646 |
| 572 | UNDERGROUND LINES | 308,949 | TRANS_12CP | 1,244 | - | - | 1,244 | 5,018 | - | - | 5,018 | 2,005 | - | - | 2,005 |
| 573 | MISC TRANSMISSION PLANT | (3,265,274) | TRNPLT | (13,144) | - | - | (13,144) | (53,034) | - | - | (53,034) | (21,195) | - | - | (21,195) |
| | ***Sub-total*** | ***771,777*** | | ***3,107*** | ***-*** | ***-*** | ***3,107*** | ***12,535*** | ***-*** | ***-*** | ***12,535*** | ***5,010*** | ***-*** | ***-*** | ***5,010*** |
| | ***Total Transmission*** | ***5,540,673*** | | ***22,303*** | ***-*** | ***-*** | ***22,303*** | ***89,991*** | ***-*** | ***-*** | ***89,991*** | ***35,965*** | ***-*** | ***-*** | ***35,965*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,077,877 | DISTOPLBR | - | 867 | - | 867 | - | 917 | - | 917 | 9,779 | 3,161 | - | 12,939 |
| 581 | LOAD DISPATCHING | 1,557,299 | PRI_NCP | - | - | - | - | - | - | - | - | 12,497 | - | - | 12,497 |
| 582 | STATION EXPENSES | 2,688,531 | PRI_NCP | - | - | - | - | - | - | - | - | 21,575 | - | - | 21,575 |
| 583 | OVERHEAD LINES | 837,960 | PLT364_5 | - | - | - | - | - | - | - | - | 3,592 | 358 | - | 3,950 |
| 584 | UNDERGROUND LINES | 278,702 | PLT366_7 | - | - | - | - | - | - | - | - | 1,130 | 119 | - | 1,249 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 2,313 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,813,681 | METI | - | 2,753 | - | 2,753 | - | 2,912 | - | 2,912 | - | 9,232 | - | 9,232 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 345,965 | PRICST | - | - | - | - | - | - | - | - | - | 295 | - | 295 |
| 588 | MISC. DISTRIBUTION EXPENSE | 2,925,300 | DIST581_587 | - | 1,220 | - | 1,220 | - | 1,290 | - | 1,290 | 13,767 | 4,449 | - | 18,216 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***12,527,628*** | | ***-*** | ***4,840*** | ***-*** | ***4,840*** | ***-*** | ***5,119*** | ***-*** | ***5,119*** | ***62,339*** | ***17,614*** | ***-*** | ***79,954*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,901,721 | DMAINTLBR | - | - | - | - | - | - | - | - | 18,221 | 1,481 | - | 19,702 |
| 591 | STRUCTURES | 2,997,925 | DPLT | - | 168 | - | 168 | - | 177 | - | 177 | 13,636 | 1,632 | - | 15,268 |
| 592 | STATION EQUIPMENT | - | PRI_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 54,122,058 | PLT364_5 | - | - | - | - | - | - | - | - | 232,031 | 23,101 | - | 255,132 |
| 594 | UNDERGROUND LINES | 2,616,815 | PLT366_7 | - | - | - | - | - | - | - | - | 10,609 | 1,117 | - | 11,726 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 523,056 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (17,750,713) | DIST591_597 | - | - | - | - | - | - | - | - | (82,894) | (6,738) | - | (89,632) |
| | ***Sub-total*** | ***46,410,861*** | | ***-*** | ***168*** | ***-*** | ***168*** | ***-*** | ***177*** | ***-*** | ***177*** | ***191,603*** | ***20,593*** | ***-*** | ***212,196*** |
| | ***Total Distribution*** | ***58,938,489*** | | ***-*** | ***5,008*** | ***-*** | ***5,008*** | ***-*** | ***5,296*** | ***-*** | ***5,296*** | ***253,942*** | ***38,208*** | ***-*** | ***292,150*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 102,849 | BILLS | - | 0 | - | 0 | - | 10 | - | 10 | - | 87 | - | 87 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 22,132 | BILLS | - | 0 | - | 0 | - | 2 | - | 2 | - | 19 | - | 19 |
| 902 | METER READING | 2,106,911 | MTREAD | - | 10 | - | 10 | - | 347 | - | 347 | - | 3,121 | - | 3,121 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 2,824,344 | BILLS | - | 7 | - | 7 | - | 271 | - | 271 | - | 2,390 | - | 2,390 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 2,179,388 | BILLS | - | 6 | - | 6 | - | 209 | - | 209 | - | 1,844 | - | 1,844 |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELA | - | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 180,456 | WEIGHTREV | - | 163 | - | 163 | - | 772 | - | 772 | - | 623 | - | 623 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 2,040,395 | WEIGHTREV | - | 1,848 | - | 1,848 | - | 8,730 | - | 8,730 | - | 7,044 | - | 7,044 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 4,255,514 | WEIGHTREV | - | 3,855 | - | 3,855 | - | 18,208 | - | 18,208 | - | 14,691 | - | 14,691 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 34,929 | WTBIPPREV | - | 0 | - | 0 | - | 7 | - | 7 | - | 64 | - | 64 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 2,266,091 | WTREVMFC | - | - | - | - | - | - | 2,107 | 2,107 | - | - | 4,372 | 4,372 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 6,916,245 | BILLS | - | 18 | - | 18 | - | 665 | - | 665 | - | 5,853 | - | 5,853 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 2,282 | BILLS | - | 0 | - | 0 | - | 0 | - | 0 | - | 2 | - | 2 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 83,857 | WEIGHTREV | - | 76 | - | 76 | - | 359 | - | 359 | - | 290 | - | 290 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 948,165 | WEIGHTREV | - | 859 | - | 859 | - | 4,057 | - | 4,057 | - | 3,273 | - | 3,273 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,977,525 | WEIGHTREV | - | 1,791 | - | 1,791 | - | 8,461 | - | 8,461 | - | 6,827 | - | 6,827 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,232 | WTBIPPREV | - | 0 | - | 0 | - | 3 | - | 3 | - | 30 | - | 30 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 1,053,046 | WTMFCREV | - | - | - | - | - | 979 | - | 979 | - | 2,031 | - | 2,031 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 66,440 | REVENUE | - | 122 | - | 122 | - | 574 | - | 574 | - | 463 | - | 463 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 751,224 | REVENUE | - | 1,375 | - | 1,375 | - | 6,493 | - | 6,493 | - | 5,239 | - | 5,239 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 1,566,777 | REVENUE | - | 2,867 | - | 2,867 | - | 13,542 | - | 13,542 | - | 10,926 | - | 10,926 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 12,860 | BIPP | - | 0 | - | 0 | - | 1 | - | 1 | - | 11 | - | 11 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 834,319 | MFCREV | - | - | - | - | - | 549 | - | 549 | - | 1,140 | - | 1,140 |
| | ***Sub-total*** | ***30,241,980*** | | ***-*** | ***12,997*** | ***-*** | ***12,997*** | ***-*** | ***64,242*** | ***2,107*** | ***66,349*** | ***-*** | ***65,969*** | ***4,372*** | ***70,341*** |

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | ***125,737*** | | ***-*** | ***-*** | ***(37)*** | ***(37)*** | ***-*** | ***-*** | ***198*** | ***198*** | ***-*** | ***-*** | ***27*** | ***27*** |
| | ***Total Other*** | ***125,737*** | | ***-*** | ***-*** | ***(37)*** | ***(37)*** | ***-*** | ***-*** | ***198*** | ***198*** | ***-*** | ***-*** | ***27*** | ***27*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 318,213 | TRNOPLBR | 1,238 | - | - | 1,238 | 201 | - | - | 201 | 20 | - | - | 20 |
| 561 | LOAD DISPATCHING | 1,451,295 | TRANS_12CP | 5,645 | - | - | 5,645 | 917 | - | - | 917 | 92 | - | - | 92 |
| 562 | STATION EXPENSES | 2,195,933 | TRANS_12CP | 8,541 | - | - | 8,541 | 1,387 | - | - | 1,387 | 139 | - | - | 139 |
| 563 | OVERHEAD LINES | 154,317 | TRANS_12CP | 600 | - | - | 600 | 97 | - | - | 97 | 10 | - | - | 10 |
| 564 | UNDERGROUND LINES | 11,247 | TRANS_12CP | 44 | - | - | 44 | 7 | - | - | 7 | 1 | - | - | 1 |
| 565 | TRANSMISSION BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 637,890 | TRNPLT | 2,481 | - | - | 2,481 | 403 | - | - | 403 | 40 | - | - | 40 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***4,768,896*** | | ***18,548*** | ***-*** | ***-*** | ***18,548*** | ***3,012*** | ***-*** | ***-*** | ***3,012*** | ***301*** | ***-*** | ***-*** | ***301*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 177,671 | TRMNTLBR | 691 | - | - | 691 | 112 | - | - | 112 | 11 | - | - | 11 |
| 569 | STRUCTURES | 1,288 | TRANS_12CP | 5 | - | - | 5 | 1 | - | - | 1 | 0 | - | - | 0 |
| 570 | STATION EQUIPMENT | 1,446,836 | TRANS_12CP | 5,627 | - | - | 5,627 | 914 | - | - | 914 | 91 | - | - | 91 |
| 571 | OVERHEAD LINES | 2,102,306 | TRANS_12CP | 8,177 | - | - | 8,177 | 1,328 | - | - | 1,328 | 133 | - | - | 133 |
| 572 | UNDERGROUND LINES | 308,949 | TRANS_12CP | 1,202 | - | - | 1,202 | 195 | - | - | 195 | 20 | - | - | 20 |
| 573 | MISC TRANSMISSION PLANT | (3,265,274) | TRNPLT | (12,700) | - | - | (12,700) | (2,062) | - | - | (2,062) | (206) | - | - | (206) |
| | ***Sub-total*** | ***771,777*** | | ***3,002*** | ***-*** | ***-*** | ***3,002*** | ***487*** | ***-*** | ***-*** | ***487*** | ***49*** | ***-*** | ***-*** | ***49*** |
| | ***Total Transmission*** | ***5,540,673*** | | ***21,550*** | ***-*** | ***-*** | ***21,550*** | ***3,499*** | ***-*** | ***-*** | ***3,499*** | ***350*** | ***-*** | ***-*** | ***350*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,077,877 | DISTOPLBR | 13,032 | 754 | - | 13,785 | 2,055 | 1,385 | - | 3,440 | 205 | 549 | - | 754 |
| 581 | LOAD DISPATCHING | 1,557,299 | PRI_NCP | 16,647 | - | - | 16,647 | 2,625 | - | - | 2,625 | 262 | - | - | 262 |
| 582 | STATION EXPENSES | 2,688,531 | PRI_NCP | 28,739 | - | - | 28,739 | 4,531 | - | - | 4,531 | 453 | - | - | 453 |
| 583 | OVERHEAD LINES | 837,960 | PLT364_5 | 4,802 | 516 | - | 5,318 | 757 | 1,817 | - | 2,574 | 76 | 748 | - | 823 |
| 584 | UNDERGROUND LINES | 278,702 | PLT366_7 | 1,506 | 172 | - | 1,677 | 237 | 604 | - | 842 | 24 | 249 | - | 272 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 2,313 | LGT_OM | - | 1,789 | - | 1,789 | - | 441 | - | 441 | - | 83 | - | 83 |
| 586 | METER EXPENSE | 1,813,681 | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 345,965 | PRICST | - | 426 | - | 426 | - | 1,500 | - | 1,500 | - | 617 | - | 617 |
| 588 | MISC. DISTRIBUTION EXPENSE | 2,925,300 | DIST581_587 | 18,347 | 1,061 | - | 19,408 | 2,893 | 1,950 | - | 4,843 | 289 | 772 | - | 1,062 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***12,527,628*** | | ***83,073*** | ***4,716*** | ***-*** | ***87,789*** | ***13,098*** | ***7,698*** | ***-*** | ***20,796*** | ***1,310*** | ***3,017*** | ***-*** | ***4,327*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,901,721 | DMAINTLBR | 24,338 | 9,327 | - | 33,664 | 3,837 | 9,298 | - | 13,136 | 384 | 3,429 | - | 3,812 |
| 591 | STRUCTURES | 2,997,925 | DPLT | 18,216 | 37,818 | - | 56,035 | 2,872 | 13,767 | - | 16,639 | 287 | 3,649 | - | 3,936 |
| 592 | STATION EQUIPMENT | - | PRI_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 54,122,058 | PLT364_5 | 310,170 | 33,318 | - | 343,488 | 48,904 | 117,355 | - | 166,259 | 4,890 | 48,282 | - | 53,173 |
| 594 | UNDERGROUND LINES | 2,616,815 | PLT366_7 | 14,140 | 1,610 | - | 15,750 | 2,229 | 5,673 | - | 7,902 | 223 | 2,334 | - | 2,557 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 523,056 | LGT_OM | - | 404,481 | - | 404,481 | - | 99,825 | - | 99,825 | - | 18,749 | - | 18,749 |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (17,750,713) | DIST591_597 | (110,723) | (42,432) | - | (153,155) | (17,458) | (42,303) | - | (59,760) | (1,746) | (15,599) | - | (17,345) |
| | ***Sub-total*** | ***46,410,861*** | | ***256,141*** | ***444,123*** | ***-*** | ***700,264*** | ***40,385*** | ***203,616*** | ***-*** | ***244,001*** | ***4,039*** | ***60,844*** | ***-*** | ***64,882*** |
| | ***Total Distribution*** | ***58,938,489*** | | ***339,214*** | ***448,839*** | ***-*** | ***788,053*** | ***53,483*** | ***211,314*** | ***-*** | ***264,797*** | ***5,348*** | ***63,861*** | ***-*** | ***69,209*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 102,849 | BILLS | - | 124 | - | 124 | - | 441 | - | 441 | - | 181 | - | 181 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 22,132 | BILLS | - | 27 | - | 27 | - | 95 | - | 95 | - | 39 | - | 39 |
| 902 | METER READING | 2,106,911 | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 2,824,344 | BILLS | - | 3,412 | - | 3,412 | - | 12,097 | - | 12,097 | - | 4,977 | - | 4,977 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 2,179,388 | BILLS | - | 2,633 | - | 2,633 | - | 9,335 | - | 9,335 | - | 3,841 | - | 3,841 |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELA | - | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 180,456 | WEIGHTREV | - | 1,078 | - | 1,078 | - | 234 | - | 234 | - | 87 | - | 87 |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 2,040,395 | WEIGHTREV | - | 12,193 | - | 12,193 | - | 2,651 | - | 2,651 | - | 982 | - | 982 |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 4,255,514 | WEIGHTREV | - | 25,430 | - | 25,430 | - | 5,529 | - | 5,529 | - | 2,048 | - | 2,048 |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 34,929 | WTBIPPREV | - | 92 | - | 92 | - | 326 | - | 326 | - | 53 | - | 53 |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 2,266,091 | WTREVMFC | - | - | 5,634 | 5,634 | - | - | 4,672 | 4,672 | - | - | 385 | 385 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 6,916,245 | BILLS | - | 8,355 | - | 8,355 | - | 29,624 | - | 29,624 | - | 12,188 | - | 12,188 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 2,282 | BILLS | - | 3 | - | 3 | - | 10 | - | 10 | - | 4 | - | 4 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 83,857 | WEIGHTREV | - | 501 | - | 501 | - | 109 | - | 109 | - | 40 | - | 40 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 948,165 | WEIGHTREV | - | 5,666 | - | 5,666 | - | 1,232 | - | 1,232 | - | 456 | - | 456 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,977,525 | WEIGHTREV | - | 11,817 | - | 11,817 | - | 2,569 | - | 2,569 | - | 952 | - | 952 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,232 | WTBIPPREV | - | 43 | - | 43 | - | 151 | - | 151 | - | 24 | - | 24 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 1,053,046 | WTMFCREV | - | 2,618 | - | 2,618 | - | 2,171 | - | 2,171 | - | 179 | - | 179 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 66,440 | REVENUE | - | 802 | - | 802 | - | 174 | - | 174 | - | 22 | - | 22 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 751,224 | REVENUE | - | 9,068 | - | 9,068 | - | 1,972 | - | 1,972 | - | 245 | - | 245 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 1,566,777 | REVENUE | - | 18,913 | - | 18,913 | - | 4,112 | - | 4,112 | - | 511 | - | 511 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 12,860 | BIPP | - | 16 | - | 16 | - | 55 | - | 55 | - | 23 | - | 23 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 834,319 | MFCREV | - | 1,469 | - | 1,469 | - | 1,218 | - | 1,218 | - | 155 | - | 155 |
| | ***Sub-total*** | ***30,241,980*** | | ***-*** | ***104,259*** | ***5,634*** | ***109,893*** | ***-*** | ***74,105*** | ***4,672*** | ***78,776*** | ***-*** | ***27,006*** | ***385*** | ***27,391*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | - | | | | | | | | | | | |
| | **Customer Service & Information Expenses** | | | - | | | | | | | | | | | |
| 907 | SUPERVISION | 24,526 | LABOR_908_91( | - | - | 21,293 | - | 21,293 | - | 209 | - | 209 | - | 427 | - | 427 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 98,756 | RESREV | - | - | 96,335 | - | 96,335 | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 12,206 | NORESREV | - | - | - | - | - | - | 946 | - | 946 | - | 1,933 | - | 1,933 |
| 908 | ENERGY EFFICIENCY EXPENSE | 5,936,404 | EEREV_908 | - | - | 2,227,385 | - | 2,227,385 | - | 184,396 | - | 184,396 | - | 502,557 | - | 502,557 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 61,173 | RESREV | - | - | 59,673 | - | 59,673 | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 7,561 | NORESREV | - | - | - | - | - | - | 586 | - | 586 | - | 1,198 | - | 1,198 |
| 909 | ENERGY EFFICIENCY EXPENSE | 812,634 | EEREV_908 | - | - | 304,907 | - | 304,907 | - | 25,242 | - | 25,242 | - | 68,795 | - | 68,795 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | (1,282) | R_WTALLOC | - | - | (1,253) | - | (1,253) | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 218,859 | R_WTALLOC | - | - | 213,847 | - | 213,847 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 451,084 | R_WTALLOC | - | - | 440,755 | - | 440,755 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 1,164 | R_WTALLOC | - | - | 1,138 | - | 1,138 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 95,389 | R_MFCWT | - | - | 93,285 | - | 93,285 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | (832) | NR_WTALLOC | - | - | - | - | - | - | (74) | - | (74) | - | (130) | - | (130) |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 48,409 | NR_WTALLOC | - | - | - | - | - | - | 4,295 | - | 4,295 | - | 7,573 | - | 7,573 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 43,764 | NR_WTALLOC | - | - | - | - | - | - | 3,883 | - | 3,883 | - | 6,846 | - | 6,846 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 119 | NR_WTALLOC | - | - | - | - | - | - | 11 | - | 11 | - | 19 | - | 19 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 3,116 | NR_WTMFC | - | - | - | - | - | - | 286 | - | 286 | - | 504 | - | 504 |
| 910 | CEF NET OF REVENUE | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,813,051*** | | - | - | ***3,457,364*** | - | ***3,457,364*** | - | ***219,779*** | - | ***219,779*** | - | ***589,722*** | - | ***589,722*** |
| | | | | - | | | | | | | | | | | |
| | **Sales Expenses** | | | - | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | (124) | - | (124) | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 21,601 | R_WTALLOC | - | - | 21,106 | - | 21,106 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 44,520 | R_WTALLOC | - | - | 43,501 | - | 43,501 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | 112 | - | 112 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 9,414 | R_MFCWT | - | - | 9,207 | - | 9,207 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | - | - | - | - | - | (7) | - | (7) | - | (13) | - | (13) |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 4,778 | NR_WTALLOC | - | - | - | - | - | - | 424 | - | 424 | - | 747 | - | 747 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 4,319 | NR_WTALLOC | - | - | - | - | - | - | 383 | - | 383 | - | 676 | - | 676 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | - | - | - | - | - | 1 | - | 1 | - | 2 | - | 2 |
| 911 | SUPERVISION - NONRES - MERCHANT | 308 | NR_WTMFC | - | - | - | - | - | - | 28 | - | 28 | - | 50 | - | 50 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (350) | R_WTALLOC | - | - | (342) | - | (342) | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 59,784 | R_WTALLOC | - | - | 58,415 | - | 58,415 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 123,219 | R_WTALLOC | - | - | 120,398 | - | 120,398 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 318 | R_WTALLOC | - | - | 311 | - | 311 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 26,057 | R_MFCWT | - | - | 25,482 | - | 25,482 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (36,720) | NR_WTALLOC | - | - | - | - | - | - | (3,258) | - | (3,258) | - | (5,745) | - | (5,745) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 2,137,740 | NR_WTALLOC | - | - | - | - | - | - | 189,683 | - | 189,683 | - | 334,427 | - | 334,427 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 1,932,632 | NR_WTALLOC | - | - | - | - | - | - | 171,484 | - | 171,484 | - | 302,340 | - | 302,340 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 5,274 | NR_WTALLOC | - | - | - | - | - | - | 468 | - | 468 | - | 825 | - | 825 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 137,603 | NR_WTMFC | - | - | - | - | - | - | 12,632 | - | 12,632 | - | 22,271 | - | 22,271 |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | (153) | R_WTALLOC | - | - | (150) | - | (150) | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | 26,199 | R_WTALLOC | - | - | 25,599 | - | 25,599 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | 53,999 | R_WTALLOC | - | - | 52,762 | - | 52,762 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 139 | R_WTALLOC | - | - | 136 | - | 136 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | 11,419 | R_MFCWT | - | - | 11,167 | - | 11,167 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | (100) | NR_WTALLOC | - | - | - | - | - | - | (9) | - | (9) | - | (16) | - | (16) |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 5,795 | NR_WTALLOC | - | - | - | - | - | - | 514 | - | 514 | - | 907 | - | 907 |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 5,239 | NR_WTALLOC | - | - | - | - | - | - | 465 | - | 465 | - | 820 | - | 820 |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 14 | NR_WTALLOC | - | - | - | - | - | - | 1 | - | 1 | - | 2 | - | 2 |
| 913 | ADVERTISING - NONRES - MERCHANT | 373 | NR_WTMFC | - | - | - | - | - | - | 34 | - | 34 | - | 60 | - | 60 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (156) | R_WTALLOC | - | - | (152) | - | (152) | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 26,626 | R_WTALLOC | - | - | 26,016 | - | 26,016 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 54,877 | R_WTALLOC | - | - | 53,621 | - | 53,621 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 142 | R_WTALLOC | - | - | 138 | - | 138 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 11,605 | R_MFCWT | - | - | 11,349 | - | 11,349 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (101) | NR_WTALLOC | - | - | - | - | - | - | (9) | - | (9) | - | (16) | - | (16) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 5,889 | NR_WTALLOC | - | - | - | - | - | - | 523 | - | 523 | - | 921 | - | 921 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 5,324 | NR_WTALLOC | - | - | - | - | - | - | 472 | - | 472 | - | 833 | - | 833 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 15 | NR_WTALLOC | - | - | - | - | - | - | 1 | - | 1 | - | 2 | - | 2 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 379 | NR_WTMFC | - | - | - | - | - | - | 35 | - | 35 | - | 61 | - | 61 |
| | ***Sub-total*** | ***4,677,938*** | | - | - | ***458,551*** | - | ***458,551*** | - | ***373,866*** | - | ***373,866*** | - | ***659,156*** | - | ***659,156*** |
| | | | | - | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | 24,526 | LABOR_908_91( | - | 521 | - | 521 | - | 765 | - | 765 | - | 308 | - | 308 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 98,756 | RESREV | - | 2,359 | - | 2,359 | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 12,206 | NORESREV | - | - | - | - | - | 3,460 | - | 3,460 | - | 1,392 | - | 1,392 |
| 908 | ENERGY EFFICIENCY EXPENSE | 5,936,404 | EEREV_908 | - | 63,349 | - | 63,349 | - | 656,700 | - | 656,700 | - | 513,240 | - | 513,240 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 61,173 | RESREV | - | 1,461 | - | 1,461 | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 7,561 | NORESREV | - | - | - | - | - | 2,143 | - | 2,143 | - | 862 | - | 862 |
| 909 | ENERGY EFFICIENCY EXPENSE | 812,634 | EEREV_908 | - | 8,672 | - | 8,672 | - | 89,896 | - | 89,896 | - | 70,257 | - | 70,257 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | (1,282) | R_WTALLOC | - | (28) | - | (28) | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 218,859 | R_WTALLOC | - | 4,810 | - | 4,810 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 451,084 | R_WTALLOC | - | 9,913 | - | 9,913 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 1,164 | R_WTALLOC | - | 26 | - | 26 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 95,389 | R_MFCWT | - | 2,083 | - | 2,083 | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | (832) | NR_WTALLOC | - | - | - | - | - | (193) | - | (193) | - | (113) | - | (113) |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 48,409 | NR_WTALLOC | - | - | - | - | - | 11,219 | - | 11,219 | - | 6,567 | - | 6,567 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 43,764 | NR_WTALLOC | - | - | - | - | - | 10,143 | - | 10,143 | - | 5,937 | - | 5,937 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 119 | NR_WTALLOC | - | - | - | - | - | 28 | - | 28 | - | 16 | - | 16 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 3,116 | NR_WTMFC | - | - | - | - | - | 747 | - | 747 | - | 437 | - | 437 |
| 910 | CEF NET OF REVENUE | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,813,051*** | | **-** | ***93,165*** | **-** | ***93,165*** | **-** | ***774,908*** | **-** | ***774,908*** | **-** | ***598,902*** | **-** | ***598,902*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | (3) | - | (3) | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 21,601 | R_WTALLOC | - | 475 | - | 475 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 44,520 | R_WTALLOC | - | 978 | - | 978 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | 3 | - | 3 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 9,414 | R_MFCWT | - | 206 | - | 206 | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | - | - | - | - | (19) | - | (19) | - | (11) | - | (11) |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 4,778 | NR_WTALLOC | - | - | - | - | - | 1,107 | - | 1,107 | - | 648 | - | 648 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 4,319 | NR_WTALLOC | - | - | - | - | - | 1,001 | - | 1,001 | - | 586 | - | 586 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | - | - | - | - | 3 | - | 3 | - | 2 | - | 2 |
| 911 | SUPERVISION - NONRES - MERCHANT | 308 | NR_WTMFC | - | - | - | - | - | 74 | - | 74 | - | 43 | - | 43 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (350) | R_WTALLOC | - | (8) | - | (8) | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 59,784 | R_WTALLOC | - | 1,314 | - | 1,314 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 123,219 | R_WTALLOC | - | 2,708 | - | 2,708 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 318 | R_WTALLOC | - | 7 | - | 7 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 26,057 | R_MFCWT | - | 569 | - | 569 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (36,720) | NR_WTALLOC | - | - | - | - | - | (8,510) | - | (8,510) | - | (4,981) | - | (4,981) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 2,137,740 | NR_WTALLOC | - | - | - | - | - | 495,445 | - | 495,445 | - | 289,980 | - | 289,980 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 1,932,632 | NR_WTALLOC | - | - | - | - | - | 447,909 | - | 447,909 | - | 262,158 | - | 262,158 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 5,274 | NR_WTALLOC | - | - | - | - | - | 1,222 | - | 1,222 | - | 715 | - | 715 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 137,603 | NR_WTMFC | - | - | - | - | - | 32,994 | - | 32,994 | - | 19,311 | - | 19,311 |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | (153) | R_WTALLOC | - | (3) | - | (3) | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | 26,199 | R_WTALLOC | - | 576 | - | 576 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | 53,999 | R_WTALLOC | - | 1,187 | - | 1,187 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 139 | R_WTALLOC | - | 3 | - | 3 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | 11,419 | R_MFCWT | - | 249 | - | 249 | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | (100) | NR_WTALLOC | - | - | - | - | - | (23) | - | (23) | - | (14) | - | (14) |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 5,795 | NR_WTALLOC | - | - | - | - | - | 1,343 | - | 1,343 | - | 786 | - | 786 |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 5,239 | NR_WTALLOC | - | - | - | - | - | 1,214 | - | 1,214 | - | 711 | - | 711 |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 14 | NR_WTALLOC | - | - | - | - | - | 3 | - | 3 | - | 2 | - | 2 |
| 913 | ADVERTISING - NONRES - MERCHANT | 373 | NR_WTMFC | - | - | - | - | - | 89 | - | 89 | - | 52 | - | 52 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (156) | R_WTALLOC | - | (3) | - | (3) | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 26,626 | R_WTALLOC | - | 585 | - | 585 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 54,877 | R_WTALLOC | - | 1,206 | - | 1,206 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 142 | R_WTALLOC | - | 3 | - | 3 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 11,605 | R_MFCWT | - | 253 | - | 253 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (101) | NR_WTALLOC | - | - | - | - | - | (23) | - | (23) | - | (14) | - | (14) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 5,889 | NR_WTALLOC | - | - | - | - | - | 1,365 | - | 1,365 | - | 799 | - | 799 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 5,324 | NR_WTALLOC | - | - | - | - | - | 1,234 | - | 1,234 | - | 722 | - | 722 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 15 | NR_WTALLOC | - | - | - | - | - | 3 | - | 3 | - | 2 | - | 2 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 379 | NR_WTMFC | - | - | - | - | - | 91 | - | 91 | - | 53 | - | 53 |
| | ***Sub-total*** | ***4,677,938*** | | **-** | ***10,304*** | **-** | ***10,304*** | **-** | ***976,522*** | **-** | ***976,522*** | **-** | ***571,551*** | **-** | ***571,551*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | 24,526 | LABOR_908_91( | - | 414 | - | 414 | - | 169 | - | 169 | - | 227 | - | 227 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 98,756 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 12,206 | NORESREV | - | 1,874 | - | 1,874 | - | 766 | - | 766 | - | 1,026 | - | 1,026 |
| 908 | ENERGY EFFICIENCY EXPENSE | 5,936,404 | EEREV_908 | - | 599,796 | - | 599,796 | - | 437,271 | - | 437,271 | - | 562,868 | - | 562,868 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 61,173 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 7,561 | NORESREV | - | 1,161 | - | 1,161 | - | 474 | - | 474 | - | 635 | - | 635 |
| 909 | ENERGY EFFICIENCY EXPENSE | 812,634 | EEREV_908 | - | 82,106 | - | 82,106 | - | 59,858 | - | 59,858 | - | 77,051 | - | 77,051 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | (1,282) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 218,859 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 451,084 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 1,164 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 95,389 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | (832) | NR_WTALLOC | - | (152) | - | (152) | - | (58) | - | (58) | - | (69) | - | (69) |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 48,409 | NR_WTALLOC | - | 8,834 | - | 8,834 | - | 3,360 | - | 3,360 | - | 4,011 | - | 4,011 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 43,764 | NR_WTALLOC | - | 7,987 | - | 7,987 | - | 3,038 | - | 3,038 | - | 3,626 | - | 3,626 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 119 | NR_WTALLOC | - | 22 | - | 22 | - | 8 | - | 8 | - | 10 | - | 10 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 3,116 | NR_WTMFC | - | 588 | - | 588 | - | 224 | - | 224 | - | 267 | - | 267 |
| 910 | CEF NET OF REVENUE | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,813,051*** | | **-** | ***702,630*** | **-** | ***702,630*** | **-** | ***505,111*** | **-** | ***505,111*** | **-** | ***649,651*** | **-** | ***649,651*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 21,601 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 44,520 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 9,414 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | (15) | - | (15) | - | (6) | - | (6) | - | (7) | - | (7) |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 4,778 | NR_WTALLOC | - | 872 | - | 872 | - | 332 | - | 332 | - | 396 | - | 396 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 4,319 | NR_WTALLOC | - | 788 | - | 788 | - | 300 | - | 300 | - | 358 | - | 358 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 | - | 1 | - | 1 |
| 911 | SUPERVISION - NONRES - MERCHANT | 308 | NR_WTMFC | - | 58 | - | 58 | - | 22 | - | 22 | - | 26 | - | 26 |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (350) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 59,784 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 123,219 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 318 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 26,057 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (36,720) | NR_WTALLOC | - | (6,701) | - | (6,701) | - | (2,549) | - | (2,549) | - | (3,042) | - | (3,042) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 2,137,740 | NR_WTALLOC | - | 390,119 | - | 390,119 | - | 148,380 | - | 148,380 | - | 177,110 | - | 177,110 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 1,932,632 | NR_WTALLOC | - | 352,689 | - | 352,689 | - | 134,144 | - | 134,144 | - | 160,117 | - | 160,117 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 5,274 | NR_WTALLOC | - | 962 | - | 962 | - | 366 | - | 366 | - | 437 | - | 437 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 137,603 | NR_WTMFC | - | 25,979 | - | 25,979 | - | 9,881 | - | 9,881 | - | 11,794 | - | 11,794 |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | (153) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | 26,199 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | 53,999 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 139 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | 11,419 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | (100) | NR_WTALLOC | - | (18) | - | (18) | - | (7) | - | (7) | - | (8) | - | (8) |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 5,795 | NR_WTALLOC | - | 1,058 | - | 1,058 | - | 402 | - | 402 | - | 480 | - | 480 |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 5,239 | NR_WTALLOC | - | 956 | - | 956 | - | 364 | - | 364 | - | 434 | - | 434 |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 14 | NR_WTALLOC | - | 3 | - | 3 | - | 1 | - | 1 | - | 1 | - | 1 |
| 913 | ADVERTISING - NONRES - MERCHANT | 373 | NR_WTMFC | - | 70 | - | 70 | - | 27 | - | 27 | - | 32 | - | 32 |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (156) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 26,626 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 54,877 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 142 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 11,605 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (101) | NR_WTALLOC | - | (18) | - | (18) | - | (7) | - | (7) | - | (8) | - | (8) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 5,889 | NR_WTALLOC | - | 1,075 | - | 1,075 | - | 409 | - | 409 | - | 488 | - | 488 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 5,324 | NR_WTALLOC | - | 972 | - | 972 | - | 370 | - | 370 | - | 441 | - | 441 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 15 | NR_WTALLOC | - | 3 | - | 3 | - | 1 | - | 1 | - | 1 | - | 1 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 379 | NR_WTMFC | - | 72 | - | 72 | - | 27 | - | 27 | - | 32 | - | 32 |
| | ***Sub-total*** | ***4,677,938*** | | **-** | ***768,925*** | **-** | ***768,925*** | **-** | ***292,458*** | **-** | ***292,458*** | **-** | ***349,084*** | **-** | ***349,084*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | 24,526 | LABOR_908_91( | - | 10 | - | 10 | - | 48 | - | 48 | - | 39 | - | 39 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 98,756 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 12,206 | NORESREV | - | 46 | - | 46 | - | 218 | - | 218 | - | 176 | - | 176 |
| 908 | ENERGY EFFICIENCY EXPENSE | 5,936,404 | EEREV_908 | - | 15,577 | - | 15,577 | - | 94,863 | - | 94,863 | - | 35,671 | - | 35,671 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 61,173 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 7,561 | NORESREV | - | 29 | - | 29 | - | 135 | - | 135 | - | 109 | - | 109 |
| 909 | ENERGY EFFICIENCY EXPENSE | 812,634 | EEREV_908 | - | 2,132 | - | 2,132 | - | 12,986 | - | 12,986 | - | 4,883 | - | 4,883 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | (1,282) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 218,859 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 451,084 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 1,164 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 95,389 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | (832) | NR_WTALLOC | - | (3) | - | (3) | - | (13) | - | (13) | - | (10) | - | (10) |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 48,409 | NR_WTALLOC | - | 180 | - | 180 | - | 752 | - | 752 | - | 604 | - | 604 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 43,764 | NR_WTALLOC | - | 163 | - | 163 | - | 680 | - | 680 | - | 546 | - | 546 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 119 | NR_WTALLOC | - | 0 | - | 0 | - | 2 | - | 2 | - | 1 | - | 1 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 3,116 | NR_WTMFC | - | 12 | - | 12 | - | 50 | - | 50 | - | - | - | - |
| 910 | CEF NET OF REVENUE | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,813,051*** | | **-** | ***18,146*** | **-** | ***18,146*** | **-** | ***109,721*** | **-** | ***109,721*** | **-** | ***42,019*** | **-** | ***42,019*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 21,601 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 44,520 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 9,414 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | (0) | - | (0) | - | (1) | - | (1) | - | (1) | - | (1) |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 4,778 | NR_WTALLOC | - | 18 | - | 18 | - | 74 | - | 74 | - | 60 | - | 60 |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 4,319 | NR_WTALLOC | - | 16 | - | 16 | - | 67 | - | 67 | - | 54 | - | 54 |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 911 | SUPERVISION - NONRES - MERCHANT | 308 | NR_WTMFC | - | 1 | - | 1 | - | 5 | - | 5 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (350) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 59,784 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 123,219 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 318 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 26,057 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (36,720) | NR_WTALLOC | - | (137) | - | (137) | - | (570) | - | (570) | - | (458) | - | (458) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 2,137,740 | NR_WTALLOC | - | 7,950 | - | 7,950 | - | 33,208 | - | 33,208 | - | 26,681 | - | 26,681 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 1,932,632 | NR_WTALLOC | - | 7,187 | - | 7,187 | - | 30,021 | - | 30,021 | - | 24,121 | - | 24,121 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 5,274 | NR_WTALLOC | - | 20 | - | 20 | - | 82 | - | 82 | - | 66 | - | 66 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 137,603 | NR_WTMFC | - | 529 | - | 529 | - | 2,211 | - | 2,211 | - | - | - | - |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | (153) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | 26,199 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | 53,999 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 139 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | 11,419 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | (100) | NR_WTALLOC | - | (0) | - | (0) | - | (2) | - | (2) | - | (1) | - | (1) |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 5,795 | NR_WTALLOC | - | 22 | - | 22 | - | 90 | - | 90 | - | 72 | - | 72 |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 5,239 | NR_WTALLOC | - | 19 | - | 19 | - | 81 | - | 81 | - | 65 | - | 65 |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 14 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 913 | ADVERTISING - NONRES - MERCHANT | 373 | NR_WTMFC | - | 1 | - | 1 | - | 6 | - | 6 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (156) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 26,626 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 54,877 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 142 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 11,605 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (101) | NR_WTALLOC | - | (0) | - | (0) | - | (2) | - | (2) | - | (1) | - | (1) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 5,889 | NR_WTALLOC | - | 22 | - | 22 | - | 91 | - | 91 | - | 74 | - | 74 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 5,324 | NR_WTALLOC | - | 20 | - | 20 | - | 83 | - | 83 | - | 66 | - | 66 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 15 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 379 | NR_WTMFC | - | 1 | - | 1 | - | 6 | - | 6 | - | - | - | - |
| | ***Sub-total*** | ***4,677,938*** | | **-** | ***15,669*** | **-** | ***15,669*** | **-** | ***65,452*** | **-** | ***65,452*** | **-** | ***50,798*** | **-** | ***50,798*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 907 | SUPERVISION | 24,526 | LABOR_908_91( | - | 67 | - | 67 | - | 15 | - | 15 | - | 14 | - | 14 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 98,756 | RESREV | - | - | - | - | - | - | - | - | - | 63 | - | 63 |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 12,206 | NORESREV | - | 304 | - | 304 | - | 66 | - | 66 | - | - | - | - |
| 908 | ENERGY EFFICIENCY EXPENSE | 5,936,404 | EEREV_908 | - | 36,365 | - | 36,365 | - | 5,778 | - | 5,778 | - | 589 | - | 589 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 61,173 | RESREV | - | - | - | - | - | - | - | - | - | 39 | - | 39 |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 7,561 | NORESREV | - | 188 | - | 188 | - | 41 | - | 41 | - | - | - | - |
| 909 | ENERGY EFFICIENCY EXPENSE | 812,634 | EEREV_908 | - | 4,978 | - | 4,978 | - | 791 | - | 791 | - | 81 | - | 81 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | (1,282) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (1) | - | (1) |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 218,859 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 202 | - | 202 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 451,084 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 416 | - | 416 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 1,164 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 1 | - | 1 |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 95,389 | R_MFCWT | - | - | - | - | - | - | - | - | - | 21 | - | 21 |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | (832) | NR_WTALLOC | - | (14) | - | (14) | - | (4) | - | (4) | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 48,409 | NR_WTALLOC | - | 796 | - | 796 | - | 218 | - | 218 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 43,764 | NR_WTALLOC | - | 720 | - | 720 | - | 197 | - | 197 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 119 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 3,116 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | CEF NET OF REVENUE | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,813,051*** | | - | ***43,407*** | - | ***43,407*** | - | ***7,101*** | - | ***7,101*** | - | ***1,424*** | - | ***1,424*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (0) | - | (0) |
| 911 | SUPERVISION - RES - TRANSMISSION | 21,601 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 20 | - | 20 |
| 911 | SUPERVISION - RES - DISTRIBUTION | 44,520 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 41 | - | 41 |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 911 | SUPERVISION - RES - MERCHANT | 9,414 | R_MFCWT | - | - | - | - | - | - | - | - | - | 2 | - | 2 |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | (1) | - | (1) | - | (0) | - | (0) | - | - | - | - |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 4,778 | NR_WTALLOC | - | 79 | - | 79 | - | 21 | - | 21 | - | - | - | - |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 4,319 | NR_WTALLOC | - | 71 | - | 71 | - | 19 | - | 19 | - | - | - | - |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | - | - | - |
| 911 | SUPERVISION - NONRES - MERCHANT | 308 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (350) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (0) | - | (0) |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 59,784 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 55 | - | 55 |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 123,219 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 114 | - | 114 |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 318 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 26,057 | R_MFCWT | - | - | - | - | - | - | - | - | - | 6 | - | 6 |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (36,720) | NR_WTALLOC | - | (604) | - | (604) | - | (165) | - | (165) | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 2,137,740 | NR_WTALLOC | - | 35,148 | - | 35,148 | - | 9,608 | - | 9,608 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 1,932,632 | NR_WTALLOC | - | 31,776 | - | 31,776 | - | 8,686 | - | 8,686 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 5,274 | NR_WTALLOC | - | 87 | - | 87 | - | 24 | - | 24 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 137,603 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | (153) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (0) | - | (0) |
| 913 | ADVERTISING - RES - TRANSMISSION | 26,199 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 24 | - | 24 |
| 913 | ADVERTISING - RES - DISTRIBUTION | 53,999 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 50 | - | 50 |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 139 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 913 | ADVERTISING - RES - MERCHANT | 11,419 | R_MFCWT | - | - | - | - | - | - | - | - | - | 3 | - | 3 |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | (100) | NR_WTALLOC | - | (2) | - | (2) | - | (0) | - | (0) | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 5,795 | NR_WTALLOC | - | 95 | - | 95 | - | 26 | - | 26 | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 5,239 | NR_WTALLOC | - | 86 | - | 86 | - | 24 | - | 24 | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 14 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | 373 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (156) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (0) | - | (0) |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 26,626 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 25 | - | 25 |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 54,877 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 51 | - | 51 |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 142 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 11,605 | R_MFCWT | - | - | - | - | - | - | - | - | - | 3 | - | 3 |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (101) | NR_WTALLOC | - | (2) | - | (2) | - | (0) | - | (0) | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 5,889 | NR_WTALLOC | - | 97 | - | 97 | - | 26 | - | 26 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 5,324 | NR_WTALLOC | - | 88 | - | 88 | - | 24 | - | 24 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 15 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 379 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***4,677,938*** | | - | ***66,918*** | - | ***66,918*** | - | ***18,292*** | - | ***18,292*** | - | ***392*** | - | ***392*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 2,163,733 | LABOR | 426,068 | 828,201 | 36,929 | 1,291,198 | 38,334 | 69,453 | 2,904 | 110,690 | 106,420 | 29,553 | 7,072 | 143,045 |
| 921 | OFFICE SUPPLIES & EXPENSES | 6,812,278 | LABOR | 1,341,430 | 2,607,500 | 116,267 | 4,065,197 | 120,690 | 218,665 | 9,142 | 348,497 | 335,051 | 93,043 | 22,266 | 450,361 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 13,806,936 | LABOR | 2,718,773 | 5,284,808 | 235,647 | 8,239,228 | 244,610 | 443,184 | 18,529 | 706,324 | 679,072 | 188,578 | 45,128 | 912,778 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | (27,741) | WTALLO_ALL | - | (13,898) | - | (13,898) | - | (1,199) | - | (1,199) | - | (2,115) | - | (2,115) |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 2,180,859 | WTALLO_ALL | - | 1,092,562 | - | 1,092,562 | - | 94,294 | - | 94,294 | - | 166,247 | - | 166,247 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 2,965,224 | WTALLO_ALL | - | 1,485,512 | - | 1,485,512 | - | 128,207 | - | 128,207 | - | 226,039 | - | 226,039 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 7,830 | WTALLO_ALL | - | 3,923 | - | 3,923 | - | 339 | - | 339 | - | 597 | - | 597 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 459,390 | WTALLO_MFC | - | 284,349 | - | 284,349 | - | 15,693 | - | 15,693 | - | 27,668 | - | 27,668 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | (37,483) | WTALLO_ALL | - | (18,778) | - | (18,778) | - | (1,621) | - | (1,621) | - | (2,857) | - | (2,857) |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,946,751 | WTALLO_ALL | - | 1,476,257 | - | 1,476,257 | - | 127,408 | - | 127,408 | - | 224,631 | - | 224,631 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 4,006,577 | WTALLO_ALL | - | 2,007,206 | - | 2,007,206 | - | 173,232 | - | 173,232 | - | 305,422 | - | 305,422 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 10,579 | WTALLO_ALL | - | 5,300 | - | 5,300 | - | 457 | - | 457 | - | 806 | - | 806 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 620,723 | WTALLO_MFC | - | 384,210 | - | 384,210 | - | 21,204 | - | 21,204 | - | 37,385 | - | 37,385 |
| 924 | PROPERTY INSURANCE | (4,043,178) | TDPLT | (1,162,173) | (895,579) | - | (2,057,752) | (106,074) | (79,921) | - | (185,995) | (287,684) | (12,283) | - | (299,968) |
| 925 | INJURIES & DAMAGES | (492,317) | LABOR | (96,944) | (188,442) | (8,403) | (293,788) | (8,722) | (15,803) | (661) | (25,186) | (24,214) | (6,724) | (1,609) | (32,547) |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 1,376,376 | LABOR | 271,027 | 526,828 | 23,491 | 821,346 | 24,385 | 44,180 | 1,847 | 70,412 | 67,695 | 18,799 | 4,499 | 90,992 |
| 928 | REGULATORY COMM EXP REG ASSESS | 2,777,169 | TDPLT | 798,271 | 615,153 | - | 1,413,424 | 72,860 | 54,896 | - | 127,756 | 197,604 | 8,437 | - | 206,041 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | (6,065) | WTALLO_ALL | - | (3,039) | - | (3,039) | - | (262) | - | (262) | - | (462) | - | (462) |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 476,822 | WTALLO_ALL | - | 238,877 | - | 238,877 | - | 20,616 | - | 20,616 | - | 36,348 | - | 36,348 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 648,315 | WTALLO_ALL | - | 324,792 | - | 324,792 | - | 28,031 | - | 28,031 | - | 49,421 | - | 49,421 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 1,712 | WTALLO_ALL | - | 858 | - | 858 | - | 74 | - | 74 | - | 130 | - | 130 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 100,441 | WTALLO_MFC | - | 62,170 | - | 62,170 | - | 3,431 | - | 3,431 | - | 6,049 | - | 6,049 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (889,716) | TSAS_REV | - | - | (385,301) | (385,301) | - | - | (31,353) | (31,353) | - | - | (65,042) | (65,042) |
| 929 | DUPLICATIVE CHARGES | 285,240 | LABOR | 56,168 | 109,180 | 4,868 | 170,216 | 5,053 | 9,156 | 383 | 14,592 | 14,029 | 3,896 | 932 | 18,857 |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | (1,735) | WTALLO_ALL | - | (869) | - | (869) | - | (75) | - | (75) | - | (132) | - | (132) |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 136,389 | WTALLO_ALL | - | 68,328 | - | 68,328 | - | 5,897 | - | 5,897 | - | 10,397 | - | 10,397 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 185,443 | WTALLO_ALL | - | 92,903 | - | 92,903 | - | 8,018 | - | 8,018 | - | 14,136 | - | 14,136 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 490 | WTALLO_ALL | - | 245 | - | 245 | - | 21 | - | 21 | - | 37 | - | 37 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 28,730 | WTALLO_MFC | - | 17,783 | - | 17,783 | - | 981 | - | 981 | - | 1,730 | - | 1,730 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 547,642 | LABOR | 107,838 | 209,618 | 9,347 | 326,803 | 9,702 | 17,579 | 735 | 28,016 | 26,935 | 7,480 | 1,790 | 36,205 |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 333,039 | LABOR | 65,580 | 127,476 | 5,684 | 198,740 | 5,900 | 10,690 | 447 | 17,037 | 16,380 | 4,549 | 1,089 | 22,017 |
| 407 | PBA REGULATORY CREDIT | - | RTBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***37,380,453*** | | ***4,526,038*** | ***16,733,434*** | ***38,530*** | ***21,298,002*** | ***406,738*** | ***1,396,826*** | ***1,973*** | ***1,805,537*** | ***1,131,288*** | ***1,436,807*** | ***16,124*** | ***2,584,218*** |
| | **TOTAL O & M EXPENSES** | **148,261,590** | | **19,872,792** | **66,703,994** | **3,155,374** | **89,732,160** | **1,782,290** | **5,638,426** | **278,541** | **7,699,257** | **4,970,123** | **3,761,676** | **398,327** | **9,130,126** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION & ENGINEER | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 656,244 | HYDOPLBR | - | - | 243,395 | 243,395 | - | - | 20,109 | 20,109 | - | - | 55,062 | 55,062 |
| 537 | HYDRAULIC EXPENSES | 37,800 | ENERX | - | - | 14,020 | 14,020 | - | - | 1,158 | 1,158 | - | - | 3,172 | 3,172 |
| 538 | ELECTRIC EXPENSES | 3 | ENERX | - | - | 1 | 1 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 75,030 | ENERX | - | - | 27,828 | 27,828 | - | - | 2,299 | 2,299 | - | - | 6,295 | 6,295 |
| | ***Sub-total*** | ***769,076*** | | - | - | ***285,243*** | ***285,243*** | - | - | ***23,567*** | ***23,567*** | - | - | ***64,529*** | ***64,529*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 27,274 | HYDMNTLBR | - | - | 10,116 | 10,116 | - | - | 836 | 836 | - | - | 2,288 | 2,288 |
| 542 | MAINTENANCE OF STRUCTURES | 90,492 | ENERX | - | - | 33,563 | 33,563 | - | - | 2,773 | 2,773 | - | - | 7,593 | 7,593 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 235,337 | ENERX | - | - | 87,284 | 87,284 | - | - | 7,211 | 7,211 | - | - | 19,746 | 19,746 |
| 544 | MAINTENANCE OF HYDRO PLANT | 117,798 | ENERX | - | - | 43,690 | 43,690 | - | - | 3,610 | 3,610 | - | - | 9,884 | 9,884 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 84,114 | ENERX | - | - | 31,197 | 31,197 | - | - | 2,578 | 2,578 | - | - | 7,058 | 7,058 |
| | ***Sub-total*** | ***555,016*** | | - | - | ***205,850*** | ***205,850*** | - | - | ***17,008*** | ***17,008*** | - | - | ***46,569*** | ***46,569*** |
| | ***Total Hyrdraulic*** | ***1,324,093*** | | - | - | ***491,094*** | ***491,094*** | - | - | ***40,574*** | ***40,574*** | - | - | ***111,098*** | ***111,098*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 2,163,733 | LABOR | 13,182 | 12,095 | 1,024 | 26,301 | 143,589 | 56,032 | 9,661 | 209,282 | 99,708 | 12,052 | 6,976 | 118,736 |
| 921 | OFFICE SUPPLIES & EXPENSES | 6,812,278 | LABOR | 41,503 | 38,079 | 3,225 | 82,807 | 452,074 | 176,410 | 30,417 | 658,901 | 313,919 | 37,944 | 21,964 | 373,827 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 13,806,936 | LABOR | 84,117 | 77,178 | 6,535 | 167,831 | 916,251 | 357,543 | 61,648 | 1,335,441 | 636,242 | 76,904 | 44,517 | 757,663 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | (27,741) | WTALLO_ALL | - | (313) | - | (313) | - | (3,133) | - | (3,133) | - | (1,834) | - | (1,834) |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 2,180,859 | WTALLO_ALL | - | 24,574 | - | 24,574 | - | 246,291 | - | 246,291 | - | 144,152 | - | 144,152 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 2,965,224 | WTALLO_ALL | - | 33,412 | - | 33,412 | - | 334,871 | - | 334,871 | - | 195,998 | - | 195,998 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 7,830 | WTALLO_ALL | - | 88 | - | 88 | - | 884 | - | 884 | - | 518 | - | 518 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 459,390 | WTALLO_MFC | - | 4,090 | - | 4,090 | - | 40,990 | - | 40,990 | - | 23,991 | - | 23,991 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | (37,483) | WTALLO_ALL | - | (422) | - | (422) | - | (4,233) | - | (4,233) | - | (2,478) | - | (2,478) |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,946,751 | WTALLO_ALL | - | 33,204 | - | 33,204 | - | 332,785 | - | 332,785 | - | 194,777 | - | 194,777 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 4,006,577 | WTALLO_ALL | - | 45,146 | - | 45,146 | - | 452,474 | - | 452,474 | - | 264,830 | - | 264,830 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 10,579 | WTALLO_ALL | - | 119 | - | 119 | - | 1,195 | - | 1,195 | - | 699 | - | 699 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 620,723 | WTALLO_MFC | - | 5,526 | - | 5,526 | - | 55,385 | - | 55,385 | - | 32,416 | - | 32,416 |
| 924 | PROPERTY INSURANCE | (4,043,178) | TDPLT | (33,766) | (10,339) | - | (44,105) | (384,850) | (32,186) | - | (417,036) | (265,123) | (2,131) | - | (267,254) |
| 925 | INJURIES & DAMAGES | (492,317) | LABOR | (2,999) | (2,752) | (233) | (5,984) | (32,671) | (12,749) | (2,198) | (47,618) | (22,687) | (2,742) | (1,587) | (27,016) |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 1,376,376 | LABOR | 8,385 | 7,694 | 651 | 16,731 | 91,339 | 35,642 | 6,146 | 133,127 | 63,425 | 7,666 | 4,438 | 75,529 |
| 928 | REGULATORY COMM EXP REG ASSESS | 2,777,169 | TDPLT | 23,193 | 7,101 | - | 30,295 | 264,345 | 22,108 | - | 286,453 | 182,107 | 1,464 | - | 183,571 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | (6,065) | WTALLO_ALL | - | (68) | - | (68) | - | (685) | - | (685) | - | (401) | - | (401) |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 476,822 | WTALLO_ALL | - | 5,373 | - | 5,373 | - | 53,849 | - | 53,849 | - | 31,517 | - | 31,517 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 648,315 | WTALLO_ALL | - | 7,305 | - | 7,305 | - | 73,216 | - | 73,216 | - | 42,853 | - | 42,853 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 1,712 | WTALLO_ALL | - | 19 | - | 19 | - | 193 | - | 193 | - | 113 | - | 113 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 100,441 | WTALLO_MFC | - | 894 | - | 894 | - | 8,962 | - | 8,962 | - | 5,245 | - | 5,245 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (889,716) | TSAS_REV | - | - | (11,134) | (11,134) | - | - | (104,102) | (104,102) | - | - | (60,952) | (60,952) |
| 929 | DUPLICATIVE CHARGES | 285,240 | LABOR | 1,738 | 1,594 | 135 | 3,467 | 18,929 | 7,387 | 1,274 | 27,589 | 13,144 | 1,589 | 920 | 15,653 |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | (1,735) | WTALLO_ALL | - | (20) | - | (20) | - | (196) | - | (196) | - | (115) | - | (115) |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 136,389 | WTALLO_ALL | - | 1,537 | - | 1,537 | - | 15,403 | - | 15,403 | - | 9,015 | - | 9,015 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 185,443 | WTALLO_ALL | - | 2,090 | - | 2,090 | - | 20,943 | - | 20,943 | - | 12,258 | - | 12,258 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 490 | WTALLO_ALL | - | 6 | - | 6 | - | 55 | - | 55 | - | 32 | - | 32 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 28,730 | WTALLO_MFC | - | 256 | - | 256 | - | 2,563 | - | 2,563 | - | 1,500 | - | 1,500 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 547,642 | LABOR | 3,336 | 3,061 | 259 | 6,657 | 36,342 | 14,182 | 2,445 | 52,969 | 25,236 | 3,050 | 1,766 | 30,052 |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 333,039 | LABOR | 2,029 | 1,862 | 158 | 4,048 | 22,101 | 8,624 | 1,487 | 32,212 | 15,347 | 1,855 | 1,074 | 18,276 |
| 407 | PBA REGULATORY CREDIT | - | RTBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***37,380,453*** | | ***140,719*** | ***298,389*** | ***621*** | ***439,729*** | ***1,527,448*** | ***2,264,805*** | ***6,777*** | ***3,799,030*** | ***1,061,319*** | ***1,092,739*** | ***19,115*** | ***2,173,173*** |
| | **TOTAL O & M EXPENSES** | **148,261,590** | | **623,088** | **1,057,416** | **78,088** | **1,758,593** | **6,722,916** | **6,463,391** | **621,202** | **13,807,509** | **4,412,386** | **2,752,658** | **339,003** | **7,504,047** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION & ENGINEER | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 656,244 | HYDOPLBR | - | - | 6,917 | 6,917 | - | - | 71,739 | 71,739 | - | - | 56,505 | 56,505 |
| 537 | HYDRAULIC EXPENSES | 37,800 | ENERX | - | - | 398 | 398 | - | - | 4,132 | 4,132 | - | - | 3,255 | 3,255 |
| 538 | ELECTRIC EXPENSES | 3 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 75,030 | ENERX | - | - | 791 | 791 | - | - | 8,202 | 8,202 | - | - | 6,460 | 6,460 |
| | ***Sub-total*** | ***769,076*** | | - | - | ***8,106*** | ***8,106*** | - | - | ***84,074*** | ***84,074*** | - | - | ***66,220*** | ***66,220*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 27,274 | HYDMNTLBR | - | - | 287 | 287 | - | - | 2,982 | 2,982 | - | - | 2,348 | 2,348 |
| 542 | MAINTENANCE OF STRUCTURES | 90,492 | ENERX | - | - | 954 | 954 | - | - | 9,892 | 9,892 | - | - | 7,792 | 7,792 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 235,337 | ENERX | - | - | 2,481 | 2,481 | - | - | 25,727 | 25,727 | - | - | 20,263 | 20,263 |
| 544 | MAINTENANCE OF HYDRO PLANT | 117,798 | ENERX | - | - | 1,242 | 1,242 | - | - | 12,878 | 12,878 | - | - | 10,143 | 10,143 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 84,114 | ENERX | - | - | 887 | 887 | - | - | 9,195 | 9,195 | - | - | 7,243 | 7,243 |
| | ***Sub-total*** | ***555,016*** | | - | - | ***5,850*** | ***5,850*** | - | - | ***60,673*** | ***60,673*** | - | - | ***47,789*** | ***47,789*** |
| | ***Total Hyrdraulic*** | ***1,324,093*** | | - | - | ***13,957*** | ***13,957*** | - | - | ***144,747*** | ***144,747*** | - | - | ***114,009*** | ***114,009*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 2,163,733 | LABOR | 126,055 | 15,179 | 8,429 | 149,663 | 19,096 | 8,710 | 5,608 | 33,414 | 22,245 | 10,154 | 8,339 | 40,739 |
| 921 | OFFICE SUPPLIES & EXPENSES | 6,812,278 | LABOR | 396,871 | 47,788 | 26,538 | 471,197 | 60,122 | 27,423 | 17,655 | 105,199 | 70,036 | 31,970 | 26,256 | 128,261 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 13,806,936 | LABOR | 804,367 | 96,855 | 53,787 | 955,009 | 121,853 | 55,580 | 35,782 | 213,215 | 141,946 | 64,795 | 53,215 | 259,956 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | (27,741) | WTALLO_ALL | - | (2,467) | - | (2,467) | - | (938) | - | (938) | - | (1,120) | - | (1,120) |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 2,180,859 | WTALLO_ALL | - | 193,932 | - | 193,932 | - | 73,761 | - | 73,761 | - | 88,043 | - | 88,043 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 2,965,224 | WTALLO_ALL | - | 263,682 | - | 263,682 | - | 100,290 | - | 100,290 | - | 119,709 | - | 119,709 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 7,830 | WTALLO_ALL | - | 696 | - | 696 | - | 265 | - | 265 | - | 316 | - | 316 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 459,390 | WTALLO_MFC | - | 32,276 | - | 32,276 | - | 12,276 | - | 12,276 | - | 14,653 | - | 14,653 |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | (37,483) | WTALLO_ALL | - | (3,333) | - | (3,333) | - | (1,268) | - | (1,268) | - | (1,513) | - | (1,513) |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,946,751 | WTALLO_ALL | - | 262,039 | - | 262,039 | - | 99,666 | - | 99,666 | - | 118,963 | - | 118,963 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 4,006,577 | WTALLO_ALL | - | 356,284 | - | 356,284 | - | 135,511 | - | 135,511 | - | 161,749 | - | 161,749 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 10,579 | WTALLO_ALL | - | 941 | - | 941 | - | 358 | - | 358 | - | 427 | - | 427 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 620,723 | WTALLO_MFC | - | 43,611 | - | 43,611 | - | 16,587 | - | 16,587 | - | 19,799 | - | 19,799 |
| 924 | PROPERTY INSURANCE | (4,043,178) | TDPLT | (363,095) | (2,376) | - | (365,471) | (127,111) | (2,577) | - | (129,688) | (148,072) | (2,508) | - | (150,580) |
| 925 | INJURIES & DAMAGES | (492,317) | LABOR | (28,682) | (3,454) | (1,918) | (34,053) | (4,345) | (1,982) | (1,276) | (7,603) | (5,061) | (2,310) | (1,897) | (9,269) |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 1,376,376 | LABOR | 80,185 | 9,655 | 5,362 | 95,202 | 12,147 | 5,541 | 3,567 | 21,255 | 14,150 | 6,459 | 5,305 | 25,914 |
| 928 | REGULATORY COMM EXP REG ASSESS | 2,777,169 | TDPLT | 249,402 | 1,632 | - | 251,034 | 87,310 | 1,770 | - | 89,080 | 101,707 | 1,723 | - | 103,430 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | (6,065) | WTALLO_ALL | - | (539) | - | (539) | - | (205) | - | (205) | - | (245) | - | (245) |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 476,822 | WTALLO_ALL | - | 42,401 | - | 42,401 | - | 16,127 | - | 16,127 | - | 19,250 | - | 19,250 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 648,315 | WTALLO_ALL | - | 57,651 | - | 57,651 | - | 21,927 | - | 21,927 | - | 26,173 | - | 26,173 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 1,712 | WTALLO_ALL | - | 152 | - | 152 | - | 58 | - | 58 | - | 69 | - | 69 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 100,441 | WTALLO_MFC | - | 7,057 | - | 7,057 | - | 2,684 | - | 2,684 | - | 3,204 | - | 3,204 |
| 928 | TSAS SURCHARGE NET OF REVENUE | (889,716) | TSAS_REV | - | - | (73,607) | (73,607) | - | - | (60,812) | (60,812) | - | - | (67,907) | (67,907) |
| 929 | DUPLICATIVE CHARGES | 285,240 | LABOR | 16,618 | 2,001 | 1,111 | 19,730 | 2,517 | 1,148 | 739 | 4,405 | 2,932 | 1,339 | 1,099 | 5,370 |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | (1,735) | WTALLO_ALL | - | (154) | - | (154) | - | (59) | - | (59) | - | (70) | - | (70) |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 136,389 | WTALLO_ALL | - | 12,128 | - | 12,128 | - | 4,613 | - | 4,613 | - | 5,506 | - | 5,506 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 185,443 | WTALLO_ALL | - | 16,490 | - | 16,490 | - | 6,272 | - | 6,272 | - | 7,486 | - | 7,486 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 490 | WTALLO_ALL | - | 44 | - | 44 | - | 17 | - | 17 | - | 20 | - | 20 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 28,730 | WTALLO_MFC | - | 2,018 | - | 2,018 | - | 768 | - | 768 | - | 916 | - | 916 |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 547,642 | LABOR | 31,905 | 3,842 | 2,133 | 37,880 | 4,833 | 2,205 | 1,419 | 8,457 | 5,630 | 2,570 | 2,111 | 10,311 |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 333,039 | LABOR | 19,402 | 2,336 | 1,297 | 23,036 | 2,939 | 1,341 | 863 | 5,143 | 3,424 | 1,563 | 1,284 | 6,270 |
| 407 | PBA REGULATORY CREDIT | - | RTBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***37,380,453*** | | ***1,333,028*** | ***1,458,367*** | ***23,133*** | ***2,814,529*** | ***179,361*** | ***587,868*** | ***3,545*** | ***770,774*** | ***208,938*** | ***699,090*** | ***27,804*** | ***935,831*** |
| | **TOTAL O & M EXPENSES** | **148,261,590** | | **5,598,401** | **3,572,642** | **419,409** | **9,590,452** | **608,691** | **1,704,966** | **254,517** | **2,568,175** | **709,064** | **2,088,232** | **398,343** | **3,195,639** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION & ENGINEER | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 656,244 | HYDOPLBR | - | - | 67,870 | 67,870 | - | - | 45,651 | 45,651 | - | - | 67,989 | 67,989 |
| 537 | HYDRAULIC EXPENSES | 37,800 | ENERX | - | - | 3,909 | 3,909 | - | - | 2,630 | 2,630 | - | - | 3,916 | 3,916 |
| 538 | ELECTRIC EXPENSES | 3 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 75,030 | ENERX | - | - | 7,760 | 7,760 | - | - | 5,219 | 5,219 | - | - | 7,773 | 7,773 |
| | ***Sub-total*** | ***769,076*** | | - | - | ***79,539*** | ***79,539*** | - | - | ***53,500*** | ***53,500*** | - | - | ***79,678*** | ***79,678*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 27,274 | HYDMNTLBR | - | - | 2,821 | 2,821 | - | - | 1,897 | 1,897 | - | - | 2,826 | 2,826 |
| 542 | MAINTENANCE OF STRUCTURES | 90,492 | ENERX | - | - | 9,359 | 9,359 | - | - | 6,295 | 6,295 | - | - | 9,375 | 9,375 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 235,337 | ENERX | - | - | 24,339 | 24,339 | - | - | 16,371 | 16,371 | - | - | 24,382 | 24,382 |
| 544 | MAINTENANCE OF HYDRO PLANT | 117,798 | ENERX | - | - | 12,183 | 12,183 | - | - | 8,195 | 8,195 | - | - | 12,204 | 12,204 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 84,114 | ENERX | - | - | 8,699 | 8,699 | - | - | 5,851 | 5,851 | - | - | 8,714 | 8,714 |
| | ***Sub-total*** | ***555,016*** | | - | - | ***57,401*** | ***57,401*** | - | - | ***38,609*** | ***38,609*** | - | - | ***57,501*** | ***57,501*** |
| | ***Total Hyrdraulic*** | ***1,324,093*** | | - | - | ***136,940*** | ***136,940*** | - | - | ***92,110*** | ***92,110*** | - | - | ***137,180*** | ***137,180*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 2,163,733 | LABOR | 992 | 478 | 321 | 1,791 | 4,003 | 1,589 | 1,207 | 6,799 | 8,026 | 2,392 | 494 | 10,912 |
| 921 | OFFICE SUPPLIES & EXPENSES | 6,812,278 | LABOR | 3,123 | 1,505 | 1,009 | 5,638 | 12,602 | 5,003 | 3,801 | 21,406 | 25,268 | 7,532 | 1,556 | 34,355 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 13,806,936 | LABOR | 6,330 | 3,051 | 2,046 | 11,427 | 25,541 | 10,139 | 7,704 | 43,384 | 51,212 | 15,265 | 3,154 | 69,631 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | (27,741) | WTALLO_ALL | - | (50) | - | (50) | - | (210) | - | (210) | - | (169) | - | (169) |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 2,180,859 | WTALLO_ALL | - | 3,952 | - | 3,952 | - | 16,508 | - | 16,508 | - | 13,264 | - | 13,264 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 2,965,224 | WTALLO_ALL | - | 5,373 | - | 5,373 | - | 22,445 | - | 22,445 | - | 18,034 | - | 18,034 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 7,830 | WTALLO_ALL | - | 14 | - | 14 | - | 59 | - | 59 | - | 48 | - | 48 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 459,390 | WTALLO_MFC | - | 658 | - | 658 | - | 2,747 | - | 2,747 | - | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | (37,483) | WTALLO_ALL | - | (68) | - | (68) | - | (284) | - | (284) | - | (228) | - | (228) |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,946,751 | WTALLO_ALL | - | 5,340 | - | 5,340 | - | 22,305 | - | 22,305 | - | 17,921 | - | 17,921 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 4,006,577 | WTALLO_ALL | - | 7,260 | - | 7,260 | - | 30,327 | - | 30,327 | - | 24,367 | - | 24,367 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 10,579 | WTALLO_ALL | - | 19 | - | 19 | - | 80 | - | 80 | - | 64 | - | 64 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 620,723 | WTALLO_MFC | - | 889 | - | 889 | - | 3,712 | - | 3,712 | - | - | - | - |
| 924 | PROPERTY INSURANCE | (4,043,178) | TDPLT | (6,603) | (134) | - | (6,738) | (26,644) | (142) | - | (26,786) | (21,577) | (1,308) | - | (22,885) |
| 925 | INJURIES & DAMAGES | (492,317) | LABOR | (226) | (109) | (73) | (407) | (911) | (362) | (275) | (1,547) | (1,826) | (544) | (112) | (2,483) |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 1,376,376 | LABOR | 631 | 304 | 204 | 1,139 | 2,546 | 1,011 | 768 | 4,325 | 5,105 | 1,522 | 314 | 6,941 |
| 928 | REGULATORY COMM EXP REG ASSESS | 2,777,169 | TDPLT | 4,536 | 92 | - | 4,628 | 18,301 | 98 | - | 18,398 | 14,821 | 899 | - | 15,720 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | (6,065) | WTALLO_ALL | - | (11) | - | (11) | - | (46) | - | (46) | - | (37) | - | (37) |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 476,822 | WTALLO_ALL | - | 864 | - | 864 | - | 3,609 | - | 3,609 | - | 2,900 | - | 2,900 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 648,315 | WTALLO_ALL | - | 1,175 | - | 1,175 | - | 4,907 | - | 4,907 | - | 3,943 | - | 3,943 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 1,712 | WTALLO_ALL | - | 3 | - | 3 | - | 13 | - | 13 | - | 10 | - | 10 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 100,441 | WTALLO_MFC | - | 144 | - | 144 | - | 601 | - | 601 | - | - | - | - |
| 928 | TSAS SURCHARGE NET OF REVENUE | (889,716) | TSAS_REV | - | - | (1,949) | (1,949) | - | - | (12,142) | (12,142) | - | - | (5,484) | (5,484) |
| 929 | DUPLICATIVE CHARGES | 285,240 | LABOR | 131 | 63 | 42 | 236 | 528 | 209 | 159 | 896 | 1,058 | 315 | 65 | 1,439 |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | (1,735) | WTALLO_ALL | - | (3) | - | (3) | - | (13) | - | (13) | - | (11) | - | (11) |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 136,389 | WTALLO_ALL | - | 247 | - | 247 | - | 1,032 | - | 1,032 | - | 829 | - | 829 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 185,443 | WTALLO_ALL | - | 336 | - | 336 | - | 1,404 | - | 1,404 | - | 1,128 | - | 1,128 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 490 | WTALLO_ALL | - | 1 | - | 1 | - | 4 | - | 4 | - | 3 | - | 3 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 28,730 | WTALLO_MFC | - | 41 | - | 41 | - | 172 | - | 172 | - | - | - | - |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 547,642 | LABOR | 251 | 121 | 81 | 453 | 1,013 | 402 | 306 | 1,721 | 2,031 | 605 | 125 | 2,762 |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 333,039 | LABOR | 153 | 74 | 49 | 276 | 616 | 245 | 186 | 1,046 | 1,235 | 368 | 76 | 1,680 |
| 407 | PBA REGULATORY CREDIT | - | RTBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***37,380,453*** | | ***9,318*** | ***31,628*** | ***1,730*** | ***42,676*** | ***37,595*** | ***127,565*** | ***1,714*** | ***166,875*** | ***85,352*** | ***109,113*** | ***189*** | ***194,654*** |
| | **TOTAL O & M EXPENSES** | **148,261,590** | | **31,620** | **83,448** | **15,679** | **130,748** | **127,586** | **372,276** | **56,153** | **556,015** | **375,259** | **306,107** | **25,624** | **706,991** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION & ENGINEER | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 656,244 | HYDOPLBR | - | - | 2,624 | 2,624 | - | - | 9,815 | 9,815 | - | - | 3,897 | 3,897 |
| 537 | HYDRAULIC EXPENSES | 37,800 | ENERX | - | - | 151 | 151 | - | - | 565 | 565 | - | - | 224 | 224 |
| 538 | ELECTRIC EXPENSES | 3 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 75,030 | ENERX | - | - | 300 | 300 | - | - | 1,122 | 1,122 | - | - | 446 | 446 |
| | ***Sub-total*** | ***769,076*** | | - | - | ***3,075*** | ***3,075*** | - | - | ***11,503*** | ***11,503*** | - | - | ***4,567*** | ***4,567*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 27,274 | HYDMNTLBR | - | - | 109 | 109 | - | - | 408 | 408 | - | - | 162 | 162 |
| 542 | MAINTENANCE OF STRUCTURES | 90,492 | ENERX | - | - | 362 | 362 | - | - | 1,353 | 1,353 | - | - | 537 | 537 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 235,337 | ENERX | - | - | 941 | 941 | - | - | 3,520 | 3,520 | - | - | 1,397 | 1,397 |
| 544 | MAINTENANCE OF HYDRO PLANT | 117,798 | ENERX | - | - | 471 | 471 | - | - | 1,762 | 1,762 | - | - | 700 | 700 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 84,114 | ENERX | - | - | 336 | 336 | - | - | 1,258 | 1,258 | - | - | 499 | 499 |
| | ***Sub-total*** | ***555,016*** | | - | - | ***2,219*** | ***2,219*** | - | - | ***8,301*** | ***8,301*** | - | - | ***3,296*** | ***3,296*** |
| | ***Total Hyrdraulic*** | ***1,324,093*** | | - | - | ***5,295*** | ***5,295*** | - | - | ***19,804*** | ***19,804*** | - | - | ***7,863*** | ***7,863*** |

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920 | A&G SALARIES | 2,163,733 | LABOR | 9,535 | 4,437 | 501 | 14,472 | 1,508 | 3,644 | 90 | 5,241 | 151 | 1,290 | 10 | 1,450 |
| 921 | OFFICE SUPPLIES & EXPENSES | 6,812,278 | LABOR | 30,020 | 13,968 | 1,577 | 45,565 | 4,747 | 11,471 | 284 | 16,502 | 475 | 4,061 | 30 | 4,565 |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 13,806,936 | LABOR | 60,843 | 28,310 | 3,197 | 92,350 | 9,622 | 23,249 | 575 | 33,446 | 962 | 8,230 | 61 | 9,253 |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | (27,741) | WTALLO_ALL | - | (222) | - | (222) | - | (61) | - | (61) | - | (13) | - | (13) |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 2,180,859 | WTALLO_ALL | - | 17,472 | - | 17,472 | - | 4,776 | - | 4,776 | - | 1,031 | - | 1,031 |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 2,965,224 | WTALLO_ALL | - | 23,757 | - | 23,757 | - | 6,494 | - | 6,494 | - | 1,401 | - | 1,401 |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 7,830 | WTALLO_ALL | - | 63 | - | 63 | - | 17 | - | 17 | - | 4 | - | 4 |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 459,390 | WTALLO_MFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | (37,483) | WTALLO_ALL | - | (300) | - | (300) | - | (82) | - | (82) | - | (18) | - | (18) |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,946,751 | WTALLO_ALL | - | 23,609 | - | 23,609 | - | 6,453 | - | 6,453 | - | 1,393 | - | 1,393 |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 4,006,577 | WTALLO_ALL | - | 32,100 | - | 32,100 | - | 8,774 | - | 8,774 | - | 1,894 | - | 1,894 |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 10,579 | WTALLO_ALL | - | 85 | - | 85 | - | 23 | - | 23 | - | 5 | - | 5 |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 620,723 | WTALLO_MFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 924 | PROPERTY INSURANCE | (4,043,178) | TDPLT | (20,980) | (30,310) | - | (51,291) | (3,338) | (11,034) | - | (14,372) | (334) | (2,924) | - | (3,258) |
| 925 | INJURIES & DAMAGES | (492,317) | LABOR | (2,169) | (1,009) | (114) | (3,293) | (343) | (829) | (21) | (1,193) | (34) | (293) | (2) | (330) |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 1,376,376 | LABOR | 6,065 | 2,822 | 319 | 9,206 | 959 | 2,318 | 57 | 3,334 | 96 | 820 | 6 | 922 |
| 928 | REGULATORY COMM EXP REG ASSESS | 2,777,169 | TDPLT | 14,411 | 20,819 | - | 35,230 | 2,293 | 7,579 | - | 9,872 | 229 | 2,009 | - | 2,238 |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | (6,065) | WTALLO_ALL | - | (49) | - | (49) | - | (13) | - | (13) | - | (3) | - | (3) |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 476,822 | WTALLO_ALL | - | 3,820 | - | 3,820 | - | 1,044 | - | 1,044 | - | 225 | - | 225 |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 648,315 | WTALLO_ALL | - | 5,194 | - | 5,194 | - | 1,420 | - | 1,420 | - | 306 | - | 306 |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 1,712 | WTALLO_ALL | - | 14 | - | 14 | - | 4 | - | 4 | - | 1 | - | 1 |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 100,441 | WTALLO_MFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 928 | TSAS SURCHARGE NET OF REVENUE | (889,716) | TSAS_REV | - | - | (8,316) | (8,316) | - | - | (1,465) | (1,465) | - | - | (149) | (149) |
| 929 | DUPLICATIVE CHARGES | 285,240 | LABOR | 1,257 | 585 | 66 | 1,908 | 199 | 480 | 12 | 691 | 20 | 170 | 1 | 191 |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | (1,735) | WTALLO_ALL | - | (14) | - | (14) | - | (4) | - | (4) | - | (1) | - | (1) |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 136,389 | WTALLO_ALL | - | 1,093 | - | 1,093 | - | 299 | - | 299 | - | 64 | - | 64 |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 185,443 | WTALLO_ALL | - | 1,486 | - | 1,486 | - | 406 | - | 406 | - | 88 | - | 88 |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 490 | WTALLO_ALL | - | 4 | - | 4 | - | 1 | - | 1 | - | 0 | - | 0 |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 28,730 | WTALLO_MFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 547,642 | LABOR | 2,413 | 1,123 | 127 | 3,663 | 382 | 922 | 23 | 1,327 | 38 | 326 | 2 | 367 |
| 931 | RENTS | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 333,039 | LABOR | 1,468 | 683 | 77 | 2,228 | 232 | 561 | 14 | 807 | 23 | 199 | 1 | 223 |
| 407 | PBA REGULATORY CREDIT | - | RTBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***37,380,453*** | | ***102,861*** | ***149,537*** | ***(2,566)*** | ***249,832*** | ***16,260*** | ***67,913*** | ***(430)*** | ***83,743*** | ***1,626*** | ***20,264*** | ***(40)*** | ***21,850*** |
| | **TOTAL O & M EXPENSES** | **148,261,590** | | **463,626** | **812,960** | **24,492** | **1,301,077** | **73,243** | **378,725** | **7,846** | **459,814** | **7,325** | **112,946** | **718** | **120,989** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Steam Production - Maintenance** | | | | | | | | | | | | | | |
| 510 | SUPERVISION & ENGINEER | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Steam*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Hyrdraulic Production - Operation** | | | | | | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 656,244 | HYDOPLBR | - | - | 3,975 | 3,975 | - | - | 631 | 631 | - | - | 64 | 64 |
| 537 | HYDRAULIC EXPENSES | 37,800 | ENERX | - | - | 229 | 229 | - | - | 36 | 36 | - | - | 4 | 4 |
| 538 | ELECTRIC EXPENSES | 3 | ENERX | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | 0 |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 75,030 | ENERX | - | - | 454 | 454 | - | - | 72 | 72 | - | - | 7 | 7 |
| | ***Sub-total*** | ***769,076*** | | - | - | ***4,658*** | ***4,658*** | - | - | ***739*** | ***739*** | - | - | ***75*** | ***75*** |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 27,274 | HYDMNTLBR | - | - | 165 | 165 | - | - | 26 | 26 | - | - | 3 | 3 |
| 542 | MAINTENANCE OF STRUCTURES | 90,492 | ENERX | - | - | 548 | 548 | - | - | 87 | 87 | - | - | 9 | 9 |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 235,337 | ENERX | - | - | 1,425 | 1,425 | - | - | 226 | 226 | - | - | 23 | 23 |
| 544 | MAINTENANCE OF HYDRO PLANT | 117,798 | ENERX | - | - | 713 | 713 | - | - | 113 | 113 | - | - | 12 | 12 |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 84,114 | ENERX | - | - | 509 | 509 | - | - | 81 | 81 | - | - | 8 | 8 |
| | ***Sub-total*** | ***555,016*** | | - | - | ***3,362*** | ***3,362*** | - | - | ***534*** | ***534*** | - | - | ***54*** | ***54*** |
| | ***Total Hyrdraulic*** | ***1,324,093*** | | - | - | ***8,020*** | ***8,020*** | - | - | ***1,273*** | ***1,273*** | - | - | ***129*** | ***129*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| | | | | SC 1 | | | | SC 2 | | | | SC 3 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | STRUCTURES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | GEN. ELECTRIC PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT - MFC | 148,208 | RGENERGY | - | - | 113,514 | 113,514 | - | - | 7,053 | 7,053 | - | - | 5,447 | 5,447 |
| 557 | OTHER EXPENSES | (58,939) | ENERX | - | - | (21,860) | (21,860) | - | - | (1,806) | (1,806) | - | - | (4,945) | (4,945) |
| | ***Sub-total*** | ***89,270*** | | - | - | ***91,655*** | ***91,655*** | - | - | ***5,247*** | ***5,247*** | - | - | ***501*** | ***501*** |
| | ***Total Other*** | ***89,270*** | | - | - | ***91,655*** | ***91,655*** | - | - | ***5,247*** | ***5,247*** | - | - | ***501*** | ***501*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 199,067 | TRNOPLBR | - | 71,230 | - | - | 71,230 | 6,655 | - | - | 6,655 | 17,390 | - | - | 17,390 |
| 561 | LOAD DISPATCHING | 839,180 | TRANS_12CP | - | 300,272 | - | - | 300,272 | 28,055 | - | - | 28,055 | 73,309 | - | - | 73,309 |
| 562 | STATION EXPENSES | 1,156,346 | TRANS_12CP | - | 413,759 | - | - | 413,759 | 38,658 | - | - | 38,658 | 101,016 | - | - | 101,016 |
| 563 | OVERHEAD LINES | 49,052 | TRANS_12CP | - | 17,552 | - | - | 17,552 | 1,640 | - | - | 1,640 | 4,285 | - | - | 4,285 |
| 564 | UNDERGROUND LINES | 5,673 | TRANS_12CP | - | 2,030 | - | - | 2,030 | 190 | - | - | 190 | 496 | - | - | 496 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 573,752 | TRNPLT | - | 205,298 | - | - | 205,298 | 19,181 | - | - | 19,181 | 50,122 | - | - | 50,122 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,823,071*** | | - | ***1,010,140*** | - | - | ***1,010,140*** | ***94,380*** | - | - | ***94,380*** | ***246,616*** | - | - | ***246,616*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 66,290 | TRMNTLBR | - | 23,720 | - | - | 23,720 | 2,216 | - | - | 2,216 | 5,791 | - | - | 5,791 |
| 569 | STRUCTURES | 690 | TRANS_12CP | - | 247 | - | - | 247 | 23 | - | - | 23 | 60 | - | - | 60 |
| 570 | STATION EQUIPMENT | 668,768 | TRANS_12CP | - | 239,296 | - | - | 239,296 | 22,358 | - | - | 22,358 | 58,422 | - | - | 58,422 |
| 571 | OVERHEAD LINES | 260,855 | TRANS_12CP | - | 93,338 | - | - | 93,338 | 8,721 | - | - | 8,721 | 22,788 | - | - | 22,788 |
| 572 | UNDERGROUND LINES | 68,593 | TRANS_12CP | - | 24,544 | - | - | 24,544 | 2,293 | - | - | 2,293 | 5,992 | - | - | 5,992 |
| 573 | MISC TRANSMISSION PLANT | 621 | TRNPLT | - | 222 | - | - | 222 | 21 | - | - | 21 | 54 | - | - | 54 |
| | ***Sub-total*** | ***1,065,818*** | | - | ***381,367*** | - | - | ***381,367*** | ***35,632*** | - | - | ***35,632*** | ***93,107*** | - | - | ***93,107*** |
| | ***Total Transmission*** | ***3,888,888*** | | - | ***1,391,507*** | - | - | ***1,391,507*** | ***130,012*** | - | - | ***130,012*** | ***339,724*** | - | - | ***339,724*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 938,186 | DISTOPLBR | - | 231,815 | 270,631 | - | 502,446 | 20,647 | 29,252 | - | 49,899 | 58,328 | 27,922 | - | 86,251 |
| 581 | LOAD DISPATCHING | 932,155 | PRI_NCP | - | 392,574 | - | - | 392,574 | 34,966 | - | - | 34,966 | 98,821 | - | - | 98,821 |
| 582 | STATION EXPENSES | 1,518,959 | PRI_NCP | - | 639,704 | - | - | 639,704 | 56,977 | - | - | 56,977 | 161,029 | - | - | 161,029 |
| 583 | OVERHEAD LINES | 639,277 | PLT364_5 | - | 144,339 | 280,775 | - | 425,114 | 12,856 | 24,482 | - | 37,338 | 36,207 | 945 | - | 37,152 |
| 584 | UNDERGROUND LINES | 148,476 | PLT366_7 | - | 31,608 | 65,194 | - | 96,802 | 2,815 | 5,685 | - | 8,500 | 7,952 | 220 | - | 8,172 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 1,179 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,343,698 | METI | - | - | 795,768 | - | 795,768 | - | 98,859 | - | 98,859 | - | 143,460 | - | 143,460 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 306,101 | PRICST | - | - | 268,799 | - | 268,799 | - | 23,437 | - | 23,437 | - | 908 | - | 908 |
| 588 | MISC. DISTRIBUTION EXPENSE | 1,614,471 | DIST581_587 | - | 398,917 | 465,714 | - | 864,632 | 35,531 | 50,338 | - | 85,869 | 100,374 | 48,050 | - | 148,424 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,442,502*** | | - | ***1,838,957*** | ***2,146,882*** | - | ***3,985,839*** | ***163,791*** | ***232,053*** | - | ***395,844*** | ***462,712*** | ***221,505*** | - | ***684,216*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 865,818 | DMAINTLBR | - | 212,773 | 338,179 | - | 550,952 | 18,951 | 29,487 | - | 48,438 | 53,415 | 1,138 | - | 54,553 |
| 591 | STRUCTURES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 1,301,746 | PRI_NCP | - | 548,225 | - | - | 548,225 | 48,829 | - | - | 48,829 | 138,002 | - | - | 138,002 |
| 593 | OVERHEAD LINES | 10,078,240 | PLT364_5 | - | 2,275,515 | 4,426,440 | - | 6,701,954 | 202,675 | 385,956 | - | 588,631 | 570,810 | 14,891 | - | 585,701 |
| 594 | UNDERGROUND LINES | 611,333 | PLT366_7 | - | 130,142 | 268,430 | - | 398,572 | 11,591 | 23,405 | - | 34,997 | 32,742 | 906 | - | 33,647 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 28,647 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 1,327,896 | DIST591_597 | - | 326,328 | 518,662 | - | 844,990 | 29,065 | 45,224 | - | 74,289 | 81,923 | 1,745 | - | 83,668 |
| | ***Sub-total*** | ***14,213,679*** | | - | ***3,492,983*** | ***5,551,711*** | - | ***9,044,694*** | ***311,112*** | ***484,073*** | - | ***795,184*** | ***876,891*** | ***18,680*** | - | ***895,571*** |
| | ***Total Distribution*** | ***21,656,181*** | | - | ***5,331,939*** | ***7,698,594*** | - | ***13,030,533*** | ***474,903*** | ***716,125*** | - | ***1,191,028*** | ***1,339,603*** | ***240,184*** | - | ***1,579,787*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | STRUCTURES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | GEN. ELECTRIC PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT - MFC | 148,208 | RGENERGY | - | - | 2,827 | 2,827 | - | - | 14,150 | 14,150 | - | - | 1,155 | 1,155 |
| 557 | OTHER EXPENSES | (58,939) | ENERX | - | - | (621) | (621) | - | - | (6,443) | (6,443) | - | - | (5,075) | (5,075) |
| | ***Sub-total*** | ***89,270*** | | - | - | ***2,205*** | ***2,205*** | - | - | ***7,707*** | ***7,707*** | - | - | ***(3,920)*** | ***(3,920)*** |
| | ***Total Other*** | ***89,270*** | | - | - | ***2,205*** | ***2,205*** | - | - | ***7,707*** | ***7,707*** | - | - | ***(3,920)*** | ***(3,920)*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 199,067 | TRNOPLBR | 1,847 | - | - | 1,847 | 22,894 | - | - | 22,894 | 17,304 | - | - | 17,304 |
| 561 | LOAD DISPATCHING | 839,180 | TRANS_12CP | 7,784 | - | - | 7,784 | 96,512 | - | - | 96,512 | 72,948 | - | - | 72,948 |
| 562 | STATION EXPENSES | 1,156,346 | TRANS_12CP | 10,727 | - | - | 10,727 | 132,988 | - | - | 132,988 | 100,518 | - | - | 100,518 |
| 563 | OVERHEAD LINES | 49,052 | TRANS_12CP | 455 | - | - | 455 | 5,641 | - | - | 5,641 | 4,264 | - | - | 4,264 |
| 564 | UNDERGROUND LINES | 5,673 | TRANS_12CP | 53 | - | - | 53 | 652 | - | - | 652 | 493 | - | - | 493 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 573,752 | TRNPLT | 5,322 | - | - | 5,322 | 65,986 | - | - | 65,986 | 49,875 | - | - | 49,875 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,823,071*** | | ***26,188*** | - | - | ***26,188*** | ***324,673*** | - | - | ***324,673*** | ***245,402*** | - | - | ***245,402*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 66,290 | TRMNTLBR | 615 | - | - | 615 | 7,624 | - | - | 7,624 | 5,762 | - | - | 5,762 |
| 569 | STRUCTURES | 690 | TRANS_12CP | 6 | - | - | 6 | 79 | - | - | 79 | 60 | - | - | 60 |
| 570 | STATION EQUIPMENT | 668,768 | TRANS_12CP | 6,204 | - | - | 6,204 | 76,913 | - | - | 76,913 | 58,134 | - | - | 58,134 |
| 571 | OVERHEAD LINES | 260,855 | TRANS_12CP | 2,420 | - | - | 2,420 | 30,000 | - | - | 30,000 | 22,675 | - | - | 22,675 |
| 572 | UNDERGROUND LINES | 68,593 | TRANS_12CP | 636 | - | - | 636 | 7,889 | - | - | 7,889 | 5,963 | - | - | 5,963 |
| 573 | MISC TRANSMISSION PLANT | 621 | TRNPLT | 6 | - | - | 6 | 71 | - | - | 71 | 54 | - | - | 54 |
| | ***Sub-total*** | ***1,065,818*** | | ***9,887*** | - | - | ***9,887*** | ***122,577*** | - | - | ***122,577*** | ***92,649*** | - | - | ***92,649*** |
| | ***Total Transmission*** | ***3,888,888*** | | ***36,075*** | - | - | ***36,075*** | ***447,250*** | - | - | ***447,250*** | ***338,050*** | - | - | ***338,050*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 938,186 | DISTOPLBR | 7,476 | 4,320 | - | 11,795 | 79,067 | 32,110 | - | 111,177 | 60,694 | 5,445 | - | 66,139 |
| 581 | LOAD DISPATCHING | 932,155 | PRI_NCP | 12,660 | - | - | 12,660 | 133,899 | - | - | 133,899 | 106,200 | - | - | 106,200 |
| 582 | STATION EXPENSES | 1,518,959 | PRI_NCP | 20,629 | - | - | 20,629 | 218,189 | - | - | 218,189 | 173,054 | - | - | 173,054 |
| 583 | OVERHEAD LINES | 639,277 | PLT364_5 | 4,655 | 3,007 | - | 7,662 | 49,231 | 7,434 | - | 56,665 | 28,892 | 112 | - | 29,004 |
| 584 | UNDERGROUND LINES | 148,476 | PLT366_7 | 1,019 | 698 | - | 1,718 | 10,781 | 1,726 | - | 12,507 | 8,193 | 32 | - | 8,224 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 1,179 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,343,698 | METI | - | 15,930 | - | 15,930 | - | 151,081 | - | 151,081 | - | 28,100 | - | 28,100 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 306,101 | PRICST | - | 2,879 | - | 2,879 | - | 7,117 | - | 7,117 | - | 135 | - | 135 |
| 588 | MISC. DISTRIBUTION EXPENSE | 1,614,471 | DIST581_587 | 12,864 | 7,433 | - | 20,298 | 136,062 | 55,257 | - | 191,319 | 104,445 | 9,370 | - | 113,815 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,442,502*** | | ***59,303*** | ***34,267*** | - | ***93,570*** | ***627,229*** | ***254,726*** | - | ***881,955*** | ***481,478*** | ***43,195*** | - | ***524,673*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 865,818 | DMAINTLBR | 6,862 | 3,622 | - | 10,484 | 72,572 | 8,954 | - | 81,527 | 45,922 | 137 | - | 46,059 |
| 591 | STRUCTURES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 1,301,746 | PRI_NCP | 17,679 | - | - | 17,679 | 186,988 | - | - | 186,988 | 148,307 | - | - | 148,307 |
| 593 | OVERHEAD LINES | 10,078,240 | PLT364_5 | 73,381 | 47,408 | - | 120,790 | 776,130 | 117,202 | - | 893,332 | 455,488 | 1,769 | - | 457,257 |
| 594 | UNDERGROUND LINES | 611,333 | PLT366_7 | 4,197 | 2,875 | - | 7,072 | 44,389 | 7,107 | - | 51,496 | 33,732 | 131 | - | 33,863 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 28,647 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 1,327,896 | DIST591_597 | 10,523 | 5,555 | - | 16,078 | 111,304 | 13,733 | - | 125,037 | 70,430 | 210 | - | 70,640 |
| | ***Sub-total*** | ***14,213,679*** | | ***112,642*** | ***59,460*** | - | ***172,103*** | ***1,191,383*** | ***146,997*** | - | ***1,338,379*** | ***753,880*** | ***2,247*** | - | ***756,127*** |
| | ***Total Distribution*** | ***21,656,181*** | | ***171,945*** | ***93,728*** | - | ***265,673*** | ***1,818,612*** | ***401,723*** | - | ***2,220,334*** | ***1,235,358*** | ***45,442*** | - | ***1,280,800*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | STRUCTURES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | GEN. ELECTRIC PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT - MFC | 148,208 | RGENERGY | - | - | 2,169 | 2,169 | - | - | 479 | 479 | - | - | 525 | 525 |
| 557 | OTHER EXPENSES | (58,939) | ENERX | - | - | (6,096) | (6,096) | - | - | (4,100) | (4,100) | - | - | (6,106) | (6,106) |
| | ***Sub-total*** | ***89,270*** | | - | - | ***(3,927)*** | ***(3,927)*** | - | - | ***(3,621)*** | ***(3,621)*** | - | - | ***(5,581)*** | ***(5,581)*** |
| | ***Total Other*** | ***89,270*** | | - | - | ***(3,927)*** | ***(3,927)*** | - | - | ***(3,621)*** | ***(3,621)*** | - | - | ***(5,581)*** | ***(5,581)*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 199,067 | TRNOPLBR | 22,114 | - | - | 22,114 | 15,425 | - | - | 15,425 | 17,969 | - | - | 17,969 |
| 561 | LOAD DISPATCHING | 839,180 | TRANS_12CP | 93,225 | - | - | 93,225 | 65,026 | - | - | 65,026 | 75,748 | - | - | 75,748 |
| 562 | STATION EXPENSES | 1,156,346 | TRANS_12CP | 128,459 | - | - | 128,459 | 89,602 | - | - | 89,602 | 104,377 | - | - | 104,377 |
| 563 | OVERHEAD LINES | 49,052 | TRANS_12CP | 5,449 | - | - | 5,449 | 3,801 | - | - | 3,801 | 4,428 | - | - | 4,428 |
| 564 | UNDERGROUND LINES | 5,673 | TRANS_12CP | 630 | - | - | 630 | 440 | - | - | 440 | 512 | - | - | 512 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 573,752 | TRNPLT | 63,738 | - | - | 63,738 | 44,458 | - | - | 44,458 | 51,790 | - | - | 51,790 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,823,071*** | | ***313,615*** | - | - | ***313,615*** | ***218,751*** | - | - | ***218,751*** | ***254,823*** | - | - | ***254,823*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 66,290 | TRMNTLBR | 7,364 | - | - | 7,364 | 5,137 | - | - | 5,137 | 5,984 | - | - | 5,984 |
| 569 | STRUCTURES | 690 | TRANS_12CP | 77 | - | - | 77 | 53 | - | - | 53 | 62 | - | - | 62 |
| 570 | STATION EQUIPMENT | 668,768 | TRANS_12CP | 74,294 | - | - | 74,294 | 51,821 | - | - | 51,821 | 60,366 | - | - | 60,366 |
| 571 | OVERHEAD LINES | 260,855 | TRANS_12CP | 28,978 | - | - | 28,978 | 20,213 | - | - | 20,213 | 23,546 | - | - | 23,546 |
| 572 | UNDERGROUND LINES | 68,593 | TRANS_12CP | 7,620 | - | - | 7,620 | 5,315 | - | - | 5,315 | 6,192 | - | - | 6,192 |
| 573 | MISC TRANSMISSION PLANT | 621 | TRNPLT | 69 | - | - | 69 | 48 | - | - | 48 | 56 | - | - | 56 |
| | ***Sub-total*** | ***1,065,818*** | | ***118,402*** | - | - | ***118,402*** | ***82,587*** | - | - | ***82,587*** | ***96,206*** | - | - | ***96,206*** |
| | ***Total Transmission*** | ***3,888,888*** | | ***432,017*** | - | - | ***432,017*** | ***301,338*** | - | - | ***301,338*** | ***351,029*** | - | - | ***351,029*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 938,186 | DISTOPLBR | 76,504 | 4,402 | - | 80,906 | - | 7,503 | - | 7,503 | - | 7,303 | - | 7,303 |
| 581 | LOAD DISPATCHING | 932,155 | PRI_NCP | 133,864 | - | - | 133,864 | - | - | - | - | - | - | - | - |
| 582 | STATION EXPENSES | 1,518,959 | PRI_NCP | 218,133 | - | - | 218,133 | - | - | - | - | - | - | - | - |
| 583 | OVERHEAD LINES | 639,277 | PLT364_5 | 36,418 | 260 | - | 36,679 | - | - | - | - | - | - | - | - |
| 584 | UNDERGROUND LINES | 148,476 | PLT366_7 | 10,327 | 74 | - | 10,401 | - | - | - | - | - | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 1,179 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,343,698 | METI | - | 22,295 | - | 22,295 | - | 39,106 | - | 39,106 | - | 38,063 | - | 38,063 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 306,101 | PRICST | - | 314 | - | 314 | - | - | - | - | - | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 1,614,471 | DIST581_587 | 131,652 | 7,575 | - | 139,227 | - | 12,911 | - | 12,911 | - | 12,567 | - | 12,567 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,442,502*** | | ***606,899*** | ***34,920*** | - | ***641,819*** | - | ***59,520*** | - | ***59,520*** | - | ***57,933*** | - | ***57,933*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 865,818 | DMAINTLBR | 57,885 | 317 | - | 58,202 | - | - | - | - | - | - | - | - |
| 591 | STRUCTURES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 1,301,746 | PRI_NCP | 186,940 | - | - | 186,940 | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 10,078,240 | PLT364_5 | 574,139 | 4,103 | - | 578,243 | - | - | - | - | - | - | - | - |
| 594 | UNDERGROUND LINES | 611,333 | PLT366_7 | 42,519 | 304 | - | 42,823 | - | - | - | - | - | - | - | - |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 28,647 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 1,327,896 | DIST591_597 | 88,777 | 487 | - | 89,264 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***14,213,679*** | | ***950,260*** | ***5,212*** | - | ***955,471*** | - | - | - | - | - | - | - | - |
| | ***Total Distribution*** | ***21,656,181*** | | ***1,557,159*** | ***40,131*** | - | ***1,597,291*** | - | ***59,520*** | - | ***59,520*** | - | ***57,933*** | - | ***57,933*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | STRUCTURES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | GEN. ELECTRIC PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT - MFC | 148,208 | RGENERGY | - | - | - | - | - | - | 129 | 129 | - | - | 287 | 287 |
| 557 | OTHER EXPENSES | (58,939) | ENERX | - | - | (236) | (236) | - | - | (882) | (882) | - | - | (350) | (350) |
| | ***Sub-total*** | ***89,270*** | | **-** | **-** | ***(236)*** | ***(236)*** | **-** | **-** | ***(752)*** | ***(752)*** | **-** | **-** | ***(63)*** | ***(63)*** |
| | ***Total Other*** | ***89,270*** | | **-** | **-** | ***(236)*** | ***(236)*** | **-** | **-** | ***(752)*** | ***(752)*** | **-** | **-** | ***(63)*** | ***(63)*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 199,067 | TRNOPLBR | 801 | - | - | 801 | 3,233 | - | - | 3,233 | 1,292 | - | - | 1,292 |
| 561 | LOAD DISPATCHING | 839,180 | TRANS_12CP | 3,378 | - | - | 3,378 | 13,630 | - | - | 13,630 | 5,447 | - | - | 5,447 |
| 562 | STATION EXPENSES | 1,156,346 | TRANS_12CP | 4,655 | - | - | 4,655 | 18,781 | - | - | 18,781 | 7,506 | - | - | 7,506 |
| 563 | OVERHEAD LINES | 49,052 | TRANS_12CP | 197 | - | - | 197 | 797 | - | - | 797 | 318 | - | - | 318 |
| 564 | UNDERGROUND LINES | 5,673 | TRANS_12CP | 23 | - | - | 23 | 92 | - | - | 92 | 37 | - | - | 37 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 573,752 | TRNPLT | 2,310 | - | - | 2,310 | 9,319 | - | - | 9,319 | 3,724 | - | - | 3,724 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,823,071*** | | ***11,364*** | **-** | **-** | ***11,364*** | ***45,852*** | **-** | **-** | ***45,852*** | ***18,325*** | **-** | **-** | ***18,325*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 66,290 | TRMNTLBR | 267 | - | - | 267 | 1,077 | - | - | 1,077 | 430 | - | - | 430 |
| 569 | STRUCTURES | 690 | TRANS_12CP | 3 | - | - | 3 | 11 | - | - | 11 | 4 | - | - | 4 |
| 570 | STATION EQUIPMENT | 668,768 | TRANS_12CP | 2,692 | - | - | 2,692 | 10,862 | - | - | 10,862 | 4,341 | - | - | 4,341 |
| 571 | OVERHEAD LINES | 260,855 | TRANS_12CP | 1,050 | - | - | 1,050 | 4,237 | - | - | 4,237 | 1,693 | - | - | 1,693 |
| 572 | UNDERGROUND LINES | 68,593 | TRANS_12CP | 276 | - | - | 276 | 1,114 | - | - | 1,114 | 445 | - | - | 445 |
| 573 | MISC TRANSMISSION PLANT | 621 | TRNPLT | 3 | - | - | 3 | 10 | - | - | 10 | 4 | - | - | 4 |
| | ***Sub-total*** | ***1,065,818*** | | ***4,290*** | **-** | **-** | ***4,290*** | ***17,311*** | **-** | **-** | ***17,311*** | ***6,918*** | **-** | **-** | ***6,918*** |
| | ***Total Transmission*** | ***3,888,888*** | | ***15,654*** | **-** | **-** | ***15,654*** | ***63,163*** | **-** | **-** | ***63,163*** | ***25,243*** | **-** | **-** | ***25,243*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 938,186 | DISTOPLBR | - | 391 | - | 391 | - | 414 | - | 414 | 4,415 | 1,427 | - | 5,842 |
| 581 | LOAD DISPATCHING | 932,155 | PRI_NCP | - | - | - | - | - | - | - | - | 7,480 | - | - | 7,480 |
| 582 | STATION EXPENSES | 1,518,959 | PRI_NCP | - | - | - | - | - | - | - | - | 12,189 | - | - | 12,189 |
| 583 | OVERHEAD LINES | 639,277 | PLT364_5 | - | - | - | - | - | - | - | - | 2,741 | 273 | - | 3,014 |
| 584 | UNDERGROUND LINES | 148,476 | PLT366_7 | - | - | - | - | - | - | - | - | 602 | 63 | - | 665 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 1,179 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 586 | METER EXPENSE | 1,343,698 | METI | - | 2,040 | - | 2,040 | - | 2,157 | - | 2,157 | - | 6,840 | - | 6,840 |
| 587 | CUSTOMER INSTALLATION EXPENSE | 306,101 | PRICST | - | - | - | - | - | - | - | - | - | 261 | - | 261 |
| 588 | MISC. DISTRIBUTION EXPENSE | 1,614,471 | DIST581_587 | - | 673 | - | 673 | - | 712 | - | 712 | 7,598 | 2,456 | - | 10,054 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,442,502*** | | **-** | ***3,104*** | **-** | ***3,104*** | **-** | ***3,283*** | **-** | ***3,283*** | ***35,025*** | ***11,320*** | **-** | ***46,346*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 865,818 | DMAINTLBR | - | - | - | - | - | - | - | - | 4,043 | 329 | - | 4,372 |
| 591 | STRUCTURES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 1,301,746 | PRI_NCP | - | - | - | - | - | - | - | - | 10,446 | - | - | 10,446 |
| 593 | OVERHEAD LINES | 10,078,240 | PLT364_5 | - | - | - | - | - | - | - | - | 43,207 | 4,302 | - | 47,509 |
| 594 | UNDERGROUND LINES | 611,333 | PLT366_7 | - | - | - | - | - | - | - | - | 2,478 | 261 | - | 2,739 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 28,647 | LGT_OM | - | - | - | - | - | - | - | - | - | - | - | - |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 1,327,896 | DIST591_597 | - | - | - | - | - | - | - | - | 6,201 | 504 | - | 6,705 |
| | ***Sub-total*** | ***14,213,679*** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | ***66,376*** | ***5,395*** | **-** | ***71,772*** |
| | ***Total Distribution*** | ***21,656,181*** | | **-** | ***3,104*** | **-** | ***3,104*** | **-** | ***3,283*** | **-** | ***3,283*** | ***101,401*** | ***16,716*** | **-** | ***118,117*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Operations** | | | | | | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | - | OTPWOPLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSE | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Power Generation - Maintenance** | | | | | | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | OTPWMTLBR | - | - | - | - | - | - | - | - | - | - | - | - |
| 552 | STRUCTURES | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 553 | GEN. ELECTRIC PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT - MFC | 148,208 | RGENERGY | - | - | 243 | 243 | - | - | 206 | 206 | - | - | 26 | 26 |
| 557 | OTHER EXPENSES | (58,939) | ENERX | - | - | (357) | (357) | - | - | (57) | (57) | - | - | (6) | (6) |
| | ***Sub-total*** | ***89,270*** | | - | - | ***(114)*** | ***(114)*** | - | - | ***149*** | ***149*** | - | - | ***20*** | ***20*** |
| | ***Total Other*** | ***89,270*** | | - | - | ***(114)*** | ***(114)*** | - | - | ***149*** | ***149*** | - | - | ***20*** | ***20*** |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 199,067 | TRNOPLBR | 774 | - | - | 774 | 126 | - | - | 126 | 13 | - | - | 13 |
| 561 | LOAD DISPATCHING | 839,180 | TRANS_12CP | 3,264 | - | - | 3,264 | 530 | - | - | 530 | 53 | - | - | 53 |
| 562 | STATION EXPENSES | 1,156,346 | TRANS_12CP | 4,497 | - | - | 4,497 | 730 | - | - | 730 | 73 | - | - | 73 |
| 563 | OVERHEAD LINES | 49,052 | TRANS_12CP | 191 | - | - | 191 | 31 | - | - | 31 | 3 | - | - | 3 |
| 564 | UNDERGROUND LINES | 5,673 | TRANS_12CP | 22 | - | - | 22 | 4 | - | - | 4 | 0 | - | - | 0 |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | TRANS_12CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 573,752 | TRNPLT | 2,232 | - | - | 2,232 | 362 | - | - | 362 | 36 | - | - | 36 |
| 567 | RENTS | - | TRNPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,823,071*** | | ***10,980*** | - | - | ***10,980*** | ***1,783*** | - | - | ***1,783*** | ***178*** | - | - | ***178*** |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 66,290 | TRMNTLBR | 258 | - | - | 258 | 42 | - | - | 42 | 4 | - | - | 4 |
| 569 | STRUCTURES | 690 | TRANS_12CP | 3 | - | - | 3 | 0 | - | - | 0 | 0 | - | - | 0 |
| 570 | STATION EQUIPMENT | 668,768 | TRANS_12CP | 2,601 | - | - | 2,601 | 422 | - | - | 422 | 42 | - | - | 42 |
| 571 | OVERHEAD LINES | 260,855 | TRANS_12CP | 1,015 | - | - | 1,015 | 165 | - | - | 165 | 16 | - | - | 16 |
| 572 | UNDERGROUND LINES | 68,593 | TRANS_12CP | 267 | - | - | 267 | 43 | - | - | 43 | 4 | - | - | 4 |
| 573 | MISC TRANSMISSION PLANT | 621 | TRNPLT | 2 | - | - | 2 | 0 | - | - | 0 | 0 | - | - | 0 |
| | ***Sub-total*** | ***1,065,818*** | | ***4,145*** | - | - | ***4,145*** | ***673*** | - | - | ***673*** | ***67*** | - | - | ***67*** |
| | ***Total Transmission*** | ***3,888,888*** | | ***15,125*** | - | - | ***15,125*** | ***2,456*** | - | - | ***2,456*** | ***246*** | - | - | ***246*** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 938,186 | DISTOPLBR | 5,884 | 340 | - | 6,224 | 928 | 626 | - | 1,553 | 93 | 248 | - | 340 |
| 581 | LOAD DISPATCHING | 932,155 | PRI_NCP | 9,964 | - | - | 9,964 | 1,571 | - | - | 1,571 | 157 | - | - | 157 |
| 582 | STATION EXPENSES | 1,518,959 | PRI_NCP | 16,237 | - | - | 16,237 | 2,560 | - | - | 2,560 | 256 | - | - | 256 |
| 583 | OVERHEAD LINES | 639,277 | PLT364_5 | 3,664 | 394 | - | 4,057 | 578 | 1,386 | - | 1,964 | 58 | 570 | - | 628 |
| 584 | UNDERGROUND LINES | 148,476 | PLT366_7 | 802 | 91 | - | 894 | 126 | 322 | - | 448 | 13 | 132 | - | 145 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 1,179 | LGT_OM | - | 912 | - | 912 | - | 225 | - | 225 | - | 42 | - | 42 |
| 586 | METER EXPENSE | 1,343,698 | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 306,101 | PRICST | - | 377 | - | 377 | - | 1,327 | - | 1,327 | - | 546 | - | 546 |
| 588 | MISC. DISTRIBUTION EXPENSE | 1,614,471 | DIST581_587 | 10,125 | 586 | - | 10,711 | 1,596 | 1,076 | - | 2,673 | 160 | 426 | - | 586 |
| 589 | RENTS | - | DIST581_587 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,442,502*** | | ***46,677*** | ***2,699*** | - | ***49,376*** | ***7,359*** | ***4,962*** | - | ***12,322*** | ***736*** | ***1,965*** | - | ***2,701*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 865,818 | DMAINTLBR | 5,401 | 2,070 | - | 7,470 | 852 | 2,063 | - | 2,915 | 85 | 761 | - | 846 |
| 591 | STRUCTURES | - | DPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 1,301,746 | PRI_NCP | 13,915 | - | - | 13,915 | 2,194 | - | - | 2,194 | 219 | - | - | 219 |
| 593 | OVERHEAD LINES | 10,078,240 | PLT364_5 | 57,758 | 6,204 | - | 63,962 | 9,107 | 21,853 | - | 30,960 | 911 | 8,991 | - | 9,901 |
| 594 | UNDERGROUND LINES | 611,333 | PLT366_7 | 3,303 | 376 | - | 3,680 | 521 | 1,325 | - | 1,846 | 52 | 545 | - | 597 |
| 595 | LINE TRANSFORMERS | - | PLT_368 | - | - | - | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 28,647 | LGT_OM | - | 22,153 | - | 22,153 | - | 5,467 | - | 5,467 | - | 1,027 | - | 1,027 |
| 597 | METERS | - | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 1,327,896 | DIST591_597 | 8,283 | 3,174 | - | 11,457 | 1,306 | 3,165 | - | 4,471 | 131 | 1,167 | - | 1,298 |
| | ***Sub-total*** | ***14,213,679*** | | ***88,660*** | ***33,977*** | - | ***122,637*** | ***13,979*** | ***33,873*** | - | ***47,852*** | ***1,398*** | ***12,491*** | - | ***13,889*** |
| | ***Total Distribution*** | ***21,656,181*** | | ***135,337*** | ***36,676*** | - | ***172,013*** | ***21,338*** | ***38,835*** | - | ***60,174*** | ***2,134*** | ***14,456*** | - | ***16,589*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| | | | | SC 1 | | | | SC 2 | | | | SC 3 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| | **Customer Account** | | | - | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 95,601 | BILLS | - | - | 84,007 | - | 84,007 | - | 7,269 | - | 7,269 | - | 280 | - | 280 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 23,365 | BILLS | - | - | 20,531 | - | 20,531 | - | 1,777 | - | 1,777 | - | 68 | - | 68 |
| 902 | METER READING | 445,856 | MTREAD | - | - | 378,295 | - | 378,295 | - | 38,121 | - | 38,121 | - | 2,193 | - | 2,193 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 1,907,923 | BILLS | - | - | 1,676,545 | - | 1,676,545 | - | 145,075 | - | 145,075 | - | 5,592 | - | 5,592 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 151,080 | BILLS | - | - | 132,758 | - | 132,758 | - | 11,488 | - | 11,488 | - | 443 | - | 443 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 293,780 | BILLS | - | - | 258,152 | - | 258,152 | - | 22,339 | - | 22,339 | - | 861 | - | 861 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 262 | BILLS | - | - | 230 | - | 230 | - | 20 | - | 20 | - | 1 | - | 1 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 38,053 | WEIGHTREV | - | - | 28,212 | - | 28,212 | - | 707 | - | 707 | - | 1,446 | - | 1,446 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 430,260 | WEIGHTREV | - | - | 318,991 | - | 318,991 | - | 7,998 | - | 7,998 | - | 16,355 | - | 16,355 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 897,365 | WEIGHTREV | - | - | 665,299 | - | 665,299 | - | 16,682 | - | 16,682 | - | 34,110 | - | 34,110 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 7,366 | WTBIPPREV | - | - | 5,528 | - | 5,528 | - | 1,220 | - | 1,220 | - | 47 | - | 47 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 477,853 | WTMFCREV | - | - | 355,243 | - | 355,243 | - | 33,966 | - | 33,966 | - | 17,477 | - | 17,477 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 40,516 | REVENUE | - | - | 20,364 | - | 20,364 | - | 1,521 | - | 1,521 | - | 3,111 | - | 3,111 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 458,104 | REVENUE | - | - | 230,250 | - | 230,250 | - | 17,202 | - | 17,202 | - | 35,174 | - | 35,174 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 955,436 | REVENUE | - | - | 480,217 | - | 480,217 | - | 35,878 | - | 35,878 | - | 73,361 | - | 73,361 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 7,842 | BIPP | - | - | 6,891 | - | 6,891 | - | 596 | - | 596 | - | 23 | - | 23 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 508,777 | MFCREV | - | - | 413,104 | - | 413,104 | - | 25,604 | - | 25,604 | - | 13,174 | - | 13,174 |
| | ***Sub-total*** | ***6,739,436*** | | - | - | ***5,074,619*** | - | ***5,074,619*** | - | ***367,464*** | - | ***367,464*** | - | ***203,715*** | - | ***203,715*** |
| | | | | - | | | | | | | | | | | |
| | **Customer Service & Information Expenses** | | | - | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 222,358 | RESREV | - | - | 216,906 | - | 216,906 | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 27,482 | NORESREV | - | - | - | - | - | - | 2,129 | - | 2,129 | - | 4,353 | - | 4,353 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***249,840*** | | - | - | ***216,906*** | - | ***216,906*** | - | ***2,129*** | - | ***2,129*** | - | ***4,353*** | - | ***4,353*** |
| | | | | - | | | | | | | | | | | |
| | **Sales Expenses** | | | - | | | | | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (9) | R_WTALLOC | - | - | (9) | - | (9) | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 1,520 | R_WTALLOC | - | - | 1,485 | - | 1,485 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 3,133 | R_WTALLOC | - | - | 3,061 | - | 3,061 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 8 | R_WTALLOC | - | - | 8 | - | 8 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 663 | R_MFCWT | - | - | 648 | - | 648 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (934) | NR_WTALLOC | - | - | - | - | - | - | (83) | - | (83) | - | (146) | - | (146) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 54,357 | NR_WTALLOC | - | - | - | - | - | - | 4,823 | - | 4,823 | - | 8,504 | - | 8,504 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 49,141 | NR_WTALLOC | - | - | - | - | - | - | 4,360 | - | 4,360 | - | 7,688 | - | 7,688 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 134 | NR_WTALLOC | - | - | - | - | - | - | 12 | - | 12 | - | 21 | - | 21 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 3,499 | NR_WTMFC | - | - | - | - | - | - | 321 | - | 321 | - | 566 | - | 566 |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | (124) | - | (124) | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 21,619 | R_WTALLOC | - | - | 21,124 | - | 21,124 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 44,559 | R_WTALLOC | - | - | 43,538 | - | 43,538 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | 112 | - | 112 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 9,423 | R_MFCWT | - | - | 9,215 | - | 9,215 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | - | - | - | - | - | (7) | - | (7) | - | (13) | - | (13) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 4,782 | NR_WTALLOC | - | - | - | - | - | - | 424 | - | 424 | - | 748 | - | 748 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 4,323 | NR_WTALLOC | - | - | - | - | - | - | 384 | - | 384 | - | 676 | - | 676 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | - | - | - | - | - | 1 | - | 1 | - | 2 | - | 2 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 308 | NR_WTMFC | - | - | - | - | - | - | 28 | - | 28 | - | 50 | - | 50 |
| | ***Sub-total*** | ***196,443*** | | - | - | ***79,059*** | - | ***79,059*** | - | ***10,264*** | - | ***10,264*** | - | ***18,096*** | - | ***18,096*** |
| | | | | - | | | | | | | | | | | |
| | **TOTAL O & M LABOR EXP.** | **34,144,151** | | - | **6,723,446** | **13,069,178** | **582,748** | **20,375,372** | **604,915** | **1,095,982** | **45,821** | **1,746,718** | **1,679,327** | **466,348** | **111,599** | **2,257,274** |
| | | | | - | | | | | | | | | | | |
| | | | | - | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 95,601 | BILLS | - | 891 | - | 891 | - | 2,203 | - | 2,203 | - | 42 | - | 42 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 23,365 | BILLS | - | 218 | - | 218 | - | 538 | - | 538 | - | 10 | - | 10 |
| 902 | METER READING | 445,856 | MTREAD | - | 7,196 | - | 7,196 | - | 17,837 | - | 17,837 | - | 370 | - | 370 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 1,907,923 | BILLS | - | 17,784 | - | 17,784 | - | 43,956 | - | 43,956 | - | 834 | - | 834 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 151,080 | BILLS | - | 1,408 | - | 1,408 | - | 3,481 | - | 3,481 | - | 66 | - | 66 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 293,780 | BILLS | - | 2,738 | - | 2,738 | - | 6,768 | - | 6,768 | - | 128 | - | 128 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 262 | BILLS | - | 2 | - | 2 | - | 6 | - | 6 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 38,053 | WEIGHTREV | - | 691 | - | 691 | - | 2,589 | - | 2,589 | - | 1,041 | - | 1,041 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 430,260 | WEIGHTREV | - | 7,810 | - | 7,810 | - | 29,269 | - | 29,269 | - | 11,774 | - | 11,774 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 897,365 | WEIGHTREV | - | 16,289 | - | 16,289 | - | 61,044 | - | 61,044 | - | 24,556 | - | 24,556 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 7,366 | WTBIPPREV | - | 59 | - | 59 | - | 370 | - | 370 | - | 7 | - | 7 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 477,853 | WTMFCREV | - | 7,855 | - | 7,855 | - | 45,514 | - | 45,514 | - | 3,823 | - | 3,823 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 40,516 | REVENUE | - | 499 | - | 499 | - | 5,567 | - | 5,567 | - | 2,240 | - | 2,240 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 458,104 | REVENUE | - | 5,637 | - | 5,637 | - | 62,950 | - | 62,950 | - | 25,323 | - | 25,323 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 955,436 | REVENUE | - | 11,758 | - | 11,758 | - | 131,290 | - | 131,290 | - | 52,814 | - | 52,814 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 7,842 | BIPP | - | 73 | - | 73 | - | 181 | - | 181 | - | 3 | - | 3 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 508,777 | MFCREV | - | 9,135 | - | 9,135 | - | 34,310 | - | 34,310 | - | 2,882 | - | 2,882 |
| | ***Sub-total*** | ***6,739,436*** | | - | ***90,044*** | - | ***90,044*** | - | ***447,871*** | - | ***447,871*** | - | ***125,914*** | - | ***125,914*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 222,358 | RESREV | - | 5,311 | - | 5,311 | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 27,482 | NORESREV | - | - | - | - | - | 7,790 | - | 7,790 | - | 3,134 | - | 3,134 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***249,840*** | | - | ***5,311*** | - | ***5,311*** | - | ***7,790*** | - | ***7,790*** | - | ***3,134*** | - | ***3,134*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (9) | R_WTALLOC | - | (0) | - | (0) | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 1,520 | R_WTALLOC | - | 33 | - | 33 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 3,133 | R_WTALLOC | - | 69 | - | 69 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 8 | R_WTALLOC | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 663 | R_MFCWT | - | 14 | - | 14 | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (934) | NR_WTALLOC | - | - | - | - | - | (216) | - | (216) | - | (127) | - | (127) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 54,357 | NR_WTALLOC | - | - | - | - | - | 12,598 | - | 12,598 | - | 7,373 | - | 7,373 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 49,141 | NR_WTALLOC | - | - | - | - | - | 11,389 | - | 11,389 | - | 6,666 | - | 6,666 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 134 | NR_WTALLOC | - | - | - | - | - | 31 | - | 31 | - | 18 | - | 18 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 3,499 | NR_WTMFC | - | - | - | - | - | 839 | - | 839 | - | 491 | - | 491 |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | (3) | - | (3) | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 21,619 | R_WTALLOC | - | 475 | - | 475 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 44,559 | R_WTALLOC | - | 979 | - | 979 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | 3 | - | 3 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 9,423 | R_MFCWT | - | 206 | - | 206 | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | - | - | - | - | (19) | - | (19) | - | (11) | - | (11) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 4,782 | NR_WTALLOC | - | - | - | - | - | 1,108 | - | 1,108 | - | 649 | - | 649 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 4,323 | NR_WTALLOC | - | - | - | - | - | 1,002 | - | 1,002 | - | 586 | - | 586 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | - | - | - | - | 3 | - | 3 | - | 2 | - | 2 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 308 | NR_WTMFC | - | - | - | - | - | 74 | - | 74 | - | 43 | - | 43 |
| | ***Sub-total*** | ***196,443*** | | - | ***1,777*** | - | ***1,777*** | - | ***26,808*** | - | ***26,808*** | - | ***15,691*** | - | ***15,691*** |
| | **TOTAL O & M LABOR EXP.** | **34,144,151** | | **208,020** | **190,859** | **16,162** | **415,041** | **2,265,862** | **884,192** | **152,454** | **3,302,508** | **1,573,408** | **190,181** | **110,089** | **1,873,678** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| | | | | SC 8S | | | | SC 8STComm | | | | SC 8STInd | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 95,601 | BILLS | - | 97 | - | 97 | - | 15 | - | 15 | - | 13 | - | 13 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 23,365 | BILLS | - | 24 | - | 24 | - | 4 | - | 4 | - | 3 | - | 3 |
| 902 | METER READING | 445,856 | MTREAD | - | 824 | - | 824 | - | 143 | - | 143 | - | 142 | - | 142 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 1,907,923 | BILLS | - | 1,938 | - | 1,938 | - | 298 | - | 298 | - | 258 | - | 258 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 151,080 | BILLS | - | 153 | - | 153 | - | 24 | - | 24 | - | 20 | - | 20 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 293,780 | BILLS | - | 298 | - | 298 | - | 46 | - | 46 | - | 40 | - | 40 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 262 | BILLS | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 38,053 | WEIGHTREV | - | 1,402 | - | 1,402 | - | 573 | - | 573 | - | 767 | - | 767 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 430,260 | WEIGHTREV | - | 15,854 | - | 15,854 | - | 6,478 | - | 6,478 | - | 8,678 | - | 8,678 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 897,365 | WEIGHTREV | - | 33,065 | - | 33,065 | - | 13,511 | - | 13,511 | - | 18,099 | - | 18,099 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 7,366 | WTBIPPREV | - | 16 | - | 16 | - | 3 | - | 3 | - | 2 | - | 2 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 477,853 | WTMFCREV | - | 6,931 | - | 6,931 | - | 1,630 | - | 1,630 | - | 1,793 | - | 1,793 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 40,516 | REVENUE | - | 3,016 | - | 3,016 | - | 1,232 | - | 1,232 | - | 1,651 | - | 1,651 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 458,104 | REVENUE | - | 34,097 | - | 34,097 | - | 13,932 | - | 13,932 | - | 18,664 | - | 18,664 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 955,436 | REVENUE | - | 71,114 | - | 71,114 | - | 29,058 | - | 29,058 | - | 38,926 | - | 38,926 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 7,842 | BIPP | - | 8 | - | 8 | - | 1 | - | 1 | - | 1 | - | 1 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 508,777 | MFCREV | - | 5,225 | - | 5,225 | - | 1,229 | - | 1,229 | - | 1,352 | - | 1,352 |
| | ***Sub-total*** | ***6,739,436*** | | **-** | ***174,061*** | **-** | ***174,061*** | **-** | ***68,175*** | **-** | ***68,175*** | **-** | ***90,410*** | **-** | ***90,410*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 222,358 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 27,482 | NORESREV | - | 4,220 | - | 4,220 | - | 1,724 | - | 1,724 | - | 2,310 | - | 2,310 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***249,840*** | | **-** | ***4,220*** | **-** | ***4,220*** | **-** | ***1,724*** | **-** | ***1,724*** | **-** | ***2,310*** | **-** | ***2,310*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (9) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 1,520 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 3,133 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 8 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 663 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (934) | NR_WTALLOC | - | (170) | - | (170) | - | (65) | - | (65) | - | (77) | - | (77) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 54,357 | NR_WTALLOC | - | 9,920 | - | 9,920 | - | 3,773 | - | 3,773 | - | 4,503 | - | 4,503 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 49,141 | NR_WTALLOC | - | 8,968 | - | 8,968 | - | 3,411 | - | 3,411 | - | 4,071 | - | 4,071 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 134 | NR_WTALLOC | - | 24 | - | 24 | - | 9 | - | 9 | - | 11 | - | 11 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 3,499 | NR_WTMFC | - | 661 | - | 661 | - | 251 | - | 251 | - | 300 | - | 300 |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 21,619 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 44,559 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 9,423 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | (15) | - | (15) | - | (6) | - | (6) | - | (7) | - | (7) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 4,782 | NR_WTALLOC | - | 873 | - | 873 | - | 332 | - | 332 | - | 396 | - | 396 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 4,323 | NR_WTALLOC | - | 789 | - | 789 | - | 300 | - | 300 | - | 358 | - | 358 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 | - | 1 | - | 1 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 308 | NR_WTMFC | - | 58 | - | 58 | - | 22 | - | 22 | - | 26 | - | 26 |
| | ***Sub-total*** | ***196,443*** | | **-** | ***21,109*** | **-** | ***21,109*** | **-** | ***8,029*** | **-** | ***8,029*** | **-** | ***9,583*** | **-** | ***9,583*** |
| | **TOTAL O & M LABOR EXP.** | **34,144,151** | | **1,989,176** | **239,521** | **133,014** | **2,361,711** | **301,338** | **137,448** | **88,489** | **527,275** | **351,029** | **160,236** | **131,598** | **642,864** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| | | | | SC 8T | | | | SC 8SubS | | | | SC 9 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 95,601 | BILLS | - | 0 | - | 0 | - | 9 | - | 9 | - | 81 | - | 81 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 23,365 | BILLS | - | 0 | - | 0 | - | 2 | - | 2 | - | 20 | - | 20 |
| 902 | METER READING | 445,856 | MTREAD | - | 2 | - | 2 | - | 73 | - | 73 | - | 660 | - | 660 |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 1,907,923 | BILLS | - | 5 | - | 5 | - | 183 | - | 183 | - | 1,615 | - | 1,615 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 151,080 | BILLS | - | 0 | - | 0 | - | 15 | - | 15 | - | 128 | - | 128 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 293,780 | BILLS | - | 1 | - | 1 | - | 28 | - | 28 | - | 249 | - | 249 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 262 | BILLS | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 38,053 | WEIGHTREV | - | 34 | - | 34 | - | 163 | - | 163 | - | 131 | - | 131 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 430,260 | WEIGHTREV | - | 390 | - | 390 | - | 1,841 | - | 1,841 | - | 1,485 | - | 1,485 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 897,365 | WEIGHTREV | - | 813 | - | 813 | - | 3,840 | - | 3,840 | - | 3,098 | - | 3,098 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 7,366 | WTBIPPREV | - | 0 | - | 0 | - | 2 | - | 2 | - | 14 | - | 14 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 477,853 | WTMFCREV | - | - | - | - | - | 444 | - | 444 | - | 922 | - | 922 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 40,516 | REVENUE | - | 74 | - | 74 | - | 350 | - | 350 | - | 283 | - | 283 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 458,104 | REVENUE | - | 838 | - | 838 | - | 3,959 | - | 3,959 | - | 3,195 | - | 3,195 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 955,436 | REVENUE | - | 1,748 | - | 1,748 | - | 8,258 | - | 8,258 | - | 6,663 | - | 6,663 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 7,842 | BIPP | - | 0 | - | 0 | - | 1 | - | 1 | - | 7 | - | 7 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 508,777 | MFCREV | - | - | - | - | - | 335 | - | 335 | - | 695 | - | 695 |
| | ***Sub-total*** | ***6,739,436*** | | **-** | ***3,906*** | **-** | ***3,906*** | **-** | ***19,504*** | **-** | ***19,504*** | **-** | ***19,244*** | **-** | ***19,244*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 222,358 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 27,482 | NORESREV | - | 104 | - | 104 | - | 490 | - | 490 | - | 395 | - | 395 |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***249,840*** | | **-** | ***104*** | **-** | ***104*** | **-** | ***490*** | **-** | ***490*** | **-** | ***395*** | **-** | ***395*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (9) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 1,520 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 3,133 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 8 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 663 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (934) | NR_WTALLOC | - | (3) | - | (3) | - | (15) | - | (15) | - | (12) | - | (12) |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 54,357 | NR_WTALLOC | - | 202 | - | 202 | - | 844 | - | 844 | - | 678 | - | 678 |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 49,141 | NR_WTALLOC | - | 183 | - | 183 | - | 763 | - | 763 | - | 613 | - | 613 |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 134 | NR_WTALLOC | - | 0 | - | 0 | - | 2 | - | 2 | - | 2 | - | 2 |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 3,499 | NR_WTMFC | - | 13 | - | 13 | - | 56 | - | 56 | - | - | - | - |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 21,619 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 44,559 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 9,423 | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | (0) | - | (0) | - | (1) | - | (1) | - | (1) | - | (1) |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 4,782 | NR_WTALLOC | - | 18 | - | 18 | - | 74 | - | 74 | - | 60 | - | 60 |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 4,323 | NR_WTALLOC | - | 16 | - | 16 | - | 67 | - | 67 | - | 54 | - | 54 |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 308 | NR_WTMFC | - | 1 | - | 1 | - | 5 | - | 5 | - | - | - | - |
| | ***Sub-total*** | ***196,443*** | | **-** | ***430*** | **-** | ***430*** | **-** | ***1,797*** | **-** | ***1,797*** | **-** | ***1,395*** | **-** | ***1,395*** |
| | **TOTAL O & M LABOR EXP.** | **34,144,151** | | **15,654** | **7,545** | **5,059** | **28,258** | **63,163** | **25,074** | **19,052** | **107,288** | **126,645** | **37,750** | **7,800** | **172,194** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| | | | | Street Lighting | | | | AreaIghtNonRes | | | | AreaIghtRes | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **No.** | **Account Description** | **Amount** | **Alloc. Factor** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** | **DEM** | **CUS** | **ENG** | **TOTAL** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 95,601 | BILLS | - | 115 | - | 115 | - | 409 | - | 409 | - | 168 | - | 168 |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 23,365 | BILLS | - | 28 | - | 28 | - | 100 | - | 100 | - | 41 | - | 41 |
| 902 | METER READING | 445,856 | MTREAD | - | - | - | - | - | - | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING REL | 1,907,923 | BILLS | - | 2,305 | - | 2,305 | - | 8,172 | - | 8,172 | - | 3,362 | - | 3,362 |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY I | 151,080 | BILLS | - | 182 | - | 182 | - | 647 | - | 647 | - | 266 | - | 266 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELA | 293,780 | BILLS | - | 355 | - | 355 | - | 1,258 | - | 1,258 | - | 518 | - | 518 |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY P | 262 | BILLS | - | 0 | - | 0 | - | 1 | - | 1 | - | 0 | - | 0 |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 38,053 | WEIGHTREV | - | 227 | - | 227 | - | 49 | - | 49 | - | 18 | - | 18 |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 430,260 | WEIGHTREV | - | 2,571 | - | 2,571 | - | 559 | - | 559 | - | 207 | - | 207 |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 897,365 | WEIGHTREV | - | 5,363 | - | 5,363 | - | 1,166 | - | 1,166 | - | 432 | - | 432 |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 7,366 | WTBIPPREV | - | 19 | - | 19 | - | 69 | - | 69 | - | 11 | - | 11 |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 477,853 | WTMFCREV | - | 1,188 | - | 1,188 | - | 985 | - | 985 | - | 81 | - | 81 |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 40,516 | REVENUE | - | 489 | - | 489 | - | 106 | - | 106 | - | 13 | - | 13 |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 458,104 | REVENUE | - | 5,530 | - | 5,530 | - | 1,202 | - | 1,202 | - | 149 | - | 149 |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 955,436 | REVENUE | - | 11,533 | - | 11,533 | - | 2,508 | - | 2,508 | - | 312 | - | 312 |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 7,842 | BIPP | - | 9 | - | 9 | - | 34 | - | 34 | - | 14 | - | 14 |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 508,777 | MFCREV | - | 896 | - | 896 | - | 743 | - | 743 | - | 94 | - | 94 |
| | ***Sub-total*** | ***6,739,436*** | | **-** | ***30,812*** | **-** | ***30,812*** | **-** | ***18,009*** | **-** | ***18,009*** | **-** | ***5,688*** | **-** | ***5,688*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 222,358 | RESREV | - | - | - | - | - | - | - | - | - | 141 | - | 141 |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 27,482 | NORESREV | - | 684 | - | 684 | - | 149 | - | 149 | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUC | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***249,840*** | | **-** | ***684*** | **-** | ***684*** | **-** | ***149*** | **-** | ***149*** | **-** | ***141*** | **-** | ***141*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (9) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (0) | - | (0) |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 1,520 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 1 | - | 1 |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 3,133 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 3 | - | 3 |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 8 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 663 | R_MFCWT | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (934) | NR_WTALLOC | - | (15) | - | (15) | - | (4) | - | (4) | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 54,357 | NR_WTALLOC | - | 894 | - | 894 | - | 244 | - | 244 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 49,141 | NR_WTALLOC | - | 808 | - | 808 | - | 221 | - | 221 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 134 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 3,499 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | - | R_MFCWT | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | - | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (127) | R_WTALLOC | - | - | - | - | - | - | - | - | - | (0) | - | (0) |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 21,619 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 20 | - | 20 |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 44,559 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 41 | - | 41 |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 115 | R_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 9,423 | R_MFCWT | - | - | - | - | - | - | - | - | - | 2 | - | 2 |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (82) | NR_WTALLOC | - | (1) | - | (1) | - | (0) | - | (0) | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 4,782 | NR_WTALLOC | - | 79 | - | 79 | - | 21 | - | 21 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 4,323 | NR_WTALLOC | - | 71 | - | 71 | - | 19 | - | 19 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 12 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 308 | NR_WTMFC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***196,443*** | | **-** | ***1,837*** | **-** | ***1,837*** | **-** | ***502*** | **-** | ***502*** | **-** | ***68*** | **-** | ***68*** |
| | **TOTAL O & M LABOR EXP.** | **34,144,151** | | **150,462** | **70,010** | **7,906** | **228,378** | **23,794** | **57,495** | **1,422** | **82,712** | **2,380** | **20,352** | **150** | **22,882** |

| No. | Account Description | Amount | Alloc. Factor | | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Depreciation and Amortization Expense** | | | - | | | | | | | | | | | | |
| | | | | - | | | | | | | | | | | | |
| | **Intangible Plant** | | | - | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 7,932,469 | LABOR | - | 1,562,011 | 3,036,270 | 135,386 | 4,733,666 | 140,536 | 254,622 | 10,645 | 405,803 | 390,146 | 108,343 | 25,927 | 524,416 |
| | ***Sub-total*** | ***7,932,469*** | | - | ***1,562,011*** | ***3,036,270*** | ***135,386*** | ***4,733,666*** | ***140,536*** | ***254,622*** | ***10,645*** | ***405,803*** | ***390,146*** | ***108,343*** | ***25,927*** | ***524,416*** |
| | | | | - | | | | | | | | | | | | |
| | **Production Plant** | | | - | | | | | | | | | | | | |
| 311 | ASH HANDLING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 | BOILER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | TURBOGENERATOR UNITS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | MISC POWER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 330 | LAND & LAND RIGHTS | 261,208 | ENERX | - | - | - | 96,880 | 96,880 | - | - | 8,004 | 8,004 | - | - | 21,917 | 21,917 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 261,208 | ENERX | - | - | - | 96,880 | 96,880 | - | - | 8,004 | 8,004 | - | - | 21,917 | 21,917 |
| 332 | HYDRO - DAMS & WATERWAYS | 2,764,430 | ENERX | - | - | - | 1,025,301 | 1,025,301 | - | - | 84,711 | 84,711 | - | - | 231,950 | 231,950 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 472,910 | ENERX | - | - | - | 175,398 | 175,398 | - | - | 14,491 | 14,491 | - | - | 39,680 | 39,680 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 112,536 | ENERX | - | - | - | 41,738 | 41,738 | - | - | 3,448 | 3,448 | - | - | 9,442 | 9,442 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 8,961 | ENERX | - | - | - | 3,324 | 3,324 | - | - | 275 | 275 | - | - | 752 | 752 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 19,504 | ENERX | - | - | - | 7,234 | 7,234 | - | - | 598 | 598 | - | - | 1,636 | 1,636 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***3,900,758*** | | - | - | - | ***1,446,755*** | ***1,446,755*** | - | - | ***119,532*** | ***119,532*** | - | - | ***327,294*** | ***327,294*** |
| | | | | - | | | | | | | | | | | | |
| | **Storage Plant** | | | - | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | | | | | | |
| | **Transmission Plant** | | | - | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 198,392 | TRANS_12CP | - | 70,988 | - | - | 70,988 | 6,633 | - | - | 6,633 | 17,331 | - | - | 17,331 |
| 352 | STRUCTURES & IMPROVEMENTS | 353,355 | TRANS_12CP | - | 126,436 | - | - | 126,436 | 11,813 | - | - | 11,813 | 30,868 | - | - | 30,868 |
| 353 | STATION EQUIPMENT | 8,418,727 | TRANS_12CP | - | 3,012,356 | - | - | 3,012,356 | 281,451 | - | - | 281,451 | 735,439 | - | - | 735,439 |
| 354 | TOWERS & FIXTURES | 140,328 | TRANS_12CP | - | 50,211 | - | - | 50,211 | 4,691 | - | - | 4,691 | 12,259 | - | - | 12,259 |
| 355 | POLES & FIXTURES | 1,251,871 | TRANS_12CP | - | 447,940 | - | - | 447,940 | 41,852 | - | - | 41,852 | 109,360 | - | - | 109,360 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 1,376,852 | TRANS_12CP | - | 492,660 | - | - | 492,660 | 46,030 | - | - | 46,030 | 120,278 | - | - | 120,278 |
| 357 | UNDERGROUND CONDUIT | 308,101 | TRANS_12CP | - | 110,243 | - | - | 110,243 | 10,300 | - | - | 10,300 | 26,915 | - | - | 26,915 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2,149,750 | TRANS_12CP | - | 769,215 | - | - | 769,215 | 71,870 | - | - | 71,870 | 187,797 | - | - | 187,797 |
| | ***Sub-total*** | ***14,197,375*** | | - | ***5,080,049*** | - | - | ***5,080,049*** | ***474,640*** | - | - | ***474,640*** | ***1,240,248*** | - | - | ***1,240,248*** |
| | | | | - | | | | | | | | | | | | |
| | **Distribution Plant** | | | - | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 140,470 | DPLT | - | 33,628 | 52,357 | - | 85,985 | 2,995 | 4,672 | - | 7,667 | 8,441 | 718 | - | 9,159 |
| 361 | STRUCTURES & IMPROVEMENTS | 202,643 | DPLT | - | 48,511 | 75,531 | - | 124,042 | 4,321 | 6,740 | - | 11,061 | 12,177 | 1,036 | - | 13,213 |
| 362 | STATION EQUIPMENT | 3,733,200 | PRI_NCP | - | 1,572,223 | - | - | 1,572,223 | 140,034 | - | - | 140,034 | 395,768 | - | - | 395,768 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 1,471,097 | PRI_NCP | - | 619,547 | - | - | 619,547 | 55,182 | - | - | 55,182 | 155,955 | - | - | 155,955 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 1,471,097 | PRICST | - | - | 1,291,826 | - | 1,291,826 | - | 112,639 | - | 112,639 | - | 4,362 | - | 4,362 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 331,087 | SEC_NCP | - | 188,189 | - | - | 188,189 | 16,762 | - | - | 16,762 | 46,738 | - | - | 46,738 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 331,087 | SECCST | - | - | 291,184 | - | 291,184 | - | 25,389 | - | 25,389 | - | 966 | - | 966 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 1,233,090 | PRI_NCP | - | 519,311 | - | - | 519,311 | 46,254 | - | - | 46,254 | 130,724 | - | - | 130,724 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 1,233,090 | PRICST | - | - | 1,082,824 | - | 1,082,824 | - | 94,415 | - | 94,415 | - | 3,656 | - | 3,656 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 362,223 | SEC_NCP | - | 205,887 | - | - | 205,887 | 18,338 | - | - | 18,338 | 51,133 | - | - | 51,133 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 362,223 | SECCST | - | - | 318,568 | - | 318,568 | - | 27,777 | - | 27,777 | - | 1,057 | - | 1,057 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 1,429,231 | PRI_NCP | - | 601,915 | - | - | 601,915 | 53,611 | - | - | 53,611 | 151,517 | - | - | 151,517 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 1,429,231 | PRICST | - | - | 1,255,063 | - | 1,255,063 | - | 109,433 | - | 109,433 | - | 4,238 | - | 4,238 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 46,276 | SEC_NCP | - | 26,303 | - | - | 26,303 | 2,343 | - | - | 2,343 | 6,533 | - | - | 6,533 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 46,276 | SECCST | - | - | 40,699 | - | 40,699 | - | 3,549 | - | 3,549 | - | 135 | - | 135 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 2,131,440 | PRI_NCP | - | 897,648 | - | - | 897,648 | 79,951 | - | - | 79,951 | 225,960 | - | - | 225,960 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 2,131,440 | PRICST | - | - | 1,871,699 | - | 1,871,699 | - | 163,200 | - | 163,200 | - | 6,320 | - | 6,320 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 69,012 | SEC_NCP | - | 39,226 | - | - | 39,226 | 3,494 | - | - | 3,494 | 9,742 | - | - | 9,742 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 69,012 | SECCST | - | - | 60,695 | - | 60,695 | - | 5,292 | - | 5,292 | - | 201 | - | 201 |
| 368 | LINE TRANSFORMERS - DEMAND | 1,269,445 | NCPSCTR | - | 604,404 | - | - | 604,404 | 53,833 | - | - | 53,833 | 150,107 | - | - | 150,107 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 1,269,445 | CUS_368 | - | - | 1,114,264 | - | 1,114,264 | - | 96,304 | - | 96,304 | - | 3,706 | - | 3,706 |
| 369 | SERVICES | 985,818 | SERVCS | - | - | 872,532 | - | 872,532 | - | 76,079 | - | 76,079 | - | 2,894 | - | 2,894 |
| 370 | METERS - METER INVEST CUST RELATED | 1,703,783 | METI | - | - | 1,507,991 | - | 1,507,991 | - | 131,487 | - | 131,487 | - | 5,001 | - | 5,001 |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 766,700 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,218,418*** | | - | ***5,356,793*** | ***9,835,233*** | - | ***15,192,026*** | ***477,117*** | ***856,977*** | - | ***1,334,093*** | ***1,344,794*** | ***34,289*** | - | ***1,379,083*** |
| | | | | - | | | | | | | | | | | | |

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Depreciation and Amortization Expense** | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 7,932,469 | LABOR | 48,328 | 44,341 | 3,755 | 96,423 | 526,412 | 205,418 | 35,419 | 767,248 | 365,539 | 44,183 | 25,576 | 435,298 |
| | ***Sub-total*** | ***7,932,469*** | | ***48,328*** | ***44,341*** | ***3,755*** | ***96,423*** | ***526,412*** | ***205,418*** | ***35,419*** | ***767,248*** | ***365,539*** | ***44,183*** | ***25,576*** | ***435,298*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 | BOILER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | TURBOGENERATOR UNITS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | MISC POWER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 330 | LAND & LAND RIGHTS | 261,208 | ENERX | - | - | 2,753 | 2,753 | - | - | 28,555 | 28,555 | - | - | 22,491 | 22,491 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 261,208 | ENERX | - | - | 2,753 | 2,753 | - | - | 28,555 | 28,555 | - | - | 22,491 | 22,491 |
| 332 | HYDRO - DAMS & WATERWAYS | 2,764,430 | ENERX | - | - | 29,138 | 29,138 | - | - | 302,202 | 302,202 | - | - | 238,026 | 238,026 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 472,910 | ENERX | - | - | 4,985 | 4,985 | - | - | 51,698 | 51,698 | - | - | 40,719 | 40,719 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 112,536 | ENERX | - | - | 1,186 | 1,186 | - | - | 12,302 | 12,302 | - | - | 9,690 | 9,690 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 8,961 | ENERX | - | - | 94 | 94 | - | - | 980 | 980 | - | - | 772 | 772 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 19,504 | ENERX | - | - | 206 | 206 | - | - | 2,132 | 2,132 | - | - | 1,679 | 1,679 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***3,900,758*** | | ***-*** | ***-*** | ***41,116*** | ***41,116*** | ***-*** | ***-*** | ***426,423*** | ***426,423*** | ***-*** | ***-*** | ***335,868*** | ***335,868*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 198,392 | TRANS_12CP | 1,840 | - | - | 1,840 | 22,816 | - | - | 22,816 | 17,246 | - | - | 17,246 |
| 352 | STRUCTURES & IMPROVEMENTS | 353,355 | TRANS_12CP | 3,278 | - | - | 3,278 | 40,638 | - | - | 40,638 | 30,716 | - | - | 30,716 |
| 353 | STATION EQUIPMENT | 8,418,727 | TRANS_12CP | 78,095 | - | - | 78,095 | 968,213 | - | - | 968,213 | 731,816 | - | - | 731,816 |
| 354 | TOWERS & FIXTURES | 140,328 | TRANS_12CP | 1,302 | - | - | 1,302 | 16,139 | - | - | 16,139 | 12,198 | - | - | 12,198 |
| 355 | POLES & FIXTURES | 1,251,871 | TRANS_12CP | 11,613 | - | - | 11,613 | 143,974 | - | - | 143,974 | 108,822 | - | - | 108,822 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 1,376,852 | TRANS_12CP | 12,772 | - | - | 12,772 | 158,348 | - | - | 158,348 | 119,686 | - | - | 119,686 |
| 357 | UNDERGROUND CONDUIT | 308,101 | TRANS_12CP | 2,858 | - | - | 2,858 | 35,434 | - | - | 35,434 | 26,782 | - | - | 26,782 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2,149,750 | TRANS_12CP | 19,942 | - | - | 19,942 | 247,237 | - | - | 247,237 | 186,872 | - | - | 186,872 |
| | ***Sub-total*** | ***14,197,375*** | | ***131,699*** | ***-*** | ***-*** | ***131,699*** | ***1,632,799*** | ***-*** | ***-*** | ***1,632,799*** | ***1,234,138*** | ***-*** | ***-*** | ***1,234,138*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 140,470 | DPLT | 1,084 | 604 | - | 1,689 | 11,470 | 1,882 | - | 13,351 | 7,163 | 125 | - | 7,288 |
| 361 | STRUCTURES & IMPROVEMENTS | 202,643 | DPLT | 1,564 | 872 | - | 2,436 | 16,546 | 2,714 | - | 19,261 | 10,334 | 180 | - | 10,513 |
| 362 | STATION EQUIPMENT | 3,733,200 | PRI_NCP | 50,701 | - | - | 50,701 | 536,252 | - | - | 536,252 | 425,321 | - | - | 425,321 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 1,471,097 | PRI_NCP | 19,979 | - | - | 19,979 | 211,314 | - | - | 211,314 | 167,601 | - | - | 167,601 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 1,471,097 | PRICST | - | 13,836 | - | 13,836 | - | 34,205 | - | 34,205 | - | 651 | - | 651 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 331,087 | SEC_NCP | 6,069 | - | - | 6,069 | 64,187 | - | - | 64,187 | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 331,087 | SECCST | - | 3,119 | - | 3,119 | - | 7,710 | - | 7,710 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 1,233,090 | PRI_NCP | 16,747 | - | - | 16,747 | 177,126 | - | - | 177,126 | 140,485 | - | - | 140,485 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 1,233,090 | PRICST | - | 11,597 | - | 11,597 | - | 28,671 | - | 28,671 | - | 546 | - | 546 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 362,223 | SEC_NCP | 6,639 | - | - | 6,639 | 70,224 | - | - | 70,224 | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 362,223 | SECCST | - | 3,412 | - | 3,412 | - | 8,435 | - | 8,435 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 1,429,231 | PRI_NCP | 19,411 | - | - | 19,411 | 205,301 | - | - | 205,301 | 162,832 | - | - | 162,832 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 1,429,231 | PRICST | - | 13,442 | - | 13,442 | - | 33,231 | - | 33,231 | - | 633 | - | 633 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 46,276 | SEC_NCP | 848 | - | - | 848 | 8,971 | - | - | 8,971 | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 46,276 | SECCST | - | 436 | - | 436 | - | 1,078 | - | 1,078 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 2,131,440 | PRI_NCP | 28,948 | - | - | 28,948 | 306,169 | - | - | 306,169 | 242,834 | - | - | 242,834 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 2,131,440 | PRICST | - | 20,046 | - | 20,046 | - | 49,558 | - | 49,558 | - | 943 | - | 943 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 69,012 | SEC_NCP | 1,265 | - | - | 1,265 | 13,379 | - | - | 13,379 | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 69,012 | SECCST | - | 650 | - | 650 | - | 1,607 | - | 1,607 | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 1,269,445 | NCPSCTR | 19,491 | - | - | 19,491 | 206,149 | - | - | 206,149 | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 1,269,445 | CUS_368 | - | 13,952 | - | 13,952 | - | 28,775 | - | 28,775 | - | - | - | - |
| 369 | SERVICES | 985,818 | SERVCS | - | 9,345 | - | 9,345 | - | 23,103 | - | 23,103 | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 1,703,783 | METI | - | 16,151 | - | 16,151 | - | 39,928 | - | 39,928 | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 766,700 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,218,418*** | | ***172,747*** | ***107,462*** | ***-*** | ***280,209*** | ***1,827,089*** | ***260,897*** | ***-*** | ***2,087,985*** | ***1,156,570*** | ***3,077*** | ***-*** | ***1,159,647*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Depreciation and Amortization Expense** | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 7,932,469 | LABOR | 462,131 | 55,646 | 30,902 | 548,680 | 70,008 | 31,932 | 20,558 | 122,498 | 81,552 | 37,227 | 30,573 | 149,352 |
| | ***Sub-total*** | ***7,932,469*** | | ***462,131*** | ***55,646*** | ***30,902*** | ***548,680*** | ***70,008*** | ***31,932*** | ***20,558*** | ***122,498*** | ***81,552*** | ***37,227*** | ***30,573*** | ***149,352*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 | BOILER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | TURBOGENERATOR UNITS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | MISC POWER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 330 | LAND & LAND RIGHTS | 261,208 | ENERX | - | - | 27,015 | 27,015 | - | - | 18,171 | 18,171 | - | - | 27,062 | 27,062 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 261,208 | ENERX | - | - | 27,015 | 27,015 | - | - | 18,171 | 18,171 | - | - | 27,062 | 27,062 |
| 332 | HYDRO - DAMS & WATERWAYS | 2,764,430 | ENERX | - | - | 285,903 | 285,903 | - | - | 192,306 | 192,306 | - | - | 286,403 | 286,403 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 472,910 | ENERX | - | - | 48,909 | 48,909 | - | - | 32,898 | 32,898 | - | - | 48,995 | 48,995 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 112,536 | ENERX | - | - | 11,639 | 11,639 | - | - | 7,828 | 7,828 | - | - | 11,659 | 11,659 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 8,961 | ENERX | - | - | 927 | 927 | - | - | 623 | 623 | - | - | 928 | 928 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 19,504 | ENERX | - | - | 2,017 | 2,017 | - | - | 1,357 | 1,357 | - | - | 2,021 | 2,021 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***3,900,758*** | | ***-*** | ***-*** | ***403,424*** | ***403,424*** | ***-*** | ***-*** | ***271,354*** | ***271,354*** | ***-*** | ***-*** | ***404,129*** | ***404,129*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 198,392 | TRANS_12CP | 22,039 | - | - | 22,039 | 15,373 | - | - | 15,373 | 17,908 | - | - | 17,908 |
| 352 | STRUCTURES & IMPROVEMENTS | 353,355 | TRANS_12CP | 39,254 | - | - | 39,254 | 27,380 | - | - | 27,380 | 31,895 | - | - | 31,895 |
| 353 | STATION EQUIPMENT | 8,418,727 | TRANS_12CP | 935,237 | - | - | 935,237 | 652,342 | - | - | 652,342 | 759,913 | - | - | 759,913 |
| 354 | TOWERS & FIXTURES | 140,328 | TRANS_12CP | 15,589 | - | - | 15,589 | 10,874 | - | - | 10,874 | 12,667 | - | - | 12,667 |
| 355 | POLES & FIXTURES | 1,251,871 | TRANS_12CP | 139,071 | - | - | 139,071 | 97,004 | - | - | 97,004 | 113,000 | - | - | 113,000 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 1,376,852 | TRANS_12CP | 152,955 | - | - | 152,955 | 106,688 | - | - | 106,688 | 124,281 | - | - | 124,281 |
| 357 | UNDERGROUND CONDUIT | 308,101 | TRANS_12CP | 34,227 | - | - | 34,227 | 23,874 | - | - | 23,874 | 27,811 | - | - | 27,811 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2,149,750 | TRANS_12CP | 238,816 | - | - | 238,816 | 166,578 | - | - | 166,578 | 194,046 | - | - | 194,046 |
| | ***Sub-total*** | ***14,197,375*** | | ***1,577,188*** | ***-*** | ***-*** | ***1,577,188*** | ***1,100,112*** | ***-*** | ***-*** | ***1,100,112*** | ***1,281,520*** | ***-*** | ***-*** | ***1,281,520*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 140,470 | DPLT | 10,573 | 139 | - | 10,712 | - | 151 | - | 151 | - | 147 | - | 147 |
| 361 | STRUCTURES & IMPROVEMENTS | 202,643 | DPLT | 15,253 | 200 | - | 15,454 | - | 217 | - | 217 | - | 212 | - | 212 |
| 362 | STATION EQUIPMENT | 3,733,200 | PRI_NCP | 536,114 | - | - | 536,114 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 1,471,097 | PRI_NCP | 211,260 | - | - | 211,260 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 1,471,097 | PRICST | - | 1,510 | - | 1,510 | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 331,087 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 331,087 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 1,233,090 | PRI_NCP | 177,081 | - | - | 177,081 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 1,233,090 | PRICST | - | 1,266 | - | 1,266 | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 362,223 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 362,223 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 1,429,231 | PRI_NCP | 205,248 | - | - | 205,248 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 1,429,231 | PRICST | - | 1,467 | - | 1,467 | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 46,276 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 46,276 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 2,131,440 | PRI_NCP | 306,090 | - | - | 306,090 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 2,131,440 | PRICST | - | 2,188 | - | 2,188 | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 69,012 | SEC_NCP | - | - | - | - | - | - | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 69,012 | SECCST | - | - | - | - | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 1,269,445 | NCPSCTR | 206,097 | - | - | 206,097 | - | - | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 1,269,445 | CUS_368 | - | 1,322 | - | 1,322 | - | - | - | - | - | - | - | - |
| 369 | SERVICES | 985,818 | SERVCS | - | 1,020 | - | 1,020 | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 1,703,783 | METI | - | 1,762 | - | 1,762 | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 766,700 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,218,418*** | | ***1,667,717*** | ***10,874*** | ***-*** | ***1,678,590*** | ***-*** | ***368*** | ***-*** | ***368*** | ***-*** | ***358*** | ***-*** | ***358*** |

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Depreciation and Amortization Expense** | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 7,932,469 | LABOR | 3,637 | 1,753 | 1,175 | 6,565 | 14,674 | 5,825 | 4,426 | 24,926 | 29,422 | 8,770 | 1,812 | 40,005 |
| | ***Sub-total*** | ***7,932,469*** | | ***3,637*** | ***1,753*** | ***1,175*** | ***6,565*** | ***14,674*** | ***5,825*** | ***4,426*** | ***24,926*** | ***29,422*** | ***8,770*** | ***1,812*** | ***40,005*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 | BOILER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | TURBOGENERATOR UNITS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | MISC POWER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 330 | LAND & LAND RIGHTS | 261,208 | ENERX | - | - | 1,045 | 1,045 | - | - | 3,907 | 3,907 | - | - | 1,551 | 1,551 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 261,208 | ENERX | - | - | 1,045 | 1,045 | - | - | 3,907 | 3,907 | - | - | 1,551 | 1,551 |
| 332 | HYDRO - DAMS & WATERWAYS | 2,764,430 | ENERX | - | - | 11,054 | 11,054 | - | - | 41,347 | 41,347 | - | - | 16,416 | 16,416 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 472,910 | ENERX | - | - | 1,891 | 1,891 | - | - | 7,073 | 7,073 | - | - | 2,808 | 2,808 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 112,536 | ENERX | - | - | 450 | 450 | - | - | 1,683 | 1,683 | - | - | 668 | 668 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 8,961 | ENERX | - | - | 36 | 36 | - | - | 134 | 134 | - | - | 53 | 53 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 19,504 | ENERX | - | - | 78 | 78 | - | - | 292 | 292 | - | - | 116 | 116 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***3,900,758*** | | - | - | ***15,598*** | ***15,598*** | - | - | ***58,343*** | ***58,343*** | - | - | ***23,163*** | ***23,163*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 198,392 | TRANS_12CP | 799 | - | - | 799 | 3,222 | - | - | 3,222 | 1,288 | - | - | 1,288 |
| 352 | STRUCTURES & IMPROVEMENTS | 353,355 | TRANS_12CP | 1,422 | - | - | 1,422 | 5,739 | - | - | 5,739 | 2,294 | - | - | 2,294 |
| 353 | STATION EQUIPMENT | 8,418,727 | TRANS_12CP | 33,888 | - | - | 33,888 | 136,736 | - | - | 136,736 | 54,647 | - | - | 54,647 |
| 354 | TOWERS & FIXTURES | 140,328 | TRANS_12CP | 565 | - | - | 565 | 2,279 | - | - | 2,279 | 911 | - | - | 911 |
| 355 | POLES & FIXTURES | 1,251,871 | TRANS_12CP | 5,039 | - | - | 5,039 | 20,333 | - | - | 20,333 | 8,126 | - | - | 8,126 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 1,376,852 | TRANS_12CP | 5,542 | - | - | 5,542 | 22,363 | - | - | 22,363 | 8,937 | - | - | 8,937 |
| 357 | UNDERGROUND CONDUIT | 308,101 | TRANS_12CP | 1,240 | - | - | 1,240 | 5,004 | - | - | 5,004 | 2,000 | - | - | 2,000 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2,149,750 | TRANS_12CP | 8,653 | - | - | 8,653 | 34,916 | - | - | 34,916 | 13,954 | - | - | 13,954 |
| | ***Sub-total*** | ***14,197,375*** | | ***57,149*** | - | - | ***57,149*** | ***230,592*** | - | - | ***230,592*** | ***92,157*** | - | - | ***92,157*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 140,470 | DPLT | - | 8 | - | 8 | - | 8 | - | 8 | 639 | 76 | - | 715 |
| 361 | STRUCTURES & IMPROVEMENTS | 202,643 | DPLT | - | 11 | - | 11 | - | 12 | - | 12 | 922 | 110 | - | 1,032 |
| 362 | STATION EQUIPMENT | 3,733,200 | PRI_NCP | - | - | - | - | - | - | - | - | 29,958 | - | - | 29,958 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 1,471,097 | PRI_NCP | - | - | - | - | - | - | - | - | 11,805 | - | - | 11,805 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 1,471,097 | PRICST | - | - | - | - | - | - | - | - | - | 1,256 | - | 1,256 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 331,087 | SEC_NCP | - | - | - | - | - | - | - | - | 3,538 | - | - | 3,538 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 331,087 | SECCST | - | - | - | - | - | - | - | - | - | 282 | - | 282 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 1,233,090 | PRI_NCP | - | - | - | - | - | - | - | - | 9,895 | - | - | 9,895 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 1,233,090 | PRICST | - | - | - | - | - | - | - | - | - | 1,053 | - | 1,053 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 362,223 | SEC_NCP | - | - | - | - | - | - | - | - | 3,870 | - | - | 3,870 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 362,223 | SECCST | - | - | - | - | - | - | - | - | - | 309 | - | 309 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 1,429,231 | PRI_NCP | - | - | - | - | - | - | - | - | 11,469 | - | - | 11,469 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 1,429,231 | PRICST | - | - | - | - | - | - | - | - | - | 1,220 | - | 1,220 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 46,276 | SEC_NCP | - | - | - | - | - | - | - | - | 494 | - | - | 494 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 46,276 | SECCST | - | - | - | - | - | - | - | - | - | 39 | - | 39 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 2,131,440 | PRI_NCP | - | - | - | - | - | - | - | - | 17,104 | - | - | 17,104 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 2,131,440 | PRICST | - | - | - | - | - | - | - | - | - | 1,820 | - | 1,820 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 69,012 | SEC_NCP | - | - | - | - | - | - | - | - | 737 | - | - | 737 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 69,012 | SECCST | - | - | - | - | - | - | - | - | - | 59 | - | 59 |
| 368 | LINE TRANSFORMERS - DEMAND | 1,269,445 | NCPSCTR | - | - | - | - | - | - | - | - | 11,362 | - | - | 11,362 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 1,269,445 | CUS_368 | - | - | - | - | - | - | - | - | - | 1,382 | - | 1,382 |
| 369 | SERVICES | 985,818 | SERVCS | - | - | - | - | - | - | - | - | - | 846 | - | 846 |
| 370 | METERS - METER INVEST CUST RELATED | 1,703,783 | METI | - | - | - | - | - | - | - | - | - | 1,462 | - | 1,462 |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 766,700 | LGT_PLNT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***24,218,418*** | | - | ***19*** | - | ***19*** | - | ***20*** | - | ***20*** | ***101,794*** | ***9,916*** | - | ***111,710*** |

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Depreciation and Amortization Expense** | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301 | ORGANIZATION | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 7,932,469 | LABOR | 34,956 | 16,265 | 1,837 | 53,057 | 5,528 | 13,357 | 330 | 19,216 | 553 | 4,728 | 35 | 5,316 |
| | ***Sub-total*** | ***7,932,469*** | | ***34,956*** | ***16,265*** | ***1,837*** | ***53,057*** | ***5,528*** | ***13,357*** | ***330*** | ***19,216*** | ***553*** | ***4,728*** | ***35*** | ***5,316*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 311 | ASH HANDLING | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 312 | BOILER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 314 | TURBOGENERATOR UNITS | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 316 | MISC POWER PLANT EQUIPMENT | - | ENERX | - | - | - | - | - | - | - | - | - | - | - | - |
| 330 | LAND & LAND RIGHTS | 261,208 | ENERX | - | - | 1,582 | 1,582 | - | - | 251 | 251 | - | - | 26 | 26 |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 261,208 | ENERX | - | - | 1,582 | 1,582 | - | - | 251 | 251 | - | - | 26 | 26 |
| 332 | HYDRO - DAMS & WATERWAYS | 2,764,430 | ENERX | - | - | 16,744 | 16,744 | - | - | 2,658 | 2,658 | - | - | 270 | 270 |
| 333 | HYDRO - WATERWHEELS & TURBINES | 472,910 | ENERX | - | - | 2,864 | 2,864 | - | - | 455 | 455 | - | - | 46 | 46 |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 112,536 | ENERX | - | - | 682 | 682 | - | - | 108 | 108 | - | - | 11 | 11 |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 8,961 | ENERX | - | - | 54 | 54 | - | - | 9 | 9 | - | - | 1 | 1 |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 19,504 | ENERX | - | - | 118 | 118 | - | - | 19 | 19 | - | - | 2 | 2 |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | - | GEN_1CP | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***3,900,758*** | | ***-*** | ***-*** | ***23,626*** | ***23,626*** | ***-*** | ***-*** | ***3,751*** | ***3,751*** | ***-*** | ***-*** | ***381*** | ***381*** |
| | **Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 198,392 | TRANS_12CP | 772 | - | - | 772 | 125 | - | - | 125 | 13 | - | - | 13 |
| 352 | STRUCTURES & IMPROVEMENTS | 353,355 | TRANS_12CP | 1,374 | - | - | 1,374 | 223 | - | - | 223 | 22 | - | - | 22 |
| 353 | STATION EQUIPMENT | 8,418,727 | TRANS_12CP | 32,744 | - | - | 32,744 | 5,317 | - | - | 5,317 | 532 | - | - | 532 |
| 354 | TOWERS & FIXTURES | 140,328 | TRANS_12CP | 546 | - | - | 546 | 89 | - | - | 89 | 9 | - | - | 9 |
| 355 | POLES & FIXTURES | 1,251,871 | TRANS_12CP | 4,869 | - | - | 4,869 | 791 | - | - | 791 | 79 | - | - | 79 |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 1,376,852 | TRANS_12CP | 5,355 | - | - | 5,355 | 870 | - | - | 870 | 87 | - | - | 87 |
| 357 | UNDERGROUND CONDUIT | 308,101 | TRANS_12CP | 1,198 | - | - | 1,198 | 195 | - | - | 195 | 19 | - | - | 19 |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2,149,750 | TRANS_12CP | 8,361 | - | - | 8,361 | 1,358 | - | - | 1,358 | 136 | - | - | 136 |
| | ***Sub-total*** | ***14,197,375*** | | ***55,219*** | ***-*** | ***-*** | ***55,219*** | ***8,967*** | ***-*** | ***-*** | ***8,967*** | ***898*** | ***-*** | ***-*** | ***898*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 140,470 | DPLT | 854 | 1,772 | - | 2,626 | 135 | 645 | - | 780 | 13 | 171 | - | 184 |
| 361 | STRUCTURES & IMPROVEMENTS | 202,643 | DPLT | 1,231 | 2,556 | - | 3,788 | 194 | 931 | - | 1,125 | 19 | 247 | - | 266 |
| 362 | STATION EQUIPMENT | 3,733,200 | PRI_NCP | 39,907 | - | - | 39,907 | 6,292 | - | - | 6,292 | 629 | - | - | 629 |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 1,471,097 | PRI_NCP | 15,726 | - | - | 15,726 | 2,479 | - | - | 2,479 | 248 | - | - | 248 |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 1,471,097 | PRICST | - | 1,811 | - | 1,811 | - | 6,378 | - | 6,378 | - | 2,624 | - | 2,624 |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 331,087 | SEC_NCP | 4,777 | - | - | 4,777 | 753 | - | - | 753 | 75 | - | - | 75 |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 331,087 | SECCST | - | 408 | - | 408 | - | 1,438 | - | 1,438 | - | 591 | - | 591 |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 1,233,090 | PRI_NCP | 13,181 | - | - | 13,181 | 2,078 | - | - | 2,078 | 208 | - | - | 208 |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 1,233,090 | PRICST | - | 1,518 | - | 1,518 | - | 5,346 | - | 5,346 | - | 2,199 | - | 2,199 |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 362,223 | SEC_NCP | 5,226 | - | - | 5,226 | 824 | - | - | 824 | 82 | - | - | 82 |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 362,223 | SECCST | - | 447 | - | 447 | - | 1,573 | - | 1,573 | - | 647 | - | 647 |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 1,429,231 | PRI_NCP | 15,278 | - | - | 15,278 | 2,409 | - | - | 2,409 | 241 | - | - | 241 |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 1,429,231 | PRICST | - | 1,759 | - | 1,759 | - | 6,196 | - | 6,196 | - | 2,549 | - | 2,549 |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 46,276 | SEC_NCP | 668 | - | - | 668 | 105 | - | - | 105 | 11 | - | - | 11 |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 46,276 | SECCST | - | 57 | - | 57 | - | 201 | - | 201 | - | 83 | - | 83 |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 2,131,440 | PRI_NCP | 22,784 | - | - | 22,784 | 3,592 | - | - | 3,592 | 359 | - | - | 359 |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 2,131,440 | PRICST | - | 2,623 | - | 2,623 | - | 9,240 | - | 9,240 | - | 3,802 | - | 3,802 |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 69,012 | SEC_NCP | 996 | - | - | 996 | 157 | - | - | 157 | 16 | - | - | 16 |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 69,012 | SECCST | - | 85 | - | 85 | - | 300 | - | 300 | - | 123 | - | 123 |
| 368 | LINE TRANSFORMERS - DEMAND | 1,269,445 | NCPSCTR | 15,341 | - | - | 15,341 | 2,419 | - | - | 2,419 | 242 | - | - | 242 |
| 368 | LINE TRANSFORMERS - CUSTOMER | 1,269,445 | CUS_368 | - | 1,583 | - | 1,583 | - | 5,792 | - | 5,792 | - | 2,366 | - | 2,366 |
| 369 | SERVICES | 985,818 | SERVCS | - | - | - | - | - | - | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 1,703,783 | METI | - | - | - | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 766,700 | LGT_PLNT | - | 592,892 | - | 592,892 | - | 146,325 | - | 146,325 | - | 27,483 | - | 27,483 |
| | ***Sub-total*** | ***24,218,418*** | | ***135,968*** | ***607,511*** | ***-*** | ***743,479*** | ***21,438*** | ***184,363*** | ***-*** | ***205,801*** | ***2,144*** | ***42,885*** | ***-*** | ***45,029*** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 1 DEM | SC 1 CUS | SC 1 ENG | SC 1 TOTAL | SC 2 DEM | SC 2 CUS | SC 2 ENG | SC 2 TOTAL | SC 3 DEM | SC 3 CUS | SC 3 ENG | SC 3 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 1,605,735 | LABOR | 316,191 | 614,619 | 27,406 | 958,215 | 28,448 | 51,542 | 2,155 | 82,145 | 78,976 | 21,931 | 5,248 | 106,155 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 908,730 | LABOR | 178,941 | 347,830 | 15,510 | 542,280 | 16,100 | 29,169 | 1,220 | 46,488 | 44,694 | 12,412 | 2,970 | 60,076 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 1,801 | PTDPLT | 484 | 372 | 43 | 899 | 44 | 33 | 4 | 81 | 120 | 5 | 10 | 135 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 439,672 | LBTRNDST | 109,654 | 125,558 | 9,504 | 244,717 | 9,866 | 11,679 | 747 | 22,292 | 27,389 | 3,917 | 1,820 | 33,126 |
| 395 | LABORATORY EQUIPMENT | 76,001 | LBTRNDST | 18,955 | 21,704 | 1,643 | 42,301 | 1,705 | 2,019 | 129 | 3,853 | 4,734 | 677 | 315 | 5,726 |
| 396 | POWER OPERATED EQUIPMENT | 231,199 | LBTRNDST | 57,661 | 66,024 | 4,998 | 128,683 | 5,188 | 6,142 | 393 | 11,722 | 14,402 | 2,060 | 957 | 17,419 |
| 397 | COMMUNICATION EQUIPMENT | 2,904,670 | LABOR | 571,969 | 1,111,805 | 49,575 | 1,733,349 | 51,461 | 93,236 | 3,898 | 148,595 | 142,862 | 39,673 | 9,494 | 192,028 |
| 398 | MISCELLANEOUS EQUIPMENT | 778,820 | LABOR | 153,360 | 298,105 | 13,292 | 464,757 | 13,798 | 24,999 | 1,045 | 39,842 | 38,305 | 10,637 | 2,546 | 51,488 |
| | ***Sub-total*** | ***6,946,627*** | | ***1,407,215*** | ***2,586,017*** | ***121,970*** | ***4,115,202*** | ***126,609*** | ***218,819*** | ***9,591*** | ***355,019*** | ***351,482*** | ***91,312*** | ***23,360*** | ***466,153*** |
| | **Other** | | | | | | | | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **57,195,646** | | **13,406,068** | **15,457,519** | **1,704,111** | **30,567,698** | **1,218,902** | **1,330,418** | **139,768** | **2,689,087** | **3,326,669** | **233,944** | **376,580** | **3,937,194** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 77,232,922 | TOTPLT | 20,171,152 | 17,414,235 | 1,801,849 | 39,387,236 | 1,840,100 | 1,538,205 | 148,273 | 3,526,578 | 5,001,014 | 309,156 | 402,431 | 5,712,601 |
| TAX | PAYROLL TAXES | 4,084,822 | LABOR | 804,357 | 1,563,526 | 69,717 | 2,437,600 | 72,369 | 131,117 | 5,482 | 208,968 | 200,906 | 55,791 | 13,351 | 270,048 |
| STATE | SALES & USE TAX | 79,780 | TOTPLT | 20,836 | 17,989 | 1,861 | 40,686 | 1,901 | 1,589 | 153 | 3,643 | 5,166 | 319 | 416 | 5,901 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***81,397,524*** | | ***20,996,345*** | ***18,995,750*** | ***1,873,427*** | ***41,865,522*** | ***1,914,370*** | ***1,670,911*** | ***153,908*** | ***3,739,188*** | ***5,207,086*** | ***365,267*** | ***416,198*** | ***5,988,550*** |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **81,397,524** | | **20,996,345** | **18,995,750** | **1,873,427** | **41,865,522** | **1,914,370** | **1,670,911** | **153,908** | **3,739,188** | **5,207,086** | **365,267** | **416,198** | **5,988,550** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **Sub-total** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | (9,329,011) | RTBASE | (2,804,808) | (1,848,193) | (9,905) | (4,662,907) | (256,321) | (161,623) | (45) | (417,988) | (693,001) | (22,384) | 6,391 | (708,994) |
| | **TOTAL** | **(9,329,011)** | | ***(2,804,808)*** | ***(1,848,193)*** | ***(9,905)*** | ***(4,662,907)*** | ***(256,321)*** | ***(161,623)*** | ***(45)*** | ***(417,988)*** | ***(693,001)*** | ***(22,384)*** | ***6,391*** | ***(708,994)*** |
| **Fuel and Purchased Power** | | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 123,718,699 | PUP_REV | - | - | - | 96,563,098 | - | - | - | 6,174,557 | - | - | - | 4,178,981 |
| | TOTAL | 123,718,699 | 0 | - | - | - | 96,563,098 | - | - | - | 6,174,557 | - | - | - | 4,178,981 |
| **Income Taxes** | | | | | | | | | | | | | | | |
| Tax | INCOME TAXES | 40,341,915 | RTBASE | 12,128,976 | 7,992,236 | 42,834 | 20,164,046 | 1,108,421 | 698,913 | 193 | 1,807,528 | 2,996,780 | 96,797 | (27,639) | 3,065,938 |
| | TOTAL | 40,341,915 | 0 | 12,128,976 | 7,992,236 | 42,834 | 20,164,046 | 1,108,421 | 698,913 | 193 | 1,807,528 | 2,996,780 | 96,797 | (27,639) | 3,065,938 |
| **Income Tax Differences** | | | | | | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 3,943,167 | RTBASE | 1,185,531 | 781,191 | 4,187 | 1,970,908 | 108,341 | 68,314 | 19 | 176,674 | 292,916 | 9,461 | (2,702) | 299,676 |
| | TOTAL | 3,943,167 | 0 | 1,185,531 | 781,191 | 4,187 | 1,970,908 | 108,341 | 68,314 | 19 | 176,674 | 292,916 | 9,461 | (2,702) | 299,676 |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 383,990,213 | RETAIL_SALES | - | - | - | 192,999,487 | - | - | - | 14,419,396 | - | - | - | 29,483,617 |
| 44X | RDM REVENUES | 4,676,400 | RDM | - | - | - | 428,497 | - | - | - | 218,222 | - | - | - | 504,892 |
| 450 | LATE PAYMENTS | 2,692,000 | RETAIL_SALES | - | - | - | 1,353,041 | - | - | - | 101,089 | - | - | - | 206,698 |
| 454 | RENT FROM PROPERTY | 1,436,702 | RTPLT | - | - | - | 732,689 | - | - | - | 65,602 | - | - | - | 106,267 |
| 4XX | OTHER OPERATING REVENUES | 1,335,383 | RETAIL_SALES | - | - | - | 671,184 | - | - | - | 50,146 | - | - | - | 102,534 |
| 456 | BIPP REVENUES | 2,076,136 | BIPP_REV | - | - | - | 1,824,358 | - | - | - | 157,866 | - | - | - | 6,085 |
| 44X | MERCHANT FUNCTION REVENUES | 10,973,735 | MFC | - | - | - | 8,910,192 | - | - | - | 552,257 | - | - | - | 284,153 |
| 44X | ECONOMIC INCENTIVE REVENUE | 148,758 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | 13,321 |
| 44X | ECONOMIC INCENTIVE CREDIT | (148,758) | KWHSALES | - | - | - | (54,468) | - | - | - | (4,500) | - | - | - | (12,330) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | 3,790,809 | RDM | - | - | - | 347,350 | - | - | - | 176,897 | - | - | - | 409,279 |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (143,140) | MFC | - | - | - | (116,224) | - | - | - | (7,204) | - | - | - | (3,706) |
| 4XX | RSS | 6,365 | RSS | - | - | - | 2,278 | - | - | - | 213 | - | - | - | 556 |
| 4XX | POR REVENUE | 1,155,415 | ESCO_KWH | - | - | - | 129,683 | - | - | - | 22,587 | - | - | - | 132,621 |
| 4XX | POR AMORTIZATION AND DEFERRAL | 1,966,841 | ESCO_KWH | - | - | - | 220,757 | - | - | - | 38,449 | - | - | - | 225,758 |
| 4XX | EE | 6,622,172 | EETRACKER | - | - | - | 2,484,690 | - | - | - | 205,697 | - | - | - | 560,612 |
| 4XX | DEMAND RESPONSE | 947,159 | DMD_RESP | - | - | - | 355,095 | - | - | - | 28,961 | - | - | - | 79,194 |
| 4XX | OTHER REVENUES | 18,266,506 | RETAIL_SALES | - | - | - | 9,181,031 | - | - | - | 685,934 | - | - | - | 1,402,543 |
| | ***Sub-total*** | ***439,792,697*** | - | - | - | - | ***219,469,642*** | - | - | - | ***16,711,612*** | - | - | - | ***33,502,092*** |
| | **TOTAL** | **439,792,697** | | - | - | - | **219,469,642** | - | - | - | **16,711,612** | - | - | - | **33,502,092** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 4 DEM | SC 4 CUS | SC 4 ENG | SC 4 TOTAL | SC 7 DEM | SC 7 CUS | SC 7 ENG | SC 7 TOTAL | SC 8P DEM | SC 8P CUS | SC 8P ENG | SC 8P TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 1,605,735 | LABOR | 9,783 | 8,976 | 760 | 19,519 | 106,559 | 41,582 | 7,170 | 155,311 | 73,994 | 8,944 | 5,177 | 88,116 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 908,730 | LABOR | 5,536 | 5,080 | 430 | 11,046 | 60,305 | 23,532 | 4,057 | 87,895 | 41,875 | 5,062 | 2,930 | 49,867 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 1,801 | PTDPLT | 14 | 4 | 1 | 20 | 160 | 13 | 13 | 187 | 111 | 1 | 10 | 122 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 439,672 | LBTRNDST | 3,393 | 1,529 | 264 | 5,185 | 36,955 | 6,552 | 2,486 | 45,993 | 25,661 | 741 | 1,795 | 28,198 |
| 395 | LABORATORY EQUIPMENT | 76,001 | LBTRNDST | 586 | 264 | 46 | 896 | 6,388 | 1,133 | 430 | 7,950 | 4,436 | 128 | 310 | 4,874 |
| 396 | POWER OPERATED EQUIPMENT | 231,199 | LBTRNDST | 1,784 | 804 | 139 | 2,726 | 19,432 | 3,445 | 1,307 | 24,185 | 13,494 | 390 | 944 | 14,828 |
| 397 | COMMUNICATION EQUIPMENT | 2,904,670 | LABOR | 17,696 | 16,237 | 1,375 | 35,308 | 192,759 | 75,219 | 12,969 | 280,947 | 133,851 | 16,179 | 9,365 | 159,395 |
| 398 | MISCELLANEOUS EQUIPMENT | 778,820 | LABOR | 4,745 | 4,353 | 369 | 9,467 | 51,684 | 20,168 | 3,477 | 75,329 | 35,889 | 4,338 | 2,511 | 42,738 |
| | ***Sub-total*** | ***6,946,627*** | | ***43,538*** | ***37,246*** | ***3,383*** | ***84,167*** | ***474,241*** | ***171,644*** | ***31,910*** | ***677,796*** | ***329,311*** | ***35,782*** | ***23,044*** | ***388,137*** |
| | **Other** | | | | | | | | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **57,195,646** | | **396,312** | **189,050** | **48,253** | **633,614** | **4,460,541** | **637,959** | **493,752** | **5,592,252** | **3,085,558** | **83,042** | **384,488** | **3,553,088** |
| | **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 77,232,922 | TOTPLT | 589,146 | 210,515 | 51,105 | 850,766 | 6,695,377 | 725,817 | 526,129 | 7,947,322 | 4,618,111 | 79,335 | 411,835 | 5,109,281 |
| TAX | PAYROLL TAXES | 4,084,822 | LABOR | 24,886 | 22,833 | 1,934 | 49,653 | 271,075 | 105,780 | 18,239 | 395,094 | 188,234 | 22,752 | 13,170 | 224,157 |
| STATE | SALES & USE TAX | 79,780 | TOTPLT | 609 | 217 | 53 | 879 | 6,916 | 750 | 543 | 8,209 | 4,770 | 82 | 425 | 5,278 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***81,397,524*** | | ***614,641*** | ***233,565*** | ***53,091*** | ***901,298*** | ***6,973,368*** | ***832,346*** | ***544,911*** | ***8,350,626*** | ***4,811,115*** | ***102,169*** | ***425,431*** | ***5,338,716*** |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **81,397,524** | | **614,641** | **233,565** | **53,091** | **901,298** | **6,973,368** | **832,346** | **544,911** | **8,350,626** | **4,811,115** | **102,169** | **425,431** | **5,338,716** |
| | **Additions to Operating Income** | | | | | | | | | | | | | | |
| | **Sub-total** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Deductions from Operating Income** | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Income Tax Change** | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | (9,329,011) | RTBASE | (80,781) | (21,628) | (93) | (102,501) | (925,687) | (65,644) | 5,303 | (986,029) | (649,109) | (5,429) | 8,457 | (646,081) |
| | **TOTAL** | **(9,329,011)** | | ***(80,781)*** | ***(21,628)*** | ***(93)*** | ***(102,501)*** | ***(925,687)*** | ***(65,644)*** | ***5,303*** | ***(986,029)*** | ***(649,109)*** | ***(5,429)*** | ***8,457*** | ***(646,081)*** |
| | **Fuel and Purchased Power** | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 123,718,699 | PUP_REV | - | - | - | 2,147,327 | - | - | - | 10,844,517 | - | - | - | 839,505 |
| | TOTAL | 123,718,699 | 0 | - | - | - | 2,147,327 | - | - | - | 10,844,517 | - | - | - | 839,505 |
| | **Income Taxes** | | | | | | | | | | | | | | |
| Tax | INCOME TAXES | 40,341,915 | RTBASE | 349,324 | 93,527 | 401 | 443,252 | 4,002,997 | 283,869 | (22,932) | 4,263,935 | 2,806,975 | 23,475 | (36,570) | 2,793,880 |
| | TOTAL | 40,341,915 | 0 | 349,324 | 93,527 | 401 | 443,252 | 4,002,997 | 283,869 | (22,932) | 4,263,935 | 2,806,975 | 23,475 | (36,570) | 2,793,880 |
| | **Income Tax Differences** | | | | | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 3,943,167 | RTBASE | 34,144 | 9,142 | 39 | 43,325 | 391,268 | 27,746 | (2,241) | 416,773 | 274,364 | 2,295 | (3,574) | 273,084 |
| | TOTAL | 3,943,167 | 0 | 34,144 | 9,142 | 39 | 43,325 | 391,268 | 27,746 | (2,241) | 416,773 | 274,364 | 2,295 | (3,574) | 273,084 |
| | **Operating Revenues** | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 383,990,213 | RETAIL_SALES | - | - | - | 4,725,428 | - | - | - | 52,765,333 | - | - | - | 21,226,070 |
| 44X | RDM REVENUES | 4,676,400 | RDM | - | - | - | 233,482 | - | - | - | 499,468 | - | - | - | 749,831 |
| 450 | LATE PAYMENTS | 2,692,000 | RETAIL_SALES | - | - | - | 33,128 | - | - | - | 369,916 | - | - | - | 148,807 |
| 454 | RENT FROM PROPERTY | 1,436,702 | RTPLT | - | - | - | 15,826 | - | - | - | 147,838 | - | - | - | 95,044 |
| 4XX | OTHER OPERATING REVENUES | 1,335,383 | RETAIL_SALES | - | - | - | 16,433 | - | - | - | 183,499 | - | - | - | 73,817 |
| 456 | BIPP REVENUES | 2,076,136 | BIPP_REV | - | - | - | 19,352 | - | - | - | 47,832 | - | - | - | 908 |
| 44X | MERCHANT FUNCTION REVENUES | 10,973,735 | MFC | - | - | - | 197,031 | - | - | - | 740,020 | - | - | - | 62,151 |
| 44X | ECONOMIC INCENTIVE REVENUE | 148,758 | ECINCT | - | - | - | - | - | - | - | 43,179 | - | - | - | 10,323 |
| 44X | ECONOMIC INCENTIVE CREDIT | (148,758) | KWHSALES | - | - | - | (1,548) | - | - | - | (16,054) | - | - | - | (13,000) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | 3,790,809 | RDM | - | - | - | 189,266 | - | - | - | 404,881 | - | - | - | 607,832 |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (143,140) | MFC | - | - | - | (2,570) | - | - | - | (9,653) | - | - | - | (811) |
| 4XX | RSS | 6,365 | RSS | - | - | - | 59 | - | - | - | 732 | - | - | - | 553 |
| 4XX | POR REVENUE | 1,155,415 | ESCO_KWH | - | - | - | 5,724 | - | - | - | 136,784 | - | - | - | 158,730 |
| 4XX | POR AMORTIZATION AND DEFERRAL | 1,966,841 | ESCO_KWH | - | - | - | 9,745 | - | - | - | 232,844 | - | - | - | 270,202 |
| 4XX | EE | 6,622,172 | EETRACKER | - | - | - | 70,667 | - | - | - | 732,561 | - | - | - | 572,529 |
| 4XX | DEMAND RESPONSE | 947,159 | DMD_RESP | - | - | - | 9,670 | - | - | - | 104,004 | - | - | - | 80,688 |
| 4XX | OTHER REVENUES | 18,266,506 | RETAIL_SALES | - | - | - | 224,790 | - | - | - | 2,510,059 | - | - | - | 1,009,729 |
| | ***Sub-total*** | ***439,792,697*** | - | - | - | - | ***5,746,483*** | - | - | - | ***58,893,243*** | - | - | - | ***25,053,404*** |
| | **TOTAL** | **439,792,697** | | - | - | - | **5,746,483** | - | - | - | **58,893,243** | - | - | - | **25,053,404** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8S DEM | SC 8S CUS | SC 8S ENG | SC 8S TOTAL | SC 8STComm DEM | SC 8STComm CUS | SC 8STComm ENG | SC 8STComm TOTAL | SC 8STInd DEM | SC 8STInd CUS | SC 8STInd ENG | SC 8STInd TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 1,605,735 | LABOR | 93,547 | 11,264 | 6,255 | 111,067 | 14,171 | 6,464 | 4,161 | 24,797 | 16,508 | 7,536 | 6,189 | 30,233 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 908,730 | LABOR | 52,941 | 6,375 | 3,540 | 62,856 | 8,020 | 3,658 | 2,355 | 14,033 | 9,342 | 4,265 | 3,502 | 17,109 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 1,801 | PTDPLT | 151 | 1 | 12 | 164 | 53 | 1 | 8 | 62 | 62 | 1 | 12 | 75 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 439,672 | LBTRNDST | 32,442 | 655 | 2,169 | 35,266 | 4,915 | 971 | 1,443 | 7,329 | 5,725 | 945 | 2,146 | 8,816 |
| 395 | LABORATORY EQUIPMENT | 76,001 | LBTRNDST | 5,608 | 113 | 375 | 6,096 | 850 | 168 | 249 | 1,267 | 990 | 163 | 371 | 1,524 |
| 396 | POWER OPERATED EQUIPMENT | 231,199 | LBTRNDST | 17,059 | 344 | 1,141 | 18,544 | 2,584 | 510 | 759 | 3,854 | 3,010 | 497 | 1,129 | 4,636 |
| 397 | COMMUNICATION EQUIPMENT | 2,904,670 | LABOR | 169,221 | 20,376 | 11,316 | 200,913 | 25,635 | 11,693 | 7,528 | 44,856 | 29,862 | 13,631 | 11,195 | 54,689 |
| 398 | MISCELLANEOUS EQUIPMENT | 778,820 | LABOR | 45,373 | 5,463 | 3,034 | 53,870 | 6,873 | 3,135 | 2,018 | 12,027 | 8,007 | 3,655 | 3,002 | 14,664 |
| | ***Sub-total*** | ***6,946,627*** | | ***416,342*** | ***44,591*** | ***27,842*** | ***488,776*** | ***63,102*** | ***26,600*** | ***18,522*** | ***108,224*** | ***73,507*** | ***30,693*** | ***27,546*** | ***131,746*** |
| | **Other** | | | | | | | | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **57,195,646** | | **4,123,378** | **111,111** | **462,169** | **4,696,658** | **1,233,221** | **58,900** | **310,434** | **1,602,556** | **1,436,579** | **68,277** | **462,249** | **1,967,105** |
| | **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 77,232,922 | TOTPLT | 6,279,793 | 94,669 | 494,872 | 6,869,334 | 2,104,328 | 74,345 | 332,613 | 2,511,286 | 2,450,470 | 78,565 | 495,314 | 3,024,350 |
| TAX | PAYROLL TAXES | 4,084,822 | LABOR | 237,974 | 28,655 | 15,913 | 282,542 | 36,050 | 16,444 | 10,586 | 63,080 | 41,995 | 19,170 | 15,744 | 76,909 |
| STATE | SALES & USE TAX | 79,780 | TOTPLT | 6,487 | 98 | 511 | 7,096 | 2,174 | 77 | 344 | 2,594 | 2,531 | 81 | 512 | 3,124 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***81,397,524*** | | ***6,524,254*** | ***123,422*** | ***511,297*** | ***7,158,973*** | ***2,142,552*** | ***90,865*** | ***343,543*** | ***2,576,960*** | ***2,494,997*** | ***97,816*** | ***511,569*** | ***3,104,382*** |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **81,397,524** | | **6,524,254** | **123,422** | **511,297** | **7,158,973** | **2,142,552** | **90,865** | **343,543** | **2,576,960** | **2,494,997** | **97,816** | **511,569** | **3,104,382** |
| | **Additions to Operating Income** | | | | | | | | | | | | | | |
| | **Sub-total** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Deductions from Operating Income** | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Income Tax Change** | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | (9,329,011) | RTBASE | (873,074) | (6,888) | 9,826 | (870,137) | (330,592) | (4,833) | 7,027 | (328,398) | (385,232) | (5,120) | 10,547 | (379,805) |
| | **TOTAL** | **(9,329,011)** | | ***(873,074)*** | ***(6,888)*** | ***9,826*** | ***(870,137)*** | ***(330,592)*** | ***(4,833)*** | ***7,027*** | ***(328,398)*** | ***(385,232)*** | ***(5,120)*** | ***10,547*** | ***(379,805)*** |
| | **Fuel and Purchased Power** | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 123,718,699 | PUP_REV | - | - | - | 1,607,337 | - | - | - | 357,374 | - | - | - | 365,001 |
| | TOTAL | 123,718,699 | 0 | - | - | - | 1,607,337 | - | - | - | 357,374 | - | - | - | 365,001 |
| | **Income Taxes** | | | | | | | | | | | | | | |
| Tax | INCOME TAXES | 40,341,915 | RTBASE | 3,775,479 | 29,787 | (42,491) | 3,762,776 | 1,429,594 | 20,900 | (30,388) | 1,420,107 | 1,665,880 | 22,139 | (45,608) | 1,642,411 |
| | TOTAL | 40,341,915 | 0 | 3,775,479 | 29,787 | (42,491) | 3,762,776 | 1,429,594 | 20,900 | (30,388) | 1,420,107 | 1,665,880 | 22,139 | (45,608) | 1,642,411 |
| | **Income Tax Differences** | | | | | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 3,943,167 | RTBASE | 369,029 | 2,912 | (4,153) | 367,788 | 139,734 | 2,043 | (2,970) | 138,806 | 162,829 | 2,164 | (4,458) | 160,535 |
| | TOTAL | 3,943,167 | 0 | 369,029 | 2,912 | (4,153) | 367,788 | 139,734 | 2,043 | (2,970) | 138,806 | 162,829 | 2,164 | (4,458) | 160,535 |
| | **Operating Revenues** | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 383,990,213 | RETAIL_SALES | - | - | - | 28,580,557 | - | - | - | 11,678,233 | - | - | - | 15,644,434 |
| 44X | RDM REVENUES | 4,676,400 | RDM | - | - | - | 1,698,308 | - | - | - | 142,881 | - | - | - | 198,820 |
| 450 | LATE PAYMENTS | 2,692,000 | RETAIL_SALES | - | - | - | 200,367 | - | - | - | 81,871 | - | - | - | 109,677 |
| 454 | RENT FROM PROPERTY | 1,436,702 | RTPLT | - | - | - | 127,785 | - | - | - | 46,715 | - | - | - | 56,260 |
| 4XX | OTHER OPERATING REVENUES | 1,335,383 | RETAIL_SALES | - | - | - | 99,393 | - | - | - | 40,613 | - | - | - | 54,406 |
| 456 | BIPP REVENUES | 2,076,136 | BIPP_REV | - | - | - | 2,109 | - | - | - | 324 | - | - | - | 281 |
| 44X | MERCHANT FUNCTION REVENUES | 10,973,735 | MFC | - | - | - | 112,687 | - | - | - | 26,500 | - | - | - | 29,159 |
| 44X | ECONOMIC INCENTIVE REVENUE | 148,758 | ECINCT | - | - | - | 81,934 | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (148,758) | KWHSALES | - | - | - | (15,188) | - | - | - | (10,757) | - | - | - | (16,020) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | 3,790,809 | RDM | - | - | - | 1,376,691 | - | - | - | 115,823 | - | - | - | 161,169 |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (143,140) | MFC | - | - | - | (1,470) | - | - | - | (346) | - | - | - | (380) |
| 4XX | RSS | 6,365 | RSS | - | - | - | 707 | - | - | - | 493 | - | - | - | 575 |
| 4XX | POR REVENUE | 1,155,415 | ESCO_KWH | - | - | - | 186,668 | - | - | - | 130,560 | - | - | - | 195,405 |
| 4XX | POR AMORTIZATION AND DEFERRAL | 1,966,841 | ESCO_KWH | - | - | - | 317,761 | - | - | - | 222,251 | - | - | - | 332,635 |
| 4XX | EE | 6,622,172 | EETRACKER | - | - | - | 669,084 | - | - | - | 487,784 | - | - | - | 627,890 |
| 4XX | DEMAND RESPONSE | 947,159 | DMD_RESP | - | - | - | 94,930 | - | - | - | 65,755 | - | - | - | 98,853 |
| 4XX | OTHER REVENUES | 18,266,506 | RETAIL_SALES | - | - | - | 1,359,584 | - | - | - | 555,536 | - | - | - | 744,209 |
| | ***Sub-total*** | ***439,792,697*** | - | - | - | - | ***34,891,905*** | - | - | - | ***13,584,238*** | - | - | - | ***18,237,371*** |
| | **TOTAL** | **439,792,697** | | **-** | **-** | **-** | **34,891,905** | **-** | **-** | **-** | **13,584,238** | **-** | **-** | **-** | **18,237,371** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | SC 8T DEM | SC 8T CUS | SC 8T ENG | SC 8T TOTAL | SC 8SubS DEM | SC 8SubS CUS | SC 8SubS ENG | SC 8SubS TOTAL | SC 9 DEM | SC 9 CUS | SC 9 ENG | SC 9 TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 1,605,735 | LABOR | 736 | 355 | 238 | 1,329 | 2,970 | 1,179 | 896 | 5,046 | 5,956 | 1,775 | 367 | 8,098 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 908,730 | LABOR | 417 | 201 | 135 | 752 | 1,681 | 667 | 507 | 2,855 | 3,371 | 1,005 | 208 | 4,583 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 1,801 | PTDPLT | 3 | 0 | 0 | 3 | 11 | 0 | 2 | 13 | 9 | 1 | 1 | 10 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 439,672 | LBTRNDST | 255 | 51 | 83 | 388 | 1,030 | 54 | 311 | 1,394 | 2,065 | 273 | 127 | 2,465 |
| 395 | LABORATORY EQUIPMENT | 76,001 | LBTRNDST | 44 | 9 | 14 | 67 | 178 | 9 | 54 | 241 | 357 | 47 | 22 | 426 |
| 396 | POWER OPERATED EQUIPMENT | 231,199 | LBTRNDST | 134 | 27 | 43 | 204 | 542 | 28 | 163 | 733 | 1,086 | 143 | 67 | 1,296 |
| 397 | COMMUNICATION EQUIPMENT | 2,904,670 | LABOR | 1,332 | 642 | 430 | 2,404 | 5,373 | 2,133 | 1,621 | 9,127 | 10,774 | 3,211 | 664 | 14,649 |
| 398 | MISCELLANEOUS EQUIPMENT | 778,820 | LABOR | 357 | 172 | 115 | 645 | 1,441 | 572 | 435 | 2,447 | 2,889 | 861 | 178 | 3,928 |
| | ***Sub-total*** | ***6,946,627*** | | ***3,278*** | ***1,456*** | ***1,059*** | ***5,793*** | ***13,227*** | ***4,642*** | ***3,988*** | ***21,857*** | ***26,507*** | ***7,316*** | ***1,633*** | ***35,455*** |
| | **Other** | | | | | | | | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **57,195,646** | | **64,064** | **3,228** | **17,832** | **85,124** | **258,493** | **10,488** | **66,757** | **335,738** | **249,880** | **26,002** | **26,608** | **302,490** |
| | **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 77,232,922 | TOTPLT | 109,316 | 3,966 | 19,112 | 132,394 | 441,075 | 8,202 | 71,521 | 520,798 | 375,294 | 29,937 | 28,456 | 433,687 |
| TAX | PAYROLL TAXES | 4,084,822 | LABOR | 1,873 | 903 | 605 | 3,381 | 7,556 | 3,000 | 2,279 | 12,835 | 15,151 | 4,516 | 933 | 20,600 |
| STATE | SALES & USE TAX | 79,780 | TOTPLT | 113 | 4 | 20 | 137 | 456 | 8 | 74 | 538 | 388 | 31 | 29 | 448 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***81,397,524*** | | ***111,301*** | ***4,872*** | ***19,737*** | ***135,911*** | ***449,088*** | ***11,210*** | ***73,874*** | ***534,172*** | ***390,833*** | ***34,484*** | ***29,418*** | ***454,736*** |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **81,397,524** | | **111,301** | **4,872** | **19,737** | **135,911** | **449,088** | **11,210** | **73,874** | **534,172** | **390,833** | **34,484** | **29,418** | **454,736** |
| | **Additions to Operating Income** | | | | | | | | | | | | | | |
| | **Sub-total** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Deductions from Operating Income** | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Income Tax Change** | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | (9,329,011) | RTBASE | (17,174) | (259) | 416 | (17,017) | (69,296) | (536) | 1,499 | (68,333) | (51,933) | (2,665) | 495 | (54,104) |
| | **TOTAL** | **(9,329,011)** | | ***(17,174)*** | ***(259)*** | ***416*** | ***(17,017)*** | ***(69,296)*** | ***(536)*** | ***1,499*** | ***(68,333)*** | ***(51,933)*** | ***(2,665)*** | ***495*** | ***(54,104)*** |
| | **Fuel and Purchased Power** | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 123,718,699 | PUP_REV | - | - | - | - | - | - | - | 110,717 | - | - | - | 215,819 |
| | TOTAL | 123,718,699 | 0 | - | - | - | - | - | - | - | 110,717 | - | - | - | 215,819 |
| | **Income Taxes** | | | | | | | | | | | | | | |
| Tax | INCOME TAXES | 40,341,915 | RTBASE | 74,265 | 1,120 | (1,798) | 73,588 | 299,659 | 2,319 | (6,484) | 295,494 | 224,576 | 11,525 | (2,139) | 233,963 |
| | TOTAL | 40,341,915 | 0 | 74,265 | 1,120 | (1,798) | 73,588 | 299,659 | 2,319 | (6,484) | 295,494 | 224,576 | 11,525 | (2,139) | 233,963 |
| | **Income Tax Differences** | | | | | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 3,943,167 | RTBASE | 7,259 | 109 | (176) | 7,193 | 29,290 | 227 | (634) | 28,883 | 21,951 | 1,127 | (209) | 22,868 |
| | TOTAL | 3,943,167 | 0 | 7,259 | 109 | (176) | 7,193 | 29,290 | 227 | (634) | 28,883 | 21,951 | 1,127 | (209) | 22,868 |
| | **Operating Revenues** | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 383,990,213 | RETAIL_SALES | - | - | - | 702,633 | - | - | - | 3,318,875 | - | - | - | 2,677,831 |
| 44X | RDM REVENUES | 4,676,400 | RDM | - | - | - | - | - | - | - | (25,042) | - | - | - | 27,042 |
| 450 | LATE PAYMENTS | 2,692,000 | RETAIL_SALES | - | - | - | 4,926 | - | - | - | 23,267 | - | - | - | 18,773 |
| 454 | RENT FROM PROPERTY | 1,436,702 | RTPLT | - | - | - | 2,463 | - | - | - | 9,688 | - | - | - | 8,068 |
| 4XX | OTHER OPERATING REVENUES | 1,335,383 | RETAIL_SALES | - | - | - | 2,444 | - | - | - | 11,542 | - | - | - | 9,313 |
| 456 | BIPP REVENUES | 2,076,136 | BIPP_REV | - | - | - | 5 | - | - | - | 200 | - | - | - | 1,757 |
| 44X | MERCHANT FUNCTION REVENUES | 10,973,735 | MFC | - | - | - | - | - | - | - | 7,224 | - | - | - | 14,988 |
| 44X | ECONOMIC INCENTIVE REVENUE | 148,758 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (148,758) | KWHSALES | - | - | - | (628) | - | - | - | (2,347) | - | - | - | (872) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | 3,790,809 | RDM | - | - | - | - | - | - | - | (20,300) | - | - | - | 21,921 |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (143,140) | MFC | - | - | - | - | - | - | - | (94) | - | - | - | (196) |
| 4XX | RSS | 6,365 | RSS | - | - | - | 26 | - | - | - | 103 | - | - | - | 41 |
| 4XX | POR REVENUE | 1,155,415 | ESCO_KWH | - | - | - | 7,645 | - | - | - | 27,937 | - | - | - | 9,889 |
| 4XX | POR AMORTIZATION AND DEFERRAL | 1,966,841 | ESCO_KWH | - | - | - | 13,015 | - | - | - | 47,556 | - | - | - | 16,834 |
| 4XX | EE | 6,622,172 | EETRACKER | - | - | - | 17,376 | - | - | - | 105,822 | - | - | - | 39,792 |
| 4XX | DEMAND RESPONSE | 947,159 | DMD_RESP | - | - | - | 3,573 | - | - | - | 15,048 | - | - | - | 5,568 |
| 4XX | OTHER REVENUES | 18,266,506 | RETAIL_SALES | - | - | - | 33,424 | - | - | - | 157,880 | - | - | - | 127,385 |
| | ***Sub-total*** | ***439,792,697*** | - | - | - | - | ***786,902*** | - | - | - | ***3,677,358*** | - | - | - | ***2,978,133*** |
| | **TOTAL** | **439,792,697** | | - | - | - | **786,902** | - | - | - | **3,677,358** | - | - | - | **2,978,133** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Detail by Service Class**

| No. | Account Description | Amount | Alloc. Factor | Street Lighting DEM | Street Lighting CUS | Street Lighting ENG | Street Lighting TOTAL | AreaIghtNonRes DEM | AreaIghtNonRes CUS | AreaIghtNonRes ENG | AreaIghtNonRes TOTAL | AreaIghtRes DEM | AreaIghtRes CUS | AreaIghtRes ENG | AreaIghtRes TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 1,605,735 | LABOR | 7,076 | 3,292 | 372 | 10,740 | 1,119 | 2,704 | 67 | 3,890 | 112 | 957 | 7 | 1,076 |
| 391 | OFFICE FURNITURE & EQUIPMENT | 908,730 | LABOR | 4,004 | 1,863 | 210 | 6,078 | 633 | 1,530 | 38 | 2,201 | 63 | 542 | 4 | 609 |
| 392 | TRANSPORTATION EQUIPMENT | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 1,801 | PTDPLT | 9 | 13 | 1 | 22 | 1 | 5 | 0 | 6 | 0 | 1 | 0 | 1 |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 439,672 | LBTRNDST | 2,454 | 598 | 129 | 3,181 | 388 | 633 | 23 | 1,045 | 39 | 236 | 2 | 277 |
| 395 | LABORATORY EQUIPMENT | 76,001 | LBTRNDST | 424 | 103 | 22 | 550 | 67 | 109 | 4 | 181 | 7 | 41 | 0 | 48 |
| 396 | POWER OPERATED EQUIPMENT | 231,199 | LBTRNDST | 1,290 | 315 | 68 | 1,673 | 204 | 333 | 12 | 549 | 20 | 124 | 1 | 146 |
| 397 | COMMUNICATION EQUIPMENT | 2,904,670 | LABOR | 12,800 | 5,956 | 673 | 19,428 | 2,024 | 4,891 | 121 | 7,036 | 202 | 1,731 | 13 | 1,947 |
| 398 | MISCELLANEOUS EQUIPMENT | 778,820 | LABOR | 3,432 | 1,597 | 180 | 5,209 | 543 | 1,311 | 32 | 1,887 | 54 | 464 | 3 | 522 |
| | ***Sub-total*** | ***6,946,627*** | | ***31,490*** | ***13,737*** | ***1,655*** | ***46,882*** | ***4,980*** | ***11,517*** | ***298*** | ***16,795*** | ***498*** | ***4,096*** | ***31*** | ***4,626*** |
| | **Other** | | | | | | | | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **57,195,646** | | **257,632** | **637,513** | **27,118** | **922,263** | **40,912** | **209,238** | **4,379** | **254,529** | **4,092** | **51,710** | **448** | **56,250** |
| | **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | |
| TAX | PROPERTY TAX | 77,232,922 | TOTPLT | 370,782 | 497,098 | 29,012 | 896,892 | 58,955 | 189,032 | 4,649 | 252,636 | 5,897 | 51,389 | 474 | 57,761 |
| TAX | PAYROLL TAXES | 4,084,822 | LABOR | 18,000 | 8,376 | 946 | 27,322 | 2,847 | 6,878 | 170 | 9,895 | 285 | 2,435 | 18 | 2,737 |
| STATE | SALES & USE TAX | 79,780 | TOTPLT | 383 | 513 | 30 | 926 | 61 | 195 | 5 | 261 | 6 | 53 | 0 | 60 |
| STATE | PROPERTY TAX DEFERRAL | - | TOTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***81,397,524*** | | ***389,165*** | ***505,987*** | ***29,988*** | ***925,140*** | ***61,863*** | ***196,106*** | ***4,823*** | ***262,792*** | ***6,188*** | ***53,877*** | ***493*** | ***60,558*** |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **81,397,524** | | **389,165** | **505,987** | **29,988** | **925,140** | **61,863** | **196,106** | **4,823** | **262,792** | **6,188** | **53,877** | **493** | **60,558** |
| | **Additions to Operating Income** | | | | | | | | | | | | | | |
| | **Sub-total** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Deductions from Operating Income** | | | | | | | | | | | | | | |
| | TOTAL | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Income Tax Change** | | | | | | | | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | (9,329,011) | RTBASE | (49,065) | (14,386) | 518 | (62,933) | (7,815) | (11,234) | 6 | (19,043) | (782) | (3,958) | (1) | (4,741) |
| | **TOTAL** | **(9,329,011)** | | ***(49,065)*** | ***(14,386)*** | ***518*** | ***(62,933)*** | ***(7,815)*** | ***(11,234)*** | ***6*** | ***(19,043)*** | ***(782)*** | ***(3,958)*** | ***(1)*** | ***(4,741)*** |
| | **Fuel and Purchased Power** | | | | | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 123,718,699 | PUP_REV | - | - | - | 157,945 | - | - | - | 138,875 | - | - | - | 17,647 |
| | TOTAL | 123,718,699 | 0 | - | - | - | 157,945 | - | - | - | 138,875 | - | - | - | 17,647 |
| | **Income Taxes** | | | | | | | | | | | | | | |
| Tax | INCOME TAXES | 40,341,915 | RTBASE | 212,175 | 62,212 | (2,241) | 272,146 | 33,794 | 48,582 | (26) | 82,350 | 3,381 | 17,117 | 4 | 20,502 |
| | TOTAL | 40,341,915 | 0 | 212,175 | 62,212 | (2,241) | 272,146 | 33,794 | 48,582 | (26) | 82,350 | 3,381 | 17,117 | 4 | 20,502 |
| | **Income Tax Differences** | | | | | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 3,943,167 | RTBASE | 20,739 | 6,081 | (219) | 26,601 | 3,303 | 4,749 | (3) | 8,049 | 330 | 1,673 | 0 | 2,004 |
| | TOTAL | 3,943,167 | 0 | 20,739 | 6,081 | (219) | 26,601 | 3,303 | 4,749 | (3) | 8,049 | 330 | 1,673 | 0 | 2,004 |
| | **Operating Revenues** | | | | | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 383,990,213 | RETAIL_SALES | - | - | - | 4,635,277 | - | - | - | 1,007,778 | - | - | - | 125,265 |
| 44X | RDM REVENUES | 4,676,400 | RDM | - | - | - | - | - | - | - | - | - | - | - | - |
| 450 | LATE PAYMENTS | 2,692,000 | RETAIL_SALES | - | - | - | 32,496 | - | - | - | 7,065 | - | - | - | 878 |
| 454 | RENT FROM PROPERTY | 1,436,702 | RTPLT | - | - | - | 16,684 | - | - | - | 4,700 | - | - | - | 1,074 |
| 4XX | OTHER OPERATING REVENUES | 1,335,383 | RETAIL_SALES | - | - | - | 16,120 | - | - | - | 3,505 | - | - | - | 436 |
| 456 | BIPP REVENUES | 2,076,136 | BIPP_REV | - | - | - | 2,508 | - | - | - | 8,893 | - | - | - | 3,659 |
| 44X | MERCHANT FUNCTION REVENUES | 10,973,735 | MFC | - | - | - | 19,315 | - | - | - | 16,018 | - | - | - | 2,038 |
| 44X | ECONOMIC INCENTIVE REVENUE | 148,758 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | - |
| 44X | ECONOMIC INCENTIVE CREDIT | (148,758) | KWHSALES | - | - | - | (889) | - | - | - | (141) | - | - | - | (14) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | 3,790,809 | RDM | - | - | - | - | - | - | - | - | - | - | - | - |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (143,140) | MFC | - | - | - | (252) | - | - | - | (209) | - | - | - | (27) |
| 4XX | RSS | 6,365 | RSS | - | - | - | 25 | - | - | - | 4 | - | - | - | 0 |
| 4XX | POR REVENUE | 1,155,415 | ESCO_KWH | - | - | - | 10,340 | - | - | - | 789 | - | - | - | 53 |
| 4XX | POR AMORTIZATION AND DEFERRAL | 1,966,841 | ESCO_KWH | - | - | - | 17,602 | - | - | - | 1,344 | - | - | - | 91 |
| 4XX | EE | 6,622,172 | EETRACKER | - | - | - | 40,566 | - | - | - | 6,445 | - | - | - | 658 |
| 4XX | DEMAND RESPONSE | 947,159 | DMD_RESP | - | - | - | 4,872 | - | - | - | 867 | - | - | - | 82 |
| 4XX | OTHER REVENUES | 18,266,506 | RETAIL_SALES | - | - | - | 220,501 | - | - | - | 47,940 | - | - | - | 5,959 |
| | ***Sub-total*** | ***439,792,697*** | - | - | - | - | ***5,015,164*** | - | - | - | ***1,104,997*** | - | - | - | ***140,151*** |
| | **TOTAL** | **439,792,697** | | - | - | - | **5,015,164** | - | - | - | **1,104,997** | - | - | - | **140,151** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | T&D and Fixed Production | Bill Issuance & Pmt Processing | Merchant Function |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (G) | (H) |
| | **Rate Base** | | | | |
| 1 | Plant in Service | $ 2,438,829,603 | $ 2,428,812,107 | $ 1,408,128 | $ 8,609,368 |
| 2 | Accumulated Reserve | (745,767,323) | (740,420,740) | (751,101) | (4,595,483) |
| 3 | Other Rate Base Items | (426,581,454) | (436,237,555) | (368,827) | 10,024,928 |
| 4 | Total Rate Base | $ 1,266,480,826 | $ 1,252,153,812 | $ 288,200 | $ 14,038,814 |
| | **Expenses at Current Rates** | | | | |
| 5 | Operations & Maintenance Expenses | $ 148,261,590 | $ 139,152,918 | $ 2,434,065 | $ 6,674,608 |
| 6 | Depreciation and Amortization Expense | 57,195,646 | 56,637,436 | 78,706 | 479,503 |
| 7 | Taxes Other Than Income Taxes | 81,397,524 | 80,919,782 | 67,391 | 410,351 |
| 8 | Income Taxes | 40,341,915 | 39,885,548 | 9,180 | 447,186 |
| 9 | Total Expenses - Current | $ 327,196,675 | $ 316,595,684 | $ 2,589,342 | $ 8,011,648 |
| | **Revenues at Current Rates** | | | | |
| 10 | Delivery Revenue | $ 384,943,738 | | | |
| 11 | BIPP Revenues | 2,076,136 | | 2,076,136 | |
| 12 | MFC Revenue | 10,973,735 | | | 10,973,735 |
| 13 | Total | $ 397,993,609 | | | |
| | **Allocation of Revenue to Functions** | | | | |
| | **Current Return** | 8.58% | 8.58% | 8.58% | 8.58% |
| 14 | Return on Rate Base at Current Return | $ 108,652,516 | $ 107,423,389 | $ 24,725 | $ 1,204,402 |
| 15 | Expenses at Current Rates | $ 327,196,675 | $ 316,595,684 | $ 2,589,342 | $ 8,011,648 |
| 16 | Revenue at Equalized Current Returns | $ 435,849,191 | $ 424,019,073 | $ 2,614,067 | $ 9,216,051 |
| 17 | Functions Not Directly Assigned | $ 424,019,073 | $ 424,019,073 | | |
| 18 | Percentage of Functions Not Directly Assigned | 100.00% | 100.00% | | |
| 19 | Non-Direct Functionalized Revenues | $ 384,943,738 | $ 384,943,738 | $ - | $ - |
| 20 | Addition of Retail Commodity Revenue to Merchant | $ 123,718,699 | | | $ 123,718,699 |
| 21 | Addition of Direct Functionalized Revenues | $ 13,049,871 | $ - | $ 2,076,136 | $ 10,973,735 |
| 22 | Revenues with Purchased Power for 3-part Allocator and Revenue Functionalization | $ 521,712,308 | $ 384,943,738 | $ 2,076,136 | $ 134,692,434 |
| | **Revenue Requirement at Claimed Rate of Return** | | | | |
| 23 | Required Return | 7.24% | 7.24% | 7.24% | 7.24% |
| 24 | Required Operating Income | $ 91,634,344 | $ 90,597,734 | $ 20,852 | $ 1,015,758 |
| | **Expenses at Claimed Return** | | | | |
| 25 | Operations & Maintenance Expenses | $ 148,261,590 | $ 139,152,918 | $ 2,434,065 | $ 6,674,608 |
| 26 | Depreciation and Amortization Expense | 57,195,646 | 56,637,436 | 78,706 | 479,503 |
| 27 | Taxes Other than Income | 81,397,524 | 80,919,782 | 67,391 | 410,351 |
| 28 | Income Taxes | 34,956,071 | 34,560,632 | 7,955 | 387,485 |
| 29 | Total Expense - Required | $ 321,810,832 | $ 311,270,768 | $ 2,588,117 | $ 7,951,947 |
| 30 | Total Revenue Requirement at Claimed ROR | $ 413,445,175 | $ 401,868,502 | $ 2,608,969 | $ 8,967,704 |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | - | | | | | | | |
| **RATE BASE** | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| **Plant-in Service** | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| | **Intangible Plant** | | | - | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 66 | 448,666 | - | 431,072 | - | - | - | 2,499 | 15,095 | - |
| 302 | FRANCHISES & CONSENTS | 48 | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 66 | 92,818,298 | - | 89,178,566 | - | - | - | 516,997 | 3,122,735 | - |
| | ***Sub-total*** | | ***93,266,964*** | - | ***89,609,638*** | - | - | - | ***519,497*** | ***3,137,829*** | - |
| | | | | - | | | | | | | |
| | **Production Plant** | | | - | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 32 | 446,793 | - | 446,793 | - | - | - | - | - | - |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 32 | 3,579,665 | - | 3,579,665 | - | - | - | - | - | - |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 32 | 720,274 | - | 720,274 | - | - | - | - | - | - |
| 314 | STEAM -TURBOGENERATOR UNITS | 32 | 75,223 | - | 75,223 | - | - | - | - | - | - |
| 315 | STEAM - ACCESSORY EQUIPMENT | 32 | 18,217 | - | 18,217 | - | - | - | - | - | - |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 32 | 11,064 | - | 11,064 | - | - | - | - | - | - |
| 330 | HYDRO - LAND & LAND RIGHTS | 32 | 4,534,199 | - | 4,534,199 | - | - | - | - | - | - |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 32 | 16,325,521 | - | 16,325,521 | - | - | - | - | - | - |
| 332 | HYDRO - DAMS & WATERWAYS | 32 | 88,856,680 | - | 88,856,680 | - | - | - | - | - | - |
| 333 | HYDRO - WATERWHEELS & TURBINES | 32 | 17,342,161 | - | 17,342,161 | - | - | - | - | - | - |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 32 | 8,317,338 | - | 8,317,338 | - | - | - | - | - | - |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 32 | 434,486 | - | 434,486 | - | - | - | - | - | - |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1 | 1,755,191 | - | 1,755,191 | - | - | - | - | - | - |
| 340 | OTHER - LAND & LAND RIGHTS | 1 | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 1 | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 1 | 133,628 | - | 133,628 | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | 1 | 2,975,815 | - | 2,975,815 | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 1 | 243,329 | - | 243,329 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***145,769,586*** | - | ***145,769,586*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Other** | | | - | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Transmission Plant** | | | - | | | | | | | |
| 350 | LAND & LAND RIGHTS | 2 | 14,867,746 | - | 14,867,746 | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 2 | 20,880,051 | - | 20,880,051 | - | - | - | - | - | - |
| 353 | STATION EQUIPMENT | 2 | 492,201,032 | - | 492,201,032 | - | - | - | - | - | - |
| 354 | TOWERS & FIXTURES | 2 | 5,846,987 | - | 5,846,987 | - | - | - | - | - | - |
| 355 | POLES & FIXTURES | 2 | 62,614,099 | - | 62,614,099 | - | - | - | - | - | - |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 2 | 71,888,964 | - | 71,888,964 | - | - | - | - | - | - |
| 357 | UNDERGROUND CONDUIT | 2 | 20,572,289 | - | 20,572,289 | - | - | - | - | - | - |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2 | 130,966,495 | - | 130,966,495 | - | - | - | - | - | - |
| 359 | ROADS AND TRAILS | 2 | 196,793 | - | 196,793 | - | - | - | - | - | - |
| | ***Sub-total*** | | **820,034,456** | - | ***820,034,456*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Plant** | | | - | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 50 | 10,538,885 | - | 10,538,885 | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 50 | 11,974,348 | - | 11,974,348 | - | - | - | - | - | - |
| 362 | STATION EQUIPMENT | 3 | 218,148,205 | - | 218,148,205 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 3 | 60,976,294 | - | 60,976,294 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 22 | 60,976,294 | - | 60,976,294 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 4 | 13,723,394 | - | 13,723,394 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 20 | 13,723,394 | - | 13,723,394 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 3 | 64,666,111 | - | 64,666,111 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 22 | 64,666,111 | - | 64,666,111 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 4 | 18,995,834 | - | 18,995,834 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 20 | 18,995,834 | - | 18,995,834 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 3 | 85,767,120 | - | 85,767,120 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 22 | 85,767,120 | - | 85,767,120 | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 4 | 2,776,984 | - | 2,776,984 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 20 | 2,776,984 | - | 2,776,984 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 3 | 97,977,659 | - | 97,977,659 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 22 | 97,977,659 | - | 97,977,659 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 4 | 3,172,339 | - | 3,172,339 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 20 | 3,172,339 | - | 3,172,339 | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5 | 79,817,198 | - | 79,817,198 | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 29 | 79,817,198 | - | 79,817,198 | - | - | - | - | - | - |
| 369 | SERVICES | 21 | 42,741,096 | - | 42,741,096 | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 8 | 43,429,080 | - | 43,429,080 | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 11 | 18,543,684 | - | 18,543,684 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***1,201,121,166*** | - | ***1,201,121,166*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **General Plant** | | | - | | | | | | | |
| 389 | LAND & LAND RIGHTS | 66 | 1,761,518 | - | 1,692,443 | - | - | - | 9,812 | 59,264 | - |
| 390 | STRUCTURES & IMPROVEMENTS | 66 | 49,270,157 | - | 47,338,101 | - | - | - | 274,435 | 1,657,622 | - |
| 391 | OFFICE FURNITURE & EQUIPMENT | 66 | 18,206,872 | - | 17,492,916 | - | - | - | 101,412 | 612,543 | - |
| 392 | TRANSPORTATION EQUIPMENT | 66 | 32,634,865 | - | 31,355,137 | - | - | - | 181,776 | 1,097,952 | - |
| 393 | STORES EQUIPMENT | 48 | 165,604 | - | 165,604 | - | - | - | - | - | - |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 70 | 12,434,698 | - | 12,366,336 | - | - | - | - | 68,362 | - |
| 395 | LABORATORY EQUIPMENT | 70 | 3,379,413 | - | 3,360,834 | - | - | - | - | 18,579 | - |
| 396 | POWER OPERATED EQUIPMENT | 70 | 3,118,771 | - | 3,101,625 | - | - | - | - | 17,146 | - |
| 397 | COMMUNICATION EQUIPMENT | 66 | 43,711,383 | - | 41,997,306 | - | - | - | 243,472 | 1,470,605 | - |
| 398 | MISCELLANEOUS EQUIPMENT | 66 | 13,954,150 | - | 13,406,959 | - | - | - | 77,725 | 469,467 | - |
| | ***Sub-total*** | | ***178,637,431*** | - | ***172,277,261*** | - | - | - | ***888,631*** | ***5,471,539*** | - |
| | | | | - | | | | | | | |
| | **Common Plant** | | | - | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **TOTAL PLANT-IN-SERVICE** | | **2,438,829,603** | - | **2,428,812,107** | - | - | - | **1,408,128** | **8,609,368** | - |
| | | | | - | | | | | | | |
| **Accumulated Reserve for Depreciation** | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| | **Intangible Plant** | | | - | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 48 | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | 48 | (52,403) | - | (52,403) | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 66 | (73,485,937) | - | (70,604,295) | - | - | - | (409,316) | (2,472,326) | - |
| | ***Sub-total*** | | ***(73,538,340)*** | - | ***(70,656,698)*** | - | - | - | ***(409,316)*** | ***(2,472,326)*** | - |
| | | | | - | | | | | | | |
| | **Production Plant** | | | - | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 32 | (92,430) | - | (92,430) | - | - | - | - | - | - |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 32 | (4,549,110) | - | (4,549,110) | - | - | - | - | - | - |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 32 | (2,541,424) | - | (2,541,424) | - | - | - | - | - | - |
| 314 | STEAM -TURBOGENERATOR UNITS | 32 | (75,223) | - | (75,223) | - | - | - | - | - | - |
| 315 | STEAM - ACCESSORY EQUIPMENT | 32 | (18,217) | - | (18,217) | - | - | - | - | - | - |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 32 | (11,016) | - | (11,016) | - | - | - | - | - | - |
| 330 | HYDRO - LAND & LAND RIGHTS | 32 | (358,070) | - | (358,070) | - | - | - | - | - | - |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 32 | 735,114 | - | 735,114 | - | - | - | - | - | - |
| 332 | HYDRO - DAMS & WATERWAYS | 32 | (5,804,343) | - | (5,804,343) | - | - | - | - | - | - |
| 333 | HYDRO - WATERWHEELS & TURBINES | 32 | (1,801,187) | - | (1,801,187) | - | - | - | - | - | - |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 32 | (1,160,224) | - | (1,160,224) | - | - | - | - | - | - |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 32 | 18,189 | - | 18,189 | - | - | - | - | - | - |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 32 | (462,156) | - | (462,156) | - | - | - | - | - | - |
| 340 | OTHER - LAND & LAND RIGHTS | 1 | - | - | - | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 1 | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 1 | (133,628) | - | (133,628) | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | 1 | (2,721,601) | - | (2,721,601) | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 1 | (251,488) | - | (251,488) | - | - | - | - | - | - |
| | ***Sub-total*** | | ***(19,226,813)*** | - | ***(19,226,813)*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Storage and Processing Plant** | | | - | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Transmission Plant** | | | - | | | | | | | |
| 350 | LAND AND LAND RIGHTS | 2 | (382,831) | - | (382,831) | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 2 | (4,716,383) | - | (4,716,383) | - | - | - | - | - | - |
| 353 | STATION EQUIPMENT | 2 | (80,552,181) | - | (80,552,181) | - | - | - | - | - | - |
| 354 | TOWERS & FIXTURES | 2 | (3,040,940) | - | (3,040,940) | - | - | - | - | - | - |
| 355 | POLES & FIXTURES | 2 | (21,781,885) | - | (21,781,885) | - | - | - | - | - | - |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 2 | (14,400,293) | - | (14,400,293) | - | - | - | - | - | - |
| 357 | UNDERGROUND CONDUIT | 2 | (10,811,708) | - | (10,811,708) | - | - | - | - | - | - |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2 | (30,701,778) | - | (30,701,778) | - | - | - | - | - | - |
| 359 | ROADS & TRAILS | 2 | (123,084) | - | (123,084) | - | - | - | - | - | - |
| | ***Sub-total*** | | (166,511,084) | - | ***(166,511,084)*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Plant** | | | - | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 50 | (369,930) | - | (369,930) | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 50 | (6,120,684) | - | (6,120,684) | - | - | - | - | - | - |
| 362 | STATION EQUIPMENT | 3 | (58,033,930) | - | (58,033,930) | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 3 | (17,479,325) | - | (17,479,325) | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 22 | (17,479,325) | - | (17,479,325) | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 4 | (3,933,917) | - | (3,933,917) | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 20 | (3,933,917) | - | (3,933,917) | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 3 | (19,595,124) | - | (19,595,124) | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 22 | (19,595,124) | - | (19,595,124) | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 4 | (5,756,117) | - | (5,756,117) | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 20 | (5,756,117) | - | (5,756,117) | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 3 | (36,979,962) | - | (36,979,962) | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 22 | (36,979,962) | - | (36,979,962) | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 4 | (1,197,344) | - | (1,197,344) | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 20 | (1,197,344) | - | (1,197,344) | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 3 | (24,054,225) | - | (24,054,225) | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 22 | (24,054,225) | - | (24,054,225) | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 4 | (778,832) | - | (778,832) | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 20 | (778,832) | - | (778,832) | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5 | (30,822,806) | - | (30,822,806) | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 29 | (30,822,806) | - | (30,822,806) | - | - | - | - | - | - |
| 369 | SERVICES | 21 | (28,633,766) | - | (28,633,766) | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 8 | (25,292,091) | - | (25,292,091) | - | - | - | - | - | - |
| 371 | INSTALLATIONS ON CUST PREMISES | 50 | - | - | - | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 11 | (14,686,666) | - | (14,686,666) | - | - | - | - | - | - |
| | ***Sub-total*** | | ***(414,332,371)*** | - | ***(414,332,371)*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **General Plant** | | | - | | | | | | | |
| 389 | LAND AND LAND RIGHTS | 66 | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 66 | (15,770,754) | - | (15,152,327) | - | - | - | (87,843) | (530,584) | - |
| 391 | OFFICE FURNITURE & EQUIPMENT | 66 | (9,642,697) | - | (9,264,573) | - | - | - | (53,710) | (324,414) | - |
| 392 | TRANSPORTATION EQUIPMENT | 66 | (15,848,254) | - | (15,226,788) | - | - | - | (88,275) | (533,191) | - |
| 393 | STORES EQUIPMENT | 48 | (113,672) | - | (113,672) | - | - | - | - | - | - |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 70 | (7,344,506) | - | (7,304,128) | - | - | - | - | (40,378) | - |
| 395 | LABORATORY EQUIPMENT | 70 | (2,088,643) | - | (2,077,160) | - | - | - | - | (11,483) | - |
| 396 | POWER OPERATED EQUIPMENT | 70 | (1,250,212) | - | (1,243,339) | - | - | - | - | (6,873) | - |
| 397 | COMMUNICATION EQUIPMENT | 66 | (17,555,224) | - | (16,866,822) | - | - | - | (97,783) | (590,620) | - |
| 398 | MISCELLANEOUS EQUIPMENT | 66 | (2,544,752) | - | (2,444,963) | - | - | - | (14,174) | (85,614) | - |
| 399 | OTHER TANGIBLE PROPERTY | 66 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***(72,158,714)*** | - | ***(69,693,773)*** | - | - | - | ***(341,784)*** | ***(2,123,157)*** | - |
| | | | | - | | | | | | | |
| ~ | **Common Plant** | | | - | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **TOTAL DEPRECIATION ACCRUAL** | | **(745,767,323)** | - | **(740,420,740)** | **-** | **-** | **-** | **(751,101)** | **(4,595,483)** | **-** |
| | **NET PLANT** | | **1,693,062,280** | - | **1,688,391,367** | **-** | **-** | **-** | **657,027** | **4,013,886** | **-** |
| | **Rate Base Adjustments** | | | - | | | | | | | |
| | **Additions** | | | - | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | 32 | - | - | - | - | - | - | - | - | - |
| NA | PLANT HELD FOR FUTURE USE | 67 | - | - | - | - | - | - | - | - | - |
| NA | FOSSIL FUELS | 32 | - | - | - | - | - | - | - | - | - |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 48 | 8,535,680 | - | 8,535,680 | - | - | - | - | - | - |
| NA | WORKING CAPITAL - PREPAYMENTS | 67 | 33,962,530 | - | 33,823,029 | - | - | - | 19,609 | 119,892 | - |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 32 | 4,058,076 | - | - | - | - | - | - | 4,058,076 | - |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 33 | 7,302,000 | - | - | - | - | - | - | 7,302,000 | - |
| NA | WORKING CAPITAL - OTHER O&M | 67 | 23,304,297 | - | 23,208,575 | - | - | - | 13,455 | 82,267 | - |
| NA | NON INT BEARING CUST ADVANCE | 31 | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 67 | 63,836,963 | - | 63,574,753 | - | - | - | 36,858 | 225,352 | - |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATED | 49 | (144,221,000) | - | (144,221,000) | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATED | 51 | (43,124,000) | - | (43,124,000) | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | 66 | (65,007,000) | - | (62,457,847) | - | - | - | (362,089) | (2,187,065) | - |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | 54 | (581,000) | - | (581,000) | - | - | - | - | - | - |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | 67 | - | - | - | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | 67 | (331,361,000) | - | (329,999,934) | - | - | - | (191,321) | (1,169,745) | - |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 49 | 5,892,000 | - | 5,892,000 | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 51 | 8,553,000 | - | 8,553,000 | - | - | - | - | - | - |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 66 | 18,117,000 | - | 17,406,569 | - | - | - | 100,912 | 609,520 | - |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 54 | 706,000 | - | 706,000 | - | - | - | - | - | - |
| NA | DEFERRED INVESTMENT TAX CREDIT | 67 | - | - | - | - | - | - | - | - | - |
| NA | BAD DEBTS | 71 | 4,713,000 | - | 3,477,472 | - | - | - | 18,755 | 1,216,773 | - |
| NA | NON INTEREST BEARING CWIP | 67 | (478,000) | - | (476,037) | - | - | - | (276) | (1,687) | - |
| NA | EARNINGS BASE CAP DIFFERENTIAL | 69 | (20,790,000) | - | (20,554,814) | - | - | - | (4,731) | (230,455) | - |
| | ***Sub-total*** | | ***(426,581,454)*** | - | ***(436,237,555)*** | **-** | **-** | **-** | ***(368,827)*** | ***10,024,928*** | **-** |
| | **Deductions** | | | - | | | | | | | |
| | ***Sub-total*** | | **-** | - | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **TOTAL RATE BASE ADJ.** | | **(426,581,454)** | - | **(436,237,555)** | **-** | **-** | **-** | **(368,827)** | **10,024,928** | **-** |
| **TOTAL RATE BASE** | | | **1,266,480,826** | - | **1,252,153,812** | **-** | **-** | **-** | **288,200** | **14,038,814** | **-** |
| | **EXPENSES** | | | - | | | | | | | |
| | **O & M Expenses** | | | - | | | | | | | |
| | **Steam Production - Operation** | | | - | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | 32 | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | 32 | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | 32 | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | **-** | - | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Steam Production - Maintenance** | | | - | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | 32 | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | **-** | - | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | ***Total Steam*** | | **-** | - | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | - | | | | | | | |
| 0 | **Nuclear Production - Operation** | | | - | - | - | - | - | - | - | - |
| 524 | MISC NUCLEAR POWER EXPENSES | 32 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Nuclear Production - Maintenance** | | | - | - | - | - | - | - | - | - |
| 528 | SUPERVISION & ENGINEERING | 32 | - | - | - | - | - | - | - | - | - |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | 32 | - | - | - | - | - | - | - | - | - |
| 531 | MAINT OF ELECTRIC PLANT | 32 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Nuclear*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| | **Hyrdraulic Production - Operation** | | | - | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 56 | 1,412,915 | - | 1,412,915 | - | - | - | - | - | - |
| 536 | WATER FOR POWER | 32 | 50,289 | - | 50,289 | - | - | - | - | - | - |
| 537 | HYDRAULIC EXPENSES | 32 | 80,605 | - | 80,605 | - | - | - | - | - | - |
| 538 | ELECTRIC EXPENSES | 32 | 20 | - | 20 | - | - | - | - | - | - |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 32 | 315,532 | - | 315,532 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***1,859,360*** | - | ***1,859,360*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Hyrdraulic Production - Maintenance** | | | - | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 57 | 220,314 | - | 220,314 | - | - | - | - | - | - |
| 542 | MAINTENANCE OF STRUCTURES | 32 | 180,764 | - | 180,764 | - | - | - | - | - | - |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 32 | 507,897 | - | 507,897 | - | - | - | - | - | - |
| 544 | MAINTENANCE OF HYDRO PLANT | 32 | 398,695 | - | 398,695 | - | - | - | - | - | - |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 32 | 376,241 | - | 376,241 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***1,683,910*** | - | ***1,683,910*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Hyrdraulic*** | | ***3,543,270*** | - | ***3,543,270*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Other Power Generation - Operations** | | | - | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | 58 | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSES | 1 | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER OPERATION EXPENSE | 1 | - | - | - | - | - | - | - | - | - |
| 550 | RENTS | | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Other Power Generation - Maintenance** | | | - | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 59 | - | - | - | - | - | - | - | - | - |
| 552 | MAINT OF STRUCTURES OTHER GEN | 1 | - | - | - | - | - | - | - | - | - |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | 1 | - | - | - | - | - | - | - | - | - |
| 554 | MAINT OF PWER GEN EQUIP OTHER | 1 | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 33 | 180,740 | - | - | - | - | - | - | 180,740 | - |
| 557 | DELV SUPPLY PROC | 32 | (55,003) | - | (55,003) | - | - | - | - | - | - |
| 557 | OTHER EXPENSES (BAL 556 & 557) | 32 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***125,737*** | - | ***(55,003)*** | - | - | - | - | ***180,740*** | - |
| | | | | - | | | | | | | |
| | ***Total Other*** | | ***125,737*** | - | ***(55,003)*** | - | - | - | - | ***180,740*** | - |
| | | | | - | | | | | | | |
| | **Transmission Operation Expenses** | | | - | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 60 | 318,213 | - | 318,213 | - | - | - | - | - | - |
| 561 | LOAD DISPATCHING | 2 | 1,451,295 | - | 1,451,295 | - | - | - | - | - | - |
| 562 | STATION EXPENSES | 2 | 2,195,933 | - | 2,195,933 | - | - | - | - | - | - |
| 563 | OVERHEAD LINES | 2 | 154,317 | - | 154,317 | - | - | - | - | - | - |
| 564 | UNDERGROUND LINES | 2 | 11,247 | - | 11,247 | - | - | - | - | - | - |
| 565 | TRANSMISSION BY OTHERS | 2 | - | - | - | - | - | - | - | - | - |
| 566 | MISC TRANSMISSION EXPENSE | 55 | 637,890 | - | 637,890 | - | - | - | - | - | - |
| 567 | RENTS | 55 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***4,768,896*** | - | ***4,768,896*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | | - | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 61 | 177,671 | - | 177,671 | - | - | - | - | - | - |
| 569 | STRUCTURES | 2 | 1,288 | - | 1,288 | - | - | - | - | - | - |
| 570 | STATION EQUIPMENT | 2 | 1,446,836 | - | 1,446,836 | - | - | - | - | - | - |
| 571 | OVERHEAD LINES | 2 | 2,102,306 | - | 2,102,306 | - | - | - | - | - | - |
| 572 | UNDERGROUND LINES | 2 | 308,949 | - | 308,949 | - | - | - | - | - | - |
| 573 | MISC TRANSMISSION PLANT | 55 | (3,265,274) | - | (3,265,274) | - | - | - | - | - | - |
| | ***Sub-total*** | | ***771,777*** | - | ***771,777*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Transmission*** | | ***5,540,673*** | - | ***5,540,673*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Operation Expenses** | | | - | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 62 | 2,077,877 | - | 2,077,877 | - | - | - | - | - | - |
| 581 | LOAD DISPATCHING | 3 | 1,557,299 | - | 1,557,299 | - | - | - | - | - | - |
| 582 | STATION EXPENSES | 3 | 2,688,531 | - | 2,688,531 | - | - | - | - | - | - |
| 583 | OVERHEAD LINES | 52 | 837,960 | - | 837,960 | - | - | - | - | - | - |
| 584 | UNDERGROUND LINES | 53 | 278,702 | - | 278,702 | - | - | - | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 12 | 2,313 | - | 2,313 | - | - | - | - | - | - |
| 586 | METER EXPENSE | 8 | 1,813,681 | - | 1,813,681 | - | - | - | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 22 | 345,965 | - | 345,965 | - | - | - | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 63 | 2,925,300 | - | 2,925,300 | - | - | - | - | - | - |
| 589 | RENTS | 63 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***12,527,628*** | - | ***12,527,628*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Maintenance Expenses** | | | - | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 64 | 3,901,721 | - | 3,901,721 | - | - | - | - | - | - |
| 591 | STRUCTURES | 50 | 2,997,925 | - | 2,997,925 | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 3 | - | - | - | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 52 | 54,122,058 | - | 54,122,058 | - | - | - | - | - | - |
| 594 | UNDERGROUND LINES | 53 | 2,616,815 | - | 2,616,815 | - | - | - | - | - | - |
| 595 | LINE TRANSFORMERS | 72 | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 12 | 523,056 | - | 523,056 | - | - | - | - | - | - |
| 597 | METERS | 8 | - | - | - | - | - | - | - | - | - |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | 65 | (17,750,713) | - | (17,750,713) | - | - | - | - | - | - |
| | ***Sub-total*** | | ***46,410,861*** | - | ***46,410,861*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Distribution*** | | ***58,938,489*** | - | ***58,938,489*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Customer Account** | | | - | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 9 | 102,849 | - | 102,849 | - | - | - | - | - | - |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 22,132 | - | - | - | - | - | 22,132 | - | - |
| 902 | METER READING | 12 | 2,106,911 | - | 2,106,911 | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RELATED | 9 | 2,824,344 | - | 2,824,344 | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 2,179,388 | - | - | - | - | - | 2,179,388 | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELATED | 12 | - | - | - | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 19 | 180,456 | - | 180,456 | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 19 | 2,040,395 | - | 2,040,395 | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 19 | 4,255,514 | - | 4,255,514 | - | - | - | - | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 20 | 34,929 | - | - | - | - | - | 34,929 | - | - |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 36 | 2,266,091 | - | - | - | - | - | - | 2,266,091 | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELATED | 9 | 6,916,245 | - | 6,916,245 | - | - | - | - | - | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 2,282 | - | - | - | - | - | 2,282 | - | - |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 19 | 83,857 | - | 83,857 | - | - | - | - | - | - |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 19 | 948,165 | - | 948,165 | - | - | - | - | - | - |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 19 | 1,977,525 | - | 1,977,525 | - | - | - | - | - | - |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 20 | 16,232 | - | - | - | - | - | 16,232 | - | - |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 21 | 1,053,046 | - | - | - | - | - | - | 1,053,046 | - |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 13 | 66,440 | - | 66,440 | - | - | - | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 13 | 751,224 | - | 751,224 | - | - | - | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 13 | 1,566,777 | - | 1,566,777 | - | - | - | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 15 | 12,860 | - | - | - | - | - | 12,860 | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 16 | 834,319 | - | - | - | - | - | - | 834,319 | - |
| | ***Sub-total*** | | ***30,241,980*** | - | ***23,820,702*** | - | - | - | ***2,267,823*** | ***4,153,455*** | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | - | | | | | | | |
| | **Customer Service & Information Expenses** | | | - | | | | | | | |
| 907 | SUPERVISION | 73 | 24,526 | - | 24,526 | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 17 | 98,756 | - | 98,756 | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 18 | 12,206 | - | 12,206 | - | - | - | - | - | - |
| 908 | ENERGY EFFICIENCY EXPENSE | 21 | 5,936,404 | - | 5,936,404 | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 17 | 61,173 | - | 61,173 | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 18 | 7,561 | - | 7,561 | - | - | - | - | - | - |
| 909 | ENERGY EFFICIENCY EXPENSE | 21 | 812,634 | - | 812,634 | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | 23 | (1,282) | - | (1,282) | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTION | 23 | 218,859 | - | 218,859 | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 23 | 451,084 | - | 451,084 | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 23 | 1,164 | - | - | - | - | - | 1,164 | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 28 | 95,389 | - | - | - | - | - | - | 95,389 | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTION | 24 | (832) | - | (832) | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 24 | 48,409 | - | 48,409 | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 24 | 43,764 | - | 43,764 | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 24 | 119 | - | - | - | - | - | 119 | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 29 | 3,116 | - | - | - | - | - | - | 3,116 | - |
| 910 | CEF NET OF REVENUE | 32 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***7,813,051*** | - | ***7,713,262*** | **-** | **-** | **-** | ***1,284*** | ***98,505*** | **-** |
| | | | | - | | | | | | | |
| | **Sales Expenses** | | | - | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | 23 | (127) | - | (127) | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - TRANSMISSION | 23 | 21,601 | - | 21,601 | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - DISTRIBUTION | 23 | 44,520 | - | 44,520 | - | - | - | - | - | - |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 23 | 115 | - | - | - | - | - | 115 | - | - |
| 911 | SUPERVISION - RES - MERCHANT | 28 | 9,414 | - | - | - | - | - | - | 9,414 | - |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | 24 | (82) | - | (82) | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 24 | 4,778 | - | 4,778 | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 24 | 4,319 | - | 4,319 | - | - | - | - | - | - |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 24 | 12 | - | - | - | - | - | 12 | - | - |
| 911 | SUPERVISION - NONRES - MERCHANT | 29 | 308 | - | - | - | - | - | - | 308 | - |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | 23 | (350) | - | (350) | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 23 | 59,784 | - | 59,784 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 23 | 123,219 | - | 123,219 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 23 | 318 | - | - | - | - | - | 318 | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 28 | 26,057 | - | - | - | - | - | - | 26,057 | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | 24 | (36,720) | - | (36,720) | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 24 | 2,137,740 | - | 2,137,740 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 24 | 1,932,632 | - | 1,932,632 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 24 | 5,274 | - | - | - | - | - | 5,274 | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 29 | 137,603 | - | - | - | - | - | - | 137,603 | - |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | 23 | (153) | - | (153) | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | 23 | 26,199 | - | 26,199 | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | 23 | 53,999 | - | 53,999 | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 23 | 139 | - | - | - | - | - | 139 | - | - |
| 913 | ADVERTISING - RES - MERCHANT | 28 | 11,419 | - | - | - | - | - | - | 11,419 | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | 24 | (100) | - | (100) | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 24 | 5,795 | - | 5,795 | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 24 | 5,239 | - | 5,239 | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 24 | 14 | - | - | - | - | - | 14 | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | 29 | 373 | - | - | - | - | - | - | 373 | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 23 | (156) | - | (156) | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 23 | 26,626 | - | 26,626 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 23 | 54,877 | - | 54,877 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 23 | 142 | - | - | - | - | - | 142 | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 28 | 11,605 | - | - | - | - | - | - | 11,605 | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 24 | (101) | - | (101) | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 24 | 5,889 | - | 5,889 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 24 | 5,324 | - | 5,324 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 24 | 15 | - | - | - | - | - | 15 | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 29 | 379 | - | - | - | - | - | - | 379 | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | | ***4,677,938*** | - | ***4,474,752*** | - | - | - | ***6,028*** | ***197,157*** | - |
| | | | | - | | | | | | | |
| | **Administrative and General Expenses** | | | - | | | | | | | |
| 920 | A&G SALARIES | 66 | 2,163,733 | - | 2,078,886 | - | - | - | 12,052 | 72,796 | - |
| 921 | OFFICE SUPPLIES & EXPENSES | 66 | 6,812,278 | - | 6,545,145 | - | - | - | 37,944 | 229,189 | - |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | 66 | - | - | - | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - USS | 66 | 13,806,936 | - | 13,265,517 | - | - | - | 76,905 | 464,514 | - |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | 25 | (27,741) | - | (27,741) | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 25 | 2,180,859 | - | 2,180,859 | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 25 | 2,965,224 | - | 2,965,224 | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 25 | 7,830 | - | - | - | - | - | 7,830 | - | - |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 30 | 459,390 | - | - | - | - | - | - | 459,390 | - |
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | 25 | (37,483) | - | (37,483) | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 25 | 2,946,751 | - | 2,946,751 | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 25 | 4,006,577 | - | 4,006,577 | - | - | - | - | - | - |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 25 | 10,579 | - | - | - | - | - | 10,579 | - | - |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 30 | 620,723 | - | - | - | - | - | - | 620,723 | - |
| 924 | PROPERTY INSURANCE | 54 | (4,043,178) | - | (4,043,178) | - | - | - | - | - | - |
| 925 | INJURIES & DAMAGES | 66 | (492,317) | - | (473,012) | - | - | - | (2,742) | (16,563) | - |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 66 | 1,376,376 | - | 1,322,404 | - | - | - | 7,666 | 46,306 | - |
| 928 | REGULATORY COMM EXP REG ASSESS | 54 | 2,777,169 | - | 2,777,169 | - | - | - | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | 25 | (6,065) | - | (6,065) | - | - | - | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 25 | 476,822 | - | 476,822 | - | - | - | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 25 | 648,315 | - | 648,315 | - | - | - | - | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 25 | 1,712 | - | - | - | - | - | 1,712 | - | - |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 30 | 100,441 | - | - | - | - | - | - | 100,441 | - |
| 928 | TSAS SURCHARGE NET OF REVENUE | 35 | (889,716) | - | (889,716) | - | - | - | - | - | - |
| 929 | DUPLICATIVE CHARGES | 66 | 285,240 | - | 274,055 | - | - | - | 1,589 | 9,596 | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | 25 | (1,735) | - | (1,735) | - | - | - | - | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 25 | 136,389 | - | 136,389 | - | - | - | - | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 25 | 185,443 | - | 185,443 | - | - | - | - | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 25 | 490 | - | - | - | - | - | 490 | - | - |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 30 | 28,730 | - | - | - | - | - | - | 28,730 | - |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 66 | 547,642 | - | 526,167 | - | - | - | 3,050 | 18,425 | - |
| 931 | RENTS | 67 | - | - | - | - | - | - | - | - | - |
| 935 | MAINTENANCE OF GENERAL PLANT | 66 | 333,039 | - | 319,979 | - | - | - | 1,855 | 11,205 | - |
| 407 | PBA REGULATORY CREDIT | 68 | - | - | - | - | - | - | - | - | - |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | 2 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***37,380,453*** | - | ***35,176,772*** | - | - | - | ***158,930*** | ***2,044,751*** | - |
| | | | | - | | | | | | | |
| | **TOTAL O & M EXPENSES** | | **148,261,590** | - | **139,152,918** | - | - | - | **2,434,065** | **6,674,608** | - |
| | | | | - | | | | | | | |
| **Labor Expense** | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| | **Steam Production - Operation** | | | - | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | 32 | - | - | - | - | - | - | - | - | - |
| 502 | STEAM EXPENSES | 32 | - | - | - | - | - | - | - | - | - |
| 505 | ELECTRIC POWER | 32 | - | - | - | - | - | - | - | - | - |
| 506 | MISC STEAM POWER EXP | 32 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Steam Production - Maintenance** | | | - | | | | | | | |
| 510 | SUPERVISION & ENGINEER | | - | - | - | - | - | - | - | - | - |
| 511 | STRUCTURES | | - | - | - | - | - | - | - | - | - |
| 512 | BOILER PLANT | | - | - | - | - | - | - | - | - | - |
| 513 | ELECTRIC PLANT | | - | - | - | - | - | - | - | - | - |
| 514 | MISC STEAM PLANT | | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Steam*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Hyrdraulic Production - Operation** | | | - | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 56 | 656,244 | - | 656,244 | - | - | - | - | - | - |
| 537 | HYDRAULIC EXPENSES | 32 | 37,800 | - | 37,800 | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 538 | ELECTRIC EXPENSES | 32 | 3 | - | 3 | - | - | - | - | - | - |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 32 | 75,030 | - | 75,030 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***769,076*** | - | ***769,076*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Hyrdraulic Production - Maintenance** | | | - | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 57 | 27,274 | - | 27,274 | - | - | - | - | - | - |
| 542 | MAINTENANCE OF STRUCTURES | 32 | 90,492 | - | 90,492 | - | - | - | - | - | - |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 32 | 235,337 | - | 235,337 | - | - | - | - | - | - |
| 544 | MAINTENANCE OF HYDRO PLANT | 32 | 117,798 | - | 117,798 | - | - | - | - | - | - |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 32 | 84,114 | - | 84,114 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***555,016*** | - | ***555,016*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Hyrdraulic*** | | ***1,324,093*** | - | ***1,324,093*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Other Power Generation - Operations** | | | - | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | 58 | - | - | - | - | - | - | - | - | - |
| 548 | GENERATION EXPENSE | 1 | - | - | - | - | - | - | - | - | - |
| 549 | MISC OTHER POWER GEN EXP | 1 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Other Power Generation - Maintenance** | | | - | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | 59 | - | - | - | - | - | - | - | - | - |
| 552 | STRUCTURES | 1 | - | - | - | - | - | - | - | - | - |
| 553 | GEN. ELECTRIC PLANT | 1 | - | - | - | - | - | - | - | - | - |
| 554 | MISC. OTHER PWR GEN. PLANT | 1 | - | - | - | - | - | - | - | - | - |
| 556 | SUPPLY PROCUREMENT - MFC | 33 | 148,208 | - | - | - | - | - | - | 148,208 | - |
| 557 | OTHER EXPENSES | 32 | (58,939) | - | (58,939) | - | - | - | - | - | - |
| | ***Sub-total*** | | ***89,270*** | - | ***(58,939)*** | - | - | - | - | ***148,208*** | - |
| | | | | - | | | | | | | |
| | ***Total Other*** | | ***89,270*** | - | ***(58,939)*** | - | - | - | - | ***148,208*** | - |
| | | | | - | | | | | | | |
| | **Transmission Operation Expenses** | | | - | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 60 | 199,067 | - | 199,067 | - | - | - | - | - | - |
| 561 | LOAD DISPATCHING | 2 | 839,180 | - | 839,180 | - | - | - | - | - | - |
| 562 | STATION EXPENSES | 2 | 1,156,346 | - | 1,156,346 | - | - | - | - | - | - |
| 563 | OVERHEAD LINES | 2 | 49,052 | - | 49,052 | - | - | - | - | - | - |
| 564 | UNDERGROUND LINES | 2 | 5,673 | - | 5,673 | - | - | - | - | - | - |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | 2 | - | - | - | - | - | - | - | - | - |
| 566 | MISC. TRANSM. EXPENSE | 55 | 573,752 | - | 573,752 | - | - | - | - | - | - |
| 567 | RENTS | 55 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***2,823,071*** | - | ***2,823,071*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Transmission Maintenance Expenses** | | | - | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 61 | 66,290 | - | 66,290 | - | - | - | - | - | - |
| 569 | STRUCTURES | 2 | 690 | - | 690 | - | - | - | - | - | - |
| 570 | STATION EQUIPMENT | 2 | 668,768 | - | 668,768 | - | - | - | - | - | - |
| 571 | OVERHEAD LINES | 2 | 260,855 | - | 260,855 | - | - | - | - | - | - |
| 572 | UNDERGROUND LINES | 2 | 68,593 | - | 68,593 | - | - | - | - | - | - |
| 573 | MISC TRANSMISSION PLANT | 55 | 621 | - | 621 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***1,065,818*** | - | ***1,065,818*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Transmission*** | | ***3,888,888*** | - | ***3,888,888*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Operation Expenses** | | | - | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 62 | 938,186 | - | 938,186 | - | - | - | - | - | - |
| 581 | LOAD DISPATCHING | 3 | 932,155 | - | 932,155 | - | - | - | - | - | - |
| 582 | STATION EXPENSES | 3 | 1,518,959 | - | 1,518,959 | - | - | - | - | - | - |
| 583 | OVERHEAD LINES | 52 | 639,277 | - | 639,277 | - | - | - | - | - | - |
| 584 | UNDERGROUND LINES | 53 | 148,476 | - | 148,476 | - | - | - | - | - | - |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 12 | 1,179 | - | 1,179 | - | - | - | - | - | - |
| 586 | METER EXPENSE | 8 | 1,343,698 | - | 1,343,698 | - | - | - | - | - | - |
| 587 | CUSTOMER INSTALLATION EXPENSE | 22 | 306,101 | - | 306,101 | - | - | - | - | - | - |
| 588 | MISC. DISTRIBUTION EXPENSE | 63 | 1,614,471 | - | 1,614,471 | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 589 | RENTS | 63 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***7,442,502*** | - | ***7,442,502*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Maintenance Expenses** | | | - | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 64 | 865,818 | - | 865,818 | - | - | - | - | - | - |
| 591 | STRUCTURES | 50 | - | - | - | - | - | - | - | - | - |
| 592 | STATION EQUIPMENT | 3 | 1,301,746 | - | 1,301,746 | - | - | - | - | - | - |
| 593 | OVERHEAD LINES | 52 | 10,078,240 | - | 10,078,240 | - | - | - | - | - | - |
| 594 | UNDERGROUND LINES | 53 | 611,333 | - | 611,333 | - | - | - | - | - | - |
| 595 | LINE TRANSFORMERS | 72 | - | - | - | - | - | - | - | - | - |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 12 | 28,647 | - | 28,647 | - | - | - | - | - | - |
| 597 | METERS | 8 | - | - | - | - | - | - | - | - | - |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 65 | 1,327,896 | - | 1,327,896 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***14,213,679*** | - | ***14,213,679*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | ***Total Distribution*** | | ***21,656,181*** | - | ***21,656,181*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Customer Account** | | | - | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 9 | 95,601 | - | 95,601 | - | - | - | - | - | - |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 23,365 | - | - | - | - | - | 23,365 | - | - |
| 902 | METER READING | 12 | 445,856 | - | 445,856 | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RELATED | 9 | 1,907,923 | - | 1,907,923 | - | - | - | - | - | - |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 151,080 | - | - | - | - | - | 151,080 | - | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELATED | 9 | 293,780 | - | 293,780 | - | - | - | - | - | - |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY PROCESS RELATED | 9 | 262 | - | - | - | - | - | 262 | - | - |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 19 | 38,053 | - | 38,053 | - | - | - | - | - | - |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 19 | 430,260 | - | 430,260 | - | - | - | - | - | - |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 19 | 897,365 | - | 897,365 | - | - | - | - | - | - |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 20 | 7,366 | - | - | - | - | - | 7,366 | - | - |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 21 | 477,853 | - | - | - | - | - | - | 477,853 | - |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 13 | 40,516 | - | 40,516 | - | - | - | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 13 | 458,104 | - | 458,104 | - | - | - | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 13 | 955,436 | - | 955,436 | - | - | - | - | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 15 | 7,842 | - | - | - | - | - | 7,842 | - | - |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 16 | 508,777 | - | - | - | - | - | - | 508,777 | - |
| | ***Sub-total*** | | ***6,739,436*** | - | ***5,562,893*** | - | - | - | ***189,914*** | ***986,629*** | - |
| | | | | - | | | | | | | |
| | **Customer Service & Information Expenses** | | | - | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 17 | 222,358 | - | 222,358 | - | - | - | - | - | - |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 18 | 27,482 | - | 27,482 | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 17 | - | - | - | - | - | - | - | - | - |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 18 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | 23 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 23 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 23 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 23 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 28 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTION | 24 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 24 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 24 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 24 | - | - | - | - | - | - | - | - | - |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 29 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***249,840*** | - | ***249,840*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Sales Expenses** | | | - | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | 23 | (9) | - | (9) | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 23 | 1,520 | - | 1,520 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 23 | 3,133 | - | 3,133 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 23 | 8 | - | - | - | - | - | 8 | - | - |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 28 | 663 | - | - | - | - | - | - | 663 | - |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | 24 | (934) | - | (934) | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 24 | 54,357 | - | 54,357 | - | - | - | - | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 24 | 49,141 | - | 49,141 | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 24 | 134 | - | - | - | - | - | 134 | - | - |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 29 | 3,499 | - | - | - | - | - | - | 3,499 | - |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | 23 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - TRANSMISSION | 23 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - DISTRIBUTION | 23 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 23 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - RES - MERCHANT | 28 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | 24 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 24 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 24 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 24 | - | - | - | - | - | - | - | - | - |
| 913 | ADVERTISING - NONRES - MERCHANT | 29 | - | - | - | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | 23 | (127) | - | (127) | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 23 | 21,619 | - | 21,619 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 23 | 44,559 | - | 44,559 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 23 | 115 | - | - | - | - | - | 115 | - | - |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 28 | 9,423 | - | - | - | - | - | - | 9,423 | - |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | 24 | (82) | - | (82) | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 24 | 4,782 | - | 4,782 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 24 | 4,323 | - | 4,323 | - | - | - | - | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 24 | 12 | - | - | - | - | - | 12 | - | - |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 29 | 308 | - | - | - | - | - | - | 308 | - |
| | ***Sub-total*** | | ***196,443*** | - | ***182,282*** | - | - | - | ***269*** | ***13,892*** | - |
| | | - | | - | | | | | | | |
| | **TOTAL O & M LABOR EXP.** | | **34,144,151** | - | **32,805,239** | - | - | - | **190,183** | **1,148,730** | - |
| | **Labor Excluding Accts Alloacted on 3-Part** | | **33,947,708** | - | **32,622,956** | - | - | - | **189,914** | **1,134,838** | - |
| | | | | - | | | | | | | |
| | **Depreciation and Amortization Expense** | | | - | | | | | | | |
| | | | | - | | | | | | | |
| | **Intangible Plant** | | | - | | | | | | | |
| 301 | ORGANIZATION | | - | - | - | - | - | - | - | - | - |
| 302 | FRANCHISES & CONSENTS | | - | - | - | - | - | - | - | - | - |
| 303 | MISC. INTANGIBLE PLANT | 66 | 7,932,469 | - | 7,621,409 | - | - | - | 44,184 | 266,876 | - |
| | ***Sub-total*** | | ***7,932,469*** | - | ***7,621,409*** | - | - | - | ***44,184*** | ***266,876*** | - |
| | | | | - | | | | | | | |
| | **Production Plant** | | | - | | | | | | | |
| 311 | ASH HANDLING | 32 | - | - | - | - | - | - | - | - | - |
| 312 | BOILER PLANT EQUIPMENT | 32 | - | - | - | - | - | - | - | - | - |
| 314 | TURBOGENERATOR UNITS | 32 | - | - | - | - | - | - | - | - | - |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | 32 | - | - | - | - | - | - | - | - | - |
| 316 | MISC POWER PLANT EQUIPMENT | 32 | - | - | - | - | - | - | - | - | - |
| 330 | LAND & LAND RIGHTS | 32 | 261,208 | - | 261,208 | - | - | - | - | - | - |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 32 | 261,208 | - | 261,208 | - | - | - | - | - | - |
| 332 | HYDRO - DAMS & WATERWAYS | 32 | 2,764,430 | - | 2,764,430 | - | - | - | - | - | - |
| 333 | HYDRO - WATERWHEELS & TURBINES | 32 | 472,910 | - | 472,910 | - | - | - | - | - | - |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 32 | 112,536 | - | 112,536 | - | - | - | - | - | - |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 32 | 8,961 | - | 8,961 | - | - | - | - | - | - |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 32 | 19,504 | - | 19,504 | - | - | - | - | - | - |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | 1 | - | - | - | - | - | - | - | - | - |
| 342 | OTHER - FUEL HOLDERS | 1 | - | - | - | - | - | - | - | - | - |
| 344 | OTHER - GENERATORS | 1 | - | - | - | - | - | - | - | - | - |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 1 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***3,900,758*** | - | ***3,900,758*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Storage Plant** | | | - | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Transmission Plant** | | | - | | | | | | | |
| 350 | LAND & LAND RIGHTS | 2 | 198,392 | - | 198,392 | - | - | - | - | - | - |
| 352 | STRUCTURES & IMPROVEMENTS | 2 | 353,355 | - | 353,355 | - | - | - | - | - | - |
| 353 | STATION EQUIPMENT | 2 | 8,418,727 | - | 8,418,727 | - | - | - | - | - | - |
| 354 | TOWERS & FIXTURES | 2 | 140,328 | - | 140,328 | - | - | - | - | - | - |
| 355 | POLES & FIXTURES | 2 | 1,251,871 | - | 1,251,871 | - | - | - | - | - | - |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 2 | 1,376,852 | - | 1,376,852 | - | - | - | - | - | - |

## Functionalization of Costs

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 357 | UNDERGROUND CONDUIT | 2 | 308,101 | - | 308,101 | - | - | - | - | - | - |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2 | 2,149,750 | - | 2,149,750 | - | - | - | - | - | - |
| | ***Sub-total*** | | 14,197,375 | - | ***14,197,375*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **Distribution Plant** | | | - | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 50 | 140,470 | - | 140,470 | - | - | - | - | - | - |
| 361 | STRUCTURES & IMPROVEMENTS | 50 | 202,643 | - | 202,643 | - | - | - | - | - | - |
| 362 | STATION EQUIPMENT | 3 | 3,733,200 | - | 3,733,200 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 3 | 1,471,097 | - | 1,471,097 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 22 | 1,471,097 | - | 1,471,097 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 4 | 331,087 | - | 331,087 | - | - | - | - | - | - |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 20 | 331,087 | - | 331,087 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 3 | 1,233,090 | - | 1,233,090 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 22 | 1,233,090 | - | 1,233,090 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 4 | 362,223 | - | 362,223 | - | - | - | - | - | - |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 20 | 362,223 | - | 362,223 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 3 | 1,429,231 | - | 1,429,231 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 22 | 1,429,231 | - | 1,429,231 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 4 | 46,276 | - | 46,276 | - | - | - | - | - | - |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 20 | 46,276 | - | 46,276 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 3 | 2,131,440 | - | 2,131,440 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 22 | 2,131,440 | - | 2,131,440 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 4 | 69,012 | - | 69,012 | - | - | - | - | - | - |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 20 | 69,012 | - | 69,012 | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - DEMAND | 5 | 1,269,445 | - | 1,269,445 | - | - | - | - | - | - |
| 368 | LINE TRANSFORMERS - CUSTOMER | 29 | 1,269,445 | - | 1,269,445 | - | - | - | - | - | - |
| 369 | SERVICES | 21 | 985,818 | - | 985,818 | - | - | - | - | - | - |
| 370 | METERS - METER INVEST CUST RELATED | 8 | 1,703,783 | - | 1,703,783 | - | - | - | - | - | - |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 11 | 766,700 | - | 766,700 | - | - | - | - | - | - |
| | ***Sub-total*** | | ***24,218,418*** | - | ***24,218,418*** | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **General Plant Plant** | | | - | | | | | | | |
| 389 | LAND & LAND RIGHTS | 66 | - | - | - | - | - | - | - | - | - |
| 390 | STRUCTURES & IMPROVEMENTS | 66 | 1,605,735 | - | 1,542,768 | - | - | - | 8,944 | 54,023 | - |
| 391 | OFFICE FURNITURE & EQUIPMENT | 66 | 908,730 | - | 873,095 | - | - | - | 5,062 | 30,573 | - |
| 392 | TRANSPORTATION EQUIPMENT | 66 | - | - | - | - | - | - | - | - | - |
| 393 | STORES EQUIPMENT | 48 | 1,801 | - | 1,801 | - | - | - | - | - | - |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 70 | 439,672 | - | 437,255 | - | - | - | - | 2,417 | - |
| 395 | LABORATORY EQUIPMENT | 70 | 76,001 | - | 75,583 | - | - | - | - | 418 | - |
| 396 | POWER OPERATED EQUIPMENT | 70 | 231,199 | - | 229,928 | - | - | - | - | 1,271 | - |
| 397 | COMMUNICATION EQUIPMENT | 66 | 2,904,670 | - | 2,790,768 | - | - | - | 16,179 | 97,723 | - |
| 398 | MISCELLANEOUS EQUIPMENT | 66 | 778,820 | - | 748,280 | - | - | - | 4,338 | 26,202 | - |
| | ***Sub-total*** | | ***6,946,627*** | - | ***6,699,477*** | - | - | - | ***34,523*** | ***212,627*** | - |
| | | | | - | | | | | | | |
| | **Other** | | | - | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | 67 | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | | **57,195,646** | - | **56,637,436** | - | - | - | **78,706** | **479,503** | - |
| | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| **Taxes Other Than Income Taxes** | | | | - | | | | | | | |
| TAX | PROPERTY TAX | 67 | 77,232,922 | - | 76,915,688 | - | - | - | 44,593 | 272,642 | - |
| TAX | PAYROLL TAXES | 66 | 4,084,822 | - | 3,924,642 | - | - | - | 22,752 | 137,428 | - |
| STATE | SALES & USE TAX | 67 | 79,780 | - | 79,452 | - | - | - | 46 | 282 | - |
| STATE | PROPERTY TAX DEFERRAL | 67 | - | - | - | - | - | - | - | - | - |
| ~ | UTILITY RECEIPTS TAX- Non-Fuel - Increase | 67 | - | - | - | - | - | - | - | - | - |
| ~ | UTILITY RECEIPTS TAX- Non-Fuel - Increase | | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | | ***81,397,524*** | - | ***80,919,782*** | - | - | - | ***67,391*** | ***410,351*** | - |
| | | | - | - | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | | **81,397,524** | - | **80,919,782** | - | - | - | **67,391** | **410,351** | - |
| | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| **Additions to Operating Income** | | | | - | | | | | | | |
| | ***Sub-total*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| **Deductions from Operating Income** | | | | - | | | | | | | |
| | ***TOTAL*** | | - | - | - | - | - | - | - | - | - |
| | | | | - | | | | | | | |
| | | | - | - | - | - | - | - | - | - | - |

**Functionalization of Costs**

| No. | Account Description | Allocation Factor | Amount | | T&D and Fixed Production | Meter Inventory F_MTINV | Meter Services F_MTSRV | Meter Reading F_METRD | Bill Issuance & Pmt Processing F_BIPPS | Merchant Function F_MRCHT | Revenue F_REVNU |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | - | | | | | | | |
| **Income Tax Change** | | | | - | | | | | | | |
| | INCOME TAX CHANGE DUE TO ROR CHANGE | 68 | (9,329,011) | - | (9,223,477) | - | - | - | (2,123) | (103,411) | - |
| | ***TOTAL*** | | ***(9,329,011)*** | - | ***(9,223,477)*** | - | - | - | ***(2,123)*** | ***(103,411)*** | - |
| | | | | - | | | | | | | |
| **Fuel and Purchased Power** | | | | - | | | | | | | |
| 44X | RETAIL COMMODITY | | 123,718,699 | - | - | - | - | - | - | 123,718,699 | - |
| | **TOTAL** | | ***123,718,699*** | - | - | - | - | - | - | ***123,718,699*** | - |
| | | | | - | | | | | | | |
| **Income Taxes** | | | | - | | | | | | | |
| Tax | INCOME TAXES | 68 | 40,341,915 | - | 39,885,548 | - | - | - | 9,180 | 447,186 | - |
| | ***TOTAL*** | | ***40,341,915*** | - | ***39,885,548*** | - | - | - | ***9,180*** | ***447,186*** | - |
| | | | | - | | | | | | | |
| **Income Tax Differences** | | | | - | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 68 | 3,943,167 | - | 3,898,560 | - | - | - | 897 | 43,710 | - |
| | ***TOTAL*** | | ***3,943,167*** | - | ***3,898,560*** | - | - | - | ***897*** | ***43,710*** | - |
| | | | | - | | | | | | | |
| | | | | - | | | | | | | |
| **Operating Revenues** | | | | - | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | | 383,990,213 | - | - | - | - | - | - | - | 383,990,213 |
| 44X | RDM REVENUES | | 4,676,400 | - | - | - | - | - | - | - | 4,676,400 |
| 450 | LATE PAYMENTS | | 2,692,000 | - | - | - | - | - | - | - | 2,692,000 |
| 454 | RENT FROM PROPERTY | | 1,436,702 | - | - | - | - | - | - | - | 1,436,702 |
| 4XX | OTHER OPERATING REVENUES | | 1,335,383 | - | - | - | - | - | - | - | 1,335,383 |
| 456 | BIPP REVENUES | | 2,076,136 | - | - | - | - | - | - | - | 2,076,136 |
| 44X | MERCHANT FUNCTION REVENUES | | 10,973,735 | - | - | - | - | - | - | - | 10,973,735 |
| 44X | ECONOMIC INCENTIVE REVENUE | | 148,758 | - | - | - | - | - | - | - | 148,758 |
| 44X | ECONOMIC INCENTIVE CREDIT | | (148,758) | - | - | - | - | - | - | - | (148,758) |
| 4XX | RDM AMORTIZATION AND DEFERRAL | | 3,790,809 | - | - | - | - | - | - | - | 3,790,809 |
| 4XX | MFC AMORTIZATION AND DEFERRAL | | (143,140) | - | - | - | - | - | - | - | (143,140) |
| 4XX | RSS | | 6,365 | - | - | - | - | - | - | - | 6,365 |
| 4XX | POR REVENUE | | 1,155,415 | - | - | - | - | - | - | - | 1,155,415 |
| 4XX | POR AMORTIZATION AND DEFERRAL | | 1,966,841 | - | - | - | - | - | - | - | 1,966,841 |
| 4XX | EE | | 6,622,172 | - | - | - | - | - | - | - | 6,622,172 |
| 4XX | DEMAND RESPONSE | | 947,159 | - | - | - | - | - | - | - | 947,159 |
| 4XX | OTHER REVENUES | | 18,266,506 | - | - | - | - | - | - | - | 18,266,506 |
| | ***Sub-total*** | | ***439,792,697*** | - | - | - | - | - | - | - | ***439,792,697*** |
| | | | | - | | | | | | | |
| | **TOTAL** | | **439,792,697** | - | - | - | - | - | - | - | **439,792,697** |
| | | | | - | | | | | | | |
| | | | | END | | | | | | | |

## RATE BASE

### Plant-in Service

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | 448,666 | | | | | | | | LABOR |
| 302 | FRANCHISES & CONSENTS | - | | | | | | | | PTDPLT |
| 303 | MISC. INTANGIBLE PLANT | 92,818,298 | | | | | | | | LABOR |
| | **Sub-total** | **93,266,964** | | | | | | | | |
| | **Production Plant** | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | 446,793 | F_PRODU | ENG | | | ENERX | | | |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | 3,579,665 | F_PRODU | ENG | | | ENERX | | | |
| 312 | STEAM -BOILER PLANT EQUIPMENT | 720,274 | F_PRODU | ENG | | | ENERX | | | |
| 314 | STEAM -TURBOGENERATOR UNITS | 75,223 | F_PRODU | ENG | | | ENERX | | | |
| 315 | STEAM - ACCESSORY EQUIPMENT | 18,217 | F_PRODU | ENG | | | ENERX | | | |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | 11,064 | F_PRODU | ENG | | | ENERX | | | |
| 330 | HYDRO - LAND & LAND RIGHTS | 4,534,199 | F_PRODU | ENG | | | ENERX | | | |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 16,325,521 | F_PRODU | ENG | | | ENERX | | | |
| 332 | HYDRO - DAMS & WATERWAYS | 88,856,680 | F_PRODU | ENG | | | ENERX | | | |
| 333 | HYDRO - WATERWHEELS & TURBINES | 17,342,161 | F_PRODU | ENG | | | ENERX | | | |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 8,317,338 | F_PRODU | ENG | | | ENERX | | | |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 434,486 | F_PRODU | ENG | | | ENERX | | | |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 1,755,191 | F_PRODU | DEM | GEN_1CP | | | | | |
| 340 | OTHER - LAND & LAND RIGHTS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 342 | OTHER - FUEL HOLDERS | 133,628 | F_PRODU | DEM | GEN_1CP | | | | | |
| 344 | OTHER - GENERATORS | 2,975,815 | F_PRODU | DEM | GEN_1CP | | | | | |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | 243,329 | F_PRODU | DEM | GEN_1CP | | | | | |
| | **Sub-total** | **145,769,586** | | | | | | | | |
| | **Transmission Plant** | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 14,867,746 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 352 | STRUCTURES & IMPROVEMENTS | 20,880,051 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 353 | STATION EQUIPMENT | 492,201,032 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 354 | TOWERS & FIXTURES | 5,846,987 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 355 | POLES & FIXTURES | 62,614,099 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 71,888,964 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 357 | UNDERGROUND CONDUIT | 20,572,289 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 130,966,495 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 359 | ROADS AND TRAILS | 196,793 | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **820,034,456** | | | | | | | | |
| | **Distribution Plant** | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 10,538,885 | | | | | | | | DPLT |
| 361 | STRUCTURES & IMPROVEMENTS | 11,974,348 | | | | | | | | DPLT |
| 362 | STATION EQUIPMENT | 218,148,205 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 60,976,294 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 60,976,294 | F_DISTR | CUS | | PRICST | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 13,723,394 | F_DISTR | DEM | SEC_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 13,723,394 | F_DISTR | CUS | | SECCST | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 64,666,111 | F_DISTR | DEM | PRI_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 64,666,111 | F_DISTR | CUS | | PRICST | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 18,995,834 | F_DISTR | DEM | SEC_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 18,995,834 | F_DISTR | CUS | | SECCST | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 85,767,120 | F_DISTR | DEM | PRI_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 85,767,120 | F_DISTR | CUS | | PRICST | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 2,776,984 | F_DISTR | DEM | SEC_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 2,776,984 | F_DISTR | CUS | | SECCST | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 97,977,659 | F_DISTR | DEM | PRI_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 97,977,659 | F_DISTR | CUS | | PRICST | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 3,172,339 | F_DISTR | DEM | SEC_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 3,172,339 | F_DISTR | CUS | | SECCST | | | | |
| 368 | LINE TRANSFORMERS - DEMAND | 79,817,198 | F_DISTR | DEM | NCPSCTR | | | | | |
| 368 | LINE TRANSFORMERS - CUSTOMER | 79,817,198 | F_DISTR | CUS | | CUS_368 | | | | |
| 369 | SERVICES | 42,741,096 | F_DISTR | CUS | | SERVCS | | | | |
| 370 | METERS - METER INVEST CUST RELATED | 43,429,080 | F_DISTR | CUS | | METI | | | | |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 18,543,684 | F_DISTR | CUS | | LGT_PLNT | | | | |
| | **Sub-total** | **1,201,121,166** | | | | | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **General Plant** | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | 1,761,518 | | | | | | | | LABOR |
| 390 | STRUCTURES & IMPROVEMENTS | 49,270,157 | | | | | | | | LABOR |
| 391 | OFFICE FURNITURE & EQUIPMENT | 18,206,872 | | | | | | | | LABOR |
| 392 | TRANSPORTATION EQUIPMENT | 32,634,865 | | | | | | | | LABOR |
| 393 | STORES EQUIPMENT | 165,604 | | | | | | | | PTDPLT |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 12,434,698 | | | | | | | | LBTRNDST |
| 395 | LABORATORY EQUIPMENT | 3,379,413 | | | | | | | | LBTRNDST |
| 396 | POWER OPERATED EQUIPMENT | 3,118,771 | | | | | | | | LBTRNDST |
| 397 | COMMUNICATION EQUIPMENT | 43,711,383 | | | | | | | | LABOR |
| 398 | MISCELLANEOUS EQUIPMENT | 13,954,150 | | | | | | | | LABOR |
| | **Sub-total** | **178,637,431** | | | | | | | | |
| | **TOTAL PLANT-IN-SERVICE** | **2,438,829,603** | | | | | | | | |

## Accumulated Reserve for Depreciation

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | |
| 301 | COMMON PLANT INTANGIBLE | - | | | | | | | | PTDPLT |
| 302 | FRANCHISES & CONSENTS | (52,403) | | | | | | | | PTDPLT |
| 303 | MISC. INTANGIBLE PLANT | (73,485,937) | | | | | | | | LABOR |
| | **Sub-total** | **(73,538,340)** | | | | | | | | |
| | **Production Plant** | | | | | | | | | |
| 310 | STEAM - LAND & LAND RIGHTS | (92,430) | F_PRODU | ENG | | | ENERX | | | |
| 311 | STEAM - STRUCTURES & IMPROVEMENTS | (4,549,110) | F_PRODU | ENG | | | ENERX | | | |
| 312 | STEAM -BOILER PLANT EQUIPMENT | (2,541,424) | F_PRODU | ENG | | | ENERX | | | |
| 314 | STEAM -TURBOGENERATOR UNITS | (75,223) | F_PRODU | ENG | | | ENERX | | | |
| 315 | STEAM - ACCESSORY EQUIPMENT | (18,217) | F_PRODU | ENG | | | ENERX | | | |
| 316 | STEAM - MISC POWER PLANT EQUIPMENT | (11,016) | F_PRODU | ENG | | | ENERX | | | |
| 330 | HYDRO - LAND & LAND RIGHTS | (358,070) | F_PRODU | ENG | | | ENERX | | | |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 735,114 | F_PRODU | ENG | | | ENERX | | | |
| 332 | HYDRO - DAMS & WATERWAYS | (5,804,343) | F_PRODU | ENG | | | ENERX | | | |
| 333 | HYDRO - WATERWHEELS & TURBINES | (1,801,187) | F_PRODU | ENG | | | ENERX | | | |
| 334 | HYDRO - ACCESSORY EQUIPMENT | (1,160,224) | F_PRODU | ENG | | | ENERX | | | |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 18,189 | F_PRODU | ENG | | | ENERX | | | |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | (462,156) | F_PRODU | ENG | | | ENERX | | | |
| 340 | OTHER - LAND & LAND RIGHTS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 342 | OTHER - FUEL HOLDERS | (133,628) | F_PRODU | DEM | GEN_1CP | | | | | |
| 344 | OTHER - GENERATORS | (2,721,601) | F_PRODU | DEM | GEN_1CP | | | | | |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | (251,488) | F_PRODU | DEM | GEN_1CP | | | | | |
| | **Sub-total** | **(19,226,813)** | | | | | | | | |
| | **Storage and Processing Plant** | | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Transmission Plant** | | | | | | | | | |
| 350 | LAND AND LAND RIGHTS | (382,831) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 352 | STRUCTURES & IMPROVEMENTS | (4,716,383) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 353 | STATION EQUIPMENT | (80,552,181) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 354 | TOWERS & FIXTURES | (3,040,940) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 355 | POLES & FIXTURES | (21,781,885) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 356 | OVERHEAD CONDUCTORS & DEVICES | (14,400,293) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 357 | UNDERGROUND CONDUIT | (10,811,708) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 358 | UNDERGROUND CONDUCTORS & DEV. | (30,701,778) | F_TRANS | DEM | TRANS_12CP | | | | | |
| 359 | ROADS & TRAILS | (123,084) | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **(166,511,084)** | | | | | | | | |
| | **Distribution Plant** | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | (369,930) | | | | | | | | DPLT |
| 361 | STRUCTURES & IMPROVEMENTS | (6,120,684) | | | | | | | | DPLT |
| 362 | STATION EQUIPMENT | (58,033,930) | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | (17,479,325) | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | (17,479,325) | F_DISTR | CUS | | PRICST | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | (3,933,917) | F_DISTR | DEM | SEC_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | (3,933,917) | F_DISTR | CUS | | SECCST | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | (19,595,124) | F_DISTR | DEM | PRI_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | (19,595,124) | F_DISTR | CUS | | PRICST | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | (5,756,117) | F_DISTR | DEM | SEC_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | (5,756,117) | F_DISTR | CUS | | SECCST | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | (36,979,962) | F_DISTR | DEM | PRI_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | (36,979,962) | F_DISTR | CUS | | PRICST | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | (1,197,344) | F_DISTR | DEM | SEC_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | (1,197,344) | F_DISTR | CUS | | SECCST | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | (24,054,225) | F_DISTR | DEM | PRI_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | (24,054,225) | F_DISTR | CUS | | PRICST | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | (778,832) | F_DISTR | DEM | SEC_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | (778,832) | F_DISTR | CUS | | SECCST | | | | |
| 368 | LINE TRANSFORMERS - DEMAND | (30,822,806) | F_DISTR | DEM | NCPSCTR | | | | | |
| 368 | LINE TRANSFORMERS - CUSTOMER | (30,822,806) | F_DISTR | CUS | | CUS_368 | | | | |
| 369 | SERVICES | (28,633,766) | F_DISTR | CUS | | SERVCS | | | | |
| 370 | METERS - METER INVEST CUST RELATED | (25,292,091) | F_DISTR | CUS | | METI | | | | |
| 371 | INSTALLATIONS ON CUST PREMISES | - | | | | | | | | DPLT |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | (14,686,666) | F_DISTR | CUS | | LGT_PLNT | | | | |
| | **Sub-total** | **(414,332,371)** | | | | | | | | |
| | **General Plant** | | | | | | | | | |
| 389 | LAND AND LAND RIGHTS | - | | | | | | | | LABOR |
| 390 | STRUCTURES & IMPROVEMENTS | (15,770,754) | | | | | | | | LABOR |
| 391 | OFFICE FURNITURE & EQUIPMENT | (9,642,697) | | | | | | | | LABOR |
| 392 | TRANSPORTATION EQUIPMENT | (15,848,254) | | | | | | | | LABOR |
| 393 | STORES EQUIPMENT | (113,672) | | | | | | | | PTDPLT |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | (7,344,506) | | | | | | | | LBTRNDST |
| 395 | LABORATORY EQUIPMENT | (2,088,643) | | | | | | | | LBTRNDST |
| 396 | POWER OPERATED EQUIPMENT | (1,250,212) | | | | | | | | LBTRNDST |
| 397 | COMMUNICATION EQUIPMENT | (17,555,224) | | | | | | | | LABOR |
| 398 | MISCELLANEOUS EQUIPMENT | (2,544,752) | | | | | | | | LABOR |
| 399 | OTHER TANGIBLE PROPERTY | - | | | | | | | | LABOR |
| | **Sub-total** | **(72,158,714)** | | | | | | | | |
| ~ | **Common Plant** | | | | | | | | | |
| ~ | **Sub-total** | **-** | | | | | | | | |
| | **TOTAL DEPRECIATION ACCRUAL** | **(745,767,323)** | | | | | | | | |
| | **NET PLANT** | **1,693,062,280** | | | | | | | | |

## Rate Base Adjustments

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Additions** | | | | | | | | | |
| NA | RUSSELL DECOMMISSION RESERVE - ELECTRIC | - | F_PRODU | ENG | | | ENERX | | | |
| NA | PLANT HELD FOR FUTURE USE | - | | | | | | | | TOTPLT |
| NA | FOSSIL FUELS | - | F_PRODU | ENG | | | ENERX | | | |
| NA | WORKING CAPITAL - MATERIALS AND SUPPLIES | 8,535,680 | | | | | | | | PTDPLT |
| NA | WORKING CAPITAL - PREPAYMENTS | 33,962,530 | | | | | | | | TOTPLT |
| NA | WORKING CAPITAL - PURCHASED POWER (MFC) | 4,058,076 | F_MRCHT | ENG | | | ENERX | | | |
| NA | WORKING CAPITAL - COMMODITY HEDGE MARGIN | 7,302,000 | F_MRCHT | ENG | | | RGENERGY | | | |
| NA | WORKING CAPITAL - OTHER O&M | 23,304,297 | | | | | | | | TOTPLT |
| NA | NON INT BEARING CUST ADVANCE | - | F_DISTR | CUS | | CUSTADV | | | | |
| NA | DEFERRED DEBITS & CREDITS - PLANT RELATED | 63,836,963 | | | | | | | | TOTPLT |
| NA | DEFERRED DEBITS & CREDITS - PRODUCTION PLANT RELATED | (144,221,000) | | | | | | | | PRODPLT |
| NA | DEFERRED DEBITS & CREDITS - DISTRIBUTION PLANT RELATED | (43,124,000) | | | | | | | | TOTDPLT |
| NA | DEFERRED DEBITS & CREDITS - LABOR RELATED | (65,007,000) | | | | | | | | LABOR |
| NA | DEFERRED DEBITS & CREDITS - T&D RELATED | (581,000) | | | | | | | | TDPLT |
| NA | DEFERRED DEBITS & CREDITS - REVENUE RELATED | - | | | | | | | | TOTPLT |
| NA | DEFERRED INCOME TAXES - PLANT RELATED | (331,361,000) | | | | | | | | TOTPLT |
| NA | DEFERRED INCOME TAXES - PRODUCTION PLANT RELATED | 5,892,000 | | | | | | | | PRODPLT |
| NA | DEFERRED INCOME TAXES - DISTRIBUTION PLANT RELATED | 8,553,000 | | | | | | | | TOTDPLT |
| NA | DEFERRED INCOME TAXES - LABOR RELATED | 18,117,000 | | | | | | | | LABOR |
| NA | DEFERRED INCOME TAXES - T&D RELATED | 706,000 | | | | | | | | TDPLT |
| NA | DEFERRED INVESTMENT TAX CREDIT | - | | | | | | | | TOTPLT |
| NA | BAD DEBTS | 4,713,000 | | | | | | | | ACCT904 |
| NA | NON INTEREST BEARING CWIP | (478,000) | | | | | | | | TOTPLT |
| NA | EARNINGS BASE CAP DIFFERENTIAL | (20,790,000) | | | | | | | | RBXEBC |
| | **Sub-total** | **(426,581,454)** | | | | | | | | |
| | **Deductions** | | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **TOTAL RATE BASE ADJ.** | **(426,581,454)** | | | | | | | | |
| **TOTAL RATE BASE** | | **1,266,480,826** | | | | | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | |
| | **Steam Production - Operation** | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | F_PRODU | ENG | | | ENERX | | | |
| 502 | STEAM EXPENSES | - | F_PRODU | ENG | | | ENERX | | | |
| 505 | ELECTRIC POWER | - | F_PRODU | ENG | | | ENERX | | | |
| 506 | MISC STEAM POWER EXP | - | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Steam Production - Maintenance** | | | | | | | | | |
| 510 | SUPERVISION AND ENGINEERING | - | F_PRODU | ENG | | | ENERX | | | |
| 511 | STRUCTURES | - | | | | | | | | |
| 512 | BOILER PLANT | - | | | | | | | | |
| 513 | ELECTRIC PLANT | - | | | | | | | | |
| 514 | MISC STEAM PLANT | - | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Total Steam** | **-** | | | | | | | | |
| | **Nuclear Production - Operation** | | | | | | | | | |
| 524 | MISC NUCLEAR POWER EXPENSES | - | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Nuclear Production - Maintenance** | | | | | | | | | |
| 528 | SUPERVISION & ENGINEERING | - | F_PRODU | ENG | | | ENERX | | | |
| 530 | MAINT OF REACTOR PLANT EQUIPMENT | - | F_PRODU | ENG | | | ENERX | | | |
| 531 | MAINT OF ELECTRIC PLANT | - | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Total Nuclear** | **-** - | | | | | | | | |
| | **Hyrdraulic Production - Operation** | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 1,412,915 | | | | | | | | HYDOPLBR |
| 536 | WATER FOR POWER | 50,289 | F_PRODU | ENG | | | ENERX | | | |
| 537 | HYDRAULIC EXPENSES | 80,605 | F_PRODU | ENG | | | ENERX | | | |
| 538 | ELECTRIC EXPENSES | 20 | F_PRODU | ENG | | | ENERX | | | |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 315,532 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **1,859,360** | | | | | | | | |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 220,314 | | | | | | | | HYDMNTLBR |
| 542 | MAINTENANCE OF STRUCTURES | 180,764 | F_PRODU | ENG | | | ENERX | | | |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 507,897 | F_PRODU | ENG | | | ENERX | | | |
| 544 | MAINTENANCE OF HYDRO PLANT | 398,695 | F_PRODU | ENG | | | ENERX | | | |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 376,241 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **1,683,910** | | | | | | | | |
| | **Total Hyrdraulic** | **3,543,270** | | | | | | | | |
| | **Other Power Generation - Operations** | | | | | | | | | |
| 546 | OPER SUPERVISION AND ENGINEERING | - | | | | | | | | OTPWOPLBR |
| 548 | GENERATION EXPENSES | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 549 | MISC OTHER OPERATION EXPENSE | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 550 | RENTS | | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Other Power Generation - Maintenance** | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | | | | | | | | OTPWMTLBR |
| 552 | MAINT OF STRUCTURES OTHER GEN | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 553 | MAINT GEN. ELECTRIC PLANT OTHER | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 554 | MAINT OF PWER GEN EQUIP OTHER | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 556 | SUPPLY PROCUREMENT EXP - MFC | 180,740 | F_MRCHT | ENG | | | RGENERGY | | | |
| 557 | DELV SUPPLY PROC | (55,003) | F_PRODU | ENG | | | ENERX | | | |
| 557 | OTHER EXPENSES (BAL 556 & 557) | - | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **125,737** | | | | | | | | |
| | **Total Other** | **125,737** | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Transmission Operation Expenses** | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 318,213 | | | | | | | | TRNOPLBR |
| 561 | LOAD DISPATCHING | 1,451,295 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 562 | STATION EXPENSES | 2,195,933 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 563 | OVERHEAD LINES | 154,317 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 564 | UNDERGROUND LINES | 11,247 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 565 | TRANSMISSION BY OTHERS | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| 566 | MISC TRANSMISSION EXPENSE | 637,890 | | | | | | | | TRNPLT |
| 567 | RENTS | - | | | | | | | | TRNPLT |
| | **Sub-total** | **4,768,896** | | | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 177,671 | | | | | | | | TRMNTLBR |
| 569 | STRUCTURES | 1,288 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 570 | STATION EQUIPMENT | 1,446,836 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 571 | OVERHEAD LINES | 2,102,306 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 572 | UNDERGROUND LINES | 308,949 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 573 | MISC TRANSMISSION PLANT | (3,265,274) | | | | | | | | TRNPLT |
| | **Sub-total** | **771,777** | | | | | | | | |
| | **Total Transmission** | **5,540,673** | | | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 2,077,877 | | | | | | | | DISTOPLBR |
| 581 | LOAD DISPATCHING | 1,557,299 | F_DISTR | DEM | PRI_NCP | | | | | |
| 582 | STATION EXPENSES | 2,688,531 | F_DISTR | DEM | PRI_NCP | | | | | |
| 583 | OVERHEAD LINES | 837,960 | | | | | | | | PLT364_5 |
| 584 | UNDERGROUND LINES | 278,702 | | | | | | | | PLT366_7 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 2,313 | F_DISTR | CUS | | LGT_OM | | | | |
| 586 | METER EXPENSE | 1,813,681 | F_DISTR | CUS | | METI | | | | |
| 587 | CUSTOMER INSTALLATION EXPENSE | 345,965 | F_DISTR | CUS | | PRICST | | | | |
| 588 | MISC. DISTRIBUTION EXPENSE | 2,925,300 | | | | | | | | DIST581_587 |
| 589 | RENTS | - | | | | | | | | DIST581_587 |
| | **Sub-total** | **12,527,628** | | | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 3,901,721 | | | | | | | | DMAINTLBR |
| 591 | STRUCTURES | 2,997,925 | | | | | | | | DPLT |
| 592 | STATION EQUIPMENT | - | F_DISTR | DEM | PRI_NCP | | | | | |
| 593 | OVERHEAD LINES | 54,122,058 | | | | | | | | PLT364_5 |
| 594 | UNDERGROUND LINES | 2,616,815 | | | | | | | | PLT366_7 |
| 595 | LINE TRANSFORMERS | - | | | | | | | | PLT_368 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 523,056 | F_DISTR | CUS | | LGT_OM | | | | |
| 597 | METERS | - | F_DISTR | CUS | | METI | | | | |
| 598 | MAINT. OF MISC DISTRIBUTION PLANT | (17,750,713) | | | | | | | | DIST591_597 |
| | **Sub-total** | **46,410,861** | | | | | | | | |
| | **Total Distribution** | **58,938,489** | | | | | | | | |
| | **Customer Account** | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 102,849 | F_DISTR | CUS | | BILLS | | | | |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 22,132 | F_BIPPS | CUS | | BILLS | | | | |
| 902 | METER READING | 2,106,911 | F_DISTR | CUS | | MTREAD | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RELATEI | 2,824,344 | F_DISTR | CUS | | BILLS | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY PRO( | 2,179,388 | F_BIPPS | CUS | | BILLS | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - METER READING RELATED | - | F_DISTR | CUS | | MTREAD | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - FIXED PRODUCTION | 180,456 | F_PRODU | CUS | | WEIGHTREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - TRANSMISSION | 2,040,395 | F_TRANS | CUS | | WEIGHTREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - DISTRIBUTION | 4,255,514 | F_DISTR | CUS | | WEIGHTREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - BILL ISSUANCE & PAY PROCESS | 34,929 | F_BIPPS | CUS | | WTBIPPREV | | | | |
| 904 | UNCOLLECTIBLE ACCOUNTS - MERCHANT FUNCTION | 2,266,091 | F_MRCHT | ENG | | | WTREVMFC | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELATED | 6,916,245 | F_DISTR | CUS | | BILLS | | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY PROC | 2,282 | F_BIPPS | CUS | | BILLS | | | | |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 83,857 | F_PRODU | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 948,165 | F_TRANS | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 1,977,525 | F_DISTR | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 16,232 | F_BIPPS | CUS | | WTBIPPREV | | | | |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 1,053,046 | F_MRCHT | CUS | | WTMFCREV | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 66,440 | F_PRODU | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 751,224 | F_TRANS | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 1,566,777 | F_DISTR | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 12,860 | F_BIPPS | CUS | | BIPP | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 834,319 | F_MRCHT | CUS | | MFCREV | | | | |
| | **Sub-total** | **30,241,980** | | | | | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | | | |
| 907 | SUPERVISION | 24,526 | | | | | | | | LABOR_908_910 |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 98,756 | F_DISTR | CUS | | RESREV | | | | |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 12,206 | F_DISTR | CUS | | NORESREV | | | | |
| 908 | ENERGY EFFICIENCY EXPENSE | 5,936,404 | F_DISTR | CUS | | EEREV_908 | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | 61,173 | F_DISTR | CUS | | RESREV | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | 7,561 | F_DISTR | CUS | | NORESREV | | | | |
| 909 | ENERGY EFFICIENCY EXPENSE | 812,634 | F_DISTR | CUS | | EEREV_908 | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | (1,282) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | 218,859 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | 451,084 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | 1,164 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | 95,389 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTION | (832) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | 48,409 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | 43,764 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | 119 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | 3,116 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 910 | CEF NET OF REVENUE | - | F_DISTR | ENG | | | ENERX | | | |
| | **Sub-total** | **7,813,051** | | | | | | | | |
| | **Sales Expenses** | | | | | | | | | |
| 911 | SUPERVISION - RES - FIXED PRODUCTION | (127) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - TRANSMISSION | 21,601 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - DISTRIBUTION | 44,520 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - BILL ISSUANCE | 115 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 911 | SUPERVISION - RES - MERCHANT | 9,414 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 911 | SUPERVISION - NONRES - FIXED PRODUCTION | (82) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - TRANSMISSION | 4,778 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - DISTRIBUTION | 4,319 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - BILL ISSUANCE | 12 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 911 | SUPERVISION - NONRES - MERCHANT | 308 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (350) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 59,784 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 123,219 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 318 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 26,057 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (36,720) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 2,137,740 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 1,932,632 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 5,274 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 137,603 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | (153) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - TRANSMISSION | 26,199 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - DISTRIBUTION | 53,999 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - BILL ISSUANCE | 139 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - MERCHANT | 11,419 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | (100) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - TRANSMISSION | 5,795 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | 5,239 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | 14 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - MERCHANT | 373 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (156) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 26,626 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 54,877 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 142 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 11,605 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (101) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 5,889 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 5,324 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 15 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 379 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| | **Sub-total** | **4,677,938** | | | | | | | | |
| | **Administrative and General Expenses** | | | | | | | | | |
| 920 | A&G SALARIES | 2,163,733 | | | | | | | | LABOR |
| 921 | OFFICE SUPPLIES & EXPENSES | 6,812,278 | | | | | | | | LABOR |
| 922 | ADMIN. EXPENSE TRANSF. -CR. | - | | | | | | | | LABOR |
| 923 | OUTSIDE SERVICES - USS | 13,806,936 | | | | | | | | LABOR |
| 923 | OUTSIDE SERVICES - IT - FIXED PRODUCTION | (27,741) | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - TRANSMISSION | 2,180,859 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - DISTRIBUTION | 2,965,224 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - BILL ISSUANCE | 7,830 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - IT - MERCHANT | 459,390 | F_MRCHT | CUS | | WTALLO_MFC | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| 923 | OUTSIDE SERVICES - OTHER - FIXED PRODUCTION | (37,483) | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - TRANSMISSION | 2,946,751 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - DISTRIBUTION | 4,006,577 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - BILL ISSUANCE | 10,579 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 923 | OUTSIDE SERVICES - OTHER - MERCHANT | 620,723 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 924 | PROPERTY INSURANCE | (4,043,178) | | | | | | | | TDPLT |
| 925 | INJURIES & DAMAGES | (492,317) | | | | | | | | LABOR |
| 926 | EMPLOYEE PENSIONS & BENEFITS | 1,376,376 | | | | | | | | LABOR |
| 928 | REGULATORY COMM EXP REG ASSESS | 2,777,169 | | | | | | | | TDPLT |
| 928 | REGULATORY COMM EXP - LEGAL - FIXED PRODUCTION | (6,065) | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - TRANSMISSION | 476,822 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - DISTRIBUTION | 648,315 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - BILL ISSUANCE | 1,712 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 928 | REGULATORY COMM EXP - LEGAL - MERCHANT | 100,441 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 928 | TSAS SURCHARGE NET OF REVENUE | (889,716) | F_DISTR | ENG | | | TSAS_REV | | | |
| 929 | DUPLICATIVE CHARGES | 285,240 | | | | | | | | LABOR |
| 930.1 | GENERAL ADVERTISING EXPENSE - FIXED PRODUCTION | (1,735) | F_PRODU | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - TRANSMISSION | 136,389 | F_TRANS | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - DISTRIBUTION | 185,443 | F_DISTR | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - BILL ISSUANCE | 490 | F_BIPPS | CUS | | WTALLO_ALL | | | | |
| 930.1 | GENERAL ADVERTISING EXPENSE - MERCHANT | 28,730 | F_MRCHT | CUS | | WTALLO_MFC | | | | |
| 930.2 | MISCELLANEOUS GENERAL EXPENSE | 547,642 | | | | | | | | LABOR |
| 931 | RENTS | - | | | | | | | | TOTPLT |
| 935 | MAINTENANCE OF GENERAL PLANT | 333,039 | | | | | | | | LABOR |
| 407 | PBA REGULATORY CREDIT | - | | | | | | | | RTBASE |
| NA | COMMODITY REVENUE/EXPENSE BALANCE | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **37,380,453** | | | | | | | | |
| | **TOTAL O & M EXPENSES** | **148,261,590** | | | | | | | | |

## Labor Expense

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| ~ | **Steam Production - Operation** | | | | | | | | | |
| 500 | SUPERVISION AND ENGINEERING | - | F_PRODU | ENG | | | ENERX | | | |
| 502 | STEAM EXPENSES | - | F_PRODU | ENG | | | ENERX | | | |
| 505 | ELECTRIC POWER | - | F_PRODU | ENG | | | ENERX | | | |
| 506 | MISC STEAM POWER EXP | - | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **-** | | | | | | | | |
| ~ | | | | | | | | | | |
| ~ | **Steam Production - Maintenance** | | | | | | | | | |
| 510 | SUPERVISION & ENGINEER | - | | | | | | | | |
| 511 | STRUCTURES | - | | | | | | | | |
| 512 | BOILER PLANT | - | | | | | | | | |
| 513 | ELECTRIC PLANT | - | | | | | | | | |
| 514 | MISC STEAM PLANT | - | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Total Steam** | **-** | | | | | | | | |
| | **Hyrdraulic Production - Operation** | | | | | | | | | |
| 535 | SUPERVISION AND ENGINEERING | 656,244 | | | | | | | | HYDOPLBR |
| 537 | HYDRAULIC EXPENSES | 37,800 | F_PRODU | ENG | | | ENERX | | | |
| 538 | ELECTRIC EXPENSES | 3 | F_PRODU | ENG | | | ENERX | | | |
| 539 | MISCELLANEOUS HYDRO POWER EXP | 75,030 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **769,076** | | | | | | | | |
| | **Hyrdraulic Production - Maintenance** | | | | | | | | | |
| 541 | SUPERVISION AND ENGINEERING | 27,274 | | | | | | | | HYDMNTLBR |
| 542 | MAINTENANCE OF STRUCTURES | 90,492 | F_PRODU | ENG | | | ENERX | | | |
| 543 | MAINTENANCE OF RESERVOIRS DAMS | 235,337 | F_PRODU | ENG | | | ENERX | | | |
| 544 | MAINTENANCE OF HYDRO PLANT | 117,798 | F_PRODU | ENG | | | ENERX | | | |
| 545 | MAINTENANCE OF MISC HYDRO PLANT | 84,114 | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **555,016** | | | | | | | | |
| | **Total Hyrdraulic** | **1,324,093** | | | | | | | | |
| | **Other Power Generation - Operations** | | | | | | | | | |
| 546 | SUPERVISION & ENGINEERING | - | | | | | | | | OTPWOPLBR |
| 548 | GENERATION EXPENSE | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 549 | MISC OTHER POWER GEN EXP | - | F_PRODU | DEM | GEN_1CP | | | | | |
| | **Sub-total** | **-** | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Other Power Generation - Maintenance** | | | | | | | | | |
| 551 | SUPERVISION AND ENGINEERING | - | | | | | | | | OTPWMTLBR |
| 552 | STRUCTURES | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 553 | GEN. ELECTRIC PLANT | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 554 | MISC. OTHER PWR GEN. PLANT | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 556 | SUPPLY PROCUREMENT - MFC | 148,208 | F_MRCHT | ENG | | | RGENERGY | | | |
| 557 | OTHER EXPENSES | (58,939) | F_PRODU | ENG | | | ENERX | | | |
| | **Sub-total** | **89,270** | | | | | | | | |
| | **Total Other** | **89,270** | | | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | | | |
| 560 | SUPERVISION & ENGINEERING | 199,067 | | | | | | | | TRNOPLBR |
| 561 | LOAD DISPATCHING | 839,180 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 562 | STATION EXPENSES | 1,156,346 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 563 | OVERHEAD LINES | 49,052 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 564 | UNDERGROUND LINES | 5,673 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 565 | TRANSM. OF ELECTRICITY BY OTHERS | - | F_TRANS | DEM | TRANS_12CP | | | | | |
| 566 | MISC. TRANSM. EXPENSE | 573,752 | | | | | | | | TRNPLT |
| 567 | RENTS | - | | | | | | | | TRNPLT |
| | **Sub-total** | **2,823,071** | | | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | | | |
| 568 | SUPERVISION & ENGINEERING | 66,290 | | | | | | | | TRMNTLBR |
| 569 | STRUCTURES | 690 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 570 | STATION EQUIPMENT | 668,768 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 571 | OVERHEAD LINES | 260,855 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 572 | UNDERGROUND LINES | 68,593 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 573 | MISC TRANSMISSION PLANT | 621 | | | | | | | | TRNPLT |
| | **Sub-total** | **1,065,818** | | | | | | | | |
| | **Total Transmission** | **3,888,888** | | | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | | | |
| 580 | SUPERVISION AND ENGINEERING | 938,186 | | | | | | | | DISTOPLBR |
| 581 | LOAD DISPATCHING | 932,155 | F_DISTR | DEM | PRI_NCP | | | | | |
| 582 | STATION EXPENSES | 1,518,959 | F_DISTR | DEM | PRI_NCP | | | | | |
| 583 | OVERHEAD LINES | 639,277 | | | | | | | | PLT364_5 |
| 584 | UNDERGROUND LINES | 148,476 | | | | | | | | PLT366_7 |
| 585 | STREET LIGHTING & SIGNAL SYSTEMS | 1,179 | F_DISTR | CUS | | LGT_OM | | | | |
| 586 | METER EXPENSE | 1,343,698 | F_DISTR | CUS | | METI | | | | |
| 587 | CUSTOMER INSTALLATION EXPENSE | 306,101 | F_DISTR | CUS | | PRICST | | | | |
| 588 | MISC. DISTRIBUTION EXPENSE | 1,614,471 | | | | | | | | DIST581_587 |
| 589 | RENTS | - | | | | | | | | DIST581_587 |
| | **Sub-total** | **7,442,502** | | | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | | | |
| 590 | SUPERVISION AND ENGINEERING | 865,818 | | | | | | | | DMAINTLBR |
| 591 | STRUCTURES | - | | | | | | | | DPLT |
| 592 | STATION EQUIPMENT | 1,301,746 | F_DISTR | DEM | PRI_NCP | | | | | |
| 593 | OVERHEAD LINES | 10,078,240 | | | | | | | | PLT364_5 |
| 594 | UNDERGROUND LINES | 611,333 | | | | | | | | PLT366_7 |
| 595 | LINE TRANSFORMERS | - | | | | | | | | PLT_368 |
| 596 | STREET LIGHT & SIGNAL SYSTEMS | 28,647 | F_DISTR | CUS | | LGT_OM | | | | |
| 597 | METERS | - | F_DISTR | CUS | | METI | | | | |
| 598 | MISCELLANEOUS DISTRIB. PLANT | 1,327,896 | | | | | | | | DIST591_597 |
| | **Sub-total** | **14,213,679** | | | | | | | | |
| | **Total Distribution** | **21,656,181** | | | | | | | | |
| | **Customer Account** | | | | | | | | | |
| 901 | SUPERVISION - DELIVERY/BILLING RELATED | 95,601 | F_DISTR | CUS | | BILLS | | | | |
| 901 | SUPERVISION - BILL ISSUANCE & PAY PROCESS RELATED | 23,365 | F_BIPPS | CUS | | BILLS | | | | |
| 902 | METER READING | 445,856 | F_DISTR | CUS | | MTREAD | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - DELIVERY/BILLING RELATEI | 1,907,923 | F_DISTR | CUS | | BILLS | | | | |
| 903 | CUSTOMER RECORDS & COLLECTION - BILL ISSUANCE & PAY PRO( | 151,080 | F_BIPPS | CUS | | BILLS | | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - DELIVERY/BILLING RELATED | 293,780 | F_DISTR | CUS | | BILLS | | | | |
| 905 | MISC. CUSTOMER ACCTS EXPENSES - BILL ISSUANCE & PAY PROC | 262 | F_BIPPS | CUS | | BILLS | | | | |
| 906A | CREDITS & COLLECTIONS - FIXED PRODUCTION | 38,053 | F_PRODU | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS -TRANSMISSION | 430,260 | F_TRANS | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - DISTRIBUTION | 897,365 | F_DISTR | CUS | | WEIGHTREV | | | | |
| 906A | CREDITS & COLLECTIONS - BILL ISSUANCE & PAY PROCESS | 7,366 | F_BIPPS | CUS | | WTBIPPREV | | | | |
| 906A | CREDITS & COLLECTIONS - MERCHANT FUNCTION | 477,853 | F_MRCHT | CUS | | WTMFCREV | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - FIXED PRODUCTION | 40,516 | F_PRODU | CUS | | REVENUE | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| 906B | CALL CENTER, APPEALS, & MISC. - TRANSMISSION | 458,104 | F_TRANS | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - DISTRIBUTION | 955,436 | F_DISTR | CUS | | REVENUE | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - BILL ISSUANCE | 7,842 | F_BIPPS | CUS | | BIPP | | | | |
| 906B | CALL CENTER, APPEALS, & MISC. - MERCHANT FUNCTION | 508,777 | F_MRCHT | CUS | | MFCREV | | | | |
| | **Sub-total** | **6,739,436** | | | | | | | | |
| | **Customer Service & Information Expenses** | | | | | | | | | |
| 908 | CUSTOMER ASSISTANCE - RESIDENTIAL | 222,358 | F_DISTR | CUS | | RESREV | | | | |
| 908 | CUSTOMER ASSISTANCE - NON-RESIDENTIAL | 27,482 | F_DISTR | CUS | | NORESREV | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL -RESIDENTIAL | - | F_DISTR | CUS | | RESREV | | | | |
| 909 | INFORMATIONAL & INSTRUCTIONAL - NON-RESIDENTIAL | - | F_DISTR | CUS | | NORESREV | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - FIXED PRODUCTION | - | F_PRODU | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - TRANSMISSION | - | F_TRANS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - DISTRIBUTION | - | F_DISTR | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - BILL ISSUANCE | - | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - RES - MERCHANT | - | F_MRCHT | CUS | | R_MFCWT | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - FIXED PRODUCTION | - | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - TRANSMISSION | - | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - DISTRIBUTION | - | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - BILL ISSUANCE | - | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 910 | MISC. CUSTOMER SERVICE & INFO - NONRES - MERCHANT | - | F_MRCHT | CUS | | NR_WTMFC | | | | |
| | **Sub-total** | **249,840** | | | | | | | | |
| | **Sales Expenses** | | | | | | | | | |
| 912 | DEMONSTRATING & SELLING - RES - FIXED PRODUCTION | (9) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - TRANSMISSION | 1,520 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - DISTRIBUTION | 3,133 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - BILL ISSUANCE | 8 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - RES - MERCHANT | 663 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - FIXED PRODUCTION | (934) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - TRANSMISSION | 54,357 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - DISTRIBUTION | 49,141 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - BILL ISSUANCE | 134 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 912 | DEMONSTRATING & SELLING - NONRES - MERCHANT | 3,499 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 913 | ADVERTISING - RES - FIXED PRODUCTION | - | F_PRODU | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - TRANSMISSION | - | F_TRANS | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - DISTRIBUTION | - | F_DISTR | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - BILL ISSUANCE | - | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 913 | ADVERTISING - RES - MERCHANT | - | F_MRCHT | CUS | | R_MFCWT | | | | |
| 913 | ADVERTISING - NONRES - FIXED PRODUCTION | - | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - TRANSMISSION | - | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - DISTRIBUTION | - | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - BILL ISSUANCE | - | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 913 | ADVERTISING - NONRES - MERCHANT | - | F_MRCHT | CUS | | NR_WTMFC | | | | |
| 916 | MISC. SALES EXPENSE - RES - FIXED PRODUCTION | (127) | F_PRODU | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - TRANSMISSION | 21,619 | F_TRANS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - DISTRIBUTION | 44,559 | F_DISTR | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - BILL ISSUANCE | 115 | F_BIPPS | CUS | | R_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - RES - MERCHANT | 9,423 | F_MRCHT | CUS | | R_MFCWT | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - FIXED PRODUCTION | (82) | F_PRODU | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - TRANSMISSION | 4,782 | F_TRANS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - DISTRIBUTION | 4,323 | F_DISTR | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - BILL ISSUANCE | 12 | F_BIPPS | CUS | | NR_WTALLOC | | | | |
| 916 | MISC. SALES EXPENSE - NONRES - MERCHANT | 308 | F_MRCHT | CUS | | NR_WTMFC | | | | |
| | **Sub-total** | **196,443** | | | | | | | | |
| | **TOTAL O & M LABOR EXP.** | **34,144,151** | | | | | | | | |

## Depreciation and Amortization Expense

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | | | |
| 301 | ORGANIZATION | - | | | | | | | | |
| 302 | FRANCHISES & CONSENTS | - | | | | | | | | |
| 303 | MISC. INTANGIBLE PLANT | 7,932,469 | | | | | | | | LABOR |
| | **Sub-total** | **7,932,469** | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Production Plant** | | | | | | | | | |
| 311 | ASH HANDLING | - | F_PRODU | ENG | | | ENERX | | | |
| 312 | BOILER PLANT EQUIPMENT | - | F_PRODU | ENG | | | ENERX | | | |
| 314 | TURBOGENERATOR UNITS | - | F_PRODU | ENG | | | ENERX | | | |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | - | F_PRODU | ENG | | | ENERX | | | |
| 316 | MISC POWER PLANT EQUIPMENT | - | F_PRODU | ENG | | | ENERX | | | |
| 330 | LAND & LAND RIGHTS | 261,208 | F_PRODU | ENG | | | ENERX | | | |
| 331 | HYDRO - STRUCTURES & IMPROVEMENTS | 261,208 | F_PRODU | ENG | | | ENERX | | | |
| 332 | HYDRO - DAMS & WATERWAYS | 2,764,430 | F_PRODU | ENG | | | ENERX | | | |
| 333 | HYDRO - WATERWHEELS & TURBINES | 472,910 | F_PRODU | ENG | | | ENERX | | | |
| 334 | HYDRO - ACCESSORY EQUIPMENT | 112,536 | F_PRODU | ENG | | | ENERX | | | |
| 335 | HYDRO - MISC POWER PLANT EQUIPMENT | 8,961 | F_PRODU | ENG | | | ENERX | | | |
| 336 | HYDRO - ROADS RAILROADS & BRIDGES | 19,504 | F_PRODU | ENG | | | ENERX | | | |
| 341 | OTHER - STRUCTURES & IMPROVEMENTS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 342 | OTHER - FUEL HOLDERS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 344 | OTHER - GENERATORS | - | F_PRODU | DEM | GEN_1CP | | | | | |
| 345 | OTHER - ACCESORY ELECTRIC EQUIPMENT | - | F_PRODU | DEM | GEN_1CP | | | | | |
| | **Sub-total** | **3,900,758** | | | | | | | | |
| | **Storage Plant** | | | | | | | | | |
| | **Sub-total** | **-** | | | | | | | | |
| | **Transmission Plant** | | | | | | | | | |
| 350 | LAND & LAND RIGHTS | 198,392 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 352 | STRUCTURES & IMPROVEMENTS | 353,355 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 353 | STATION EQUIPMENT | 8,418,727 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 354 | TOWERS & FIXTURES | 140,328 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 355 | POLES & FIXTURES | 1,251,871 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 356 | OVERHEAD CONDUCTORS & DEVICES | 1,376,852 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 357 | UNDERGROUND CONDUIT | 308,101 | F_TRANS | DEM | TRANS_12CP | | | | | |
| 358 | UNDERGROUND CONDUCTORS & DEV. | 2,149,750 | F_TRANS | DEM | TRANS_12CP | | | | | |
| | **Sub-total** | **14,197,375** | | | | | | | | |
| | **Distribution Plant** | | | | | | | | | |
| 360 | LAND AND LAND RIGHTS | 140,470 | | | | | | | | DPLT |
| 361 | STRUCTURES & IMPROVEMENTS | 202,643 | | | | | | | | DPLT |
| 362 | STATION EQUIPMENT | 3,733,200 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - DEMAND | 1,471,097 | F_DISTR | DEM | PRI_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - PRI - CUSTOMER | 1,471,097 | F_DISTR | CUS | | PRICST | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - DEMAND | 331,087 | F_DISTR | DEM | SEC_NCP | | | | | |
| 364 | POLES TOWERS & FIXTURES - SEC - CUSTOMER | 331,087 | F_DISTR | CUS | | SECCST | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - DEMAND | 1,233,090 | F_DISTR | DEM | PRI_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - PRI - CUSTOMER | 1,233,090 | F_DISTR | CUS | | PRICST | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - DEMAND | 362,223 | F_DISTR | DEM | SEC_NCP | | | | | |
| 365 | OVERHEAD CONDUCTORS - SEC - CUSTOMER | 362,223 | F_DISTR | CUS | | SECCST | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - DEMAND | 1,429,231 | F_DISTR | DEM | PRI_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - PRI - CUSTOMER | 1,429,231 | F_DISTR | CUS | | PRICST | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - DEMAND | 46,276 | F_DISTR | DEM | SEC_NCP | | | | | |
| 366 | UNDERGROUND CONDUIT - SEC - CUSTOMER | 46,276 | F_DISTR | CUS | | SECCST | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - DEMAND | 2,131,440 | F_DISTR | DEM | PRI_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - PRI - CUSTOMER | 2,131,440 | F_DISTR | CUS | | PRICST | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - DEMAND | 69,012 | F_DISTR | DEM | SEC_NCP | | | | | |
| 367 | UNDERGROUND CONDUCTORS - SEC - CUSTOMER | 69,012 | F_DISTR | CUS | | SECCST | | | | |
| 368 | LINE TRANSFORMERS - DEMAND | 1,269,445 | F_DISTR | DEM | NCPSCTR | | | | | |
| 368 | LINE TRANSFORMERS - CUSTOMER | 1,269,445 | F_DISTR | CUS | | CUS_368 | | | | |
| 369 | SERVICES | 985,818 | F_DISTR | CUS | | SERVCS | | | | |
| 370 | METERS - METER INVEST CUST RELATED | 1,703,783 | F_DISTR | CUS | | METI | | | | |
| 373 | STREET LIGHTING & SIGNAL SYSTEMS | 766,700 | F_DISTR | CUS | | LGT_PLNT | | | | |
| | **Sub-total** | **24,218,418** | | | | | | | | |
| | **General Plant Plant** | | | | | | | | | |
| 389 | LAND & LAND RIGHTS | - | | | | | | | | LABOR |
| 390 | STRUCTURES & IMPROVEMENTS | 1,605,735 | | | | | | | | LABOR |
| 391 | OFFICE FURNITURE & EQUIPMENT | 908,730 | | | | | | | | LABOR |
| 392 | TRANSPORTATION EQUIPMENT | - | | | | | | | | LABOR |
| 393 | STORES EQUIPMENT | 1,801 | | | | | | | | PTDPLT |
| 394 | TOOLS, SHOP & GARAGE EQUIPMENT | 439,672 | | | | | | | | LBTRNDST |
| 395 | LABORATORY EQUIPMENT | 76,001 | | | | | | | | LBTRNDST |
| 396 | POWER OPERATED EQUIPMENT | 231,199 | | | | | | | | LBTRNDST |
| 397 | COMMUNICATION EQUIPMENT | 2,904,670 | | | | | | | | LABOR |
| 398 | MISCELLANEOUS EQUIPMENT | 778,820 | | | | | | | | LABOR |
| | **Sub-total** | **6,946,627** | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | ENG | REV | PUP | Internal |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Other** | | | | | | | | | |
| NA | AMORTIZATION OF PRECAP LOADER OFFSET | - | | | | | | | | TOTPLT |
| | **Sub-total** | - | | | | | | | | |
| | **TOTAL DEPRECIATION AND AMORTIZATION EXPENSES** | **57,195,646** | | | | | | | | |
| **Taxes Other Than Income Taxes** | | | | | | | | | | |
| TAX | PROPERTY TAX | 77,232,922 | | | | | | | | TOTPLT |
| TAX | PAYROLL TAXES | 4,084,822 | | | | | | | | LABOR |
| STATE | SALES & USE TAX | 79,780 | | | | | | | | TOTPLT |
| STATE | PROPERTY TAX DEFERRAL | - | | | | | | | | TOTPLT |
| | **Sub-total** | **81,397,524** | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **81,397,524** | | | | | | | | |
| **Additions to Operating Income** | | | | | | | | | | |
| | **Sub-total** | - | | | | | | | | |
| **Deductions from Operating Income** | | | | | | | | | | |
| | **TOTAL** | - | | | | | | | | |
| | | - | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | |
| Tax | INCOME TAX CHANGE DUE TO ROR CHANGE | (9,329,011) | | | | | | | | RTBASE |
| | **TOTAL** | **(9,329,011)** | | | | | | | | |
| **Fuel and Purchased Power** | | | | | | | | | | |
| 44X | RETAIL COMMODITY | 123,718,699 | F_MRCHT | PUP | | | | | PUP_REV | |
| | **TOTAL** | **123,718,699** | | | | | | | | |
| **Income Taxes** | | | | | | | | | | |
| Tax | INCOME TAXES | 40,341,915 | | | | | | | | RTBASE |
| | **TOTAL** | **40,341,915** | | | | | | | | |
| ~ | | | | | | | | | | |
| **Income Tax Differences** | | | | | | | | | | |
| Tax | INCOME TAX TIMING DIFFERENCES | 3,943,167 | | | | | | | | RTBASE |
| | **TOTAL** | **3,943,167** | | | | | | | | |
| ~ | | | | | | | | | | |
| **Operating Revenues** | | | | | | | | | | |
| 44X | ELECTRIC SALES REVENUES | 383,990,213 | F_REVNU | REV | | | | RETAIL_SALES | | |
| 44X | RDM REVENUES | 4,676,400 | F_REVNU | REV | | | | RDM | | |
| 450 | LATE PAYMENTS | 2,692,000 | F_REVNU | REV | | | | RETAIL_SALES | | |
| 454 | RENT FROM PROPERTY | 1,436,702 | F_REVNU | REV | | | | RTPLT | | |
| 4XX | OTHER OPERATING REVENUES | 1,335,383 | F_REVNU | REV | | | | RETAIL_SALES | | |
| 456 | BIPP REVENUES | 2,076,136 | F_REVNU | REV | | | | BIPP_REV | | |
| 44X | MERCHANT FUNCTION REVENUES | 10,973,735 | F_REVNU | REV | | | | MFC | | |
| 44X | ECONOMIC INCENTIVE REVENUE | 148,758 | F_REVNU | REV | | | | ECINCT | | |
| 44X | ECONOMIC INCENTIVE CREDIT | (148,758) | F_REVNU | REV | | | | KWHSALES | | |
| 4XX | RDM AMORTIZATION AND DEFERRAL | 3,790,809 | F_REVNU | REV | | | | RDM | | |
| 4XX | MFC AMORTIZATION AND DEFERRAL | (143,140) | F_REVNU | REV | | | | MFC | | |
| 4XX | RSS | 6,365 | F_REVNU | REV | | | | RSS | | |
| 4XX | POR REVENUE | 1,155,415 | F_REVNU | REV | | | | ESCO_KWH | | |
| 4XX | POR AMORTIZATION AND DEFERRAL | 1,966,841 | F_REVNU | REV | | | | ESCO_KWH | | |
| 4XX | EE | 6,622,172 | F_REVNU | REV | | | | EETRACKER | | |
| 4XX | DEMAND RESPONSE | 947,159 | F_REVNU | REV | | | | DMD_RESP | | |
| 4XX | OTHER REVENUES | 18,266,506 | F_REVNU | REV | | | | RETAIL_SALES | | |
| | **Sub-total** | **439,792,697** | | | | | | | | |
| | **TOTAL** | **439,792,697** | | | | | | | | |

## External Allocators

### Demand Related

| | |
|---|---|
| GEN_1CP | 1 Coincident Peak @ Generation |
| TRANS_12CP | 12 Coincident Peak @ Transmission |
| PRI_NCP | Non-Coincident Peak @ Primary |
| SEC_NCP | Non-Coincident Peak @ Secondary |
| NCPSCTR | NCP @ Secondary for Transformers |
| BILLEDKW | KW Billing Determinants |

### Customer Related

| | |
|---|---|
| CUSTS | No. of Customers |
| METI | Meter Investment (Wtd Cust) |
| BILLS | Number of Bills |
| METERBILLS | Number of Bills without Lighting |
| LGT_PLNT | Direct to Lighting Plant |
| LGT_OM | Direct to Lighting O&M |
| MTREAD | Meter Reading |
| REVENUE | Retail Sales Revenue |
| REVNOLGHT | Retail Sales Revenue without Lighting |
| BIPP | BIPP Revenue |
| MFCREV | MFC Revenue |
| RESREV | Residential Retail Sales Revenue |
| NORESREV | Non Residential Retail Sales Revenue |
| WEIGHTREV | Wtd Revenue |
| WTREVNOLGHT | Wtd Rev without Lighting |
| WTBIPPREV | Weighted BIPP Revenue |
| WTMFCREV | Weighted MFC Revenue |
| EEREV_908 | EETracker Revenue |
| SECCST | No. of Secondary Customers |
| PRICST | No. of Customers for Primary Customer Costs |
| SERVCS | No. of Secondary Customers for Services |

| | |
|---|---|
| R_WTALLOC | Residential 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| NR_WTALLOC | Non-Res 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| WTALLO_ALL | All Classes 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| RWTNOLGHT | Res without Lighting 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| NRWTNOLGHT | Non-Res without Lighting 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| WTNOLGHT | All Classes without Lighting 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| R_MFCWT | Residenital MFC Only 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| NR_WTMFC | Non-Res MFC Only 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| WTALLO_MFC | All Classes MFC Only 3 Part Weighted Allocator (1/3 Rate Base, 1/3 Revenue, 1/3 Labor) |
| CUSTADV | Customer Advances |
| CUS_368 | No. of Customers for A/C 368 |

## Energy Related

| | |
|---|---|
| ENERX | MWh Sales @ Generation (RG&E and ESCO) |
| RGENERGY | MWh Sales @ Generation (RG&E Only) |
| SALES_KWH | Sales kWh (RG&E and ESCO) |
| TSAS_REV | TSAS Delivery Revenue |
| WTREVMFC | Weighted MFC Revenue |

## Revenue Related

| | |
|---|---|
| RETAIL_SALES | Retail Sales Allocator |
| MFC | MFC Allocator |
| BIPP_REV | BIPP Revenue Allocator |
| RTPLT | Total Plant in Service |
| RDM | RDM Billed Revenue |
| RSS | RSS Allocator - 12CP |
| EETRACKER | EETracker Revenue |
| DMD_RESP | Demand Response Revenue |
| ECINCT | Economic Incentive Revenue |
| KWHSALES | Sales kWh (RG&E and ESCO) |
| ESCO_KWH | Sales kWh (ESCO Only) |

## Purchased Power Related

| | |
|---|---|
| PUP_REV | Purchased Power Revenue |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**External Allocation Factors**

| Name | No. | Description | | Total | SC 1 | SC 2 | SC 3 | SC 4 | SC 7 | SC 8P | SC 8S | SC 8STComm |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DEMAND ALLOCATORS** | | | | | | | | | | | | |
| GEN_1CP | 1 | 1 CP @ Generation | DEM | | 28.33% | 3.38% | 9.48% | 0.72% | 12.87% | 10.39% | 12.79% | 9.00% |
| | | | | 1,421,345 | 402,674 | 48,036 | 134,783 | 10,209 | 182,938 | 147,711 | 181,737 | 127,987 |
| TRANS_12CP | 2 | 12 CP @ Generation | DEM | | 35.78% | 3.34% | 8.74% | 0.93% | 11.50% | 8.69% | 11.11% | 7.75% |
| | | | | 1,178,415 | 421,656 | 39,396 | 102,943 | 10,931 | 135,526 | 102,436 | 130,910 | 91,312 |
| PRI_NCP | 3 | NCP @ Primary | DEM | | 42.11% | 3.75% | 10.60% | 1.36% | 14.36% | 11.39% | 14.36% | 0.00% |
| | | | | 1,309,401 | 551,449 | 49,116 | 138,813 | 17,783 | 188,088 | 149,179 | 188,039 | - |
| SEC_NCP | 4 | NCP @ Secondary | DEM | | 56.84% | 5.06% | 14.12% | 1.83% | 19.39% | 0.00% | 0.00% | 0.00% |
| | | | | 947,334 | 538,462 | 47,960 | 133,730 | 17,364 | 183,658 | - | - | - |
| NCPSCTR | 5 | NCP @ Secondary for Transformers | DEM | | 47.61% | 4.24% | 11.82% | 1.54% | 16.24% | 0.00% | 16.24% | 0.00% |
| | | | | 1,130,945 | 538,462 | 47,960 | 133,730 | 17,364 | 183,658 | - | 183,611 | - |
| BILLEDKW | 6 | KW Billing Determinants | DEM | | 0.00% | 0.00% | 15.20% | 0.00% | 22.31% | 13.20% | 16.87% | 10.76% |
| | | | | 10,224,172 | - | - | 1,554,012 | - | 2,280,546 | 1,349,357 | 1,725,279 | 1,100,217 |
| **CUSTOMER ALLOCATORS** | | | | | | | | | | | | |
| CUSTS | 7 | No. of Customers | CUS | | 87.78% | 7.65% | 0.30% | 0.94% | 2.32% | 0.04% | 0.10% | 0.02% |
| | | | | 379,573 | 333,186 | 29,052 | 1,125 | 3,569 | 8,822 | 168 | 389 | 60 |
| METI | 8 | Meter Investment | CUS | | 59.22% | 7.36% | 10.68% | 1.19% | 11.24% | 2.09% | 1.66% | 2.91% |
| | | | | 38,320,497 | 22,694,256 | 2,819,319 | 4,091,289 | 454,300 | 4,308,638 | 801,387 | 635,810 | 1,115,243 |
| BILLS | 9 | Number of Bills | CUS | | 87.87% | 7.60% | 0.29% | 0.93% | 2.30% | 0.04% | 0.10% | 0.02% |
| | | | | 4,620,194 | 4,059,893 | 351,312 | 13,541 | 43,066 | 106,444 | 2,020 | 4,693 | 722 |
| METERBILLS | 10 | Number of Bills without Lighting | CUS | | 88.51% | 7.66% | 0.30% | 0.94% | 2.32% | 0.04% | 0.10% | 0.02% |
| | | | | 4,586,682 | 4,059,893 | 351,312 | 13,541 | 43,066 | 106,444 | 2,020 | 4,693 | 722 |
| LGT_PLNT | 11 | Direct to Lighting - Plant | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 23,322 | - | - | - | - | - | - | - | - |
| LGT_OM | 12 | Direct to Lighting - O&M | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 23,322 | - | - | - | - | - | - | - | - |
| MTREAD | 12 | Meter Reading | CUS | | 84.85% | 8.55% | 0.49% | 1.61% | 4.00% | 0.08% | 0.18% | 0.03% |
| | | | | 2,808,874 | 2,383,244 | 240,158 | 13,815 | 45,332 | 112,371 | 2,331 | 5,190 | 900 |
| REVENUE | 13 | Retail Sales Revenue | CUS | | 50.26% | 3.76% | 7.68% | 1.23% | 13.74% | 5.53% | 7.44% | 3.04% |
| | | | | 385,446,405 | 193,731,392 | 14,474,078 | 29,595,426 | 4,743,348 | 52,965,433 | 21,306,565 | 28,688,942 | 11,722,520 |
| REVNOLGHT | 14 | Retail Sales Revenue without Lighting | CUS | | 51.03% | 3.81% | 7.80% | 1.25% | 13.95% | 5.61% | 7.56% | 3.09% |
| | | | | 379,656,210 | 193,731,392 | 14,474,078 | 29,595,426 | 4,743,348 | 52,965,433 | 21,306,565 | 28,688,942 | 11,722,520 |
| BIPP | 15 | BIPP Revenue | CUS | | 87.87% | 7.60% | 0.29% | 0.93% | 2.30% | 0.04% | 0.10% | 0.02% |
| | | | | 2,076,136 | 1,824,358 | 157,866 | 6,085 | 19,352 | 47,832 | 908 | 2,109 | 324 |
| MFCREV | 16 | MFC Revenue | CUS | | 81.20% | 5.03% | 2.59% | 1.80% | 6.74% | 0.57% | 1.03% | 0.24% |
| | | | | 10,376,525 | 8,425,284 | 522,203 | 268,689 | 186,308 | 699,747 | 58,769 | 106,554 | 25,058 |
| RESREV | 17 | Residential Retail Sales Revenue | CUS | | 97.55% | 0.00% | 0.00% | 2.39% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 198,600,480 | 193,731,392 | - | - | 4,743,348 | - | - | - | - |
| NORESREV | 18 | Non Residential Retail Sales Revenue | CUS | | 0.00% | 7.75% | 15.84% | 0.00% | 28.35% | 11.40% | 15.35% | 6.27% |
| | | | | 186,845,925 | - | 14,474,078 | 29,595,426 | - | 52,965,433 | 21,306,565 | 28,688,942 | 11,722,520 |
| WEIGHTREV | 19 | Wtd Revenue Res 93% Nonres 7% | CUS | | 74.14% | 1.86% | 3.80% | 1.82% | 6.80% | 2.74% | 3.68% | 1.51% |
| | | | | 385,446,405 | 285,766,696 | 7,165,346 | 14,651,122 | 6,996,754 | 26,220,369 | 10,547,747 | 14,202,369 | 5,803,196 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**External Allocation Factors**

| Name | No. | Description | | Total | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtlgHt 1-3 | AreaIgHtNonRes | AreaIgHtRes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **DEMAND ALLOCATORS** | | | | | | | | | | | |
| GEN_1CP | 1 | 1 CP @ Generation | DEM | | 9.96% | 0.47% | 1.88% | 0.73% | 0.00% | 0.00% | 0.00% |
| | | | | 1,421,345 | 141,521 | 6,643 | 26,757 | 10,349 | - | - | - |
| TRANS_12CP | 2 | 12 CP @ Generation | DEM | | 9.03% | 0.40% | 1.62% | 0.65% | 0.39% | 0.06% | 0.01% |
| | | | | 1,178,415 | 106,369 | 4,744 | 19,140 | 7,649 | 4,583 | 744 | 75 |
| PRI_NCP | 3 | NCP @ Primary | DEM | | 0.00% | 0.00% | 0.00% | 0.80% | 1.07% | 0.17% | 0.02% |
| | | | | 1,309,401 | - | - | - | 10,508 | 13,997 | 2,207 | 221 |
| SEC_NCP | 4 | NCP @ Secondary | DEM | | 0.00% | 0.00% | 0.00% | 1.07% | 1.44% | 0.23% | 0.02% |
| | | | | 947,334 | - | - | - | 10,122 | 13,667 | 2,155 | 215 |
| NCPSCTR | 5 | NCP @ Secondary for Transformers | DEM | | 0.00% | 0.00% | 0.00% | 0.90% | 1.21% | 0.19% | 0.02% |
| | | | | 1,130,945 | - | - | - | 10,122 | 13,667 | 2,155 | 215 |
| BILLEDKW | 6 | KW Billing Determinants | DEM | | 16.69% | 0.71% | 2.67% | 1.58% | 0.00% | 0.00% | 0.00% |
| | | | | 10,224,172 | 1,706,699 | 72,995 | 273,208 | 161,859 | - | - | - |
| **CUSTOMER ALLOCATORS** | | | | | | | | | | | |
| CUSTS | 7 | No. of Customers | CUS | | 0.01% | 0.00% | 0.01% | 0.09% | 0.12% | 0.43% | 0.18% |
| | | | | 379,573 | 52 | 1 | 38 | 324 | 467 | 1,645 | 677 |
| METI | 8 | Meter Investment | CUS | | 2.83% | 0.15% | 0.16% | 0.51% | 0.00% | 0.00% | 0.00% |
| | | | | 38,320,497 | 1,085,503 | 58,169 | 61,517 | 195,067 | - | - | - |
| BILLS | 9 | Number of Bills | CUS | | 0.01% | 0.00% | 0.01% | 0.08% | 0.12% | 0.43% | 0.18% |
| | | | | 4,620,194 | 625 | 12 | 444 | 3,910 | 5,581 | 19,789 | 8,142 |
| METERBILLS | 10 | Number of Bills without Lighting | CUS | | 0.01% | 0.00% | 0.01% | 0.09% | 0.00% | 0.00% | 0.00% |
| | | | | 4,586,682 | 625 | 12 | 444 | 3,910 | - | - | - |
| LGT_PLNT | 11 | Direct to Lighting - Plant | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 77.33% | 19.08% | 3.58% |
| | | | | 23,322 | - | - | - | - | 18,035 | 4,451 | 836 |
| LGT_OM | 12 | Direct to Lighting - O&M | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 77.33% | 19.08% | 3.58% |
| | | | | 23,322 | - | - | - | - | 18,035 | 4,451 | 836 |
| MTREAD | 12 | Meter Reading | CUS | | 0.03% | 0.00% | 0.02% | 0.15% | 0.00% | 0.00% | 0.00% |
| | | | | 2,808,874 | 896 | 13 | 463 | 4,161 | - | - | - |
| REVENUE | 13 | Retail Sales Revenue | CUS | | 4.07% | 0.18% | 0.86% | 0.70% | 1.21% | 0.26% | 0.03% |
| | | | | 385,446,405 | 15,703,761 | 705,297 | 3,331,461 | 2,687,986 | 4,652,855 | 1,011,600 | 125,740 |
| REVNOLGHT | 14 | Retail Sales Revenue without Lighting | CUS | | 4.14% | 0.19% | 0.88% | 0.71% | 0.00% | 0.00% | 0.00% |
| | | | | 379,656,210 | 15,703,761 | 705,297 | 3,331,461 | 2,687,986 | - | - | - |
| BIPP | 15 | BIPP Revenue | CUS | | 0.01% | 0.00% | 0.01% | 0.08% | 0.12% | 0.43% | 0.18% |
| | | | | 2,076,136 | 281 | 5 | 200 | 1,757 | 2,508 | 8,893 | 3,659 |
| MFCREV | 16 | MFC Revenue | CUS | | 0.27% | 0.00% | 0.07% | 0.14% | 0.18% | 0.15% | 0.02% |
| | | | | 10,376,525 | 27,572 | - | 6,831 | 14,173 | 18,264 | 15,146 | 1,927 |
| RESREV | 17 | Residential Retail Sales Revenue | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.06% |
| | | | | 198,600,480 | - | - | - | - | - | - | 125,740 |
| NORESREV | 18 | Non Residential Retail Sales Revenue | CUS | | 8.40% | 0.38% | 1.78% | 1.44% | 2.49% | 0.54% | 0.00% |
| | | | | 186,845,925 | 15,703,761 | 705,297 | 3,331,461 | 2,687,986 | 4,652,855 | 1,011,600 | - |
| WEIGHTREV | 19 | Wtd Revenue Res 93% Nonres 7% | CUS | | 2.02% | 0.09% | 0.43% | 0.35% | 0.60% | 0.13% | 0.05% |
| | | | | 385,446,405 | 7,774,097 | 349,155 | 1,649,229 | 1,330,679 | 2,303,381 | 500,789 | 185,475 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**External Allocation Factors**

| Name | No. | Description | | Total | SC 1 | SC 2 | SC 3 | SC 4 | SC 7 | SC 8P | SC 8S | SC 8STComm |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WTREVNOLGHT | 20 | Wtd Rev w/out Lighting Res 93% Nonres 7% | CUS | | 74.72% | 1.87% | 3.83% | 1.83% | 6.86% | 2.76% | 3.71% | 1.52% |
| | | | | 382,456,760 | 285,766,696 | 7,165,346 | 14,651,122 | 6,996,754 | 26,220,369 | 10,547,747 | 14,202,369 | 5,803,196 |
| WTBIPPREV | 20 | Wtd BIPP Revenue Res 93% Nonres 7% | CUS | | 75.06% | 16.56% | 0.64% | 0.80% | 5.02% | 0.10% | 0.22% | 0.03% |
| | | | | 2,076,136 | 1,558,261 | 343,809 | 13,252 | 16,530 | 104,171 | 1,977 | 4,593 | 707 |
| WTMFCREV | 21 | Wtd MFC Revenue Res 93% Nonres 7% | CUS | | 74.34% | 7.11% | 3.66% | 1.64% | 9.52% | 0.80% | 1.45% | 0.34% |
| | | | | 10,376,525 | 7,714,073 | 737,570 | 379,502 | 170,581 | 988,337 | 83,006 | 150,500 | 35,392 |
| EEREV_908 | 21 | EETracker Revenue | CUS | | 37.52% | 3.11% | 8.47% | 1.07% | 11.06% | 8.65% | 10.10% | 7.37% |
| | | | | 10,781,183 | 4,045,184 | 334,883 | 912,700 | 115,049 | 1,192,642 | 932,101 | 1,089,297 | 794,134 |
| SECCST | 20 | No. of Secondary Customers | CUS | | 87.95% | 7.67% | 0.29% | 0.94% | 2.33% | 0.00% | 0.00% | 0.00% |
| | | | | 378,844 | 333,186 | 29,052 | 1,105 | 3,569 | 8,822 | - | - | - |
| PRICST | 22 | No. of Primary Customers | CUS | | 87.81% | 7.66% | 0.30% | 0.94% | 2.33% | 0.04% | 0.10% | 0.00% |
| | | | | 379,423 | 333,186 | 29,052 | 1,125 | 3,569 | 8,822 | 168 | 389 | - |
| SERVCS | 21 | No. of Secondary Customers for Services | CUS | | 88.51% | 7.72% | 0.29% | 0.95% | 2.34% | 0.00% | 0.10% | 0.00% |
| | | | | 376,445 | 333,186 | 29,052 | 1,105 | 3,569 | 8,822 | - | 389 | - |
| R_WTALLOC | 23 | 3 Part Weighted Alloc. - Residential | CUS | | 97.71% | 0.00% | 0.00% | 2.20% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 1 | - | - | 0 | - | - | - | - |
| NR_WTALLOC | 24 | 3 Part Weighted Alloc. - Non-Res | CUS | | 0.00% | 8.87% | 15.64% | 0.00% | 23.18% | 13.56% | 18.25% | 6.94% |
| | | | | 1 | - | 0 | 0 | - | 0 | 0 | 0 | 0 |
| WTALLO_ALL | 25 | 3 Part Weighted Allocator - All | CUS | | 50.10% | 4.32% | 7.62% | 1.13% | 11.29% | 6.61% | 8.89% | 3.38% |
| | | | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RWTNOLGHT | 25 | 3 Part Weighted Alloc. - Res w/out Lighting | CUS | | 97.80% | 0.00% | 0.00% | 2.20% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 1 | - | - | 0 | - | - | - | - |
| NRWTNOLGHT | 26 | 3 Part Weighted Alloc. - Non-Res w/out Lighting | CUS | | 0.00% | 9.18% | 16.18% | 0.00% | 23.98% | 14.03% | 18.88% | 7.18% |
| | | | | 1 | - | 0 | 0 | - | 0 | 0 | 0 | 0 |
| WTNOLGHT | 27 | 3 Part Weighted Allocator - All w/out Lighting | CUS | | 50.95% | 4.40% | 7.75% | 1.15% | 11.49% | 6.72% | 9.04% | 3.44% |
| | | | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R_MFCWT | 28 | 3 Part Weighted Alloc. - Residential MFC | CUS | | 97.79% | 0.00% | 0.00% | 2.18% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 1 | - | - | 0 | - | - | - | - |
| NR_WTMFC | 29 | 3 Part Weighted Alloc. - Non-Res MFC | CUS | | 0.00% | 9.18% | 16.18% | 0.00% | 23.98% | 14.03% | 18.88% | 7.18% |
| | | | | 1 | - | 0 | 0 | - | 0 | 0 | 0 | 0 |
| WTALLO_MFC | 30 | 3 Part Weighted Allocator - All MFC | CUS | | 61.90% | 3.42% | 6.02% | 0.89% | 8.92% | 5.22% | 7.03% | 2.67% |
| | | | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTADV | 31 | Customer Advances | CUS | | 50.26% | 3.76% | 7.68% | 1.23% | 13.74% | 5.53% | 7.44% | 3.04% |
| | | | | 385,446,405 | 193,731,392 | 14,474,078 | 29,595,426 | 4,743,348 | 52,965,433 | 21,306,565 | 28,688,942 | 11,722,520 |
| CUS_368 | 29 | No. of Customers for A/C 368 | CUS | | 87.78% | 7.59% | 0.29% | 1.10% | 2.27% | 0.00% | 0.10% | 0.00% |
| | | | | 370,457 | 325,171 | 28,104 | 1,081 | 4,072 | 8,397 | - | 386 | - |
| **ENERGY ALLOCATORS** | | | | | | | | | | | | |
| ENERX | 32 | MWh Sales @ Generation (RGE and ESCO) | ENG | | 37.09% | 3.06% | 8.39% | 1.05% | 10.93% | 8.61% | 10.34% | 6.96% |
| | | | | 7,470,588 | 2,770,771 | 228,923 | 626,821 | 78,743 | 816,670 | 643,242 | 772,623 | 519,687 |
| RGENERGY | 33 | MWh Sales @ Generation (RGE Only) | ENG | | 76.59% | 4.76% | 3.67% | 1.91% | 9.55% | 0.78% | 1.46% | 0.32% |
| | | | | 2,956,040 | 2,264,062 | 140,670 | 108,632 | 56,376 | 282,217 | 23,039 | 43,258 | 9,549 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**External Allocation Factors**

| Name | No. | Description | | Total | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtlGht 1-3 | AreaIgHtNonRes | AreaIgHtRes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| WTREVNOLGHT | 20 | Wtd Rev w/out Lighting Res 93% Nonres 7% | CUS | | 2.03% | 0.09% | 0.43% | 0.35% | 0.00% | 0.00% | 0.00% |
| | | | | 382,456,760 | 7,774,097 | 349,155 | 1,649,229 | 1,330,679 | - | - | - |
| WTBIPPREV | 20 | Wtd BIPP Revenue Res 93% Nonres 7% | CUS | | 0.03% | 0.00% | 0.02% | 0.18% | 0.26% | 0.93% | 0.15% |
| | | | | 2,076,136 | 612 | 12 | 435 | 3,826 | 5,462 | 19,367 | 3,125 |
| WTMFCREV | 21 | Wtd MFC Revenue Res 93% Nonres 7% | CUS | | 0.38% | 0.00% | 0.09% | 0.19% | 0.25% | 0.21% | 0.02% |
| | | | | 10,376,525 | 38,944 | - | 9,648 | 20,018 | 25,797 | 21,393 | 1,765 |
| EEREV_908 | 21 | EETracker Revenue | CUS | | 9.48% | 0.26% | 1.60% | 0.60% | 0.61% | 0.10% | 0.01% |
| | | | | 10,781,183 | 1,022,231 | 28,289 | 172,283 | 64,783 | 66,044 | 10,493 | 1,071 |
| SECCST | 20 | No. of Secondary Customers | CUS | | 0.00% | 0.00% | 0.00% | 0.09% | 0.12% | 0.43% | 0.18% |
| | | | | 378,844 | - | - | - | 323 | 467 | 1,645 | 677 |
| PRICST | 22 | No. of Primary Customers | CUS | | 0.00% | 0.00% | 0.00% | 0.09% | 0.12% | 0.43% | 0.18% |
| | | | | 379,423 | - | - | - | 324 | 467 | 1,645 | 677 |
| SERVCS | 21 | No. of Secondary Customers for Services | CUS | | 0.00% | 0.00% | 0.00% | 0.09% | 0.00% | 0.00% | 0.00% |
| | | | | 376,445 | - | - | - | 323 | - | - | - |
| R_WTALLOC | 23 | 3 Part Weighted Alloc. - Residential | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.09% |
| | | | | 1 | - | - | - | - | - | - | 0 |
| NR_WTALLOC | 24 | 3 Part Weighted Alloc. - Non-Res | CUS | | 8.28% | 0.37% | 1.55% | 1.25% | 1.64% | 0.45% | 0.00% |
| | | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| WTALLO_ALL | 25 | 3 Part Weighted Allocator - All | CUS | | 4.04% | 0.18% | 0.76% | 0.61% | 0.80% | 0.22% | 0.05% |
| | | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RWTNOLGHT | 25 | 3 Part Weighted Alloc. - Res w/out Lighting | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | - | - | - | - | - | - | - |
| NRWTNOLGHT | 26 | 3 Part Weighted Alloc. - Non-Res w/out Lighting | CUS | | 8.57% | 0.38% | 1.61% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 0 | 0 | 0 | - | - | - | - |
| WTNOLGHT | 27 | 3 Part Weighted Allocator - All w/out Lighting | CUS | | 4.11% | 0.18% | 0.77% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 0 | 0 | 0 | - | - | - | - |
| R_MFCWT | 28 | 3 Part Weighted Alloc. - Residential MFC | CUS | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.02% |
| | | | | 1 | - | - | - | - | - | - | 0 |
| NR_WTMFC | 29 | 3 Part Weighted Alloc. - Non-Res MFC | CUS | | 8.57% | 0.38% | 1.61% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 0 | 0 | 0 | - | - | - | - |
| WTALLO_MFC | 30 | 3 Part Weighted Allocator - All MFC | CUS | | 3.19% | 0.14% | 0.60% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 1 | 0 | 0 | 0 | - | - | - | - |
| CUSTADV | 31 | Customer Advances | CUS | | 4.07% | 0.18% | 0.86% | 0.70% | 1.21% | 0.26% | 0.03% |
| | | | | 385,446,405 | 15,703,761 | 705,297 | 3,331,461 | 2,687,986 | 4,652,855 | 1,011,600 | 125,740 |
| CUS_368 | 29 | No. of Customers for A/C 368 | CUS | | 0.00% | 0.00% | 0.00% | 0.11% | 0.12% | 0.46% | 0.19% |
| | | | | 370,457 | - | - | - | 403 | 462 | 1,690 | 690 |
| **ENERGY ALLOCATORS** | | | | | | | | | | | |
| ENERX | 32 | MWh Sales @ Generation (RGE and ESCO) | ENG | | 10.36% | 0.40% | 1.50% | 0.59% | 0.61% | 0.10% | 0.01% |
| | | | | 7,470,588 | 773,973 | 29,873 | 111,736 | 44,362 | 45,248 | 7,183 | 731 |
| RGENERGY | 33 | MWh Sales @ Generation (RGE Only) | ENG | | 0.35% | 0.00% | 0.09% | 0.19% | 0.16% | 0.14% | 0.02% |
| | | | | 2,956,040 | 10,466 | - | 2,580 | 5,723 | 4,847 | 4,099 | 523 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**External Allocation Factors**

| Name | No. | Description | | Total | SC 1 | SC 2 | SC 3 | SC 4 | SC 7 | SC 8P | SC 8S | SC 8STComm |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SALES_KWH | 34 | Sales kWh (RGE and ESCO) | ENG | | 36.62% | 3.03% | 8.29% | 1.04% | 10.79% | 8.74% | 10.21% | 7.23% |
| | | | | 7,080,763,936 | 2,592,641,930 | 214,205,860 | 586,879,669 | 73,680,930 | 764,167,612 | 618,810,633 | 722,952,316 | 512,007,286 |
| TSAS_REV | 35 | TSAS Delivery Revenue | ENG | | 43.31% | 3.52% | 7.31% | 1.25% | 11.70% | 6.85% | 8.27% | 6.84% |
| | | | | 3,950,831 | 1,710,948 | 139,224 | 288,824 | 49,439 | 462,272 | 270,660 | 326,856 | 270,041 |
| WTREVMFC | 36 | Weighted MFC Revenue Res 85% Nonres 15% | ENG | | 74.34% | 7.11% | 3.66% | 1.64% | 9.52% | 0.80% | 1.45% | 0.34% |
| | | | | 10,376,525 | 7,714,073 | 737,570 | 379,502 | 170,581 | 988,337 | 83,006 | 150,500 | 35,392 |
| **REVENUE ALLOCATORS** | | | | | | | | | | | | |
| RETAIL_SALES | 37 | Retail Sales Allocator | REV | | 50.26% | 3.76% | 7.68% | 1.23% | 13.74% | 5.53% | 7.44% | 3.04% |
| | | | | 385,446,405 | 193,731,392 | 14,474,078 | 29,595,426 | 4,743,348 | 52,965,433 | 21,306,565 | 28,688,942 | 11,722,520 |
| MFC | 38 | MFC Allocator | REV | | 81.20% | 5.03% | 2.59% | 1.80% | 6.74% | 0.57% | 1.03% | 0.24% |
| | | | | 10,376,525 | 8,425,284 | 522,203 | 268,689 | 186,308 | 699,747 | 58,769 | 106,554 | 25,058 |
| BIPP_REV | 39 | BIPP Revenue | REV | | 87.87% | 7.60% | 0.29% | 0.93% | 2.30% | 0.04% | 0.10% | 0.02% |
| | | | | 2,076,136 | 1,824,358 | 157,866 | 6,085 | 19,352 | 47,832 | 908 | 2,109 | 324 |
| RTPLT | 40 | Distribution Plant in Service | REV | | 51.00% | 4.57% | 7.40% | 1.10% | 10.29% | 6.62% | 8.89% | 3.25% |
| | | | | 2,438,829,603 | 1,243,754,029 | 111,360,822 | 180,390,190 | 26,865,128 | 250,957,294 | 161,338,788 | 216,917,031 | 79,300,363 |
| RSS | 41 | RSS Allocator - 12 CP | REV | | 35.78% | 3.34% | 8.74% | 0.93% | 11.50% | 8.69% | 11.11% | 7.75% |
| | | | | 1,178,415 | 421,656 | 39,396 | 102,943 | 10,931 | 135,526 | 102,436 | 130,910 | 91,312 |
| EETRACKER | 41 | EETracker Revenue | REV | | 37.52% | 3.11% | 8.47% | 1.07% | 11.06% | 8.65% | 10.10% | 7.37% |
| | | | | 10,781,183 | 4,045,184 | 334,883 | 912,700 | 115,049 | 1,192,642 | 932,101 | 1,089,297 | 794,134 |
| DMD_RESP | 42 | Demand Response Revenue | REV | | 37.49% | 3.06% | 8.36% | 1.02% | 10.98% | 8.52% | 10.02% | 6.94% |
| | | | | 831,383 | 311,690 | 25,421 | 69,514 | 8,488 | 91,291 | 70,825 | 83,326 | 57,717 |
| RDM | 41 | RDM Billed Revenue | REV | | 9.16% | 4.67% | 10.80% | 4.99% | 10.68% | 16.03% | 36.32% | 3.06% |
| | | | | 4,381,053 | 401,434 | 204,440 | 473,005 | 218,736 | 467,923 | 702,474 | 1,591,047 | 133,857 |
| ECINCT | 43 | Economic Incentive Revenue | REV | | 0.00% | 0.00% | 8.96% | 0.00% | 29.03% | 6.94% | 55.08% | 0.00% |
| | | | | 148,758 | - | - | 13,321 | - | 43,179 | 10,323 | 81,934 | - |
| KWHSALES | 44 | Sales kWh (RGE and ESCO) | REV | | 36.62% | 3.03% | 8.29% | 1.04% | 10.79% | 8.74% | 10.21% | 7.23% |
| | | | | 7,080,763,936 | 2,592,641,930 | 214,205,860 | 586,879,669 | 73,680,930 | 764,167,612 | 618,810,633 | 722,952,316 | 512,007,286 |
| ESCO_KWH | 45 | Sales kWh (ESCO Only) | REV | | 11.22% | 1.95% | 11.48% | 0.50% | 11.84% | 13.74% | 16.16% | 11.30% |
| | | | | 4,514,548,326 | 506,709,697 | 88,253,395 | 518,189,122 | 22,366,926 | 534,453,835 | 620,203,241 | 729,365,319 | 510,138,152 |
| **PURCHASED POWER** | | | | | | | | | | | | |
| PUP_REV | 46 | Retail Commodity Revenue | PUP | | 78.05% | 4.99% | 3.38% | 1.74% | 8.77% | 0.68% | 1.30% | 0.29% |
| | | | | 121,161,601 | 94,567,269 | 6,046,937 | 4,092,607 | 2,102,944 | 10,620,375 | 822,154 | 1,574,116 | 349,987 |
| **OTHER ALLOCATORS** | | | | | | | | | | | | |
| ROR | 47 | Rate of Return | OTHER | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**External Allocation Factors**

| Name | No. | Description | | Total | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtIght 1-3 | AreaIghtNonRes | AreaIghtRes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALES_KWH | 34 | Sales kWh (RGE and ESCO) | ENG | | 10.77% | 0.42% | 1.58% | 0.59% | 0.60% | 0.09% | 0.01% |
| | | | | 7,080,763,936 | 762,535,332 | 29,872,898 | 111,736,236 | 41,528,741 | 42,339,492 | 6,721,421 | 683,580 |
| TSAS_REV | 35 | TSAS Delivery Revenue | ENG | | 7.63% | 0.22% | 1.36% | 0.62% | 0.93% | 0.16% | 0.02% |
| | | | | 3,950,831 | 301,545 | 8,657 | 53,918 | 24,353 | 36,929 | 6,503 | 663 |
| WTREVMFC | 36 | Weighted MFC Revenue Res 85% Nonres 15% | ENG | | 0.38% | 0.00% | 0.09% | 0.19% | 0.25% | 0.21% | 0.02% |
| | | | | 10,376,525 | 38,944 | - | 9,648 | 20,018 | 25,797 | 21,393 | 1,765 |
| **REVENUE ALLOCATORS** | | | | | | | | | | | |
| RETAIL_SALES | 37 | Retail Sales Allocator | REV | | 4.07% | 0.18% | 0.86% | 0.70% | 1.21% | 0.26% | 0.03% |
| | | | | 385,446,405 | 15,703,761 | 705,297 | 3,331,461 | 2,687,986 | 4,652,855 | 1,011,600 | 125,740 |
| MFC | 38 | MFC Allocator | REV | | 0.27% | 0.00% | 0.07% | 0.14% | 0.18% | 0.15% | 0.02% |
| | | | | 10,376,525 | 27,572 | - | 6,831 | 14,173 | 18,264 | 15,146 | 1,927 |
| BIPP_REV | 39 | BIPP Revenue | REV | | 0.01% | 0.00% | 0.01% | 0.08% | 0.12% | 0.43% | 0.18% |
| | | | | 2,076,136 | 281 | 5 | 200 | 1,757 | 2,508 | 8,893 | 3,659 |
| RTPLT | 40 | Distribution Plant in Service | REV | | 3.92% | 0.17% | 0.67% | 0.56% | 1.16% | 0.33% | 0.07% |
| | | | | 2,438,829,603 | 95,501,673 | 4,180,678 | 16,445,562 | 13,694,795 | 28,321,680 | 7,977,629 | 1,823,941 |
| RSS | 41 | RSS Allocator - 12 CP | REV | | 9.03% | 0.40% | 1.62% | 0.65% | 0.39% | 0.06% | 0.01% |
| | | | | 1,178,415 | 106,369 | 4,744 | 19,140 | 7,649 | 4,583 | 744 | 75 |
| EETRACKER | 41 | EETracker Revenue | REV | | 9.48% | 0.26% | 1.60% | 0.60% | 0.61% | 0.10% | 0.01% |
| | | | | 10,781,183 | 1,022,231 | 28,289 | 172,283 | 64,783 | 66,044 | 10,493 | 1,071 |
| DMD_RESP | 42 | Demand Response Revenue | REV | | 10.44% | 0.38% | 1.59% | 0.59% | 0.51% | 0.09% | 0.01% |
| | | | | 831,383 | 86,770 | 3,136 | 13,208 | 4,887 | 4,276 | 761 | 72 |
| RDM | 41 | RDM Billed Revenue | REV | | 4.25% | 0.00% | -0.54% | 0.58% | 0.00% | 0.00% | 0.00% |
| | | | | 4,381,053 | 186,263 | - | (23,460) | 25,334 | - | - | - |
| ECINCT | 43 | Economic Incentive Revenue | REV | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 148,758 | - | - | - | - | - | - | - |
| KWHSALES | 44 | Sales kWh (RGE and ESCO) | REV | | 10.77% | 0.42% | 1.58% | 0.59% | 0.60% | 0.09% | 0.01% |
| | | | | 7,080,763,936 | 762,535,332 | 29,872,898 | 111,736,236 | 41,528,741 | 42,339,492 | 6,721,421 | 683,580 |
| ESCO_KWH | 45 | Sales kWh (ESCO Only) | REV | | 16.91% | 0.66% | 2.42% | 0.86% | 0.89% | 0.07% | 0.00% |
| | | | | 4,514,548,326 | 763,506,969 | 29,872,898 | 109,156,534 | 38,638,436 | 40,401,626 | 3,084,329 | 207,846 |
| **PURCHASED POWER** | | | | | | | | | | | |
| PUP_REV | 46 | Retail Commodity Revenue | PUP | | 0.30% | 0.00% | 0.09% | 0.17% | 0.13% | 0.11% | 0.01% |
| | | | | 121,161,601 | 357,457 | - | 108,428 | 211,358 | 154,680 | 136,005 | 17,282 |
| **OTHER ALLOCATORS** | | | | | | | | | | | |
| ROR | 47 | Rate of Return | OTHER | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Internal Allocation Factors**

| Allocator Name | Description | Total | SC 1 | SC 2 | SC 3 | SC 4 | SC 7 | SC 8P |
|---|---|---|---|---|---|---|---|---|
| PTDPLT | Production, Transmission & Distribution Plant | 2,166,925,208 | 1,082,272,652 | 97,460,595 | 162,238,316 | 23,567,066 | 224,507,607 | 146,240,526 |
| | | 100.00% | 49.95% | 4.50% | 7.49% | 1.09% | 10.36% | 6.75% |
| PRODPLT | Production Plant | 145,769,586 | 53,617,196 | 4,482,958 | 12,286,612 | 1,519,323 | 16,034,293 | 12,642,257 |
| | | 100.00% | 36.78% | 3.08% | 8.43% | 1.04% | 11.00% | 8.67% |
| DPLT | Distribution Plant (Account 362 - 373) | 1,178,607,934 | 721,453,075 | 64,333,733 | 76,847,615 | 14,170,183 | 112,023,709 | 61,146,956 |
| | | 100.00% | 61.21% | 5.46% | 6.52% | 1.20% | 9.50% | 5.19% |
| TOTDPLT | All Distribution Plant | 1,201,121,166 | 735,233,943 | 65,562,607 | 78,315,524 | 14,440,855 | 114,163,535 | 62,314,957 |
| | | 100.00% | 61.21% | 5.46% | 6.52% | 1.20% | 9.50% | 5.19% |
| PLT364_5 | Acct 364 & 365 Distribution Plant | 316,723,269 | 210,618,620 | 18,498,582 | 18,406,493 | 3,795,986 | 28,074,254 | 14,369,973 |
| | | 100.00% | 66.50% | 5.84% | 5.81% | 1.20% | 8.86% | 4.54% |
| PLT366_7 | Acct 366 & 367 Distribution Plant | 379,388,203 | 247,350,632 | 21,718,715 | 20,881,325 | 4,388,700 | 31,958,046 | 21,015,258 |
| | | 100.00% | 65.20% | 5.72% | 5.50% | 1.16% | 8.42% | 5.54% |
| TDPLT | Transmission & Distribution Plant | 2,021,155,622 | 1,028,655,456 | 92,977,637 | 149,951,703 | 22,047,742 | 208,473,314 | 133,598,268 |
| | | 100.00% | 50.89% | 4.60% | 7.42% | 1.09% | 10.31% | 6.61% |
| TRNPLT | Transmission Plant | 820,034,456 | 293,421,513 | 27,415,030 | 71,636,180 | 7,606,887 | 94,309,779 | 71,283,311 |
| | | 100.00% | 35.78% | 3.34% | 8.74% | 0.93% | 11.50% | 8.69% |
| HYDOPLBR | Hyrdo Production Operations Labor | 112,833 | 41,849 | 3,458 | 9,467 | 1,189 | 12,335 | 9,715 |
| | | 100.00% | 37.09% | 3.06% | 8.39% | 1.05% | 10.93% | 8.61% |
| HYDMNTLBR | Hyrdo Production Maintenance Labor | 527,742 | 195,735 | 16,172 | 44,280 | 5,563 | 57,692 | 45,440 |
| | | 100.00% | 37.09% | 3.06% | 8.39% | 1.05% | 10.93% | 8.61% |
| OTPWOPLBR | Other Power Generation Operations Labor | - | - | - | - | - | - | - |
| | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| OTPWMTLBR | Other Power Generation Maintenance Labor | 89,270 | 91,655 | 5,247 | 501 | 2,205 | 7,707 | (3,920) |
| | | 100.00% | 102.67% | 5.88% | 0.56% | 2.47% | 8.63% | -4.39% |
| TRNOPLBR | Transmission Operations Labor | 2,624,003 | 938,911 | 87,725 | 229,226 | 24,341 | 301,779 | 228,097 |
| | | 100.00% | 35.78% | 3.34% | 8.74% | 0.93% | 11.50% | 8.69% |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Internal Allocation Factors**

| Allocator Name | Description | Total | SC 8S | SC 8STComm | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtIght 1 -3 | ArealightNonRes | ArealightRes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| PTDPLT | Production, Transmission & Distribution Plant | 2,166,925,208 | 197,897,024 | 75,075,068 | 90,355,322 | 3,954,427 | 15,589,954 | 12,312,755 | 26,491,749 | 7,319,682 | 1,642,468 |
| | | 100.00% | 9.13% | 3.46% | 4.17% | 0.18% | 0.72% | 0.57% | 1.22% | 0.34% | 0.08% |
| PRODPLT | Production Plant | 145,769,586 | 15,200,628 | 10,245,003 | 15,081,521 | 586,342 | 2,200,009 | 872,467 | 851,971 | 135,251 | 13,755 |
| | | 100.00% | 10.43% | 7.03% | 10.35% | 0.40% | 1.51% | 0.60% | 0.58% | 0.09% | 0.01% |
| DPLT | Distribution Plant (Account 362 - 373) | 1,178,607,934 | 89,881,798 | 1,263,919 | 1,230,214 | 65,923 | 69,718 | 6,002,674 | 22,029,534 | 6,541,569 | 1,547,314 |
| | | 100.00% | 7.63% | 0.11% | 0.10% | 0.01% | 0.01% | 0.51% | 1.87% | 0.56% | 0.13% |
| TOTDPLT | All Distribution Plant | 1,201,121,166 | 91,598,680 | 1,288,061 | 1,253,713 | 67,182 | 71,050 | 6,117,334 | 22,450,332 | 6,666,523 | 1,576,870 |
| | | 100.00% | 7.63% | 0.11% | 0.10% | 0.01% | 0.01% | 0.51% | 1.87% | 0.56% | 0.13% |
| PLT364_5 | Acct 364 & 365 Distribution Plant | 316,723,269 | 18,172,108 | - | - | - | - | 1,493,036 | 2,010,097 | 972,952 | 311,167 |
| | | 100.00% | 5.74% | 0.00% | 0.00% | 0.00% | 0.00% | 0.47% | 0.63% | 0.31% | 0.10% |
| PLT366_7 | Acct 366 & 367 Distribution Plant | 379,388,203 | 26,575,660 | - | - | - | - | 1,700,047 | 2,283,491 | 1,145,644 | 370,683 |
| | | 100.00% | 7.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.45% | 0.60% | 0.30% | 0.10% |
| TDPLT | Transmission & Distribution Plant | 2,021,155,622 | 182,696,396 | 64,830,064 | 75,273,801 | 3,368,085 | 13,389,945 | 11,440,288 | 25,639,778 | 7,184,431 | 1,628,713 |
| | | 100.00% | 9.04% | 3.21% | 3.72% | 0.17% | 0.66% | 0.57% | 1.27% | 0.36% | 0.08% |
| TRNPLT | Transmission Plant | 820,034,456 | 91,097,717 | 63,542,003 | 74,020,088 | 3,300,903 | 13,318,895 | 5,322,954 | 3,189,446 | 517,908 | 51,843 |
| | | 100.00% | 11.11% | 7.75% | 9.03% | 0.40% | 1.62% | 0.65% | 0.39% | 0.06% | 0.01% |
| HYDOPLBR | Hyrdo Production Operations Labor | 112,833 | 11,669 | 7,849 | 11,690 | 451 | 1,688 | 670 | 683 | 108 | 11 |
| | | 100.00% | 10.34% | 6.96% | 10.36% | 0.40% | 1.50% | 0.59% | 0.61% | 0.10% | 0.01% |
| HYDMNTLBR | Hyrdo Production Maintenance Labor | 527,742 | 54,580 | 36,712 | 54,676 | 2,110 | 7,893 | 3,134 | 3,196 | 507 | 52 |
| | | 100.00% | 10.34% | 6.96% | 10.36% | 0.40% | 1.50% | 0.59% | 0.61% | 0.10% | 0.01% |
| OTPWOPLBR | Other Power Generation Operations Labor | - | - | - | - | - | - | - | - | - | - |
| | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| OTPWMTLBR | Other Power Generation Maintenance Labor | 89,270 | (3,927) | (3,621) | (5,581) | (236) | (752) | (63) | (114) | 149 | 20 |
| | | 100.00% | -4.40% | -4.06% | -6.25% | -0.26% | -0.84% | -0.07% | -0.13% | 0.17% | 0.02% |
| TRNOPLBR | Transmission Operations Labor | 2,624,003 | 291,501 | 203,326 | 236,855 | 10,562 | 42,619 | 17,033 | 10,206 | 1,657 | 166 |
| | | 100.00% | 11.11% | 7.75% | 9.03% | 0.40% | 1.62% | 0.65% | 0.39% | 0.06% | 0.01% |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Internal Allocation Factors**

| Allocator Name | Description | Total | SC 1 | SC 2 | SC 3 | SC 4 | SC 7 | SC 8P |
|---|---|---|---|---|---|---|---|---|
| TRMNTLBR | Transmission Maintenance Labor | 999,527 | 357,647 | 33,416 | 87,316 | 9,272 | 114,953 | 86,886 |
| | | 100.00% | 35.78% | 3.34% | 8.74% | 0.93% | 11.50% | 8.69% |
| DISTOPLBR | Distribution Operations Labor | 6,504,316 | 3,483,393 | 345,945 | 597,966 | 81,775 | 770,778 | 458,534 |
| | | 100.00% | 53.56% | 5.32% | 9.19% | 1.26% | 11.85% | 7.05% |
| DIST581_587 | Distribution 581 through 587 | 4,889,845 | 2,618,761 | 260,076 | 449,541 | 61,477 | 579,459 | 344,719 |
| | | 100.00% | 53.56% | 5.32% | 9.19% | 1.26% | 11.85% | 7.05% |
| DMAINTLBR | Distribution Maintenance Labor | 13,347,861 | 8,493,742 | 746,746 | 841,018 | 161,619 | 1,256,853 | 710,068 |
| | | 100.00% | 63.63% | 5.59% | 6.30% | 1.21% | 9.42% | 5.32% |
| DIST591_597 | Distribution 591 though 597 | 12,019,965 | 7,648,752 | 672,457 | 757,350 | 145,541 | 1,131,816 | 639,428 |
| | | 100.00% | 63.63% | 5.59% | 6.30% | 1.21% | 9.42% | 5.32% |
| LABOR | Labor Expense (excluding A&G) | 34,144,151 | 20,375,372 | 1,746,718 | 2,257,274 | 415,041 | 3,302,508 | 1,873,678 |
| | | 100.00% | 59.67% | 5.12% | 6.61% | 1.22% | 9.67% | 5.49% |
| TOTPLT | Total Plant in Service | 2,438,829,603 | 1,243,754,029 | 111,360,822 | 180,390,190 | 26,865,128 | 250,957,294 | 161,338,788 |
| | | 100.00% | 51.00% | 4.57% | 7.40% | 1.10% | 10.29% | 6.62% |
| RTBASE | Rate Base | 1,266,480,826 | 633,023,439 | 56,744,927 | 96,251,042 | 13,915,298 | 133,860,569 | 87,710,161 |
| | | 100.00% | 49.98% | 4.48% | 7.60% | 1.10% | 10.57% | 6.93% |
| RBXEBC | Rate Base Excluding EBCAP | 1,287,270,826 | 643,414,878 | 57,676,427 | 97,831,057 | 14,143,726 | 136,057,966 | 89,149,973 |
| | | 100.00% | 49.98% | 4.48% | 7.60% | 1.10% | 10.57% | 6.93% |
| LBTRNDST | Labor Expense for Prod, Trans, and Dist | 26,958,432 | 15,004,788 | 1,366,861 | 2,031,110 | 317,909 | 2,820,038 | 1,728,939 |
| | | 100.00% | 55.66% | 5.07% | 7.53% | 1.18% | 10.46% | 6.41% |
| ACCT904 | Account 904 | 8,777,385 | 6,512,386 | 287,253 | 329,273 | 155,092 | 658,153 | 195,387 |
| | | 100.00% | 74.20% | 3.27% | 3.75% | 1.77% | 7.50% | 2.23% |
| PLT_368 | Distr. Plant Acct. 368 (Transformers) | 159,634,397 | 108,062,384 | 9,439,943 | 9,671,092 | 2,102,753 | 14,771,040 | - |
| | | 100.00% | 67.69% | 5.91% | 6.06% | 1.32% | 9.25% | 0.00% |
| LABOR_908_ | Customer Service & Information Labor (excluding EE) | 249,840 | 216,906 | 2,129 | 4,353 | 5,311 | 7,790 | 3,134 |
| | | 100.00% | 86.82% | 0.85% | 1.74% | 2.13% | 3.12% | 1.25% |
| TOTPLT | Distribution Plant in Service | 2,438,829,603 | 1,243,754,029 | 111,360,822 | 180,390,190 | 26,865,128 | 250,957,294 | 161,338,788 |
| | | 100.00% | 51.00% | 4.57% | 7.40% | 1.10% | 10.29% | 6.62% |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Internal Allocation Factors**

| Allocator Name | Description | Total | SC 8S | SC 8STComm | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtIght 1 -3 | ArealghtNonRes | ArealghtRes |
|---|---|---|---|---|---|---|---|---|---|---|---|
| TRMNTLBR | Transmission Maintenance Labor | 999,527 | 111,038 | 77,450 | 90,222 | 4,023 | 16,234 | 6,488 | 3,888 | 631 | 63 |
| | | 100.00% | 11.11% | 7.75% | 9.03% | 0.40% | 1.62% | 0.65% | 0.39% | 0.06% | 0.01% |
| DISTOPLBR | Distribution Operations Labor | 6,504,316 | 560,913 | 52,017 | 50,630 | 2,713 | 2,869 | 40,503 | 43,152 | 10,768 | 2,360 |
| | | 100.00% | 8.62% | 0.80% | 0.78% | 0.04% | 0.04% | 0.62% | 0.66% | 0.17% | 0.04% |
| DIST581_587 | Distribution 581 through 587 | 4,889,845 | 421,686 | 39,106 | 38,063 | 2,040 | 2,157 | 30,450 | 32,441 | 8,095 | 1,774 |
| | | 100.00% | 8.62% | 0.80% | 0.78% | 0.04% | 0.04% | 0.62% | 0.66% | 0.17% | 0.04% |
| DMAINTLBR | Distribution Maintenance Labor | 13,347,861 | 897,269 | - | - | - | - | 67,400 | 115,166 | 44,937 | 13,043 |
| | | 100.00% | 6.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.50% | 0.86% | 0.34% | 0.10% |
| DIST591_597 | Distribution 591 though 597 | 12,019,965 | 808,006 | - | - | - | - | 60,694 | 103,709 | 40,467 | 11,745 |
| | | 100.00% | 6.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.50% | 0.86% | 0.34% | 0.10% |
| LABOR | Labor Expense (excluding A&G) | 34,144,151 | 2,361,711 | 527,275 | 642,864 | 28,258 | 107,288 | 172,194 | 228,378 | 82,712 | 22,882 |
| | | 100.00% | 6.92% | 1.54% | 1.88% | 0.08% | 0.31% | 0.50% | 0.67% | 0.24% | 0.07% |
| TOTPLT | Total Plant in Service | 2,438,829,603 | 216,917,031 | 79,300,363 | 95,501,673 | 4,180,678 | 16,445,562 | 13,694,795 | 28,321,680 | 7,977,629 | 1,823,941 |
| | | 100.00% | 8.89% | 3.25% | 3.92% | 0.17% | 0.67% | 0.56% | 1.16% | 0.33% | 0.07% |
| RTBASE | Rate Base | 1,266,480,826 | 118,127,348 | 44,582,362 | 51,561,311 | 2,310,182 | 9,276,646 | 7,344,963 | 8,543,667 | 2,585,266 | 643,644 |
| | | 100.00% | 9.33% | 3.52% | 4.07% | 0.18% | 0.73% | 0.58% | 0.67% | 0.20% | 0.05% |
| RBXEBC | Rate Base Excluding EBCAP | 1,287,270,826 | 120,066,475 | 45,314,207 | 52,407,720 | 2,348,105 | 9,428,928 | 7,465,535 | 8,683,916 | 2,627,705 | 654,210 |
| | | 100.00% | 9.33% | 3.52% | 4.07% | 0.18% | 0.73% | 0.58% | 0.67% | 0.20% | 0.05% |
| LBTRNDST | Labor Expense for Prod, Trans, and Dist | 26,958,432 | 2,162,321 | 449,347 | 540,560 | 23,817 | 85,498 | 151,160 | 195,044 | 64,052 | 16,985 |
| | | 100.00% | 8.02% | 1.67% | 2.01% | 0.09% | 0.32% | 0.56% | 0.72% | 0.24% | 0.06% |
| ACCT904 | Account 904 | 8,777,385 | 271,576 | 105,248 | 139,137 | 5,867 | 29,825 | 26,794 | 44,428 | 13,412 | 3,554 |
| | | 100.00% | 3.09% | 1.20% | 1.59% | 0.07% | 0.34% | 0.31% | 0.51% | 0.15% | 0.04% |
| PLT_368 | Distr. Plant Acct. 368 (Transformers) | 159,634,397 | 13,041,589 | - | - | - | - | 801,266 | 1,064,108 | 516,241 | 163,981 |
| | | 100.00% | 8.17% | 0.00% | 0.00% | 0.00% | 0.00% | 0.50% | 0.67% | 0.32% | 0.10% |
| LABOR_908_ | Customer Service & Information Labor (excluding EE) | 249,840 | 4,220 | 1,724 | 2,310 | 104 | 490 | 395 | 684 | 149 | 141 |
| | | 100.00% | 1.69% | 0.69% | 0.92% | 0.04% | 0.20% | 0.16% | 0.27% | 0.06% | 0.06% |
| TOTPLT | Distribution Plant in Service | 2,438,829,603 | 216,917,031 | 79,300,363 | 95,501,673 | 4,180,678 | 16,445,562 | 13,694,795 | 28,321,680 | 7,977,629 | 1,823,941 |
| | | 100.00% | 8.89% | 3.25% | 3.92% | 0.17% | 0.67% | 0.56% | 1.16% | 0.33% | 0.07% |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Unit Costs**

| Line No. | Description | System Total | Residential SC 1 | GS Small SC 2 | GS 100 kW SC 3 | Residential TOU SC 4 | GS 12 kW Minimum SC 7 | Large GS TOU Primary SC 8P | Large GS TOU Secondary SC 8S | Large GS TOU Subtran - Comm SC 8STComm |
|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| | **Total Revenue Requirement** | | | | | | | | | |
| 1 | Demand | $ 230,656,266 | $ 92,335,176 | $ 8,393,717 | $ 22,907,586 | $ 2,730,199 | $ 30,717,981 | $ 21,117,172 | $ 28,093,253 | $ 8,470,441 |
| 2 | Customer | 167,747,707 | 126,236,401 | 10,832,901 | 4,664,630 | 1,773,512 | 8,824,460 | 3,011,533 | 3,900,646 | 1,920,316 |
| 3 | Energy | 15,041,202 | 6,867,323 | 572,823 | 1,104,376 | 180,690 | 1,587,908 | 1,034,167 | 1,259,540 | 813,140 |
| 4 | Total | $ 413,445,175 | $ 225,438,900 | $ 19,799,441 | $ 28,676,592 | $ 4,684,401 | $ 41,130,348 | $ 25,162,873 | $ 33,253,439 | $ 11,203,897 |
| | **Billing Determinants** | | | | | | | | | |
| 5 | Demand (kW) | 10,224,172 | - | - | 1,554,012 | - | 2,280,546 | 1,349,357 | 1,725,279 | 1,100,217 |
| 6 | Customer (Customer Bills or No. * 12) | 4,554,881 | 3,998,226 | 348,619 | 13,500 | 42,822 | 105,864 | 2,015 | 4,673 | 720 |
| 7 | Energy (kWh) | 7,080,763,936 | 2,592,641,930 | 214,205,860 | 586,879,669 | 73,680,930 | 764,167,612 | 618,810,633 | 722,952,316 | 512,007,286 |
| 8 | Demand Unit Costs | | 0.00 | 0.00 | 14.74 | 0.00 | 13.47 | 15.65 | 16.28 | 7.70 |
| 9 | Customer Unit Cost | | 31.57 | 31.07 | 345.53 | 41.42 | 83.36 | 1,494.56 | 834.72 | 2,667.11 |
| 10 | Energy Unit Cost | | 0.0383 | 0.0419 | 0.0019 | 0.0395 | 0.0021 | 0.0017 | 0.0017 | 0.0016 |
| | **Unit Costs** | | | | | | | | | |
| | **Fixed Production** | | | | | | | | | |
| 11 | Demand ($/kW) | | $ - | $ - | $ (0.01) | $ - | $ (0.01) | $ (0.01) | $ (0.01) | $ (0.01) |
| 12 | Customer ($/month) | | $ 0.07 | $ 0.01 | $ 0.83 | $ 0.16 | $ 0.22 | $ 3.15 | $ 1.83 | $ 5.40 |
| 13 | Energy ($/kWh) | | $ 0.0017 | $ 0.0017 | $ 0.0017 | $ 0.0017 | $ 0.0017 | $ 0.0017 | $ 0.0017 | $ 0.0016 |
| | **Transmission and Distribution** | | | | | | | | | |
| 14 | Demand ($/kW) | | $ - | $ - | $ 14.75 | $ - | $ 13.48 | $ 15.66 | $ 16.30 | $ 7.71 |
| 15 | Customer ($/month) | | $ 30.03 | $ 29.70 | $ 328.60 | $ 38.95 | $ 78.45 | $ 1,436.15 | $ 798.17 | $ 2,585.68 |
| 16 | Energy ($/kWh) | | $ 0.0355 | $ 0.0391 | $ (0.0001) | $ 0.0369 | $ (0.0001) | $ (0.0001) | $ (0.0001) | $ (0.0001) |
| | **Bill Issuance & Pmt Processing** | | | | | | | | | |
| 17 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | Customer ($/month) | | $ 0.57 | $ 0.58 | $ 0.76 | $ 0.57 | $ 0.61 | $ 1.63 | $ 1.19 | $ 2.09 |
| 19 | Energy ($/kWh) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Merchant Function** | | | | | | | | | |
| 20 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | Customer ($/month) | | $ 0.91 | $ 0.77 | $ 15.34 | $ 1.74 | $ 4.07 | $ 53.62 | $ 33.52 | $ 73.93 |
| 22 | Energy ($/kWh) | | $ 0.0011 | $ 0.0011 | $ 0.0003 | $ 0.0009 | $ 0.0005 | $ 0.0001 | $ 0.0001 | $ 0.0001 |
| | **Total** | | | | | | | | | |
| 23 | Demand ($/kW) | | $ - | $ - | $ 14.74 | $ - | $ 13.47 | $ 15.65 | $ 16.28 | $ 7.70 |
| 24 | Customer ($/month) | | $ 31.57 | $ 31.07 | $ 345.53 | $ 41.42 | $ 83.36 | $ 1,494.56 | $ 834.72 | $ 2,667.11 |
| 25 | Energy ($/kWh) | | $ 0.0383 | $ 0.0419 | $ 0.0019 | $ 0.0395 | $ 0.0021 | $ 0.0017 | $ 0.0017 | $ 0.0016 |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Summary of Unit Costs**

| Line No. | Description | System Total | Large GS TOU Subtran - Ind | Large GS TOU Transmission | Large GS TOU Substation | GS TOU | Street Lighting | Area Lighting - Non-Res | Area Lighting - Res |
|---|---|---|---|---|---|---|---|---|---|
| | | | SC 8STInd | SC 8T | SC 8SubS | SC 9 | StrtIght 1-3 | AreaIightNonRes | AreaIightRes |
| | (A) | (B) | (K) | (L) | (M) | (N) | (P) | (Q) | (V) |
| | **Total Revenue Requirement** | | | | | | | | |
| 1 | Demand | $ 230,656,266 | $ 9,868,067 | $ 440,026 | $ 1,775,478 | $ 1,720,680 | $ 1,776,216 | $ 282,061 | $ 28,213 |
| 2 | Customer | 167,747,707 | 2,323,797 | 95,064 | 401,251 | 402,759 | 2,151,676 | 936,515 | 272,246 |
| 3 | Energy | 15,041,202 | 1,229,046 | 47,606 | 176,437 | 74,940 | 74,566 | 16,968 | 1,672 |
| 4 | Total | $ 413,445,175 | $ 13,420,910 | $ 582,695 | $ 2,353,166 | $ 2,198,378 | $ 4,002,458 | $ 1,235,544 | $ 302,132 |
| | **Billing Determinants** | | | | | | | | |
| 5 | Demand (kW) | 10,224,172 | 1,706,699 | 72,995 | 273,208 | 161,859 | - | - | - |
| 6 | Customer (Customer Bills or No. * 12) | 4,554,881 | 624 | 12 | 454 | 3,888 | 5,604 | 19,739 | 8,121 |
| 7 | Energy (kWh) | 7,080,763,936 | 762,535,332 | 29,872,898 | 111,736,236 | 41,528,741 | 42,339,492 | 6,721,421 | 683,580 |
| 8 | Demand Unit Costs | | 5.78 | 6.03 | 6.50 | 10.63 | 0.00 | 0.00 | 0.00 |
| 9 | Customer Unit Cost | | 3,724.03 | 7,921.97 | 883.81 | 103.59 | 383.95 | 47.44 | 33.52 |
| 10 | Energy Unit Cost | | 0.0016 | 0.0016 | 0.0016 | 0.0018 | 0.0437 | 0.0445 | 0.0437 |
| | **Unit Costs** | | | | | | | | |
| | **Fixed Production** | | | | | | | | |
| 11 | Demand ($/kW) | | $ (0.01) | $ (0.01) | $ (0.01) | $ (0.01) | $ - | $ - | $ - |
| 12 | Customer ($/month) | | $ 9.57 | $ 22.35 | $ 3.13 | $ 0.30 | $ 0.42 | $ 0.02 | $ 0.02 |
| 13 | Energy ($/kWh) | | $ 0.0016 | $ 0.0016 | $ 0.0016 | $ 0.0017 | $ 0.0017 | $ 0.0017 | $ 0.0017 |
| | **Transmission and Distribution** | | | | | | | | |
| 14 | Demand ($/kW) | | $ 5.79 | $ 6.04 | $ 6.51 | $ 10.64 | $ - | $ - | $ - |
| 15 | Customer ($/month) | | $ 3,611.52 | $ 7,702.44 | $ 852.24 | $ 101.17 | $ 381.57 | $ 46.53 | $ 32.86 |
| 16 | Energy ($/kWh) | | $ (0.0001) | $ (0.0001) | $ (0.0001) | $ (0.0001) | $ 0.0418 | $ 0.0417 | $ 0.0411 |
| | **Bill Issuance & Pmt Processing** | | | | | | | | |
| 17 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | Customer ($/month) | | $ 2.66 | $ 5.45 | $ 1.10 | $ 0.63 | $ 0.62 | $ 0.58 | $ 0.56 |
| 19 | Energy ($/kWh) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Merchant Function** | | | | | | | | |
| 20 | Demand ($/kW) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | Customer ($/month) | | $ 100.28 | $ 191.73 | $ 27.35 | $ 1.50 | $ 1.34 | $ 0.31 | $ 0.08 |
| 22 | Energy ($/kWh) | | $ 0.0001 | $ 0.0001 | $ 0.0001 | $ 0.0002 | $ 0.0002 | $ 0.0010 | $ 0.0009 |
| | **Total** | | | | | | | | |
| 23 | Demand ($/kW) | | $ 5.78 | $ 6.03 | $ 6.50 | $ 10.63 | $ - | $ - | $ - |
| 24 | Customer ($/month) | | $ 3,724.03 | $ 7,921.97 | $ 883.81 | $ 103.59 | $ 383.95 | $ 47.44 | $ 33.52 |
| 25 | Energy ($/kWh) | | $ 0.0016 | $ 0.0016 | $ 0.0016 | $ 0.0018 | $ 0.0437 | $ 0.0445 | $ 0.0437 |

**Rochester Gas and Electric Company**
**Electric Embedded Cost of Service Study**
**Merchant Function Calculation**

| Line No. | Description | Delivery | Commodity | Total |
|---|---|---|---|---|
| | (A) | (B) | (C) | (D) |
| | Delivery Components | | | |
| 1 | Call Center (906B) | $ 834,319 | | $ 834,319 |
| 2 | Credit and Collections (906A) | 1,053,046 | | 1,053,046 |
| 3 | Uncollectibles (904) | | 2,266,091 | 2,266,091 |
| 4 | **Subtotal** | **$ 1,887,365** | **$ 2,266,091** | **$ 4,153,455** |
| 5 | Electric Supply | $ 180,740 | | $ 180,740 |
| 6 | A&G (920-935) | 2,044,751 | | 2,044,751 |
| 7 | Customer Service Expenses ( 907 - 916) | 295,662 | | 295,662 |
| 8 | Depreciation | 479,503 | | 479,503 |
| 9 | Taxes other than income | 410,351 | | 410,351 |
| 10 | Income Taxes & Adjustments | 73,936 | 313,549 | 387,485 |
| 11 | **Subtotal** | **$ 3,484,942** | **$ 313,549** | **$ 3,798,491** |
| | **Rate base** | | | |
| 12 | Net Plant | $ 4,013,886 | | $ 4,013,886 |
| 13 | Rate base adj (excludes WC on Purch. Power and Commodity Hedge) | (1,335,148) | | $ (1,335,148) |
| | Working Capital on Purchased Power and Hedge Margin | | 11,360,076 | $ 11,360,076 |
| 14 | **Subtotal** | **$ 2,678,738** | **$ 11,360,076** | **$ 14,038,814** |
| 15 | ***Return on Rate base @ Claimed ROR - 7.24%*** | **$ 193,816** | **$ 821,941** | **$ 1,015,758** |
| 16 | **Total Delivery and Commodity** | **$ 5,566,123** | **$ 3,401,581** | **$ 8,967,704** |

**Rochester Gas and Electric Corporation**
**Electric Embedded Cost of Service Study**
**Index of Workpapers**

| Workpaper | Description |
|---|---|
| WP-RG&E Electric 1 | 2018 Financial Compliance Costs and Adjustments by Account |
| WP-RG&E Electric 2 | Line Loss Adjustments |
| WP-RG&E Electric 3 | Usage Details |
| WP-RG&E Electric 4 | Losses |
| WP-RG&E Electric 5 | Rate Classes Peak |
| WP-RG&E Electric 6 | 2017/18 Load Profile Summary |
| WP-RG&E Electric 7 | Lighting |
| WP-RG&E Electric 8 | Billed kW |
| WP-RG&E Electric 9 | Residential and Non-Residential Weighting |
| WP-RG&E Electric 10 | Bills and Meter Reads |
| WP-RG&E Electric 11 | Meter Study |
| WP-RG&E Electric 12 | Account 907 - 916 Analysis |
| WP-RG&E Electric 13 | Three Part Weighted Allocator |
| WP-RG&E Electric 14 | Customer Care Analysis |
| WP-RG&E Electric 15 | Administrative and General Account detail |
| WP-RG&E Electric 16 | Supply Procurement Analysis |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**List and Description of Service Classifications**

| Service Class No. | Sales/Transportation | Description |
|---|---|---|
| 1S H | Sales | Residential - Heating |
| 1S NH | Sales | Residential - Non-Heating |
| 2S | Sales | General Service |
| 5S | Sales | Seasonal Gas Cooling (included with SC2S) |
| 9S | Sales | Industrial Manufacturing |
| 1T | Transportation | Large Firm Transportation |
| 5T | Transportation | Small Firm Transportation |
| 13T H | Transportation | Residential Aggregation - Heating |
| 13T NH | Transportation | Residential Aggregation - Non-Heating |
| 14T | Transportation | Non- Residential Aggregation |
| 16T | Transportation | Non-Residential Distributed Generation |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Summary of Results by Rate Class**

| Line No. | Description | System Total | Residential Heating SC 1S H | Residential Non-Heating SC 1S NH | General Service SC 2S | Industrial Manufacturing SC 9S | Large Firm Transportation SC 1T | Small Firm Transportation SC 5T | Residential Aggregation Heat SC 13T H | Residential Aggregation Non-Heat SC 13T NH | Non-Residential Aggregation SC 14T | Non-Residential Distr. Generation SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | **Rate Base** | | | | | | | | | | | |
| 1 | Plant in Service | $ 1,088,516,435 | $ 562,702,451 | $ 9,028,684 | $ 150,554,943 | $ 71,672 | $ 75,804,889 | $ 41,717,842 | $ 104,028,408 | $ 997,120 | $ 143,291,369 | $ 319,057 |
| 2 | Accumulated Reserve | (414,636,969) | (222,324,916) | (3,947,234) | (58,019,483) | (24,272) | (25,107,829) | (14,052,678) | (40,710,524) | (433,212) | (49,912,227) | (104,594) |
| 3 | Other Rate Base Items | (104,134,015) | (49,535,410) | (852,191) | (13,209,187) | (4,592) | (8,340,604) | (4,607,133) | (11,189,944) | (103,722) | (16,255,813) | (35,419) |
| 4 | Total Rate Base | $ 569,745,451 | $ 290,842,125 | $ 4,229,258 | $ 79,326,274 | $ 42,808 | $ 42,356,456 | $ 23,058,030 | $ 52,127,939 | $ 460,186 | $ 77,123,328 | $ 179,045 |
| | **Revenues at Current Rates** | | | | | | | | | | | |
| 5 | Delivery Revenue | $ 184,690,094 | $ 101,901,509 | $ 1,263,968 | $ 24,824,240 | $ 12,956 | $ 8,079,667 | $ 5,984,537 | $ 18,978,169 | $ 141,707 | $ 23,460,097 | $ 43,244 |
| 6 | MFC Revenue | 5,413,572 | 4,332,045 | 26,521 | 1,053,959 | 1,047 | - | - | - | - | - | - |
| 7 | Commodity Revenue | - | - | - | - | - | - | - | - | - | - | - |
| 8 | BIPP Revenue | 1,820,123 | 1,327,845 | 36,546 | 141,455 | 7 | 589 | 2,411 | 238,523 | 4,009 | 68,723 | 17 |
| 9 | Miscellaneous Revenues | 6,591,255 | 3,565,670 | 2,096 | 534,882 | 677 | 638,008 | 319,003 | 763,454 | 478 | 760,897 | 6,091 |
| 10 | Total Revenues | $ 198,515,044 | $ 111,127,069 | $ 1,329,131 | $ 26,554,536 | $ 14,686 | $ 8,718,264 | $ 6,305,951 | $ 19,980,145 | $ 146,194 | $ 24,289,717 | $ 49,352 |
| | **Expenses at Current Rates** | | | | | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 91,709,076 | $ 51,433,977 | $ 873,647 | $ 12,030,247 | $ 5,893 | $ 5,581,163 | $ 3,059,138 | $ 8,812,131 | $ 90,693 | $ 9,798,706 | $ 23,480 |
| 12 | Depreciation Expense | 27,733,439 | 14,858,191 | 267,011 | 3,843,685 | 1,630 | 1,664,228 | 943,493 | 2,722,613 | 29,352 | 3,396,190 | 7,044 |
| 13 | Taxes Other Than Income Taxes | 22,885,168 | 11,924,365 | 192,876 | 3,154,219 | 1,501 | 1,571,801 | 868,155 | 2,188,267 | 21,098 | 2,956,268 | 6,616 |
| 14 | Income Taxes | 16,653,726 | 9,998,457 | (25,618) | 2,213,681 | 1,761 | (275,981) | 376,993 | 1,918,987 | (830) | 2,442,969 | 3,305 |
| 15 | Total Expenses - Current | $ 158,981,408 | $ 88,214,989 | $ 1,307,917 | $ 21,241,833 | $ 10,785 | $ 8,541,212 | $ 5,247,780 | $ 15,641,998 | $ 140,314 | $ 18,594,134 | $ 40,446 |
| 16 | Current Operating Income | 39,533,636 | 22,912,079 | 21,215 | 5,312,703 | 3,901 | 177,052 | 1,058,171 | 4,338,147 | 5,879 | 5,695,583 | 8,906 |
| 17 | Return at Current Rates | 6.94% | 7.88% | 0.50% | 6.70% | 9.11% | 0.42% | 4.59% | 8.32% | 1.28% | 7.39% | 4.97% |
| 18 | Index Rate of Return | 1.00 | 1.14 | 0.07 | 0.97 | 1.31 | 0.06 | 0.66 | 1.20 | 0.18 | 1.06 | 0.72 |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | | | | | |
| 19 | Present Return | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% |
| 20 | Present Operating Income @ Equal Return | $ 39,533,636 | $ 20,181,024 | $ 293,461 | $ 5,504,311 | $ 2,970 | $ 2,939,040 | $ 1,599,956 | $ 3,617,066 | $ 31,932 | $ 5,351,452 | $ 12,424 |
| 21 | Income Taxes | 16,653,726 | 8,501,349 | 123,622 | 2,318,716 | 1,251 | 1,238,084 | 673,989 | 1,523,706 | 13,451 | 2,254,324 | 5,233 |
| 22 | Other Expenses | 142,327,683 | 78,216,532 | 1,333,535 | 19,028,152 | 9,024 | 8,817,193 | 4,870,787 | 13,723,011 | 141,144 | 16,151,165 | 37,141 |
| 23 | Present Revenues @ Equal Rates of Return | $ 198,515,044 | $ 106,898,906 | $ 1,750,617 | $ 26,851,179 | $ 13,246 | $ 12,994,317 | $ 7,144,732 | $ 18,863,783 | $ 186,527 | $ 23,756,941 | $ 54,798 |
| 24 | Present (Subsidies)/Excesses | $ - | $ 4,228,163 | $ (421,486) | $ (296,643) | $ 1,440 | $ (4,276,053) | $ (838,781) | $ 1,116,362 | $ (40,333) | $ 532,776 | $ (5,446) |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | | | | | |
| 25 | Claimed Return | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |
| 26 | Required Operating Income | $ 38,391,340 | $ 19,597,908 | $ 284,981 | $ 5,345,268 | $ 2,885 | $ 2,854,119 | $ 1,553,727 | $ 3,512,554 | $ 31,009 | $ 5,196,826 | $ 12,065 |
| 27 | Operating Income (Deficiency)/Surplus | $ 1,142,296 | $ 3,314,171 | $ (263,767) | $ (32,564) | $ 1,016 | $ (2,677,067) | $ (495,556) | $ 825,593 | $ (25,129) | $ 498,757 | $ (3,158) |
| | **Expenses at Claimed Return** | | | | | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 91,709,076 | $ 51,433,977 | $ 873,647 | $ 12,030,247 | $ 5,893 | $ 5,581,163 | $ 3,059,138 | $ 8,812,131 | $ 90,693 | $ 9,798,706 | $ 23,480 |
| 29 | Depreciation Expense | 27,733,439 | 14,858,191 | 267,011 | 3,843,685 | 1,630 | 1,664,228 | 943,493 | 2,722,613 | 29,352 | 3,396,190 | 7,044 |
| 30 | Taxes Other than Income | 22,885,168 | 11,924,365 | 192,876 | 3,154,219 | 1,501 | 1,571,801 | 868,155 | 2,188,267 | 21,098 | 2,956,268 | 6,616 |
| 31 | Income Taxes | 16,027,516 | 8,181,683 | 118,973 | 2,231,528 | 1,204 | 1,191,530 | 648,646 | 1,466,412 | 12,946 | 2,169,557 | 5,037 |
| 32 | Total Expense - Claimed | $ 158,355,199 | $ 86,398,216 | $ 1,452,508 | $ 21,259,680 | $ 10,228 | $ 10,008,723 | $ 5,519,432 | $ 15,189,422 | $ 154,090 | $ 18,320,722 | $ 42,177 |
| 33 | Total Revenue Requirement at Claimed Return | $ 196,746,539 | $ 105,996,124 | $ 1,737,490 | $ 26,604,948 | $ 13,113 | $ 12,862,841 | $ 7,073,159 | $ 18,701,976 | $ 185,099 | $ 23,517,548 | $ 54,242 |
| 34 | Revenue (Deficiency)/Surplus | $ 1,768,505 | $ 5,130,945 | $ (408,358) | $ (50,412) | $ 1,573 | $ (4,144,578) | $ (767,208) | $ 1,278,169 | $ (38,905) | $ 772,169 | $ (4,890) |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | Residential Heating SC 1S H | Residential Non-Heating SC 1S NH | General Service SC 2S | Industrial Manufacturing SC 9S | Large Firm Transportation SC 1T | Small Firm Transportation SC 5T | Residential Aggregation Heat SC 13T H | Residential Aggregation Non-Heat SC 13T NH | Non-Residential Aggregation SC 14T | Non-Residential Distr. Generation SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | **Supply** | | | | | | | | | | | |
| 1 | Demand | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2 | Customer | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3 | Commodity | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | *Sub-total* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* |
| | **Merchant Function** | | | | | | | | | | | |
| 5 | Demand | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | Customer | $ 3,174,998 | $ 2,452,202 | $ 14,941 | $ 707,182 | $ 673 | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | Commodity | $ 2,588,052 | $ 2,074,500 | $ 12,688 | $ 500,368 | $ 496 | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | *Sub-total* | *$ 5,763,051* | *$ 4,526,703* | *$ 27,630* | *$ 1,207,550* | *$ 1,168* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* |
| | **Distribution & Transmission** | | | | | | | | | | | |
| 9 | Demand | $ 99,014,108 | $ 44,026,631 | $ 210,083 | $ 13,741,426 | $ 9,467 | $ 11,509,418 | $ 6,128,501 | $ 8,497,612 | $ 24,740 | $ 14,819,245 | $ 46,985 |
| 10 | Customer | $ 90,553,016 | $ 56,409,071 | $ 1,471,228 | $ 11,542,958 | $ 2,474 | $ 1,355,987 | $ 943,051 | $ 10,019,046 | $ 157,221 | $ 8,644,697 | $ 7,284 |
| 11 | Commodity | $ (4,611) | $ 1,233 | $ 172 | $ 886 | $ (2) | $ (4,005) | $ (837) | $ (169) | $ 25 | $ (1,871) | $ (44) |
| 12 | *Sub-total* | *$ 189,562,512* | *$ 100,436,935* | *$ 1,681,483* | *$ 25,285,270* | *$ 11,938* | *$ 12,861,400* | *$ 7,070,715* | *$ 18,516,489* | *$ 181,986* | *$ 23,462,072* | *$ 54,224* |
| | **Billing & Payment Processing** | | | | | | | | | | | |
| 13 | Demand | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | Customer | $ 1,420,976 | $ 1,032,486 | $ 28,377 | $ 112,128 | $ 6 | $ 1,442 | $ 2,444 | $ 185,487 | $ 3,113 | $ 55,476 | $ 18 |
| 15 | Commodity | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) | $ (0) |
| 16 | *Sub-total* | *$ 1,420,976* | *$ 1,032,486* | *$ 28,377* | *$ 112,128* | *$ 6* | *$ 1,442* | *$ 2,444* | *$ 185,487* | *$ 3,113* | *$ 55,476* | *$ 18* |
| | **TOTAL** | | | | | | | | | | | |
| 17 | Demand | $ 99,014,108 | $ 44,026,631 | $ 210,083 | $ 13,741,426 | $ 9,467 | $ 11,509,418 | $ 6,128,501 | $ 8,497,612 | $ 24,740 | $ 14,819,245 | $ 46,985 |
| 18 | Customer | $ 95,148,991 | $ 59,893,759 | $ 1,514,546 | $ 12,362,268 | $ 3,152 | $ 1,357,429 | $ 945,495 | $ 10,204,532 | $ 160,334 | $ 8,700,174 | $ 7,302 |
| 19 | Commodity | $ 2,583,441 | $ 2,075,734 | $ 12,861 | $ 501,254 | $ 494 | $ (4,005) | $ (837) | $ (169) | $ 25 | $ (1,871) | $ (44) |
| 20 | ***Total Revenue Requirement*** | ***$ 196,746,539*** | ***$ 105,996,124*** | ***$ 1,737,490*** | ***$ 26,604,948*** | ***$ 13,113*** | ***$ 12,862,841*** | ***$ 7,073,159*** | ***$ 18,701,976*** | ***$ 185,099*** | ***$ 23,517,548*** | ***$ 54,242*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | 34,517 | LABOR | 7,674 | 11,212 | - | 18,886 | 37 | 285 | - | 322 | 2,395 | 2,256 | - | 4,651 |
| 302.0 | Franchise & Consents | 4,418,365 | PSTDPLT | 1,139,828 | 1,128,074 | - | 2,267,902 | 5,439 | 30,674 | - | 36,113 | 355,759 | 257,185 | - | 612,944 |
| 303.0 | Misc. Intangible Plant | 47,040,828 | LABOR | 10,457,858 | 15,280,867 | - | 25,738,726 | 49,902 | 388,718 | - | 438,619 | 3,264,067 | 3,074,674 | - | 6,338,741 |
| | ***Sub-total*** | ***51,493,710*** | | ***11,605,360*** | ***16,420,154*** | ***-*** | ***28,025,514*** | ***55,377*** | ***419,677*** | ***-*** | ***475,054*** | ***3,622,221*** | ***3,334,115*** | ***-*** | ***6,956,336*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 304.0 | Land Rights | 26,728 | DESIGN_DAY | 11,884 | - | - | 11,884 | 57 | - | - | 57 | 3,709 | - | - | 3,709 |
| 311.0 | LPG Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 338.0 | Unsuccessful Exploration & Development | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***26,728*** | | ***11,884*** | ***-*** | ***-*** | ***11,884*** | ***57*** | ***-*** | ***-*** | ***57*** | ***3,709*** | ***-*** | ***-*** | ***3,709*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| - | Production Supply (36.3%) | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Production Senca Non-Daily (47.4%) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Production Senca Daily (16.3%) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 365.1 | Land & Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 367.0 | Mains | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 368.0 | Compressor Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 369.0 | Measuring & Regulating Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 371.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 9,102,052 | DESIGN_DAY | 4,047,007 | - | - | 4,047,007 | 19,311 | - | - | 19,311 | 1,263,137 | - | - | 1,263,137 |
| 375.0 | Structures & Improvements | 3,406,153 | DESIGN_DAY | 1,514,464 | - | - | 1,514,464 | 7,227 | - | - | 7,227 | 472,689 | - | - | 472,689 |
| 376.0 | Mains | 506,099,589 | DESIGN_DAY | 225,024,950 | - | - | 225,024,950 | 1,073,755 | - | - | 1,073,755 | 70,233,940 | - | - | 70,233,940 |
| 378.0 | M&R Station Equip. - General | 35,427,183 | DESIGN_DAY | 15,751,841 | - | - | 15,751,841 | 75,163 | - | - | 75,163 | 4,916,405 | - | - | 4,916,405 |
| 380.0 | Services | 302,700,099 | SERV | - | 193,441,712 | - | 193,441,712 | - | 5,259,989 | - | 5,259,989 | - | 45,054,800 | - | 45,054,800 |
| 381.0 | Meters | 64,340,415 | METERS | - | 39,563,018 | - | 39,563,018 | - | 1,075,782 | - | 1,075,782 | - | 8,271,447 | - | 8,271,447 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 17,581,369 | METERS | - | 10,810,810 | - | 10,810,810 | - | 293,963 | - | 293,963 | - | 2,260,218 | - | 2,260,218 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 16,263,547 | IND_METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | 13,246 | DESIGN_DAY | 5,890 | - | - | 5,890 | 28 | - | - | 28 | 1,838 | - | - | 1,838 |
| 388.0 | Other Property | 596,135 | DISTPLT | 153,785 | 152,206 | - | 305,991 | 734 | 4,139 | - | 4,873 | 47,999 | 34,701 | - | 82,700 |
| | ***Sub-total*** | ***955,529,788*** | | ***246,497,936*** | ***243,967,746*** | ***-*** | ***490,465,683*** | ***1,176,218*** | ***6,633,873*** | ***-*** | ***7,810,091*** | ***76,936,007*** | ***55,621,166*** | ***-*** | ***132,557,173*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | 23,912,847 | LABOR | 5,316,173 | 7,767,913 | - | 13,084,086 | 25,367 | 197,602 | - | 222,969 | 1,659,264 | 1,562,987 | - | 3,222,251 |
| 391.0 | Office Furniture & Equipment | 6,321,721 | LABOR | 1,405,410 | 2,053,565 | - | 3,458,975 | 6,706 | 52,239 | - | 58,945 | 438,651 | 413,199 | - | 851,851 |
| 392.0 | Transportation Equipment | 9,658,861 | LABOR | 2,147,305 | 3,137,610 | - | 5,284,915 | 10,246 | 79,815 | - | 90,061 | 670,209 | 631,321 | - | 1,301,529 |
| 393.0 | Stores Equipment | 212,756 | PSTDPLT | 54,886 | 54,320 | - | 109,205 | 262 | 1,477 | - | 1,739 | 17,131 | 12,384 | - | 29,515 |
| 394.0 | Tools, Shop & Garage Equip. | 7,074,241 | LABTD | 1,907,507 | 1,745,127 | - | 3,652,634 | 9,102 | 47,453 | - | 56,555 | 595,364 | 393,023 | - | 988,387 |
| 395.0 | Laboratory Equip. | 1,159,977 | LABTD | 312,778 | 286,152 | - | 598,929 | 1,492 | 7,781 | - | 9,273 | 97,623 | 64,445 | - | 162,068 |
| 396.0 | Power Operated Equip. | 3,710,725 | LABTD | 1,000,564 | 915,390 | - | 1,915,954 | 4,774 | 24,891 | - | 29,665 | 312,292 | 206,157 | - | 518,449 |
| 397.0 | Communication Equip. | 18,791,876 | LABOR | 4,177,707 | 6,104,403 | - | 10,282,109 | 19,935 | 155,285 | - | 175,220 | 1,303,930 | 1,228,271 | - | 2,532,201 |
| 398.0 | Miscellaneous Equip. | 10,454,694 | LABOR | 2,324,230 | 3,396,131 | - | 5,720,361 | 11,091 | 86,391 | - | 97,482 | 725,430 | 683,338 | - | 1,408,768 |
| 399.0 | Other Property | 168,511 | LABOR | 37,462 | 54,740 | - | 92,202 | 179 | 1,392 | - | 1,571 | 11,693 | 11,014 | - | 22,707 |
| - | ***Sub-total*** | ***81,466,209*** | | ***18,684,021*** | ***25,515,349*** | ***-*** | ***44,199,370*** | ***89,155*** | ***654,326*** | ***-*** | ***743,481*** | ***5,831,586*** | ***5,206,138*** | ***-*** | ***11,037,725*** |
| | **Other** | | | | | | | | | | | | | | |
| | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL PLANT-IN-SERVICE** | **1,088,516,435** | | **276,799,202** | **285,903,249** | **-** | **562,702,451** | **1,320,807** | **7,707,876** | **-** | **9,028,684** | **86,393,524** | **64,161,419** | **-** | **150,554,943** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | 34,517 | LABOR | 2 | 1 | - | 2 | 2,007 | 165 | - | 2,172 | 1,068 | 157 | - | 1,225 |
| 302.0 | Franchise & Consents | 4,418,365 | PSTDPLT | 245 | 47 | - | 292 | 298,064 | 13,075 | - | 311,140 | 158,712 | 12,005 | - | 170,718 |
| 303.0 | Misc. Intangible Plant | 47,040,828 | LABOR | 2,249 | 760 | - | 3,008 | 2,734,722 | 225,041 | - | 2,959,763 | 1,456,177 | 213,964 | - | 1,670,141 |
| | ***Sub-total*** | ***51,493,710*** | | ***2,495*** | ***807*** | ***-*** | ***3,302*** | ***3,034,793*** | ***238,282*** | ***-*** | ***3,273,075*** | ***1,615,958*** | ***226,126*** | ***-*** | ***1,842,084*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 304.0 | Land Rights | 26,728 | DESIGN_DAY | 3 | - | - | 3 | 3,108 | - | - | 3,108 | 1,655 | - | - | 1,655 |
| 311.0 | LPG Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 338.0 | Unsuccessful Exploration & Development | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***26,728*** | | ***3*** | ***-*** | ***-*** | ***3*** | ***3,108*** | ***-*** | ***-*** | ***3,108*** | ***1,655*** | ***-*** | ***-*** | ***1,655*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| - | Production Supply (36.3%) | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Production Senca Non-Daily (47.4%) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Production Senca Daily (16.3%) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 365.1 | Land & Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 367.0 | Mains | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 368.0 | Compressor Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 369.0 | Measuring & Regulating Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 371.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 9,102,052 | DESIGN_DAY | 870 | - | - | 870 | 1,058,290 | - | - | 1,058,290 | 563,515 | - | - | 563,515 |
| 375.0 | Structures & Improvements | 3,406,153 | DESIGN_DAY | 326 | - | - | 326 | 396,031 | - | - | 396,031 | 210,877 | - | - | 210,877 |
| 376.0 | Mains | 506,099,589 | DESIGN_DAY | 48,385 | - | - | 48,385 | 58,843,863 | - | - | 58,843,863 | 31,333,007 | - | - | 31,333,007 |
| 378.0 | M&R Station Equip. - General | 35,427,183 | DESIGN_DAY | 3,387 | - | - | 3,387 | 4,119,095 | - | - | 4,119,095 | 2,193,324 | - | - | 2,193,324 |
| 380.0 | Services | 302,700,099 | SERV | - | 3,823 | - | 3,823 | - | 430,060 | - | 430,060 | - | 1,364,245 | - | 1,364,245 |
| 381.0 | Meters | 64,340,415 | METERS | - | 1,794 | - | 1,794 | - | 681,805 | - | 681,805 | - | 966,446 | - | 966,446 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 17,581,369 | METERS | - | 490 | - | 490 | - | 186,307 | - | 186,307 | - | 264,087 | - | 264,087 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 16,263,547 | IND_METERS | - | 4,021 | - | 4,021 | - | 1,527,885 | - | 1,527,885 | - | - | - | - |
| 387.0 | Other Equipment | 13,246 | DESIGN_DAY | 1 | - | - | 1 | 1,540 | - | - | 1,540 | 820 | - | - | 820 |
| 388.0 | Other Property | 596,135 | DISTPLT | 33 | 6 | - | 39 | 40,215 | 1,764 | - | 41,979 | 21,413 | 1,620 | - | 23,033 |
| | ***Sub-total*** | ***955,529,788*** | | ***53,003*** | ***10,136*** | ***-*** | ***63,138*** | ***64,459,033*** | ***2,827,821*** | ***-*** | ***67,286,854*** | ***34,322,956*** | ***2,596,397*** | ***-*** | ***36,919,353*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | 23,912,847 | LABOR | 1,143 | 386 | - | 1,529 | 1,390,175 | 114,398 | - | 1,504,573 | 740,236 | 108,767 | - | 849,003 |
| 391.0 | Office Furniture & Equipment | 6,321,721 | LABOR | 302 | 102 | - | 404 | 367,514 | 30,243 | - | 397,757 | 195,693 | 28,754 | - | 224,447 |
| 392.0 | Transportation Equipment | 9,658,861 | LABOR | 462 | 156 | - | 618 | 561,519 | 46,208 | - | 607,726 | 298,996 | 43,933 | - | 342,929 |
| 393.0 | Stores Equipment | 212,756 | PSTDPLT | 12 | 2 | - | 14 | 14,353 | 630 | - | 14,982 | 7,642 | 578 | - | 8,220 |
| 394.0 | Tools, Shop & Garage Equip. | 7,074,241 | LABTD | 410 | 54 | - | 464 | 498,812 | 14,093 | - | 512,905 | 265,606 | 22,100 | - | 287,706 |
| 395.0 | Laboratory Equip. | 1,159,977 | LABTD | 67 | 9 | - | 76 | 81,791 | 2,311 | - | 84,102 | 43,552 | 3,624 | - | 47,176 |
| 396.0 | Power Operated Equip. | 3,710,725 | LABTD | 215 | 28 | - | 243 | 261,647 | 7,392 | - | 269,039 | 139,321 | 11,593 | - | 150,914 |
| 397.0 | Communication Equip. | 18,791,876 | LABOR | 898 | 303 | - | 1,202 | 1,092,467 | 89,899 | - | 1,182,367 | 581,714 | 85,474 | - | 667,188 |
| 398.0 | Miscellaneous Equip. | 10,454,694 | LABOR | 500 | 169 | - | 669 | 607,785 | 50,015 | - | 657,799 | 323,631 | 47,553 | - | 371,184 |
| 399.0 | Other Property | 168,511 | LABOR | 8 | 3 | - | 11 | 9,796 | 806 | - | 10,603 | 5,216 | 766 | - | 5,983 |
| - | ***Sub-total*** | ***81,466,209*** | | ***4,017*** | ***1,212*** | ***-*** | ***5,229*** | ***4,885,858*** | ***355,994*** | ***-*** | ***5,241,852*** | ***2,601,607*** | ***353,142*** | ***-*** | ***2,954,750*** |
| | **Other** | | | | | | | | | | | | | | |
| | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL PLANT-IN-SERVICE** | **1,088,516,435** | | **59,518** | **12,154** | **-** | **71,672** | **72,382,792** | **3,422,097** | **-** | **75,804,889** | **38,542,176** | **3,175,666** | **-** | **41,717,842** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 301.0 | Organizational Expense | 34,517 | LABOR | 1,481 | 1,826 | - | 3,307 | 4 | 29 | - | 33 |
| 302.0 | Franchise & Consents | 4,418,365 | PSTDPLT | 219,999 | 202,092 | - | 422,091 | 641 | 3,383 | - | 4,024 |
| 303.0 | Misc. Intangible Plant | 47,040,828 | LABOR | 2,018,479 | 2,488,693 | - | 4,507,172 | 5,877 | 39,424 | - | 45,301 |
| | ***Sub-total*** | ***51,493,710*** | | ***2,239,959*** | ***2,692,611*** | ***-*** | ***4,932,570*** | ***6,521*** | ***42,836*** | ***-*** | ***49,358*** |
| | **Production Plant** | | | | | | | | | | |
| 304.0 | Land Rights | 26,728 | DESIGN_DAY | 2,294 | - | - | 2,294 | 7 | - | - | 7 |
| 311.0 | LPG Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 331.0 | Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 338.0 | Unsuccessful Exploration & Development | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***26,728*** | | ***2,294*** | ***-*** | ***-*** | ***2,294*** | ***7*** | ***-*** | ***-*** | ***7*** |
| | **Underground Storage Plant** | | | | | | | | | | |
| - | Production Supply (36.3%) | - | DDSxBASE | - | - | - | - | - | - | - | - |
| - | Production Senca Non-Daily (47.4%) | - | 0 | - | - | - | - | - | - | - | - |
| - | Production Senca Daily (16.3%) | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | |
| 365.1 | Land & Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 367.0 | Mains | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 368.0 | Compressor Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 369.0 | Measuring & Regulating Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 371.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | |
| 374.0 | Land & Land Rights | 9,102,052 | DESIGN_DAY | 781,116 | - | - | 781,116 | 2,274 | - | - | 2,274 |
| 375.0 | Structures & Improvements | 3,406,153 | DESIGN_DAY | 292,308 | - | - | 292,308 | 851 | - | - | 851 |
| 376.0 | Mains | 506,099,589 | DESIGN_DAY | 43,432,230 | - | - | 43,432,230 | 126,449 | - | - | 126,449 |
| 378.0 | M&R Station Equip. - General | 35,427,183 | DESIGN_DAY | 3,040,274 | - | - | 3,040,274 | 8,852 | - | - | 8,852 |
| 380.0 | Services | 302,700,099 | SERV | - | 34,654,588 | - | 34,654,588 | - | 580,128 | - | 580,128 |
| 381.0 | Meters | 64,340,415 | METERS | - | 7,087,614 | - | 7,087,614 | - | 118,649 | - | 118,649 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 17,581,369 | METERS | - | 1,936,729 | - | 1,936,729 | - | 32,421 | - | 32,421 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 16,263,547 | IND_METERS | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | 13,246 | DESIGN_DAY | 1,137 | - | - | 1,137 | 3 | - | - | 3 |
| 388.0 | Other Property | 596,135 | DISTPLT | 29,682 | 27,267 | - | 56,949 | 86 | 456 | - | 543 |
| | ***Sub-total*** | ***955,529,788*** | | ***47,576,747*** | ***43,706,198*** | ***-*** | ***91,282,945*** | ***138,516*** | ***731,655*** | ***-*** | ***870,171*** |
| | **General Plant** | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | 23,912,847 | LABOR | 1,026,078 | 1,265,108 | - | 2,291,186 | 2,987 | 20,041 | - | 23,028 |
| 391.0 | Office Furniture & Equipment | 6,321,721 | LABOR | 271,259 | 334,450 | - | 605,710 | 790 | 5,298 | - | 6,088 |
| 392.0 | Transportation Equipment | 9,658,861 | LABOR | 414,453 | 511,002 | - | 925,454 | 1,207 | 8,095 | - | 9,302 |
| 393.0 | Stores Equipment | 212,756 | PSTDPLT | 10,594 | 9,731 | - | 20,325 | 31 | 163 | - | 194 |
| 394.0 | Tools, Shop & Garage Equip. | 7,074,241 | LABTD | 368,169 | 312,635 | - | 680,804 | 1,072 | 5,234 | - | 6,305 |
| 395.0 | Laboratory Equip. | 1,159,977 | LABTD | 60,369 | 51,263 | - | 111,633 | 176 | 858 | - | 1,034 |
| 396.0 | Power Operated Equip. | 3,710,725 | LABTD | 193,120 | 163,990 | - | 357,109 | 562 | 2,745 | - | 3,307 |
| 397.0 | Communication Equip. | 18,791,876 | LABOR | 806,342 | 994,183 | - | 1,800,525 | 2,348 | 15,749 | - | 18,097 |
| 398.0 | Miscellaneous Equip. | 10,454,694 | LABOR | 448,601 | 553,105 | - | 1,001,706 | 1,306 | 8,762 | - | 10,068 |
| 399.0 | Other Property | 168,511 | LABOR | 7,231 | 8,915 | - | 16,146 | 21 | 141 | - | 162 |
| - | ***Sub-total*** | ***81,466,209*** | | ***3,606,217*** | ***4,204,383*** | ***-*** | ***7,810,600*** | ***10,499*** | ***67,086*** | ***-*** | ***77,585*** |
| | **Other** | | | | | | | | | | |
| | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | - | DISTPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL PLANT-IN-SERVICE** | **1,088,516,435** | | **53,425,216** | **50,603,191** | **-** | **104,028,408** | **155,543** | **841,577** | **-** | **997,120** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 301.0 | Organizational Expense | 34,517 | LABOR | 2,583 | 1,326 | - | 3,909 | 8 | 1 | - | 9 |
| 302.0 | Franchise & Consents | 4,418,365 | PSTDPLT | 383,663 | 208,169 | - | 591,832 | 1,217 | 93 | - | 1,310 |
| 303.0 | Misc. Intangible Plant | 47,040,828 | LABOR | 3,520,087 | 1,806,851 | - | 5,326,938 | 11,164 | 1,255 | - | 12,419 |
| | ***Sub-total*** | ***51,493,710*** | | ***3,906,333*** | ***2,016,346*** | ***-*** | ***5,922,679*** | ***12,389*** | ***1,349*** | ***-*** | ***13,738*** |
| | **Production Plant** | | | | | | | | | | |
| 304.0 | Land Rights | 26,728 | DESIGN_DAY | 4,000 | - | - | 4,000 | 13 | - | - | 13 |
| 311.0 | LPG Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 331.0 | Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 338.0 | Unsuccessful Exploration & Development | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***26,728*** | | ***4,000*** | ***-*** | ***-*** | ***4,000*** | ***13*** | ***-*** | ***-*** | ***13*** |
| | **Underground Storage Plant** | | | | | | | | | | |
| - | Production Supply (36.3%) | - | DDSxBASE | - | - | - | - | - | - | - | - |
| - | Production Senca Non-Daily (47.4%) | - | 0 | - | - | - | - | - | - | - | - |
| - | Production Senca Daily (16.3%) | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | |
| 365.1 | Land & Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 367.0 | Mains | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 368.0 | Compressor Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 369.0 | Measuring & Regulating Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 371.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | |
| 374.0 | Land & Land Rights | 9,102,052 | DESIGN_DAY | 1,362,212 | - | - | 1,362,212 | 4,320 | - | - | 4,320 |
| 375.0 | Structures & Improvements | 3,406,153 | DESIGN_DAY | 509,764 | - | - | 509,764 | 1,617 | - | - | 1,617 |
| 376.0 | Mains | 506,099,589 | DESIGN_DAY | 75,742,791 | - | - | 75,742,791 | 240,217 | - | - | 240,217 |
| 378.0 | M&R Station Equip. - General | 35,427,183 | DESIGN_DAY | 5,302,027 | - | - | 5,302,027 | 16,815 | - | - | 16,815 |
| 380.0 | Services | 302,700,099 | SERV | - | 21,910,753 | - | 21,910,753 | - | - | - | - |
| 381.0 | Meters | 64,340,415 | METERS | - | 6,568,115 | - | 6,568,115 | - | 5,746 | - | 5,746 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 17,581,369 | METERS | - | 1,794,773 | - | 1,794,773 | - | 1,570 | - | 1,570 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 16,263,547 | IND_METERS | - | 14,718,766 | - | 14,718,766 | - | 12,876 | - | 12,876 |
| 387.0 | Other Equipment | 13,246 | DESIGN_DAY | 1,982 | - | - | 1,982 | 6 | - | - | 6 |
| 388.0 | Other Property | 596,135 | DISTPLT | 51,764 | 28,087 | - | 79,851 | 164 | 13 | - | 177 |
| | ***Sub-total*** | ***955,529,788*** | | ***82,970,541*** | ***45,020,495*** | ***-*** | ***127,991,036*** | ***263,140*** | ***20,204*** | ***-*** | ***283,344*** |
| | **General Plant** | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | 23,912,847 | LABOR | 1,789,409 | 918,499 | - | 2,707,908 | 5,675 | 638 | - | 6,313 |
| 391.0 | Office Furniture & Equipment | 6,321,721 | LABOR | 473,057 | 242,819 | - | 715,876 | 1,500 | 169 | - | 1,669 |
| 392.0 | Transportation Equipment | 9,658,861 | LABOR | 722,777 | 371,000 | - | 1,093,777 | 2,292 | 258 | - | 2,550 |
| 393.0 | Stores Equipment | 212,756 | PSTDPLT | 18,474 | 10,024 | - | 28,498 | 59 | 4 | - | 63 |
| 394.0 | Tools, Shop & Garage Equip. | 7,074,241 | LABTD | 642,062 | 244,287 | - | 886,348 | 2,036 | 97 | - | 2,133 |
| 395.0 | Laboratory Equip. | 1,159,977 | LABTD | 105,280 | 40,056 | - | 145,336 | 334 | 16 | - | 350 |
| 396.0 | Power Operated Equip. | 3,710,725 | LABTD | 336,787 | 128,138 | - | 464,925 | 1,068 | 51 | - | 1,119 |
| 397.0 | Communication Equip. | 18,791,876 | LABOR | 1,406,205 | 721,801 | - | 2,128,006 | 4,460 | 501 | - | 4,961 |
| 398.0 | Miscellaneous Equip. | 10,454,694 | LABOR | 782,330 | 401,568 | - | 1,183,897 | 2,481 | 279 | - | 2,760 |
| 399.0 | Other Property | 168,511 | LABOR | 12,610 | 6,473 | - | 19,082 | 40 | 4 | - | 44 |
| - | ***Sub-total*** | ***81,466,209*** | | ***6,288,991*** | ***3,084,664*** | ***-*** | ***9,373,655*** | ***19,945*** | ***2,017*** | ***-*** | ***21,962*** |
| | **Other** | | | | | | | | | | |
| | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | - | DISTPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL PLANT-IN-SERVICE** | **1,088,516,435** | | **93,169,865** | **50,121,504** | **-** | **143,291,369** | **295,487** | **23,570** | **-** | **319,057** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | (5,541) | LABOR | (1,232) | (1,800) | - | (3,032) | (6) | (46) | - | (52) | (384) | (362) | - | (747) |
| 302.0 | Franchise & Consents | (773,196) | PSTDPLT | (199,465) | (197,408) | - | (396,874) | (952) | (5,368) | - | (6,320) | (62,256) | (45,006) | - | (107,263) |
| 303.0 | Misc. Intangible Plant | (48,777,050) | LABOR | (10,843,846) | (15,844,866) | - | (26,688,712) | (51,744) | (403,065) | - | (454,808) | (3,384,540) | (3,188,156) | - | (6,572,697) |
| | ***Sub-total*** | ***(49,555,787)*** | | ***(11,044,543)*** | ***(16,044,075)*** | - | ***(27,088,618)*** | ***(52,701)*** | ***(408,478)*** | - | ***(461,180)*** | ***(3,447,181)*** | ***(3,233,525)*** | - | ***(6,680,706)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 304.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 305.0 | Structures & Improvements | (60,695) | DESIGN_DAY | (26,986) | - | - | (26,986) | (129) | - | - | (129) | (8,423) | - | - | (8,423) |
| 311.0 | LPG Equipment | 461,811 | DESIGN_DAY | 205,333 | - | - | 205,333 | 980 | - | - | 980 | 64,088 | - | - | 64,088 |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | 20,955 | DESIGN_DAY | 9,317 | - | - | 9,317 | 44 | - | - | 44 | 2,908 | - | - | 2,908 |
| 331.0 | Well Equipment | 4,745 | DESIGN_DAY | 2,110 | - | - | 2,110 | 10 | - | - | 10 | 658 | - | - | 658 |
| 338.0 | Unsuccessful Exploration & Development | 316,745 | DESIGN_DAY | 140,833 | - | - | 140,833 | 672 | - | - | 672 | 43,956 | - | - | 43,956 |
| | ***Sub-total*** | ***743,560*** | | ***330,606*** | - | - | ***330,606*** | ***1,578*** | - | - | ***1,578*** | ***103,188*** | - | - | ***103,188*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| 350.0 | Land & Land Rights | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 351.0 | Structures & Improvements | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 352.0 | Wells | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 354.0 | Compressor Station Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 357.0 | Other Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 365.0 | Land & Land Rights | (0) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 367.0 | Mains | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 368.0 | Compressor Sta. Equip. | 580,873 | DESIGN_DAY | 258,271 | - | - | 258,271 | 1,232 | - | - | 1,232 | 80,611 | - | - | 80,611 |
| 369.0 | Measuring & Regulating Station Equip. | 4,383,580 | DESIGN_DAY | 1,949,053 | - | - | 1,949,053 | 9,300 | - | - | 9,300 | 608,331 | - | - | 608,331 |
| 371.0 | Other Equipment | (12,900) | DESIGN_DAY | (5,736) | - | - | (5,736) | (27) | - | - | (27) | (1,790) | - | - | (1,790) |
| | ***Sub-total*** | ***4,951,552*** | | ***2,201,588*** | - | - | ***2,201,588*** | ***10,505*** | - | - | ***10,505*** | ***687,151*** | - | - | ***687,151*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | (166,373) | DESIGN_DAY | (73,974) | - | - | (73,974) | (353) | - | - | (353) | (23,088) | - | - | (23,088) |
| 375.0 | Structures & Improvements | (1,737,017) | DESIGN_DAY | (772,323) | - | - | (772,323) | (3,685) | - | - | (3,685) | (241,054) | - | - | (241,054) |
| 376.0 | Mains | (151,954,288) | DESIGN_DAY | (67,562,801) | - | - | (67,562,801) | (322,391) | - | - | (322,391) | (21,087,447) | - | - | (21,087,447) |
| 378.0 | M&R Station Equip. - General | (16,166,973) | DESIGN_DAY | (7,188,254) | - | - | (7,188,254) | (34,300) | - | - | (34,300) | (2,243,571) | - | - | (2,243,571) |
| 380.0 | Services | (147,258,324) | SERV | - | (94,106,022) | - | (94,106,022) | - | (2,558,893) | - | (2,558,893) | - | (21,918,375) | - | (21,918,375) |
| 381.0 | Meters | (8,642,400) | METERS | - | (5,314,224) | - | (5,314,224) | - | (144,502) | - | (144,502) | - | (1,111,046) | - | (1,111,046) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,673,465) | METERS | - | (5,333,327) | - | (5,333,327) | - | (145,022) | - | (145,022) | - | (1,115,040) | - | (1,115,040) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | (3,866,992) | IND_METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | (436,368) | DESIGN_DAY | (194,021) | - | - | (194,021) | (926) | - | - | (926) | (60,557) | - | - | (60,557) |
| 388.0 | Other Property | (506,908) | DISTPLT | (130,767) | (129,425) | - | (260,192) | (624) | (3,519) | - | (4,143) | (40,814) | (29,507) | - | (70,321) |
| | ***Sub-total*** | ***(339,409,108)*** | | ***(75,922,140)*** | ***(104,882,998)*** | - | ***(180,805,138)*** | ***(362,279)*** | ***(2,851,936)*** | - | ***(3,214,215)*** | ***(23,696,532)*** | ***(24,173,968)*** | - | ***(47,870,500)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (7,956,287) | LABOR | (1,768,798) | (2,584,541) | - | (4,353,339) | (8,440) | (65,746) | - | (74,186) | (552,071) | (520,037) | - | (1,072,108) |
| 391.0 | Office Furniture & Equipment | (1,951,910) | LABOR | (433,938) | (634,064) | - | (1,068,002) | (2,071) | (16,129) | - | (18,200) | (135,439) | (127,580) | - | (263,019) |
| 392.0 | Transportation Equipment | (4,537,205) | LABOR | (1,008,687) | (1,473,878) | - | (2,482,564) | (4,813) | (37,493) | - | (42,306) | (314,827) | (296,560) | - | (611,387) |
| 393.0 | Stores Equipment | (158,039) | PSTDPLT | (40,770) | (40,350) | - | (81,120) | (195) | (1,097) | - | (1,292) | (12,725) | (9,199) | - | (21,924) |
| 394.0 | Tools, Shop & Garage Equip. | (2,895,345) | LABTD | (780,704) | (714,246) | - | (1,494,950) | (3,725) | (19,421) | - | (23,147) | (243,670) | (160,856) | - | (404,527) |
| 395.0 | Laboratory Equip. | (646,310) | LABTD | (174,272) | (159,437) | - | (333,708) | (832) | (4,335) | - | (5,167) | (54,393) | (35,907) | - | (90,300) |
| 396.0 | Power Operated Equip. | (2,753,628) | LABTD | (742,492) | (679,286) | - | (1,421,777) | (3,543) | (18,471) | - | (22,014) | (231,744) | (152,983) | - | (384,727) |
| 397.0 | Communication Equip. | (6,338,879) | LABOR | (1,409,225) | (2,059,138) | - | (3,468,363) | (6,724) | (52,381) | - | (59,105) | (439,842) | (414,321) | - | (854,163) |
| 398.0 | Miscellaneous Equip. | (4,049,093) | LABOR | (900,172) | (1,315,318) | - | (2,215,490) | (4,295) | (33,459) | - | (37,755) | (280,958) | (264,656) | - | (545,614) |
| 399.0 | Other Property | (80,491) | LABOR | (17,894) | (26,147) | - | (44,041) | (85) | (665) | - | (751) | (5,585) | (5,261) | - | (10,846) |
| | ***Sub-total*** | ***(31,367,187)*** | | ***(7,276,951)*** | ***(9,686,404)*** | - | ***(16,963,355)*** | ***(34,724)*** | ***(249,198)*** | - | ***(283,922)*** | ***(2,271,255)*** | ***(1,987,361)*** | - | ***(4,258,616)*** |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(414,636,969)** | | **(91,711,440)** | **(130,613,476)** | - | **(222,324,916)** | **(437,621)** | **(3,509,613)** | - | **(3,947,234)** | **(28,624,629)** | **(29,394,854)** | - | **(58,019,483)** |
| | **NET PLANT** | **673,879,466** | | **185,087,763** | **155,289,773** | - | **340,377,535** | **883,186** | **4,198,263** | - | **5,081,450** | **57,768,895** | **34,766,565** | - | **92,535,461** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | (5,541) | LABOR | (0) | (0) | - | (0) | (322) | (27) | - | (349) | (172) | (25) | - | (197) |
| 302.0 | Franchise & Consents | (773,196) | PSTDPLT | (43) | (8) | - | (51) | (52,160) | (2,288) | - | (54,448) | (27,774) | (2,101) | - | (29,875) |
| 303.0 | Misc. Intangible Plant | (48,777,050) | LABOR | (2,332) | (788) | - | (3,119) | (2,835,658) | (233,347) | - | (3,069,005) | (1,509,923) | (221,861) | - | (1,731,784) |
| | ***Sub-total*** | ***(49,555,787)*** | | ***(2,375)*** | ***(796)*** | ***-*** | ***(3,171)*** | ***(2,888,140)*** | ***(235,662)*** | ***-*** | ***(3,123,802)*** | ***(1,537,868)*** | ***(223,987)*** | ***-*** | ***(1,761,855)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 304.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 305.0 | Structures & Improvements | (60,695) | DESIGN_DAY | (6) | - | - | (6) | (7,057) | - | - | (7,057) | (3,758) | - | - | (3,758) |
| 311.0 | LPG Equipment | 461,811 | DESIGN_DAY | 44 | - | - | 44 | 53,694 | - | - | 53,694 | 28,591 | - | - | 28,591 |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | 20,955 | DESIGN_DAY | 2 | - | - | 2 | 2,436 | - | - | 2,436 | 1,297 | - | - | 1,297 |
| 331.0 | Well Equipment | 4,745 | DESIGN_DAY | 0 | - | - | 0 | 552 | - | - | 552 | 294 | - | - | 294 |
| 338.0 | Unsuccessful Exploration & Development | 316,745 | DESIGN_DAY | 30 | - | - | 30 | 36,828 | - | - | 36,828 | 19,610 | - | - | 19,610 |
| | ***Sub-total*** | ***743,560*** | | ***71*** | ***-*** | ***-*** | ***71*** | ***86,453*** | ***-*** | ***-*** | ***86,453*** | ***46,034*** | ***-*** | ***-*** | ***46,034*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| 350.0 | Land & Land Rights | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 351.0 | Structures & Improvements | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 352.0 | Wells | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 354.0 | Compressor Station Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 357.0 | Other Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| 365.0 | Land & Land Rights | (0) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 367.0 | Mains | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 368.0 | Compressor Sta. Equip. | 580,873 | DESIGN_DAY | 56 | - | - | 56 | 67,538 | - | - | 67,538 | 35,962 | - | - | 35,962 |
| 369.0 | Measuring & Regulating Station Equip. | 4,383,580 | DESIGN_DAY | 419 | - | - | 419 | 509,676 | - | - | 509,676 | 271,391 | - | - | 271,391 |
| 371.0 | Other Equipment | (12,900) | DESIGN_DAY | (1) | - | - | (1) | (1,500) | - | - | (1,500) | (799) | - | - | (799) |
| | ***Sub-total*** | ***4,951,552*** | | ***473*** | ***-*** | ***-*** | ***473*** | ***575,714*** | ***-*** | ***-*** | ***575,714*** | ***306,554*** | ***-*** | ***-*** | ***306,554*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | (166,373) | DESIGN_DAY | (16) | - | - | (16) | (19,344) | - | - | (19,344) | (10,300) | - | - | (10,300) |
| 375.0 | Structures & Improvements | (1,737,017) | DESIGN_DAY | (166) | - | - | (166) | (201,962) | - | - | (201,962) | (107,540) | - | - | (107,540) |
| 376.0 | Mains | (151,954,288) | DESIGN_DAY | (14,528) | - | - | (14,528) | (17,667,624) | - | - | (17,667,624) | (9,407,604) | - | - | (9,407,604) |
| 378.0 | M&R Station Equip. - General | (16,166,973) | DESIGN_DAY | (1,546) | - | - | (1,546) | (1,879,723) | - | - | (1,879,723) | (1,000,909) | - | - | (1,000,909) |
| 380.0 | Services | (147,258,324) | SERV | - | (1,860) | - | (1,860) | - | (209,217) | - | (209,217) | - | (663,681) | - | (663,681) |
| 381.0 | Meters | (8,642,400) | METERS | - | (241) | - | (241) | - | (91,582) | - | (91,582) | - | (129,816) | - | (129,816) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,673,465) | METERS | - | (242) | - | (242) | - | (91,911) | - | (91,911) | - | (130,283) | - | (130,283) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | (3,866,992) | IND_METERS | - | (956) | - | (956) | - | (363,286) | - | (363,286) | - | - | - | - |
| 387.0 | Other Equipment | (436,368) | DESIGN_DAY | (42) | - | - | (42) | (50,736) | - | - | (50,736) | (27,016) | - | - | (27,016) |
| 388.0 | Other Property | (506,908) | DISTPLT | (28) | (5) | - | (33) | (34,195) | (1,500) | - | (35,696) | (18,208) | (1,377) | - | (19,586) |
| | ***Sub-total*** | ***(339,409,108)*** | | ***(16,325)*** | ***(3,304)*** | ***-*** | ***(19,629)*** | ***(19,853,585)*** | ***(757,496)*** | ***-*** | ***(20,611,081)*** | ***(10,571,578)*** | ***(925,157)*** | ***-*** | ***(11,496,736)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (7,956,287) | LABOR | (380) | (128) | - | (509) | (462,539) | (38,062) | - | (500,602) | (246,292) | (36,189) | - | (282,481) |
| 391.0 | Office Furniture & Equipment | (1,951,910) | LABOR | (93) | (32) | - | (125) | (113,474) | (9,338) | - | (122,812) | (60,423) | (8,878) | - | (69,301) |
| 392.0 | Transportation Equipment | (4,537,205) | LABOR | (217) | (73) | - | (290) | (263,771) | (21,706) | - | (285,477) | (140,452) | (20,637) | - | (161,089) |
| 393.0 | Stores Equipment | (158,039) | PSTDPLT | (9) | (2) | - | (10) | (10,661) | (468) | - | (11,129) | (5,677) | (429) | - | (6,106) |
| 394.0 | Tools, Shop & Garage Equip. | (2,895,345) | LABTD | (168) | (22) | - | (190) | (204,154) | (5,768) | - | (209,922) | (108,707) | (9,045) | - | (117,752) |
| 395.0 | Laboratory Equip. | (646,310) | LABTD | (37) | (5) | - | (42) | (45,572) | (1,288) | - | (46,859) | (24,266) | (2,019) | - | (26,285) |
| 396.0 | Power Operated Equip. | (2,753,628) | LABTD | (160) | (21) | - | (180) | (194,161) | (5,486) | - | (199,647) | (103,386) | (8,603) | - | (111,989) |
| 397.0 | Communication Equip. | (6,338,879) | LABOR | (303) | (102) | - | (405) | (368,511) | (30,325) | - | (398,836) | (196,224) | (28,832) | - | (225,056) |
| 398.0 | Miscellaneous Equip. | (4,049,093) | LABOR | (194) | (65) | - | (259) | (235,394) | (19,371) | - | (254,765) | (125,342) | (18,417) | - | (143,759) |
| 399.0 | Other Property | (80,491) | LABOR | (4) | (1) | - | (5) | (4,679) | (385) | - | (5,064) | (2,492) | (366) | - | (2,858) |
| | ***Sub-total*** | ***(31,367,187)*** | | ***(1,565)*** | ***(452)*** | ***-*** | ***(2,016)*** | ***(1,902,918)*** | ***(132,195)*** | ***-*** | ***(2,035,113)*** | ***(1,013,260)*** | ***(133,416)*** | ***-*** | ***(1,146,676)*** |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL DEPRECIATION ACCRUAL** | **(414,636,969)** | | **(19,720)** | **(4,552)** | **-** | **(24,272)** | **(23,982,476)** | **(1,125,353)** | **-** | **(25,107,829)** | **(12,770,118)** | **(1,282,560)** | **-** | **(14,052,678)** |
| | **NET PLANT** | **673,879,466** | | **39,798** | **7,602** | **-** | **47,400** | **48,400,317** | **2,296,743** | **-** | **50,697,060** | **25,772,058** | **1,893,105** | **-** | **27,665,164** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 301.0 | Organizational Expense | (5,541) | LABOR | (238) | (293) | - | (531) | (1) | (5) | - | (5) |
| 302.0 | Franchise & Consents | (773,196) | PSTDPLT | (38,499) | (35,365) | - | (73,864) | (112) | (592) | - | (704) |
| 303.0 | Misc. Intangible Plant | (48,777,050) | LABOR | (2,092,979) | (2,580,548) | - | (4,673,526) | (6,094) | (40,879) | - | (46,973) |
| | ***Sub-total*** | ***(49,555,787)*** | | ***(2,131,715)*** | ***(2,616,206)*** | ***-*** | ***(4,747,921)*** | ***(6,206)*** | ***(41,476)*** | ***-*** | ***(47,682)*** |
| | **Production Plant** | | | | | | | | | | |
| 304.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 305.0 | Structures & Improvements | (60,695) | DESIGN_DAY | (5,209) | - | - | (5,209) | (15) | - | - | (15) |
| 311.0 | LPG Equipment | 461,811 | DESIGN_DAY | 39,631 | - | - | 39,631 | 115 | - | - | 115 |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | 20,955 | DESIGN_DAY | 1,798 | - | - | 1,798 | 5 | - | - | 5 |
| 331.0 | Well Equipment | 4,745 | DESIGN_DAY | 407 | - | - | 407 | 1 | - | - | 1 |
| 338.0 | Unsuccessful Exploration & Development | 316,745 | DESIGN_DAY | 27,182 | - | - | 27,182 | 79 | - | - | 79 |
| | ***Sub-total*** | ***743,560*** | | ***63,811*** | ***-*** | ***-*** | ***63,811*** | ***186*** | ***-*** | ***-*** | ***186*** |
| | **Underground Storage Plant** | | | | | | | | | | |
| 350.0 | Land & Land Rights | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 351.0 | Structures & Improvements | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 352.0 | Wells | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 354.0 | Compressor Station Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 357.0 | Other Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | |
| 365.0 | Land & Land Rights | (0) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 367.0 | Mains | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) |
| 368.0 | Compressor Sta. Equip. | 580,873 | DESIGN_DAY | 49,849 | - | - | 49,849 | 145 | - | - | 145 |
| 369.0 | Measuring & Regulating Station Equip. | 4,383,580 | DESIGN_DAY | 376,188 | - | - | 376,188 | 1,095 | - | - | 1,095 |
| 371.0 | Other Equipment | (12,900) | DESIGN_DAY | (1,107) | - | - | (1,107) | (3) | - | - | (3) |
| | ***Sub-total*** | ***4,951,552*** | | ***424,930*** | ***-*** | ***-*** | ***424,930*** | ***1,237*** | ***-*** | ***-*** | ***1,237*** |
| | **Distribution Plant** | | | | | | | | | | |
| 374.0 | Land & Land Rights | (166,373) | DESIGN_DAY | (14,278) | - | - | (14,278) | (42) | - | - | (42) |
| 375.0 | Structures & Improvements | (1,737,017) | DESIGN_DAY | (149,067) | - | - | (149,067) | (434) | - | - | (434) |
| 376.0 | Mains | (151,954,288) | DESIGN_DAY | (13,040,346) | - | - | (13,040,346) | (37,966) | - | - | (37,966) |
| 378.0 | M&R Station Equip. - General | (16,166,973) | DESIGN_DAY | (1,387,410) | - | - | (1,387,410) | (4,039) | - | - | (4,039) |
| 380.0 | Services | (147,258,324) | SERV | - | (16,858,853) | - | (16,858,853) | - | (282,222) | - | (282,222) |
| 381.0 | Meters | (8,642,400) | METERS | - | (952,030) | - | (952,030) | - | (15,937) | - | (15,937) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,673,465) | METERS | - | (955,452) | - | (955,452) | - | (15,995) | - | (15,995) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | (3,866,992) | IND_METERS | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | (436,368) | DESIGN_DAY | (37,448) | - | - | (37,448) | (109) | - | - | (109) |
| 388.0 | Other Property | (506,908) | DISTPLT | (25,239) | (23,186) | - | (48,426) | (73) | (388) | - | (462) |
| | ***Sub-total*** | ***(339,409,108)*** | | ***(14,653,788)*** | ***(18,789,521)*** | ***-*** | ***(33,443,309)*** | ***(42,663)*** | ***(314,542)*** | ***-*** | ***(357,206)*** |
| | **General Plant** | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (7,956,287) | LABOR | (341,397) | (420,927) | - | (762,324) | (994) | (6,668) | - | (7,662) |
| 391.0 | Office Furniture & Equipment | (1,951,910) | LABOR | (83,755) | (103,266) | - | (187,020) | (244) | (1,636) | - | (1,880) |
| 392.0 | Transportation Equipment | (4,537,205) | LABOR | (194,687) | (240,041) | - | (434,728) | (567) | (3,803) | - | (4,369) |
| 393.0 | Stores Equipment | (158,039) | PSTDPLT | (7,869) | (7,229) | - | (15,098) | (23) | (121) | - | (144) |
| 394.0 | Tools, Shop & Garage Equip. | (2,895,345) | LABTD | (150,684) | (127,955) | - | (278,640) | (439) | (2,142) | - | (2,581) |
| 395.0 | Laboratory Equip. | (646,310) | LABTD | (33,636) | (28,563) | - | (62,199) | (98) | (478) | - | (576) |
| 396.0 | Power Operated Equip. | (2,753,628) | LABTD | (143,309) | (121,692) | - | (265,001) | (417) | (2,037) | - | (2,454) |
| 397.0 | Communication Equip. | (6,338,879) | LABOR | (271,995) | (335,358) | - | (607,354) | (792) | (5,313) | - | (6,104) |
| 398.0 | Miscellaneous Equip. | (4,049,093) | LABOR | (173,743) | (214,217) | - | (387,960) | (506) | (3,393) | - | (3,899) |
| 399.0 | Other Property | (80,491) | LABOR | (3,454) | (4,258) | - | (7,712) | (10) | (67) | - | (78) |
| | ***Sub-total*** | ***(31,367,187)*** | | ***(1,404,530)*** | ***(1,603,506)*** | ***-*** | ***(3,008,035)*** | ***(4,089)*** | ***(25,658)*** | ***-*** | ***(29,747)*** |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL DEPRECIATION ACCRUAL** | **(414,636,969)** | | **(17,701,292)** | **(23,009,233)** | **-** | **(40,710,524)** | **(51,536)** | **(381,676)** | **-** | **(433,212)** |
| | **NET PLANT** | **673,879,466** | | **35,723,924** | **27,593,959** | **-** | **63,317,883** | **104,007** | **459,901** | **-** | **563,908** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 301.0 | Organizational Expense | (5,541) | LABOR | (415) | (213) | - | (627) | (1) | (0) | - | (1) |
| 302.0 | Franchise & Consents | (773,196) | PSTDPLT | (67,139) | (36,429) | - | (103,568) | (213) | (16) | - | (229) |
| 303.0 | Misc. Intangible Plant | (48,777,050) | LABOR | (3,650,009) | (1,873,540) | - | (5,523,549) | (11,576) | (1,301) | - | (12,877) |
| | ***Sub-total*** | ***(49,555,787)*** | | ***(3,717,563)*** | ***(1,910,181)*** | - | ***(5,627,745)*** | ***(11,790)*** | ***(1,318)*** | - | ***(13,108)*** |
| | **Production Plant** | | | | | | | | | | |
| 304.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 305.0 | Structures & Improvements | (60,695) | DESIGN_DAY | (9,084) | - | - | (9,084) | (29) | - | - | (29) |
| 311.0 | LPG Equipment | 461,811 | DESIGN_DAY | 69,115 | - | - | 69,115 | 219 | - | - | 219 |
| 325.0 | Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 330.0 | Well Construction | 20,955 | DESIGN_DAY | 3,136 | - | - | 3,136 | 10 | - | - | 10 |
| 331.0 | Well Equipment | 4,745 | DESIGN_DAY | 710 | - | - | 710 | 2 | - | - | 2 |
| 338.0 | Unsuccessful Exploration & Development | 316,745 | DESIGN_DAY | 47,404 | - | - | 47,404 | 150 | - | - | 150 |
| | ***Sub-total*** | ***743,560*** | | ***111,281*** | - | - | ***111,281*** | ***353*** | - | - | ***353*** |
| | **Underground Storage Plant** | | | | | | | | | | |
| 350.0 | Land & Land Rights | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 351.0 | Structures & Improvements | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 352.0 | Wells | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 354.0 | Compressor Station Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 357.0 | Other Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | |
| 365.0 | Land & Land Rights | (0) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) |
| 366.0 | Structures & Improvements | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 367.0 | Mains | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) |
| 368.0 | Compressor Sta. Equip. | 580,873 | DESIGN_DAY | 86,933 | - | - | 86,933 | 276 | - | - | 276 |
| 369.0 | Measuring & Regulating Station Equip. | 4,383,580 | DESIGN_DAY | 656,046 | - | - | 656,046 | 2,081 | - | - | 2,081 |
| 371.0 | Other Equipment | (12,900) | DESIGN_DAY | (1,931) | - | - | (1,931) | (6) | - | - | (6) |
| | ***Sub-total*** | ***4,951,552*** | | ***741,049*** | - | - | ***741,049*** | ***2,350*** | - | - | ***2,350*** |
| | **Distribution Plant** | | | | | | | | | | |
| 374.0 | Land & Land Rights | (166,373) | DESIGN_DAY | (24,899) | - | - | (24,899) | (79) | - | - | (79) |
| 375.0 | Structures & Improvements | (1,737,017) | DESIGN_DAY | (259,962) | - | - | (259,962) | (824) | - | - | (824) |
| 376.0 | Mains | (151,954,288) | DESIGN_DAY | (22,741,457) | - | - | (22,741,457) | (72,124) | - | - | (72,124) |
| 378.0 | M&R Station Equip. - General | (16,166,973) | DESIGN_DAY | (2,419,547) | - | - | (2,419,547) | (7,674) | - | - | (7,674) |
| 380.0 | Services | (147,258,324) | SERV | - | (10,659,200) | - | (10,659,200) | - | - | - | - |
| 381.0 | Meters | (8,642,400) | METERS | - | (882,249) | - | (882,249) | - | (772) | - | (772) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,673,465) | METERS | - | (885,420) | - | (885,420) | - | (775) | - | (775) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | (3,866,992) | IND_METERS | - | (3,499,688) | - | (3,499,688) | - | (3,061) | - | (3,061) |
| 387.0 | Other Equipment | (436,368) | DESIGN_DAY | (65,307) | - | - | (65,307) | (207) | - | - | (207) |
| 388.0 | Other Property | (506,908) | DISTPLT | (44,016) | (23,883) | - | (67,899) | (140) | (11) | - | (150) |
| | ***Sub-total*** | ***(339,409,108)*** | | ***(25,555,187)*** | ***(15,950,441)*** | - | ***(41,505,628)*** | ***(81,048)*** | ***(4,618)*** | - | ***(85,666)*** |
| | **General Plant** | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (7,956,287) | LABOR | (595,373) | (305,603) | - | (900,976) | (1,888) | (212) | - | (2,100) |
| 391.0 | Office Furniture & Equipment | (1,951,910) | LABOR | (146,062) | (74,973) | - | (221,036) | (463) | (52) | - | (515) |
| 392.0 | Transportation Equipment | (4,537,205) | LABOR | (339,521) | (174,275) | - | (513,796) | (1,077) | (121) | - | (1,198) |
| 393.0 | Stores Equipment | (158,039) | PSTDPLT | (13,723) | (7,446) | - | (21,169) | (44) | (3) | - | (47) |
| 394.0 | Tools, Shop & Garage Equip. | (2,895,345) | LABTD | (262,783) | (99,982) | - | (362,765) | (833) | (40) | - | (873) |
| 395.0 | Laboratory Equip. | (646,310) | LABTD | (58,659) | (22,318) | - | (80,978) | (186) | (9) | - | (195) |
| 396.0 | Power Operated Equip. | (2,753,628) | LABTD | (249,921) | (95,088) | - | (345,008) | (793) | (38) | - | (830) |
| 397.0 | Communication Equip. | (6,338,879) | LABOR | (474,341) | (243,478) | - | (717,819) | (1,504) | (169) | - | (1,673) |
| 398.0 | Miscellaneous Equip. | (4,049,093) | LABOR | (302,995) | (155,527) | - | (458,522) | (961) | (108) | - | (1,069) |
| 399.0 | Other Property | (80,491) | LABOR | (6,023) | (3,092) | - | (9,115) | (19) | (2) | - | (21) |
| | ***Sub-total*** | ***(31,367,187)*** | | ***(2,449,402)*** | ***(1,181,782)*** | - | ***(3,631,184)*** | ***(7,768)*** | ***(754)*** | - | ***(8,522)*** |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(414,636,969)** | | **(30,869,823)** | **(19,042,404)** | - | **(49,912,227)** | **(97,903)** | **(6,690)** | - | **(104,594)** |
| | **NET PLANT** | **673,879,466** | | **62,300,042** | **31,079,100** | - | **93,379,142** | **197,584** | **16,880** | - | **214,464** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H | | | | Residential Non-Heating SC 1S NH | | | | General Service SC 2S | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | | | | | |
| - | Underground Storage - Reliability | 260,270 | DD_STORELI | 140,894 | - | - | 140,894 | 672 | - | - | 672 | 43,975 | - | - | 43,975 |
| - | Underground Storage - MFC | 12,110,730 | ESALES | - | - | 9,098,802 | 9,098,802 | - | - | 56,149 | 56,149 | - | - | 2,952,741 | 2,952,741 |
| - | Materials & Supplies | 3,745,176 | PSTDPLT | 966,162 | 956,199 | - | 1,922,361 | 4,610 | 26,001 | - | 30,611 | 301,555 | 218,000 | - | 519,555 |
| - | Prepayments | 10,579,388 | PLANT | 2,690,236 | 2,778,719 | - | 5,468,955 | 12,837 | 74,914 | - | 87,751 | 839,666 | 623,591 | - | 1,463,257 |
| - | O&M - Working Capital | 11,076,370 | OMXGPU | 2,188,291 | 3,930,110 | 10,963 | 6,129,364 | 10,442 | 95,779 | 64 | 106,285 | 683,001 | 783,531 | 3,929 | 1,470,460 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 618,976 | ESALES | - | - | 465,037 | 465,037 | - | - | 2,870 | 2,870 | - | - | 150,914 | 150,914 |
| - | Non-Interest Bearing Customer Adv. | (5,551,000) | CUSTADV | - | (3,062,977) | - | (3,062,977) | - | (37,991) | - | (37,991) | - | (746,049) | - | (746,049) |
| - | Def. Debits/Credits - Plant Related | (2,638,346) | PLANT | (670,906) | (692,972) | - | (1,363,878) | (3,201) | (18,682) | - | (21,884) | (209,401) | (155,514) | - | (364,915) |
| - | Def. Debits/Credits - Distr. Plant Related | 4,781,377 | DISTPLT | 1,233,452 | 1,220,791 | - | 2,454,242 | 5,886 | 33,195 | - | 39,081 | 384,980 | 278,323 | - | 663,303 |
| - | Def. Debits/Credits - Labor Related | 41,184,517 | LABOR | 9,155,915 | 13,378,488 | - | 22,534,403 | 43,689 | 340,324 | - | 384,014 | 2,857,710 | 2,691,895 | - | 5,549,604 |
| - | Def. Debits/Credits - Other | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Energy Related | 91,779 | ESALES | - | - | 68,953 | 68,953 | - | - | 426 | 426 | - | - | 22,377 | 22,377 |
| - | DIT - Plant Related | (170,422,702) | PLANT | (43,336,845) | (44,762,213) | - | (88,099,058) | (206,791) | (1,206,777) | - | (1,413,569) | (13,526,133) | (10,045,381) | - | (23,571,514) |
| - | DIT - Distr. Plant Related | (2,618,004) | DISTPLT | (675,366) | (668,434) | - | (1,343,800) | (3,223) | (18,176) | - | (21,398) | (210,793) | (152,393) | - | (363,186) |
| - | DIT - Labor Related | (5,162,545) | LABOR | (1,147,709) | (1,677,015) | - | (2,824,724) | (5,477) | (42,660) | - | (48,137) | (358,219) | (337,433) | - | (695,652) |
| - | DIT - Other | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Purchased Gas | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Energy Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Software Development | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Customer Deposits | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Residential Insulation | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | (934,000) | PLANT | (237,507) | (245,319) | - | (482,826) | (1,133) | (6,614) | - | (7,747) | (74,130) | (55,054) | - | (129,183) |
| - | TXI's | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non Qualified Pension | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (1,256,000) | RBXEBC | (341,812) | (278,134) | (21,213) | (641,160) | (1,631) | (7,561) | (131) | (9,323) | (106,685) | (61,304) | (6,885) | (174,874) |
| | ***Sub-total*** | ***(104,134,015)*** | | ***(30,035,195)*** | ***(29,122,758)*** | ***9,622,543*** | ***(49,535,410)*** | ***(143,319)*** | ***(768,249)*** | ***59,378*** | ***(852,191)*** | ***(9,374,472)*** | ***(6,957,790)*** | ***3,123,075*** | ***(13,209,187)*** |
| | **TOTAL RATE BASE ADJ.** | **(104,134,015)** | | **(30,035,195)** | **(29,122,758)** | **9,622,543** | **(49,535,410)** | **(143,319)** | **(768,249)** | **59,378** | **(852,191)** | **(9,374,472)** | **(6,957,790)** | **3,123,075** | **(13,209,187)** |
| **TOTAL RATE BASE** | | **569,745,451** | | **155,052,568** | **126,167,015** | **9,622,543** | **290,842,125** | **739,867** | **3,430,014** | **59,378** | **4,229,258** | **48,394,423** | **27,808,775** | **3,123,075** | **79,326,274** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | | | | | |
| - | Underground Storage - Reliability | 260,270 | DD_STORELI | 30 | - | - | 30 | - | - | - | - | - | - | - | - |
| - | Underground Storage - MFC | 12,110,730 | ESALES | - | - | 3,038 | 3,038 | - | - | - | - | - | - | - | - |
| - | Materials & Supplies | 3,745,176 | PSTDPLT | 208 | 40 | - | 247 | 252,651 | 11,083 | - | 263,734 | 134,531 | 10,176 | - | 144,707 |
| - | Prepayments | 10,579,388 | PLANT | 578 | 118 | - | 697 | 703,495 | 33,260 | - | 736,754 | 374,595 | 30,865 | - | 405,459 |
| - | O&M - Working Capital | 11,076,370 | OMXGPU | 471 | 237 | 4 | 711 | 572,236 | 122,104 | (799) | 693,541 | 304,703 | 74,973 | (329) | 379,347 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 618,976 | ESALES | - | - | 155 | 155 | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing Customer Adv. | (5,551,000) | CUSTADV | - | (389) | - | (389) | - | (242,956) | - | (242,956) | - | (179,897) | - | (179,897) |
| - | Def. Debits/Credits - Plant Related | (2,638,346) | PLANT | (144) | (29) | - | (174) | (175,441) | (8,294) | - | (183,736) | (93,419) | (7,697) | - | (101,116) |
| - | Def. Debits/Credits - Distr. Plant Related | 4,781,377 | DISTPLT | 265 | 51 | - | 316 | 322,547 | 14,150 | - | 336,697 | 171,749 | 12,992 | - | 184,741 |
| - | Def. Debits/Credits - Labor Related | 41,184,517 | LABOR | 1,969 | 665 | - | 2,634 | 2,394,265 | 197,025 | - | 2,591,290 | 1,274,891 | 187,326 | - | 1,462,218 |
| - | Def. Debits/Credits - Other | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Energy Related | 91,779 | ESALES | - | - | 23 | 23 | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (170,422,702) | PLANT | (9,318) | (1,903) | - | (11,221) | (11,332,554) | (535,778) | - | (11,868,332) | (6,034,325) | (497,196) | - | (6,531,520) |
| - | DIT - Distr. Plant Related | (2,618,004) | DISTPLT | (145) | (28) | - | (173) | (176,608) | (7,748) | - | (184,356) | (94,040) | (7,114) | - | (101,153) |
| - | DIT - Labor Related | (5,162,545) | LABOR | (247) | (83) | - | (330) | (300,125) | (24,697) | - | (324,822) | (159,810) | (23,482) | - | (183,291) |
| - | DIT - Other | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Purchased Gas | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Energy Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Software Development | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Customer Deposits | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Residential Insulation | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | (934,000) | PLANT | (51) | (10) | - | (61) | (62,108) | (2,936) | - | (65,044) | (33,071) | (2,725) | - | (35,796) |
| - | TXI's | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non Qualified Pension | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (1,256,000) | RBXEBC | (73) | (14) | (7) | (94) | (89,303) | (4,074) | 2 | (93,375) | (47,552) | (3,280) | 1 | (50,831) |
| | ***Sub-total*** | ***(104,134,015)*** | | ***(6,458)*** | ***(1,347)*** | ***3,213*** | ***(4,592)*** | ***(7,890,945)*** | ***(448,861)*** | ***(798)*** | ***(8,340,604)*** | ***(4,201,747)*** | ***(405,058)*** | ***(328)*** | ***(4,607,133)*** |
| | **TOTAL RATE BASE ADJ.** | **(104,134,015)** | | **(6,458)** | **(1,347)** | **3,213** | **(4,592)** | **(7,890,945)** | **(448,861)** | **(798)** | **(8,340,604)** | **(4,201,747)** | **(405,058)** | **(328)** | **(4,607,133)** |
| **TOTAL RATE BASE** | | **569,745,451** | | **33,340** | **6,255** | **3,213** | **42,808** | **40,509,372** | **1,847,882** | **(798)** | **42,356,456** | **21,570,311** | **1,488,048** | **(328)** | **23,058,030** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | |
| - | Underground Storage - Reliability | 260,270 | DD_STORELI | 27,194 | - | - | 27,194 | 79 | - | - | 79 |
| - | Underground Storage - MFC | 12,110,730 | ESALES | - | - | - | - | - | - | - | - |
| - | Materials & Supplies | 3,745,176 | PSTDPLT | 186,480 | 171,301 | - | 357,780 | 543 | 2,868 | - | 3,411 |
| - | Prepayments | 10,579,388 | PLANT | 519,244 | 491,817 | - | 1,011,061 | 1,512 | 8,179 | - | 9,691 |
| - | O&M - Working Capital | 11,076,370 | OMXGPU | 422,364 | 648,209 | (736) | 1,069,837 | 1,230 | 9,870 | (2) | 11,097 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 618,976 | ESALES | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing Customer Adv. | (5,551,000) | CUSTADV | - | (570,452) | - | (570,452) | - | (4,259) | - | (4,259) |
| - | Def. Debits/Credits - Plant Related | (2,638,346) | PLANT | (129,492) | (122,652) | - | (252,144) | (377) | (2,040) | - | (2,417) |
| - | Def. Debits/Credits - Distr. Plant Related | 4,781,377 | DISTPLT | 238,069 | 218,702 | - | 456,771 | 693 | 3,661 | - | 4,354 |
| - | Def. Debits/Credits - Labor Related | 41,184,517 | LABOR | 1,767,190 | 2,178,865 | - | 3,946,055 | 5,145 | 34,516 | - | 39,661 |
| - | Def. Debits/Credits - Other | - | 0 | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Energy Related | 91,779 | ESALES | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (170,422,702) | PLANT | (8,364,476) | (7,922,648) | - | (16,287,124) | (24,352) | (131,761) | - | (156,113) |
| - | DIT - Distr. Plant Related | (2,618,004) | DISTPLT | (130,353) | (119,748) | - | (250,101) | (380) | (2,005) | - | (2,384) |
| - | DIT - Labor Related | (5,162,545) | LABOR | (221,520) | (273,124) | - | (494,644) | (645) | (4,327) | - | (4,972) |
| - | DIT - Other | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Purchased Gas | - | COM_REV | - | - | - | - | - | - | - | - |
| - | DIT - Energy Related | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Software Development | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Customer Deposits | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Residential Insulation | - | 0 | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | (934,000) | PLANT | (45,841) | (43,420) | - | (89,261) | (133) | (722) | - | (856) |
| - | TXI's | - | 0 | - | - | - | - | - | - | - | - |
| - | Non Qualified Pension | - | 0 | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (1,256,000) | RBXEBC | (65,973) | (48,944) | 2 | (114,916) | (192) | (822) | 0 | (1,014) |
| | ***Sub-total*** | ***(104,134,015)*** | | ***(5,797,115)*** | ***(5,392,095)*** | ***(734)*** | ***(11,189,944)*** | ***(16,878)*** | ***(86,842)*** | ***(2)*** | ***(103,722)*** |
| | **TOTAL RATE BASE ADJ.** | **(104,134,015)** | | **(5,797,115)** | **(5,392,095)** | **(734)** | **(11,189,944)** | **(16,878)** | **(86,842)** | **(2)** | **(103,722)** |
| **TOTAL RATE BASE** | | **569,745,451** | | **29,926,809** | **22,201,864** | **(734)** | **52,127,939** | **87,129** | **373,059** | **(2)** | **460,186** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | |
| - | Underground Storage - Reliability | 260,270 | DD_STORELI | 47,425 | - | - | 47,425 | - | - | - | - |
| - | Underground Storage - MFC | 12,110,730 | ESALES | - | - | - | - | - | - | - | - |
| - | Materials & Supplies | 3,745,176 | PSTDPLT | 325,208 | 176,452 | - | 501,659 | 1,031 | 79 | - | 1,111 |
| - | Prepayments | 10,579,388 | PLANT | 905,526 | 487,135 | - | 1,392,662 | 2,872 | 229 | - | 3,101 |
| - | O&M - Working Capital | 11,076,370 | OMXGPU | 736,573 | 477,356 | (1,115) | 1,212,814 | 2,336 | 584 | (7) | 2,913 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 618,976 | ESALES | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing Customer Adv. | (5,551,000) | CUSTADV | - | (704,730) | - | (704,730) | - | (1,300) | - | (1,300) |
| - | Def. Debits/Credits - Plant Related | (2,638,346) | PLANT | (225,825) | (121,485) | - | (347,310) | (716) | (57) | - | (773) |
| - | Def. Debits/Credits - Distr. Plant Related | 4,781,377 | DISTPLT | 415,176 | 225,278 | - | 640,455 | 1,317 | 101 | - | 1,418 |
| - | Def. Debits/Credits - Labor Related | 41,184,517 | LABOR | 3,081,856 | 1,581,909 | - | 4,663,765 | 9,774 | 1,099 | - | 10,873 |
| - | Def. Debits/Credits - Other | - | 0 | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Energy Related | 91,779 | ESALES | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (170,422,702) | PLANT | (14,587,065) | (7,847,233) | - | (22,434,298) | (46,263) | (3,690) | - | (49,953) |
| - | DIT - Distr. Plant Related | (2,618,004) | DISTPLT | (227,326) | (123,349) | - | (350,676) | (721) | (55) | - | (776) |
| - | DIT - Labor Related | (5,162,545) | LABOR | (386,316) | (198,295) | - | (584,610) | (1,225) | (138) | - | (1,363) |
| - | DIT - Other | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Purchased Gas | - | COM_REV | - | - | - | - | - | - | - | - |
| - | DIT - Energy Related | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Software Development | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Customer Deposits | - | 0 | - | - | - | - | - | - | - | - |
| - | DIT - Residential Insulation | - | 0 | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | (934,000) | PLANT | (79,944) | (43,007) | - | (122,951) | (254) | (20) | - | (274) |
| - | TXI's | - | 0 | - | - | - | - | - | - | - | - |
| - | Non Qualified Pension | - | 0 | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (1,256,000) | RBXEBC | (115,053) | (54,967) | 2 | (170,018) | (365) | (30) | 0 | (395) |
| | ***Sub-total*** | ***(104,134,015)*** | | ***(10,109,766)*** | ***(6,144,936)*** | ***(1,112)*** | ***(16,255,813)*** | ***(32,213)*** | ***(3,199)*** | ***(7)*** | ***(35,419)*** |
| | **TOTAL RATE BASE ADJ.** | **(104,134,015)** | | **(10,109,766)** | **(6,144,936)** | **(1,112)** | **(16,255,813)** | **(32,213)** | **(3,199)** | **(7)** | **(35,419)** |
| **TOTAL RATE BASE** | | **569,745,451** | | **52,190,276** | **24,934,164** | **(1,112)** | **77,123,328** | **165,371** | **13,681** | **(7)** | **179,045** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense - MFC | 154,956 | ESALES | - | - | 116,418 | 116,418 | - | - | 718 | 718 | - | - | 37,780 | 37,780 |
| 813.0 | Other Gas Supply Expense | 2,448,094 | DESIGN_DAY | 1,088,486 | - | - | 1,088,486 | 5,194 | - | - | 5,194 | 339,734 | - | - | 339,734 |
| | ***Sub-total*** | ***2,603,050*** | | ***1,088,486*** | ***-*** | ***116,418*** | ***1,204,904*** | ***5,194*** | ***-*** | ***718*** | ***5,912*** | ***339,734*** | ***-*** | ***37,780*** | ***377,514*** |
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 834.0 | Maint of Compressor Station Equipment | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 7,621,972 | LABDISTO | 1,894,672 | 2,107,119 | - | 4,001,791 | 9,041 | 57,296 | - | 66,337 | 591,358 | 475,478 | - | 1,066,836 |
| 871.0 | Distribution Load Dispatch | 1,095,374 | DISTPLT | 282,574 | 279,673 | - | 562,247 | 1,348 | 7,605 | - | 8,953 | 88,196 | 63,761 | - | 151,957 |
| 874.0 | Mains & Services Expenses | 20,010,970 | PLT_37680 | 5,567,470 | 4,786,051 | - | 10,353,520 | 26,566 | 130,140 | - | 156,707 | 1,737,698 | 1,114,726 | - | 2,852,424 |
| 875.0 | M&R Station Expenses - General | 1,140,018 | DESIGN_DAY | 506,881 | - | - | 506,881 | 2,419 | - | - | 2,419 | 158,206 | - | - | 158,206 |
| 877.0 | M&R Station Expenses - City | 3,682 | DESIGN_DAY | 1,637 | - | - | 1,637 | 8 | - | - | 8 | 511 | - | - | 511 |
| 878.0 | Meter & House Regulator Expenses | 1,158,630 | METERS | - | 712,443 | - | 712,443 | - | 19,372 | - | 19,372 | - | 148,951 | - | 148,951 |
| 879.0 | Customer Installation Expenses | 57,842 | PLT_37680 | 16,093 | 13,834 | - | 29,927 | 77 | 376 | - | 453 | 5,023 | 3,222 | - | 8,245 |
| 880.0 | Other Expenses | 1,098,738 | DISTPLT | 283,441 | 280,532 | - | 563,973 | 1,353 | 7,628 | - | 8,981 | 88,467 | 63,957 | - | 152,424 |
| 881.0 | Rents | 37,474 | DISTPLT | 9,667 | 9,568 | - | 19,235 | 46 | 260 | - | 306 | 3,017 | 2,181 | - | 5,199 |
| | ***Sub-total*** | ***32,224,700*** | | ***8,562,435*** | ***8,189,220*** | ***-*** | ***16,751,655*** | ***40,858*** | ***222,678*** | ***-*** | ***263,535*** | ***2,672,475*** | ***1,872,277*** | ***-*** | ***4,544,752*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense - MFC | 154,956 | ESALES | - | - | 39 | 39 | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 2,448,094 | DESIGN_DAY | 234 | - | - | 234 | 284,638 | - | - | 284,638 | 151,563 | - | - | 151,563 |
| | ***Sub-total*** | ***2,603,050*** | | ***234*** | ***-*** | ***39*** | ***273*** | ***284,638*** | ***-*** | ***-*** | ***284,638*** | ***151,563*** | ***-*** | ***-*** | ***151,563*** |
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 834.0 | Maint of Compressor Station Equipment | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 7,621,972 | LABDISTO | 407 | 64 | - | 471 | 495,455 | 16,570 | - | 512,026 | 263,819 | 26,007 | - | 289,825 |
| 871.0 | Distribution Load Dispatch | 1,095,374 | DISTPLT | 61 | 12 | - | 72 | 73,893 | 3,242 | - | 77,134 | 39,346 | 2,976 | - | 42,323 |
| 874.0 | Mains & Services Expenses | 20,010,970 | PLT_37680 | 1,197 | 95 | - | 1,292 | 1,455,889 | 10,640 | - | 1,466,530 | 775,228 | 33,754 | - | 808,981 |
| 875.0 | M&R Station Expenses - General | 1,140,018 | DESIGN_DAY | 109 | - | - | 109 | 132,549 | - | - | 132,549 | 70,579 | - | - | 70,579 |
| 877.0 | M&R Station Expenses - City | 3,682 | DESIGN_DAY | 0 | - | - | 0 | 428 | - | - | 428 | 228 | - | - | 228 |
| 878.0 | Meter & House Regulator Expenses | 1,158,630 | METERS | - | 32 | - | 32 | - | 12,278 | - | 12,278 | - | 17,404 | - | 17,404 |
| 879.0 | Customer Installation Expenses | 57,842 | PLT_37680 | 3 | 0 | - | 4 | 4,208 | 31 | - | 4,239 | 2,241 | 98 | - | 2,338 |
| 880.0 | Other Expenses | 1,098,738 | DISTPLT | 61 | 12 | - | 73 | 74,120 | 3,252 | - | 77,371 | 39,467 | 2,986 | - | 42,453 |
| 881.0 | Rents | 37,474 | DISTPLT | 2 | 0 | - | 2 | 2,528 | 111 | - | 2,639 | 1,346 | 102 | - | 1,448 |
| | ***Sub-total*** | ***32,224,700*** | | ***1,841*** | ***215*** | ***-*** | ***2,056*** | ***2,239,071*** | ***46,123*** | ***-*** | ***2,285,194*** | ***1,192,254*** | ***83,325*** | ***-*** | ***1,275,579*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | COM_REV | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | ESALES | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | - | COM_REV | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense - MFC | 154,956 | ESALES | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 2,448,094 | DESIGN_DAY | 210,089 | - | - | 210,089 | 612 | - | - | 612 |
| | ***Sub-total*** | ***2,603,050*** | | ***210,089*** | - | - | ***210,089*** | ***612*** | - | - | ***612*** |
| | **Storage Operation Expenses** | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 834.0 | Maint of Compressor Station Equipment | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 7,621,972 | LABDISTO | 365,692 | 377,485 | - | 743,177 | 1,065 | 6,319 | - | 7,384 |
| 871.0 | Distribution Load Dispatch | 1,095,374 | DISTPLT | 54,540 | 50,103 | - | 104,642 | 159 | 839 | - | 998 |
| 874.0 | Mains & Services Expenses | 20,010,970 | PLT_37680 | 1,074,581 | 857,409 | - | 1,931,990 | 3,129 | 14,353 | - | 17,482 |
| 875.0 | M&R Station Expenses - General | 1,140,018 | DESIGN_DAY | 97,834 | - | - | 97,834 | 285 | - | - | 285 |
| 877.0 | M&R Station Expenses - City | 3,682 | DESIGN_DAY | 316 | - | - | 316 | 1 | - | - | 1 |
| 878.0 | Meter & House Regulator Expenses | 1,158,630 | METERS | - | 127,632 | - | 127,632 | - | 2,137 | - | 2,137 |
| 879.0 | Customer Installation Expenses | 57,842 | PLT_37680 | 3,106 | 2,478 | - | 5,584 | 9 | 41 | - | 51 |
| 880.0 | Other Expenses | 1,098,738 | DISTPLT | 54,707 | 50,257 | - | 104,964 | 159 | 841 | - | 1,001 |
| 881.0 | Rents | 37,474 | DISTPLT | 1,866 | 1,714 | - | 3,580 | 5 | 29 | - | 34 |
| | ***Sub-total*** | ***32,224,700*** | | ***1,652,642*** | ***1,467,078*** | - | ***3,119,720*** | ***4,812*** | ***24,559*** | - | ***29,371*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | COM_REV | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | ESALES | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | - | COM_REV | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense - MFC | 154,956 | ESALES | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 2,448,094 | DESIGN_DAY | 366,381 | - | - | 366,381 | 1,162 | - | - | 1,162 |
| | ***Sub-total*** | ***2,603,050*** | | ***366,381*** | - | - | ***366,381*** | ***1,162*** | - | - | ***1,162*** |
| | **Storage Operation Expenses** | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 834.0 | Maint of Compressor Station Equipment | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 7,621,972 | LABDISTO | 637,742 | 294,248 | - | 931,990 | 2,023 | 112 | - | 2,135 |
| 871.0 | Distribution Load Dispatch | 1,095,374 | DISTPLT | 95,114 | 51,609 | - | 146,723 | 302 | 23 | - | 325 |
| 874.0 | Mains & Services Expenses | 20,010,970 | PLT_37680 | 1,873,995 | 542,106 | - | 2,416,102 | 5,943 | - | - | 5,943 |
| 875.0 | M&R Station Expenses - General | 1,140,018 | DESIGN_DAY | 170,615 | - | - | 170,615 | 541 | - | - | 541 |
| 877.0 | M&R Station Expenses - City | 3,682 | DESIGN_DAY | 551 | - | - | 551 | 2 | - | - | 2 |
| 878.0 | Meter & House Regulator Expenses | 1,158,630 | METERS | - | 118,277 | - | 118,277 | - | 103 | - | 103 |
| 879.0 | Customer Installation Expenses | 57,842 | PLT_37680 | 5,417 | 1,567 | - | 6,984 | 17 | - | - | 17 |
| 880.0 | Other Expenses | 1,098,738 | DISTPLT | 95,406 | 51,768 | - | 147,173 | 303 | 23 | - | 326 |
| 881.0 | Rents | 37,474 | DISTPLT | 3,254 | 1,766 | - | 5,020 | 10 | 1 | - | 11 |
| | ***Sub-total*** | ***32,224,700*** | | ***2,882,093*** | ***1,061,342*** | - | ***3,943,434*** | ***9,141*** | ***263*** | - | ***9,403*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 686,379 | LABDISTM | 255,909 | 69,212 | - | 325,121 | 1,221 | 1,882 | - | 3,103 | 79,873 | 15,177 | - | 95,050 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 6,047,260 | DESIGN_DAY | 2,688,768 | - | - | 2,688,768 | 12,830 | - | - | 12,830 | 839,208 | - | - | 839,208 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 689,966 | DESIGN_DAY | 306,777 | - | - | 306,777 | 1,464 | - | - | 1,464 | 95,750 | - | - | 95,750 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 474,318 | SERV | - | 303,115 | - | 303,115 | - | 8,242 | - | 8,242 | - | 70,599 | - | 70,599 |
| 893.0 | Maint. of Meters & House Regulators | 536,565 | METERS | - | 329,934 | - | 329,934 | - | 8,971 | - | 8,971 | - | 68,979 | - | 68,979 |
| 894.0 | Maint. of Other Equip. | 264,107 | DISTPLT | 68,132 | 67,432 | - | 135,564 | 325 | 1,834 | - | 2,159 | 21,265 | 15,374 | - | 36,639 |
| | ***Sub-total*** | ***8,698,595*** | | ***3,319,585*** | ***769,694*** | ***-*** | ***4,089,279*** | ***15,840*** | ***20,929*** | ***-*** | ***36,769*** | ***1,036,096*** | ***170,129*** | ***-*** | ***1,206,225*** |
| | ***Total Distribution*** | ***40,923,295*** | | ***11,882,020*** | ***8,958,914*** | ***-*** | ***20,840,934*** | ***56,698*** | ***243,607*** | ***-*** | ***300,305*** | ***3,708,571*** | ***2,042,406*** | ***-*** | ***5,750,978*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 258,803 | BILLS | - | 188,806 | - | 188,806 | - | 5,196 | - | 5,196 | - | 20,113 | - | 20,113 |
| 901.0 | Supervision - BIPP Related | 43,815 | BILLS | - | 31,965 | - | 31,965 | - | 880 | - | 880 | - | 3,405 | - | 3,405 |
| 902.0 | Meter Reading | 2,613,659 | MTREAD | - | 1,925,397 | - | 1,925,397 | - | 67,570 | - | 67,570 | - | 240,615 | - | 240,615 |
| 903.0 | Customer Records & Collection - Del./Billing | 3,840,705 | BILLS | - | 2,801,931 | - | 2,801,931 | - | 77,116 | - | 77,116 | - | 298,488 | - | 298,488 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,068,271 | BILLS | - | 779,342 | - | 779,342 | - | 21,450 | - | 21,450 | - | 83,023 | - | 83,023 |
| 904.0 | Uncollectible Accts - Supply Procurement | 1,208,285 | MFC_904 | - | - | 1,037,881 | 1,037,881 | - | - | 6,291 | 6,291 | - | - | 163,962 | 163,962 |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 1,873,641 | DISTR_904 | - | 1,349,259 | - | 1,349,259 | - | 16,735 | - | 16,735 | - | 101,239 | - | 101,239 |
| 904.0 | Uncollectible Accts - BIPP | 18,465 | BIPP_904 | - | 13,186 | - | 13,186 | - | 363 | - | 363 | - | 1,664 | - | 1,664 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 6,431,811 | BILLS | - | 4,692,234 | - | 4,692,234 | - | 129,143 | - | 129,143 | - | 499,862 | - | 499,862 |
| 905.0 | Misc. Customer Accts - BIPP Related | 8,838 | BILLS | - | 6,448 | - | 6,448 | - | 177 | - | 177 | - | 687 | - | 687 |
| ~ | RESERVED - USE ONLY FOR A/C 904 INC | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***17,366,293*** | | ***-*** | ***11,788,567*** | ***1,037,881*** | ***12,826,448*** | ***-*** | ***318,631*** | ***6,291*** | ***324,922*** | ***-*** | ***1,249,097*** | ***163,962*** | ***1,413,060*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 763,412 | WT_MFR | - | 655,749 | - | 655,749 | - | 3,975 | - | 3,975 | - | 103,594 | - | 103,594 |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,183,794 | DISTR_904 | - | 852,482 | - | 852,482 | - | 10,574 | - | 10,574 | - | 63,965 | - | 63,965 |
| 906A | Credit & Collections - BIPP | 11,666 | BIPP_904 | - | 8,331 | - | 8,331 | - | 229 | - | 229 | - | 1,051 | - | 1,051 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 924,803 | MFC_906 | - | 740,045 | - | 740,045 | - | 4,531 | - | 4,531 | - | 180,048 | - | 180,048 |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 1,434,057 | DIST_906 | - | 791,296 | - | 791,296 | - | 9,815 | - | 9,815 | - | 192,736 | - | 192,736 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 14,133 | BIPP_906 | - | 10,310 | - | 10,310 | - | 284 | - | 284 | - | 1,098 | - | 1,098 |
| 907.0 | SUPERVISON | (471) | LABOR_908_91 | - | (347) | - | (347) | - | (4) | - | (4) | - | (22) | - | (22) |
| 908.0 | Customer Assistance Exp. - Residential | 186,632 | RESREV | - | 155,522 | - | 155,522 | - | 1,929 | - | 1,929 | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 24,088 | NORESREV | - | - | - | - | - | - | - | - | - | 9,583 | - | 9,583 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,064,588 | EEREV_908 | - | 820,753 | - | 820,753 | - | 5,095 | - | 5,095 | - | 262,082 | - | 262,082 |
| 909.0 | Informational & Instruc. Exp. - Residential | 128,054 | RESREV | - | 106,709 | - | 106,709 | - | 1,324 | - | 1,324 | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 17,132 | NORESREV | - | - | - | - | - | - | - | - | - | 6,816 | - | 6,816 |
| 909.0 | Informational & Instruc. Exp. - Energy Eff. | 38,932 | EEREV_908 | - | 15,477 | - | 15,477 | - | 96 | - | 96 | - | 4,942 | - | 4,942 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | (174,271) | WTALLOC_RMF | - | (173,219) | - | (173,219) | - | (1,052) | - | (1,052) | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | (805,700) | R_WTALLOC | - | (670,203) | - | (670,203) | - | (9,632) | - | (9,632) | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | (3,850) | R_WTALLOC | - | (3,203) | - | (3,203) | - | (46) | - | (46) | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | (12,665) | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | (12,653) | - | (12,653) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | (114,194) | NR_WTALLOC | - | - | - | - | - | - | - | - | - | (40,988) | - | (40,988) |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | (119) | NR_WTALLOC | - | - | - | - | - | - | - | - | - | (43) | - | (43) |
| | ***Sub-total*** | ***5,680,021*** | | ***-*** | ***3,309,701*** | ***-*** | ***3,309,701*** | ***-*** | ***27,117*** | ***-*** | ***27,117*** | ***-*** | ***772,210*** | ***-*** | ***772,210*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 774 | WTALLOC_RMF | - | 769 | - | 769 | - | 5 | - | 5 | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 3,578 | R_WTALLOC | - | 2,977 | - | 2,977 | - | 43 | - | 43 | - | - | - | - |
| 911.0 | Supervision - Res BIPP | 17 | R_WTALLOC | - | 14 | - | 14 | - | 0 | - | 0 | - | - | - | - |
| 911.0 | Supervision - Non-Res Supply Proc. | 48 | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | 48 | - | 48 |
| 911.0 | Supervision - Non-Res Distr | 437 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 157 | - | 157 |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 3,641 | WTALLOC_RMF | - | 3,619 | - | 3,619 | - | 22 | - | 22 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 16,832 | R_WTALLOC | - | 14,001 | - | 14,001 | - | 201 | - | 201 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 80 | R_WTALLOC | - | 67 | - | 67 | - | 1 | - | 1 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 71,628 | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | 71,562 | - | 71,562 |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 645,854 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 231,817 | - | 231,817 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 674 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 242 | - | 242 |
| 913.0 | Advertising - Res Supply Proc | 10,466 | WTALLOC_RMF | - | 10,403 | - | 10,403 | - | 63 | - | 63 | - | - | - | - |
| 913.0 | Advertising - Res. Distr. | 48,388 | R_WTALLOC | - | 40,250 | - | 40,250 | - | 578 | - | 578 | - | - | - | - |
| 913.0 | Advertising - Res BIPP | 231 | R_WTALLOC | - | 192 | - | 192 | - | 3 | - | 3 | - | - | - | - |
| 913.0 | Advertising - Non-Res Supply Proc | 788 | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | 788 | - | 788 |
| 913.0 | Advertising - Non-Res. Distr. | 7,109 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 2,552 | - | 2,552 |
| 913.0 | Advertising - Non-Res BIPP | 7 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 3 | - | 3 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 20,608 | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | 20,589 | - | 20,589 |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 185,820 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 66,697 | - | 66,697 |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 194 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 70 | - | 70 |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,017,177*** | | ***-*** | ***72,293*** | ***-*** | ***72,293*** | ***-*** | ***916*** | ***-*** | ***916*** | ***-*** | ***394,524*** | ***-*** | ***394,524*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 686,379 | LABDISTM | 55 | 2 | - | 57 | 66,920 | 756 | - | 67,676 | 35,633 | 1,176 | - | 36,809 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 6,047,260 | DESIGN_DAY | 578 | - | - | 578 | 703,111 | - | - | 703,111 | 374,390 | - | - | 374,390 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 689,966 | DESIGN_DAY | 66 | - | - | 66 | 80,222 | - | - | 80,222 | 42,716 | - | - | 42,716 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 474,318 | SERV | - | 6 | - | 6 | - | 674 | - | 674 | - | 2,138 | - | 2,138 |
| 893.0 | Maint. of Meters & House Regulators | 536,565 | METERS | - | 15 | - | 15 | - | 5,686 | - | 5,686 | - | 8,060 | - | 8,060 |
| 894.0 | Maint. of Other Equip. | 264,107 | DISTPLT | 15 | 3 | - | 17 | 17,816 | 782 | - | 18,598 | 9,487 | 718 | - | 10,204 |
| | ***Sub-total*** | ***8,698,595*** | | ***714*** | ***26*** | ***-*** | ***740*** | ***868,069*** | ***7,897*** | ***-*** | ***875,966*** | ***462,227*** | ***12,091*** | ***-*** | ***474,318*** |
| | ***Total Distribution*** | ***40,923,295*** | | ***2,555*** | ***241*** | ***-*** | ***2,796*** | ***3,107,140*** | ***54,021*** | ***-*** | ***3,161,160*** | ***1,654,481*** | ***95,416*** | ***-*** | ***1,749,896*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 258,803 | BILLS | - | 1 | - | 1 | - | 84 | - | 84 | - | 343 | - | 343 |
| 901.0 | Supervision - BIPP Related | 43,815 | BILLS | - | 0 | - | 0 | - | 14 | - | 14 | - | 58 | - | 58 |
| 902.0 | Meter Reading | 2,613,659 | MTREAD | - | 29 | - | 29 | - | 63 | - | 63 | - | 241 | - | 241 |
| 903.0 | Customer Records & Collection - Del./Billing | 3,840,705 | BILLS | - | 14 | - | 14 | - | 1,242 | - | 1,242 | - | 5,088 | - | 5,088 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,068,271 | BILLS | - | 4 | - | 4 | - | 345 | - | 345 | - | 1,415 | - | 1,415 |
| 904.0 | Uncollectible Accts - Supply Procurement | 1,208,285 | MFC_904 | - | - | 150 | 150 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 1,873,641 | DISTR_904 | - | 53 | - | 53 | - | 32,969 | - | 32,969 | - | 24,412 | - | 24,412 |
| 904.0 | Uncollectible Accts - BIPP | 18,465 | BIPP_904 | - | 0 | - | 0 | - | 7 | - | 7 | - | 28 | - | 28 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 6,431,811 | BILLS | - | 24 | - | 24 | - | 2,080 | - | 2,080 | - | 8,520 | - | 8,520 |
| 905.0 | Misc. Customer Accts - BIPP Related | 8,838 | BILLS | - | 0 | - | 0 | - | 3 | - | 3 | - | 12 | - | 12 |
| ~ | RESERVED - USE ONLY FOR A/C 904 INC | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***17,366,293*** | | ***-*** | ***125*** | ***150*** | ***274*** | ***-*** | ***36,807*** | ***-*** | ***36,807*** | ***-*** | ***40,117*** | ***-*** | ***40,117*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 763,412 | WT_MFR | - | 95 | - | 95 | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,183,794 | DISTR_904 | - | 33 | - | 33 | - | 20,831 | - | 20,831 | - | 15,424 | - | 15,424 |
| 906A | Credit & Collections - BIPP | 11,666 | BIPP_904 | - | 0 | - | 0 | - | 4 | - | 4 | - | 18 | - | 18 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 924,803 | MFC_906 | - | 179 | - | 179 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 1,434,057 | DIST_906 | - | 101 | - | 101 | - | 62,766 | - | 62,766 | - | 46,475 | - | 46,475 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 14,133 | BIPP_906 | - | 0 | - | 0 | - | 5 | - | 5 | - | 19 | - | 19 |
| 907.0 | SUPERVISON | (471) | LABOR_908_91 | - | (0) | - | (0) | - | (7) | - | (7) | - | (5) | - | (5) |
| 908.0 | Customer Assistance Exp. - Residential | 186,632 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 24,088 | NORESREV | - | 5 | - | 5 | - | 3,121 | - | 3,121 | - | 2,311 | - | 2,311 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,064,588 | EEREV_908 | - | 263 | - | 263 | - | 368,018 | - | 368,018 | - | 123,363 | - | 123,363 |
| 909.0 | Informational & Instruc. Exp. - Residential | 128,054 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 17,132 | NORESREV | - | 4 | - | 4 | - | 2,220 | - | 2,220 | - | 1,643 | - | 1,643 |
| 909.0 | Informational & Instruc. Exp. - Energy Eff. | 38,932 | EEREV_908 | - | 5 | - | 5 | - | 6,940 | - | 6,940 | - | 2,326 | - | 2,326 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | (174,271) | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | (805,700) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | (3,850) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | (12,665) | WTALLOC_NRN | - | (12) | - | (12) | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | (114,194) | NR_WTALLOC | - | (21) | - | (21) | - | (20,505) | - | (20,505) | - | (11,800) | - | (11,800) |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | (119) | NR_WTALLOC | - | (0) | - | (0) | - | (21) | - | (21) | - | (12) | - | (12) |
| | ***Sub-total*** | ***5,680,021*** | | ***-*** | ***651*** | ***-*** | ***651*** | ***-*** | ***443,370*** | ***-*** | ***443,370*** | ***-*** | ***179,761*** | ***-*** | ***179,761*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 774 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 3,578 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res BIPP | 17 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Supply Proc. | 48 | WTALLOC_NRN | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Distr | 437 | NR_WTALLOC | - | 0 | - | 0 | - | 78 | - | 78 | - | 45 | - | 45 |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 3,641 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 16,832 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 80 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 71,628 | WTALLOC_NRN | - | 66 | - | 66 | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 645,854 | NR_WTALLOC | - | 120 | - | 120 | - | 115,972 | - | 115,972 | - | 66,741 | - | 66,741 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 674 | NR_WTALLOC | - | 0 | - | 0 | - | 121 | - | 121 | - | 70 | - | 70 |
| 913.0 | Advertising - Res Supply Proc | 10,466 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Res. Distr. | 48,388 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Res BIPP | 231 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Non-Res Supply Proc | 788 | WTALLOC_NRN | - | 1 | - | 1 | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Non-Res. Distr. | 7,109 | NR_WTALLOC | - | 1 | - | 1 | - | 1,277 | - | 1,277 | - | 735 | - | 735 |
| 913.0 | Advertising - Non-Res BIPP | 7 | NR_WTALLOC | - | 0 | - | 0 | - | 1 | - | 1 | - | 1 | - | 1 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 20,608 | WTALLOC_NRN | - | 19 | - | 19 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 185,820 | NR_WTALLOC | - | 34 | - | 34 | - | 33,367 | - | 33,367 | - | 19,202 | - | 19,202 |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 194 | NR_WTALLOC | - | 0 | - | 0 | - | 35 | - | 35 | - | 20 | - | 20 |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,017,177*** | | ***-*** | ***242*** | ***-*** | ***242*** | ***-*** | ***150,851*** | ***-*** | ***150,851*** | ***-*** | ***86,813*** | ***-*** | ***86,813*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 686,379 | LABDISTM | 49,393 | 12,399 | - | 61,792 | 144 | 208 | - | 351 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 6,047,260 | DESIGN_DAY | 518,961 | - | - | 518,961 | 1,511 | - | - | 1,511 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 689,966 | DESIGN_DAY | 59,211 | - | - | 59,211 | 172 | - | - | 172 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 474,318 | SERV | - | 54,302 | - | 54,302 | - | 909 | - | 909 |
| 893.0 | Maint. of Meters & House Regulators | 536,565 | METERS | - | 59,107 | - | 59,107 | - | 989 | - | 989 |
| 894.0 | Maint. of Other Equip. | 264,107 | DISTPLT | 13,150 | 12,080 | - | 25,231 | 38 | 202 | - | 241 |
| | ***Sub-total*** | ***8,698,595*** | | ***640,716*** | ***137,889*** | ***-*** | ***778,604*** | ***1,865*** | ***2,308*** | ***-*** | ***4,174*** |
| | ***Total Distribution*** | ***40,923,295*** | | ***2,293,357*** | ***1,604,966*** | ***-*** | ***3,898,324*** | ***6,677*** | ***26,868*** | ***-*** | ***33,545*** |
| | **Customer Account** | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 258,803 | BILLS | - | 33,916 | - | 33,916 | - | 570 | - | 570 |
| 901.0 | Supervision - BIPP Related | 43,815 | BILLS | - | 5,742 | - | 5,742 | - | 96 | - | 96 |
| 902.0 | Meter Reading | 2,613,659 | MTREAD | - | 262,846 | - | 262,846 | - | 4,540 | - | 4,540 |
| 903.0 | Customer Records & Collection - Del./Billing | 3,840,705 | BILLS | - | 503,315 | - | 503,315 | - | 8,459 | - | 8,459 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,068,271 | BILLS | - | 139,994 | - | 139,994 | - | 2,353 | - | 2,353 |
| 904.0 | Uncollectible Accts - Supply Procurement | 1,208,285 | MFC_904 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 1,873,641 | DISTR_904 | - | 251,287 | - | 251,287 | - | 1,876 | - | 1,876 |
| 904.0 | Uncollectible Accts - BIPP | 18,465 | BIPP_904 | - | 2,369 | - | 2,369 | - | 40 | - | 40 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 6,431,811 | BILLS | - | 842,873 | - | 842,873 | - | 14,165 | - | 14,165 |
| 905.0 | Misc. Customer Accts - BIPP Related | 8,838 | BILLS | - | 1,158 | - | 1,158 | - | 19 | - | 19 |
| ~ | RESERVED - USE ONLY FOR A/C 904 INC | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***17,366,293*** | | ***-*** | ***2,043,500*** | ***-*** | ***2,043,500*** | ***-*** | ***32,118*** | ***-*** | ***32,118*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 763,412 | WT_MFR | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,183,794 | DISTR_904 | - | 158,767 | - | 158,767 | - | 1,185 | - | 1,185 |
| 906A | Credit & Collections - BIPP | 11,666 | BIPP_904 | - | 1,496 | - | 1,496 | - | 25 | - | 25 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 924,803 | MFC_906 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 1,434,057 | DIST_906 | - | 147,372 | - | 147,372 | - | 1,100 | - | 1,100 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 14,133 | BIPP_906 | - | 1,852 | - | 1,852 | - | 31 | - | 31 |
| 907.0 | SUPERVISON | (471) | LABOR_908_91 | - | (65) | - | (65) | - | (0) | - | (0) |
| 908.0 | Customer Assistance Exp. - Residential | 186,632 | RESREV | - | 28,965 | - | 28,965 | - | 216 | - | 216 |
| 908.0 | Customer Assistance Exp. - Non-Residential | 24,088 | NORESREV | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,064,588 | EEREV_908 | - | 158,848 | - | 158,848 | - | 539 | - | 539 |
| 909.0 | Informational & Instruc. Exp. - Residential | 128,054 | RESREV | - | 19,874 | - | 19,874 | - | 148 | - | 148 |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 17,132 | NORESREV | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Energy Eff. | 38,932 | EEREV_908 | - | 2,995 | - | 2,995 | - | 10 | - | 10 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | (174,271) | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | (805,700) | R_WTALLOC | - | (124,799) | - | (124,799) | - | (1,066) | - | (1,066) |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | (3,850) | R_WTALLOC | - | (596) | - | (596) | - | (5) | - | (5) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | (12,665) | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | (114,194) | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | (119) | NR_WTALLOC | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***5,680,021*** | | ***-*** | ***394,708*** | ***-*** | ***394,708*** | ***-*** | ***2,184*** | ***-*** | ***2,184*** |
| | **Sales Expenses** | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 774 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 3,578 | R_WTALLOC | - | 554 | - | 554 | - | 5 | - | 5 |
| 911.0 | Supervision - Res BIPP | 17 | R_WTALLOC | - | 3 | - | 3 | - | 0 | - | 0 |
| 911.0 | Supervision - Non-Res Supply Proc. | 48 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Distr | 437 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 3,641 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 16,832 | R_WTALLOC | - | 2,607 | - | 2,607 | - | 22 | - | 22 |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 80 | R_WTALLOC | - | 12 | - | 12 | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 71,628 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 645,854 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 674 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Res Supply Proc | 10,466 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Res. Distr. | 48,388 | R_WTALLOC | - | 7,495 | - | 7,495 | - | 64 | - | 64 |
| 913.0 | Advertising - Res BIPP | 231 | R_WTALLOC | - | 36 | - | 36 | - | 0 | - | 0 |
| 913.0 | Advertising - Non-Res Supply Proc | 788 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Non-Res. Distr. | 7,109 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Non-Res BIPP | 7 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 20,608 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 185,820 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 194 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,017,177*** | | ***-*** | ***10,707*** | ***-*** | ***10,707*** | ***-*** | ***91*** | ***-*** | ***91*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Distribution Maintenance Expenses** | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 686,379 | LABDISTM | 86,138 | 10,002 | - | 96,140 | 273 | 6 | - | 279 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 6,047,260 | DESIGN_DAY | 905,032 | - | - | 905,032 | 2,870 | - | - | 2,870 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 689,966 | DESIGN_DAY | 103,260 | - | - | 103,260 | 327 | - | - | 327 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 474,318 | SERV | - | 34,333 | - | 34,333 | - | - | - | - |
| 893.0 | Maint. of Meters & House Regulators | 536,565 | METERS | - | 54,775 | - | 54,775 | - | 48 | - | 48 |
| 894.0 | Maint. of Other Equip. | 264,107 | DISTPLT | 22,933 | 12,444 | - | 35,377 | 73 | 6 | - | 78 |
| | ***Sub-total*** | ***8,698,595*** | | ***1,117,363*** | ***111,553*** | ***-*** | ***1,228,917*** | ***3,544*** | ***59*** | ***-*** | ***3,603*** |
| | ***Total Distribution*** | ***40,923,295*** | | ***3,999,456*** | ***1,172,895*** | ***-*** | ***5,172,351*** | ***12,684*** | ***322*** | ***-*** | ***13,006*** |
| | **Customer Account** | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 258,803 | BILLS | - | 9,772 | - | 9,772 | - | 2 | - | 2 |
| 901.0 | Supervision - BIPP Related | 43,815 | BILLS | - | 1,654 | - | 1,654 | - | 0 | - | 0 |
| 902.0 | Meter Reading | 2,613,659 | MTREAD | - | 112,358 | - | 112,358 | - | - | - | - |
| 903.0 | Customer Records & Collection - Del./Billing | 3,840,705 | BILLS | - | 145,016 | - | 145,016 | - | 37 | - | 37 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,068,271 | BILLS | - | 40,335 | - | 40,335 | - | 10 | - | 10 |
| 904.0 | Uncollectible Accts - Supply Procurement | 1,208,285 | MFC_904 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 1,873,641 | DISTR_904 | - | 95,632 | - | 95,632 | - | 176 | - | 176 |
| 904.0 | Uncollectible Accts - BIPP | 18,465 | BIPP_904 | - | 808 | - | 808 | - | 0 | - | 0 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 6,431,811 | BILLS | - | 242,849 | - | 242,849 | - | 61 | - | 61 |
| 905.0 | Misc. Customer Accts - BIPP Related | 8,838 | BILLS | - | 334 | - | 334 | - | 0 | - | 0 |
| ~ | RESERVED - USE ONLY FOR A/C 904 INC | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***17,366,293*** | | ***-*** | ***648,759*** | ***-*** | ***648,759*** | ***-*** | ***288*** | ***-*** | ***288*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 763,412 | WT_MFR | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,183,794 | DISTR_904 | - | 60,422 | - | 60,422 | - | 111 | - | 111 |
| 906A | Credit & Collections - BIPP | 11,666 | BIPP_904 | - | 511 | - | 511 | - | 0 | - | 0 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 924,803 | MFC_906 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 1,434,057 | DIST_906 | - | 182,061 | - | 182,061 | - | 336 | - | 336 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 14,133 | BIPP_906 | - | 534 | - | 534 | - | 0 | - | 0 |
| 907.0 | SUPERVISON | (471) | LABOR_908_91 | - | (20) | - | (20) | - | (0) | - | (0) |
| 908.0 | Customer Assistance Exp. - Residential | 186,632 | RESREV | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 24,088 | NORESREV | - | 9,052 | - | 9,052 | - | 17 | - | 17 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,064,588 | EEREV_908 | - | 324,014 | - | 324,014 | - | 1,613 | - | 1,613 |
| 909.0 | Informational & Instruc. Exp. - Residential | 128,054 | RESREV | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 17,132 | NORESREV | - | 6,438 | - | 6,438 | - | 12 | - | 12 |
| 909.0 | Informational & Instruc. Exp. - Energy Eff. | 38,932 | EEREV_908 | - | 6,110 | - | 6,110 | - | 30 | - | 30 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | (174,271) | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | (805,700) | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | (3,850) | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | (12,665) | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | (114,194) | NR_WTALLOC | - | (40,789) | - | (40,789) | - | (90) | - | (90) |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | (119) | NR_WTALLOC | - | (43) | - | (43) | - | (0) | - | (0) |
| | ***Sub-total*** | ***5,680,021*** | | ***-*** | ***548,290*** | ***-*** | ***548,290*** | ***-*** | ***2,029*** | ***-*** | ***2,029*** |
| | **Sales Expenses** | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 774 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 3,578 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res BIPP | 17 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Supply Proc. | 48 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Distr | 437 | NR_WTALLOC | - | 156 | - | 156 | - | 0 | - | 0 |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 3,641 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 16,832 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 80 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 71,628 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 645,854 | NR_WTALLOC | - | 230,695 | - | 230,695 | - | 510 | - | 510 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 674 | NR_WTALLOC | - | 241 | - | 241 | - | 1 | - | 1 |
| 913.0 | Advertising - Res Supply Proc | 10,466 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Res. Distr. | 48,388 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Res BIPP | 231 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Non-Res Supply Proc | 788 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 913.0 | Advertising - Non-Res. Distr. | 7,109 | NR_WTALLOC | - | 2,539 | - | 2,539 | - | 6 | - | 6 |
| 913.0 | Advertising - Non-Res BIPP | 7 | NR_WTALLOC | - | 3 | - | 3 | - | 0 | - | 0 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 20,608 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 185,820 | NR_WTALLOC | - | 66,374 | - | 66,374 | - | 147 | - | 147 |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 194 | NR_WTALLOC | - | 69 | - | 69 | - | 0 | - | 0 |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,017,177*** | | ***-*** | ***300,077*** | ***-*** | ***300,077*** | ***-*** | ***664*** | ***-*** | ***664*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 616,671 | LABOR | 137,095 | 200,321 | - | 337,416 | 654 | 5,096 | - | 5,750 | 42,790 | 40,307 | - | 83,096 |
| 921.0 | Office Supplies | 3,728,643 | LABOR | 828,931 | 1,211,222 | - | 2,040,154 | 3,955 | 30,811 | - | 34,767 | 258,723 | 243,711 | - | 502,434 |
| 922.0 | Administrative Expenses Transferred - Credit | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 7,633,689 | LABOR | 1,697,080 | 2,479,748 | - | 4,176,827 | 8,098 | 63,080 | - | 71,178 | 529,686 | 498,952 | - | 1,028,638 |
| 923.0 | Outside Service Employed - IT Supply Proc | 464,093 | WTALLO_ALLMI | - | 351,292 | - | 351,292 | - | 2,133 | - | 2,133 | - | 110,566 | - | 110,566 |
| 923.0 | Outside Service Employed - IT Distr. | 2,631,843 | WTALLO_ALL | - | 1,361,102 | - | 1,361,102 | - | 19,561 | - | 19,561 | - | 357,339 | - | 357,339 |
| 923.0 | Outside Service Employed - IT BIPP | 8,850 | WTALLO_ALL | - | 4,577 | - | 4,577 | - | 66 | - | 66 | - | 1,202 | - | 1,202 |
| 923.0 | Outside Service Employed - Other Supply Pr | (64,620) | WTALLO_ALLMI | - | (48,913) | - | (48,913) | - | (297) | - | (297) | - | (15,395) | - | (15,395) |
| 923.0 | Outside Service Employed - Other Distr | (366,454) | WTALLO_ALL | - | (189,518) | - | (189,518) | - | (2,724) | - | (2,724) | - | (49,755) | - | (49,755) |
| 923.0 | Outside Service Employed - Other BIPP | (1,232) | WTALLO_ALL | - | (637) | - | (637) | - | (9) | - | (9) | - | (167) | - | (167) |
| 924.0 | Property Insurance | 48,930 | TDPLT | 12,622 | 12,493 | - | 25,115 | 60 | 340 | - | 400 | 3,940 | 2,848 | - | 6,788 |
| 925.0 | Injuries & Damages | 39,535 | LABOR | 8,789 | 12,843 | - | 21,632 | 42 | 327 | - | 369 | 2,743 | 2,584 | - | 5,327 |
| 926.0 | Employee Pension & Benefits | 8,063,155 | LABOR | 1,792,556 | 2,619,257 | - | 4,411,813 | 8,554 | 66,629 | - | 75,183 | 559,486 | 527,022 | - | 1,086,508 |
| 928.0 | Regulatory Commission - Reg. Asset | 1,203,619 | TDPLT | 310,498 | 307,310 | - | 617,808 | 1,482 | 8,356 | - | 9,838 | 96,911 | 70,062 | - | 166,974 |
| 928.0 | Regulatory Commission - Other Supply Proc | 94,644 | WTALLO_ALLMI | - | 71,640 | - | 71,640 | - | 435 | - | 435 | - | 22,548 | - | 22,548 |
| 928.0 | Regulatory Commission - Other Distr. | 536,722 | WTALLO_ALL | - | 277,575 | - | 277,575 | - | 3,989 | - | 3,989 | - | 72,873 | - | 72,873 |
| 928.0 | Regulatory Commission - Other BIPP | 1,805 | WTALLO_ALL | - | 933 | - | 933 | - | 13 | - | 13 | - | 245 | - | 245 |
| 928.0 | Regulatory Commission - TSAS | (60,229) | TSAS_REV | - | - | (29,500) | (29,500) | - | - | (211) | (211) | - | - | (6,607) | (6,607) |
| 929.0 | Duplicate Charges | (2,263,508) | LABOR | (503,211) | (735,284) | - | (1,238,495) | (2,401) | (18,704) | - | (21,105) | (157,060) | (147,947) | - | (305,007) |
| 930.1 | General Advertising Exp. - Supply Proc | 102,297 | WTALLO_ALLMI | - | 77,433 | - | 77,433 | - | 470 | - | 470 | - | 24,371 | - | 24,371 |
| 930.1 | General Advertising Exp - Distr. | 580,120 | WTALLO_ALL | - | 300,019 | - | 300,019 | - | 4,312 | - | 4,312 | - | 78,766 | - | 78,766 |
| 930.1 | General Advertising Exp - BIPP | 1,951 | WTALLO_ALL | - | 1,009 | - | 1,009 | - | 14 | - | 14 | - | 265 | - | 265 |
| 930.2 | Misc. General Expenses | 1,072,417 | LABOR | 238,414 | 348,367 | - | 586,781 | 1,138 | 8,862 | - | 9,999 | 74,413 | 70,095 | - | 144,508 |
| 931.0 | Rents | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Gas Reg. Debits/Credits | 46,298 | RATEBASE | 12,600 | 10,252 | 782 | 23,634 | 60 | 279 | 5 | 344 | 3,933 | 2,260 | 254 | 6,446 |
| | ***Sub-total*** | ***24,119,240*** | | ***4,535,375*** | ***8,673,040*** | ***(28,718)*** | ***13,179,697*** | ***21,642*** | ***193,039*** | ***(206)*** | ***214,475*** | ***1,415,564*** | ***1,912,751*** | ***(6,353)*** | ***3,321,962*** |
| | **TOTAL O & M EXPENSES** | **91,709,076** | | **17,505,881** | **32,802,515** | **1,125,581** | **51,433,977** | **83,533** | **783,310** | **6,804** | **873,647** | **5,463,870** | **6,370,988** | **195,390** | **12,030,247** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **91,709,076** | | **17,505,881** | **32,802,515** | **1,125,581** | **51,433,977** | **83,533** | **783,310** | **6,804** | **873,647** | **5,463,870** | **6,370,988** | **195,390** | **12,030,247** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | 13,972 | DESIGN_DAY | 6,212 | - | - | 6,212 | 30 | - | - | 30 | 1,939 | - | - | 1,939 |
| 807.5 | Gas for Resale Expense - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | 1,298,540 | DESIGN_DAY | 577,364 | - | - | 577,364 | 2,755 | - | - | 2,755 | 180,205 | - | - | 180,205 |
| 804.0 | Other Expense (PG Rev/Exp Bal) | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,312,511*** | | ***583,576*** | - | - | ***583,576*** | ***2,785*** | - | - | ***2,785*** | ***182,144*** | - | - | ***182,144*** |
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 616,671 | LABOR | 29 | 10 | - | 39 | 35,850 | 2,950 | - | 38,800 | 19,089 | 2,805 | - | 21,894 |
| 921.0 | Office Supplies | 3,728,643 | LABOR | 178 | 60 | - | 238 | 216,765 | 17,838 | - | 234,603 | 115,422 | 16,960 | - | 132,382 |
| 922.0 | Administrative Expenses Transferred - Credit | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 7,633,689 | LABOR | 365 | 123 | - | 488 | 443,785 | 36,519 | - | 480,304 | 236,305 | 34,722 | - | 271,027 |
| 923.0 | Outside Service Employed - IT Supply Proc | 464,093 | WTALLO_ALLMI | - | 102 | - | 102 | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - IT Distr. | 2,631,843 | WTALLO_ALL | - | 184 | - | 184 | - | 178,767 | - | 178,767 | - | 102,879 | - | 102,879 |
| 923.0 | Outside Service Employed - IT BIPP | 8,850 | WTALLO_ALL | - | 1 | - | 1 | - | 601 | - | 601 | - | 346 | - | 346 |
| 923.0 | Outside Service Employed - Other Supply Pr | (64,620) | WTALLO_ALLMI | - | (14) | - | (14) | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - Other Distr | (366,454) | WTALLO_ALL | - | (26) | - | (26) | - | (24,891) | - | (24,891) | - | (14,325) | - | (14,325) |
| 923.0 | Outside Service Employed - Other BIPP | (1,232) | WTALLO_ALL | - | (0) | - | (0) | - | (84) | - | (84) | - | (48) | - | (48) |
| 924.0 | Property Insurance | 48,930 | TDPLT | 3 | 1 | - | 3 | 3,301 | 145 | - | 3,446 | 1,758 | 133 | - | 1,891 |
| 925.0 | Injuries & Damages | 39,535 | LABOR | 2 | 1 | - | 3 | 2,298 | 189 | - | 2,488 | 1,224 | 180 | - | 1,404 |
| 926.0 | Employee Pension & Benefits | 8,063,155 | LABOR | 385 | 130 | - | 516 | 468,752 | 38,574 | - | 507,326 | 249,600 | 36,675 | - | 286,275 |
| 928.0 | Regulatory Commission - Reg. Asset | 1,203,619 | TDPLT | 67 | 13 | - | 80 | 81,195 | 3,562 | - | 84,757 | 43,234 | 3,271 | - | 46,505 |
| 928.0 | Regulatory Commission - Other Supply Proc | 94,644 | WTALLO_ALLMI | - | 21 | - | 21 | - | - | - | - | - | - | - | - |
| 928.0 | Regulatory Commission - Other Distr. | 536,722 | WTALLO_ALL | - | 38 | - | 38 | - | 36,457 | - | 36,457 | - | 20,980 | - | 20,980 |
| 928.0 | Regulatory Commission - Other BIPP | 1,805 | WTALLO_ALL | - | 0 | - | 0 | - | 123 | - | 123 | - | 71 | - | 71 |
| 928.0 | Regulatory Commission - TSAS | (60,229) | TSAS_REV | - | - | (6) | (6) | - | - | (6,395) | (6,395) | - | - | (2,631) | (2,631) |
| 929.0 | Duplicate Charges | (2,263,508) | LABOR | (108) | (37) | - | (145) | (131,589) | (10,829) | - | (142,418) | (70,068) | (10,295) | - | (80,364) |
| 930.1 | General Advertising Exp. - Supply Proc | 102,297 | WTALLO_ALLMI | - | 23 | - | 23 | - | - | - | - | - | - | - | - |
| 930.1 | General Advertising Exp - Distr. | 580,120 | WTALLO_ALL | - | 41 | - | 41 | - | 39,404 | - | 39,404 | - | 22,677 | - | 22,677 |
| 930.1 | General Advertising Exp - BIPP | 1,951 | WTALLO_ALL | - | 0 | - | 0 | - | 133 | - | 133 | - | 76 | - | 76 |
| 930.2 | Misc. General Expenses | 1,072,417 | LABOR | 51 | 17 | - | 69 | 62,345 | 5,130 | - | 67,475 | 33,197 | 4,878 | - | 38,075 |
| 931.0 | Rents | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 935.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Gas Reg. Debits/Credits | 46,298 | RATEBASE | 3 | 1 | 0 | 3 | 3,292 | 150 | (0) | 3,442 | 1,753 | 121 | (0) | 1,874 |
| | ***Sub-total*** | ***24,119,240*** | | ***975*** | ***688*** | ***(6)*** | ***1,657*** | ***1,185,994*** | ***324,738*** | ***(6,395)*** | ***1,504,338*** | ***631,515*** | ***222,103*** | ***(2,631)*** | ***850,987*** |
| | **TOTAL O & M EXPENSES** | **91,709,076** | | **3,764** | **1,946** | **183** | **5,893** | **4,577,772** | **1,009,786** | **(6,395)** | **5,581,163** | **2,437,559** | **624,210** | **(2,631)** | **3,059,138** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **91,709,076** | | **3,764** | **1,946** | **183** | **5,893** | **4,577,772** | **1,009,786** | **(6,395)** | **5,581,163** | **2,437,559** | **624,210** | **(2,631)** | **3,059,138** |

## Labor Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | 13,972 | DESIGN_DAY | 1 | - | - | 1 | 1,624 | - | - | 1,624 | 865 | - | - | 865 |
| 807.5 | Gas for Resale Expense - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | 1,298,540 | DESIGN_DAY | 124 | - | - | 124 | 150,980 | - | - | 150,980 | 80,394 | - | - | 80,394 |
| 804.0 | Other Expense (PG Rev/Exp Bal) | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,312,511*** | | ***125*** | - | - | ***125*** | ***152,605*** | - | - | ***152,605*** | ***81,259*** | - | - | ***81,259*** |
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 616,671 | LABOR | 26,461 | 32,625 | - | 59,086 | 77 | 517 | - | 594 |
| 921.0 | Office Supplies | 3,728,643 | LABOR | 159,993 | 197,264 | - | 357,256 | 466 | 3,125 | - | 3,591 |
| 922.0 | Administrative Expenses Transferred - Credit | - | LABOR | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 7,633,689 | LABOR | 327,555 | 403,860 | - | 731,415 | 954 | 6,398 | - | 7,351 |
| 923.0 | Outside Service Employed - IT Supply Proc | 464,093 | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - IT Distr. | 2,631,843 | WTALLO_ALL | - | 253,452 | - | 253,452 | - | 2,165 | - | 2,165 |
| 923.0 | Outside Service Employed - IT BIPP | 8,850 | WTALLO_ALL | - | 852 | - | 852 | - | 7 | - | 7 |
| 923.0 | Outside Service Employed - Other Supply Pr | (64,620) | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - Other Distr | (366,454) | WTALLO_ALL | - | (35,290) | - | (35,290) | - | (302) | - | (302) |
| 923.0 | Outside Service Employed - Other BIPP | (1,232) | WTALLO_ALL | - | (119) | - | (119) | - | (1) | - | (1) |
| 924.0 | Property Insurance | 48,930 | TDPLT | 2,436 | 2,238 | - | 4,674 | 7 | 37 | - | 45 |
| 925.0 | Injuries & Damages | 39,535 | LABOR | 1,696 | 2,092 | - | 3,788 | 5 | 33 | - | 38 |
| 926.0 | Employee Pension & Benefits | 8,063,155 | LABOR | 345,983 | 426,581 | - | 772,563 | 1,007 | 6,758 | - | 7,765 |
| 928.0 | Regulatory Commission - Reg. Asset | 1,203,619 | TDPLT | 59,929 | 55,054 | - | 114,983 | 174 | 922 | - | 1,096 |
| 928.0 | Regulatory Commission - Other Supply Proc | 94,644 | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 928.0 | Regulatory Commission - Other Distr. | 536,722 | WTALLO_ALL | - | 51,687 | - | 51,687 | - | 442 | - | 442 |
| 928.0 | Regulatory Commission - Other BIPP | 1,805 | WTALLO_ALL | - | 174 | - | 174 | - | 1 | - | 1 |
| 928.0 | Regulatory Commission - TSAS | (60,229) | TSAS_REV | - | - | (5,888) | (5,888) | - | - | (18) | (18) |
| 929.0 | Duplicate Charges | (2,263,508) | LABOR | (97,125) | (119,751) | - | (216,876) | (283) | (1,897) | - | (2,180) |
| 930.1 | General Advertising Exp. - Supply Proc | 102,297 | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 930.1 | General Advertising Exp - Distr. | 580,120 | WTALLO_ALL | - | 55,867 | - | 55,867 | - | 477 | - | 477 |
| 930.1 | General Advertising Exp - BIPP | 1,951 | WTALLO_ALL | - | 188 | - | 188 | - | 2 | - | 2 |
| 930.2 | Misc. General Expenses | 1,072,417 | LABOR | 46,016 | 56,736 | - | 102,753 | 134 | 899 | - | 1,033 |
| 931.0 | Rents | - | PLANT | - | - | - | - | - | - | - | - |
| 935.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - |
| - | Gas Reg. Debits/Credits | 46,298 | RATEBASE | 2,432 | 1,804 | (0) | 4,236 | 7 | 30 | (0) | 37 |
| | ***Sub-total*** | ***24,119,240*** | | ***875,376*** | ***1,385,313*** | ***(5,888)*** | ***2,254,801*** | ***2,549*** | ***19,613*** | ***(18)*** | ***22,144*** |
| | **TOTAL O & M EXPENSES** | **91,709,076** | | **3,378,823** | **5,439,196** | **(5,888)** | **8,812,131** | **9,837** | **80,875** | **(18)** | **90,693** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **91,709,076** | | **3,378,823** | **5,439,196** | **(5,888)** | **8,812,131** | **9,837** | **80,875** | **(18)** | **90,693** |
| **Labor Expense** | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | 13,972 | DESIGN_DAY | 1,199 | - | - | 1,199 | 3 | - | - | 3 |
| 807.5 | Gas for Resale Expense - MFC | - | ESALES | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | 1,298,540 | DESIGN_DAY | 111,437 | - | - | 111,437 | 324 | - | - | 324 |
| 804.0 | Other Expense (PG Rev/Exp Bal) | - | COM_REV | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,312,511*** | | ***112,636*** | - | - | ***112,636*** | ***328*** | - | - | ***328*** |
| | **Storage Operation Expenses** | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 616,671 | LABOR | 46,146 | 23,687 | - | 69,832 | 146 | 16 | - | 163 |
| 921.0 | Office Supplies | 3,728,643 | LABOR | 279,016 | 143,218 | - | 422,234 | 885 | 99 | - | 984 |
| 922.0 | Administrative Expenses Transferred - Credit | - | LABOR | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 7,633,689 | LABOR | 571,232 | 293,212 | - | 864,445 | 1,812 | 204 | - | 2,015 |
| 923.0 | Outside Service Employed - IT Supply Proc | 464,093 | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - IT Distr. | 2,631,843 | WTALLO_ALL | - | 355,608 | - | 355,608 | - | 787 | - | 787 |
| 923.0 | Outside Service Employed - IT BIPP | 8,850 | WTALLO_ALL | - | 1,196 | - | 1,196 | - | 3 | - | 3 |
| 923.0 | Outside Service Employed - Other Supply Pr | (64,620) | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - Other Distr | (366,454) | WTALLO_ALL | - | (49,514) | - | (49,514) | - | (110) | - | (110) |
| 923.0 | Outside Service Employed - Other BIPP | (1,232) | WTALLO_ALL | - | (166) | - | (166) | - | (0) | - | (0) |
| 924.0 | Property Insurance | 48,930 | TDPLT | 4,249 | 2,305 | - | 6,554 | 13 | 1 | - | 15 |
| 925.0 | Injuries & Damages | 39,535 | LABOR | 2,958 | 1,519 | - | 4,477 | 9 | 1 | - | 10 |
| 926.0 | Employee Pension & Benefits | 8,063,155 | LABOR | 603,370 | 309,708 | - | 913,078 | 1,914 | 215 | - | 2,129 |
| 928.0 | Regulatory Commission - Reg. Asset | 1,203,619 | TDPLT | 104,513 | 56,709 | - | 161,222 | 331 | 25 | - | 357 |
| 928.0 | Regulatory Commission - Other Supply Proc | 94,644 | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 928.0 | Regulatory Commission - Other Distr. | 536,722 | WTALLO_ALL | - | 72,521 | - | 72,521 | - | 160 | - | 160 |
| 928.0 | Regulatory Commission - Other BIPP | 1,805 | WTALLO_ALL | - | 244 | - | 244 | - | 1 | - | 1 |
| 928.0 | Regulatory Commission - TSAS | (60,229) | TSAS_REV | - | - | (8,917) | (8,917) | - | - | (57) | (57) |
| 929.0 | Duplicate Charges | (2,263,508) | LABOR | (169,379) | (86,942) | - | (256,321) | (537) | (60) | - | (598) |
| 930.1 | General Advertising Exp. - Supply Proc | 102,297 | WTALLO_ALLMI | - | - | - | - | - | - | - | - |
| 930.1 | General Advertising Exp - Distr. | 580,120 | WTALLO_ALL | - | 78,384 | - | 78,384 | - | 173 | - | 173 |
| 930.1 | General Advertising Exp - BIPP | 1,951 | WTALLO_ALL | - | 264 | - | 264 | - | 1 | - | 1 |
| 930.2 | Misc. General Expenses | 1,072,417 | LABOR | 80,249 | 41,192 | - | 121,441 | 255 | 29 | - | 283 |
| 931.0 | Rents | - | PLANT | - | - | - | - | - | - | - | - |
| 935.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - |
| - | Gas Reg. Debits/Credits | 46,298 | RATEBASE | 4,241 | 2,026 | (0) | 6,267 | 13 | 1 | (0) | 15 |
| | ***Sub-total*** | ***24,119,240*** | | ***1,526,595*** | ***1,245,170*** | ***(8,917)*** | ***2,762,848*** | ***4,842*** | ***1,546*** | ***(57)*** | ***6,331*** |
| | **TOTAL O & M EXPENSES** | **91,709,076** | | **5,892,432** | **3,915,191** | **(8,917)** | **9,798,706** | **18,688** | **4,850** | **(57)** | **23,480** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **91,709,076** | | **5,892,432** | **3,915,191** | **(8,917)** | **9,798,706** | **18,688** | **4,850** | **(57)** | **23,480** |
| **Labor Expense** | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | 13,972 | DESIGN_DAY | 2,091 | - | - | 2,091 | 7 | - | - | 7 |
| 807.5 | Gas for Resale Expense - MFC | - | ESALES | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | 1,298,540 | DESIGN_DAY | 194,339 | - | - | 194,339 | 616 | - | - | 616 |
| 804.0 | Other Expense (PG Rev/Exp Bal) | - | COM_REV | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,312,511*** | | ***196,430*** | - | - | ***196,430*** | ***623*** | - | - | ***623*** |
| | **Storage Operation Expenses** | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 3,499,470 | LABDISTO | 869,899 | 967,440 | - | 1,837,339 | 4,151 | 26,306 | - | 30,457 | 271,510 | 218,306 | - | 489,816 |
| 871.0 | Distribution Load Dispatch | 699,998 | DISTPLT | 180,578 | 178,725 | - | 359,303 | 862 | 4,860 | - | 5,721 | 56,361 | 40,747 | - | 97,108 |
| 874.0 | Mains & Services Expenses | 7,756,580 | PLT_37680 | 2,158,042 | 1,855,152 | - | 4,013,194 | 10,298 | 50,445 | - | 60,742 | 673,560 | 432,086 | - | 1,105,646 |
| 875.0 | M&R Station Expenses - General | 561,810 | DESIGN_DAY | 249,795 | - | - | 249,795 | 1,192 | - | - | 1,192 | 77,965 | - | - | 77,965 |
| 877.0 | M&R Station Expenses - City | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 878.0 | Meter & House Regulator Expenses | 1,455,633 | METERS | - | 895,071 | - | 895,071 | - | 24,338 | - | 24,338 | - | 187,133 | - | 187,133 |
| 879.0 | Customer Installation Expenses | 29,928 | PLT_37680 | 8,326 | 7,158 | - | 15,484 | 40 | 195 | - | 234 | 2,599 | 1,667 | - | 4,266 |
| 880.0 | Other Expenses | 1,508,582 | DISTPLT | 389,169 | 385,174 | - | 774,343 | 1,857 | 10,474 | - | 12,331 | 121,466 | 87,814 | - | 209,280 |
| 881.0 | Rents | 17,820 | DISTPLT | 4,597 | 4,550 | - | 9,147 | 22 | 124 | - | 146 | 1,435 | 1,037 | - | 2,472 |
| | ***Sub-total*** | ***15,529,821*** | | ***3,860,408*** | ***4,293,269*** | - | ***8,153,677*** | ***18,421*** | ***116,741*** | - | ***135,162*** | ***1,204,896*** | ***968,790*** | - | ***2,173,686*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 272,125 | LABDISTM | 101,459 | 27,440 | - | 128,899 | 484 | 746 | - | 1,230 | 31,667 | 6,017 | - | 37,684 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 2,257,678 | DESIGN_DAY | 1,003,822 | - | - | 1,003,822 | 4,790 | - | - | 4,790 | 313,309 | - | - | 313,309 |
| 888.0 | Maint Of Compressor Station Equip | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 159,853 | DESIGN_DAY | 71,075 | - | - | 71,075 | 339 | - | - | 339 | 22,184 | - | - | 22,184 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 189,258 | SERV | - | 120,946 | - | 120,946 | - | 3,289 | - | 3,289 | - | 28,170 | - | 28,170 |
| 893.0 | Maint. of Meters & House Regulators | 269,879 | METERS | - | 165,949 | - | 165,949 | - | 4,512 | - | 4,512 | - | 34,695 | - | 34,695 |
| 894.0 | Maint. of Other Equip. | 20,569 | DISTPLT | 5,306 | 5,252 | - | 10,558 | 25 | 143 | - | 168 | 1,656 | 1,197 | - | 2,853 |
| | ***Sub-total*** | ***3,169,361*** | | ***1,181,662*** | ***319,586*** | - | ***1,501,248*** | ***5,639*** | ***8,690*** | - | ***14,329*** | ***368,816*** | ***70,079*** | - | ***438,895*** |
| | ***Total Distribution*** | ***18,699,182*** | | ***5,042,070*** | ***4,612,856*** | - | ***9,654,925*** | ***24,059*** | ***125,431*** | - | ***149,490*** | ***1,573,712*** | ***1,038,869*** | - | ***2,612,581*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 120,312 | BILLS | - | 87,772 | - | 87,772 | - | 2,416 | - | 2,416 | - | 9,350 | - | 9,350 |
| 901.0 | Supervision - BIPP Related | 34,291 | BILLS | - | 25,016 | - | 25,016 | - | 689 | - | 689 | - | 2,665 | - | 2,665 |
| 902.0 | Meter Reading | 1,328,910 | MTREAD | - | 978,965 | - | 978,965 | - | 34,356 | - | 34,356 | - | 122,340 | - | 122,340 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,351,155 | BILLS | - | 985,716 | - | 985,716 | - | 27,129 | - | 27,129 | - | 105,008 | - | 105,008 |
| 903.0 | Customer Records & Collection - BIPP Rela | 123,012 | BILLS | - | 89,741 | - | 89,741 | - | 2,470 | - | 2,470 | - | 9,560 | - | 9,560 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 184,748 | BILLS | - | 134,780 | - | 134,780 | - | 3,710 | - | 3,710 | - | 14,358 | - | 14,358 |
| 905.0 | Misc. Customer Accts - BIPP Related | 4,147 | BILLS | - | 3,025 | - | 3,025 | - | 83 | - | 83 | - | 322 | - | 322 |
| | ***Sub-total*** | ***3,146,575*** | | - | ***2,305,015*** | - | ***2,305,015*** | - | ***70,852*** | - | ***70,852*** | - | ***263,604*** | - | ***263,604*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 233,240 | WT_MFR | - | 200,347 | - | 200,347 | - | 1,214 | - | 1,214 | - | 31,650 | - | 31,650 |
| 906A | Credit & Collections - Trans. Del & Distr. | 361,677 | DISTR_904 | - | 260,453 | - | 260,453 | - | 3,230 | - | 3,230 | - | 19,543 | - | 19,543 |
| 906A | Credit & Collections - BIPP | 3,564 | BIPP_904 | - | 2,545 | - | 2,545 | - | 70 | - | 70 | - | 321 | - | 321 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 432,329 | MFC_906 | - | 345,958 | - | 345,958 | - | 2,118 | - | 2,118 | - | 84,169 | - | 84,169 |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 670,396 | DIST_906 | - | 369,916 | - | 369,916 | - | 4,588 | - | 4,588 | - | 90,100 | - | 90,100 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 6,607 | BIPP_906 | - | 4,820 | - | 4,820 | - | 133 | - | 133 | - | 513 | - | 513 |
| 908.0 | Customer Assistance Exp. - Residential | 114,420 | RESREV | - | 95,347 | - | 95,347 | - | 1,183 | - | 1,183 | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 14,768 | NORESREV | - | - | - | - | - | - | - | - | - | 5,875 | - | 5,875 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | 20,866 | RESREV | - | 17,388 | - | 17,388 | - | 216 | - | 216 | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 2,792 | NORESREV | - | - | - | - | - | - | - | - | - | 1,111 | - | 1,111 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | - | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,860,658*** | | - | ***1,296,774*** | - | ***1,296,774*** | - | ***12,752*** | - | ***12,752*** | - | ***233,283*** | - | ***233,283*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 3,499,470 | LABDISTO | 187 | 29 | - | 216 | 227,478 | 7,608 | - | 235,086 | 121,127 | 11,940 | - | 133,067 |
| 871.0 | Distribution Load Dispatch | 699,998 | DISTPLT | 39 | 7 | - | 46 | 47,221 | 2,072 | - | 49,293 | 25,144 | 1,902 | - | 27,046 |
| 874.0 | Mains & Services Expenses | 7,756,580 | PLT_37680 | 464 | 37 | - | 501 | 564,327 | 4,124 | - | 568,451 | 300,491 | 13,083 | - | 313,574 |
| 875.0 | M&R Station Expenses - General | 561,810 | DESIGN_DAY | 54 | - | - | 54 | 65,321 | - | - | 65,321 | 34,782 | - | - | 34,782 |
| 877.0 | M&R Station Expenses - City | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 878.0 | Meter & House Regulator Expenses | 1,455,633 | METERS | - | 41 | - | 41 | - | 15,425 | - | 15,425 | - | 21,865 | - | 21,865 |
| 879.0 | Customer Installation Expenses | 29,928 | PLT_37680 | 2 | 0 | - | 2 | 2,177 | 16 | - | 2,193 | 1,159 | 50 | - | 1,210 |
| 880.0 | Other Expenses | 1,508,582 | DISTPLT | 84 | 16 | - | 100 | 101,767 | 4,465 | - | 106,232 | 54,189 | 4,099 | - | 58,288 |
| 881.0 | Rents | 17,820 | DISTPLT | 1 | 0 | - | 1 | 1,202 | 53 | - | 1,255 | 640 | 48 | - | 689 |
| | ***Sub-total*** | ***15,529,821*** | | ***830*** | ***130*** | ***-*** | ***960*** | ***1,009,494*** | ***33,762*** | ***-*** | ***1,043,256*** | ***537,532*** | ***52,989*** | ***-*** | ***590,521*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 272,125 | LABDISTM | 22 | 1 | - | 23 | 26,531 | 300 | - | 26,831 | 14,127 | 466 | - | 14,593 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 2,257,678 | DESIGN_DAY | 216 | - | - | 216 | 262,499 | - | - | 262,499 | 139,775 | - | - | 139,775 |
| 888.0 | Maint Of Compressor Station Equip | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 159,853 | DESIGN_DAY | 15 | - | - | 15 | 18,586 | - | - | 18,586 | 9,897 | - | - | 9,897 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 189,258 | SERV | - | 2 | - | 2 | - | 269 | - | 269 | - | 853 | - | 853 |
| 893.0 | Maint. of Meters & House Regulators | 269,879 | METERS | - | 8 | - | 8 | - | 2,860 | - | 2,860 | - | 4,054 | - | 4,054 |
| 894.0 | Maint. of Other Equip. | 20,569 | DISTPLT | 1 | 0 | - | 1 | 1,388 | 61 | - | 1,448 | 739 | 56 | - | 795 |
| | ***Sub-total*** | ***3,169,361*** | | ***254*** | ***11*** | ***-*** | ***265*** | ***309,004*** | ***3,489*** | ***-*** | ***312,493*** | ***164,537*** | ***5,429*** | ***-*** | ***169,966*** |
| | ***Total Distribution*** | ***18,699,182*** | | ***1,084*** | ***141*** | ***-*** | ***1,226*** | ***1,318,498*** | ***37,251*** | ***-*** | ***1,355,749*** | ***702,070*** | ***58,418*** | ***-*** | ***760,487*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 120,312 | BILLS | - | 0 | - | 0 | - | 39 | - | 39 | - | 159 | - | 159 |
| 901.0 | Supervision - BIPP Related | 34,291 | BILLS | - | 0 | - | 0 | - | 11 | - | 11 | - | 45 | - | 45 |
| 902.0 | Meter Reading | 1,328,910 | MTREAD | - | 15 | - | 15 | - | 32 | - | 32 | - | 123 | - | 123 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,351,155 | BILLS | - | 5 | - | 5 | - | 437 | - | 437 | - | 1,790 | - | 1,790 |
| 903.0 | Customer Records & Collection - BIPP Rela | 123,012 | BILLS | - | 0 | - | 0 | - | 40 | - | 40 | - | 163 | - | 163 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 184,748 | BILLS | - | 1 | - | 1 | - | 60 | - | 60 | - | 245 | - | 245 |
| 905.0 | Misc. Customer Accts - BIPP Related | 4,147 | BILLS | - | 0 | - | 0 | - | 1 | - | 1 | - | 5 | - | 5 |
| | ***Sub-total*** | ***3,146,575*** | | ***-*** | ***21*** | ***-*** | ***21*** | ***-*** | ***620*** | ***-*** | ***620*** | ***-*** | ***2,530*** | ***-*** | ***2,530*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 233,240 | WT_MFR | - | 29 | - | 29 | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 361,677 | DISTR_904 | - | 10 | - | 10 | - | 6,364 | - | 6,364 | - | 4,712 | - | 4,712 |
| 906A | Credit & Collections - BIPP | 3,564 | BIPP_904 | - | 0 | - | 0 | - | 1 | - | 1 | - | 5 | - | 5 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 432,329 | MFC_906 | - | 84 | - | 84 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 670,396 | DIST_906 | - | 47 | - | 47 | - | 29,342 | - | 29,342 | - | 21,726 | - | 21,726 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 6,607 | BIPP_906 | - | 0 | - | 0 | - | 2 | - | 2 | - | 9 | - | 9 |
| 908.0 | Customer Assistance Exp. - Residential | 114,420 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 14,768 | NORESREV | - | 3 | - | 3 | - | 1,913 | - | 1,913 | - | 1,417 | - | 1,417 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | 20,866 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 2,792 | NORESREV | - | 1 | - | 1 | - | 362 | - | 362 | - | 268 | - | 268 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | - | WTALLOC_NRN | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,860,658*** | | ***-*** | ***173*** | ***-*** | ***173*** | ***-*** | ***37,984*** | ***-*** | ***37,984*** | ***-*** | ***28,137*** | ***-*** | ***28,137*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | ***Total Transmission*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Operation Expenses** | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 3,499,470 | LABDISTO | 167,900 | 173,314 | - | 341,214 | 489 | 2,901 | - | 3,390 |
| 871.0 | Distribution Load Dispatch | 699,998 | DISTPLT | 34,854 | 32,018 | - | 66,872 | 101 | 536 | - | 637 |
| 874.0 | Mains & Services Expenses | 7,756,580 | PLT_37680 | 416,525 | 332,346 | - | 748,871 | 1,213 | 5,564 | - | 6,776 |
| 875.0 | M&R Station Expenses - General | 561,810 | DESIGN_DAY | 48,213 | - | - | 48,213 | 140 | - | - | 140 |
| 877.0 | M&R Station Expenses - City | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 878.0 | Meter & House Regulator Expenses | 1,455,633 | METERS | - | 160,350 | - | 160,350 | - | 2,684 | - | 2,684 |
| 879.0 | Customer Installation Expenses | 29,928 | PLT_37680 | 1,607 | 1,282 | - | 2,889 | 5 | 21 | - | 26 |
| 880.0 | Other Expenses | 1,508,582 | DISTPLT | 75,114 | 69,003 | - | 144,117 | 219 | 1,155 | - | 1,374 |
| 881.0 | Rents | 17,820 | DISTPLT | 887 | 815 | - | 1,702 | 3 | 14 | - | 16 |
| | ***Sub-total*** | ***15,529,821*** | | ***745,100*** | ***769,128*** | **-** | ***1,514,228*** | ***2,169*** | ***12,875*** | **-** | ***15,045*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 272,125 | LABDISTM | 19,583 | 4,916 | - | 24,498 | 57 | 82 | - | 139 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 2,257,678 | DESIGN_DAY | 193,748 | - | - | 193,748 | 564 | - | - | 564 |
| 888.0 | Maint Of Compressor Station Equip | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 159,853 | DESIGN_DAY | 13,718 | - | - | 13,718 | 40 | - | - | 40 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 189,258 | SERV | - | 21,667 | - | 21,667 | - | 363 | - | 363 |
| 893.0 | Maint. of Meters & House Regulators | 269,879 | METERS | - | 29,729 | - | 29,729 | - | 498 | - | 498 |
| 894.0 | Maint. of Other Equip. | 20,569 | DISTPLT | 1,024 | 941 | - | 1,965 | 3 | 16 | - | 19 |
| | ***Sub-total*** | ***3,169,361*** | | ***228,073*** | ***57,253*** | **-** | ***285,326*** | ***664*** | ***958*** | **-** | ***1,622*** |
| | ***Total Distribution*** | ***18,699,182*** | | ***973,174*** | ***826,381*** | **-** | ***1,799,555*** | ***2,833*** | ***13,834*** | **-** | ***16,667*** |
| | **Customer Account** | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 120,312 | BILLS | - | 15,767 | - | 15,767 | - | 265 | - | 265 |
| 901.0 | Supervision - BIPP Related | 34,291 | BILLS | - | 4,494 | - | 4,494 | - | 76 | - | 76 |
| 902.0 | Meter Reading | 1,328,910 | MTREAD | - | 133,644 | - | 133,644 | - | 2,308 | - | 2,308 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,351,155 | BILLS | - | 177,066 | - | 177,066 | - | 2,976 | - | 2,976 |
| 903.0 | Customer Records & Collection - BIPP Rela | 123,012 | BILLS | - | 16,120 | - | 16,120 | - | 271 | - | 271 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 184,748 | BILLS | - | 24,211 | - | 24,211 | - | 407 | - | 407 |
| 905.0 | Misc. Customer Accts - BIPP Related | 4,147 | BILLS | - | 543 | - | 543 | - | 9 | - | 9 |
| | ***Sub-total*** | ***3,146,575*** | | **-** | ***371,844*** | **-** | ***371,844*** | **-** | ***6,311*** | **-** | ***6,311*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 233,240 | WT_MFR | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 361,677 | DISTR_904 | - | 48,507 | - | 48,507 | - | 362 | - | 362 |
| 906A | Credit & Collections - BIPP | 3,564 | BIPP_904 | - | 457 | - | 457 | - | 8 | - | 8 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 432,329 | MFC_906 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 670,396 | DIST_906 | - | 68,894 | - | 68,894 | - | 514 | - | 514 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 6,607 | BIPP_906 | - | 866 | - | 866 | - | 15 | - | 15 |
| 908.0 | Customer Assistance Exp. - Residential | 114,420 | RESREV | - | 17,758 | - | 17,758 | - | 133 | - | 133 |
| 908.0 | Customer Assistance Exp. - Non-Residential | 14,768 | NORESREV | - | - | - | - | - | - | - | - |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | 20,866 | RESREV | - | 3,238 | - | 3,238 | - | 24 | - | 24 |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 2,792 | NORESREV | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | - | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,860,658*** | | **-** | ***139,719*** | **-** | ***139,719*** | **-** | ***1,056*** | **-** | ***1,056*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | ***Total Transmission*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Operation Expenses** | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 3,499,470 | LABDISTO | 292,806 | 135,098 | - | 427,904 | 929 | 52 | - | 980 |
| 871.0 | Distribution Load Dispatch | 699,998 | DISTPLT | 60,782 | 32,981 | - | 93,763 | 193 | 15 | - | 208 |
| 874.0 | Mains & Services Expenses | 7,756,580 | PLT_37680 | 726,391 | 210,129 | - | 936,521 | 2,304 | - | - | 2,304 |
| 875.0 | M&R Station Expenses - General | 561,810 | DESIGN_DAY | 84,080 | - | - | 84,080 | 267 | - | - | 267 |
| 877.0 | M&R Station Expenses - City | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 878.0 | Meter & House Regulator Expenses | 1,455,633 | METERS | - | 148,597 | - | 148,597 | - | 130 | - | 130 |
| 879.0 | Customer Installation Expenses | 29,928 | PLT_37680 | 2,803 | 811 | - | 3,613 | 9 | - | - | 9 |
| 880.0 | Other Expenses | 1,508,582 | DISTPLT | 130,993 | 71,078 | - | 202,071 | 415 | 32 | - | 447 |
| 881.0 | Rents | 17,820 | DISTPLT | 1,547 | 840 | - | 2,387 | 5 | 0 | - | 5 |
| | ***Sub-total*** | ***15,529,821*** | | ***1,299,403*** | ***599,533*** | **-** | ***1,898,936*** | ***4,121*** | ***229*** | **-** | ***4,350*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 272,125 | LABDISTM | 34,151 | 3,965 | - | 38,116 | 108 | 2 | - | 111 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 2,257,678 | DESIGN_DAY | 337,884 | - | - | 337,884 | 1,072 | - | - | 1,072 |
| 888.0 | Maint Of Compressor Station Equip | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 159,853 | DESIGN_DAY | 23,924 | - | - | 23,924 | 76 | - | - | 76 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 189,258 | SERV | - | 13,699 | - | 13,699 | - | - | - | - |
| 893.0 | Maint. of Meters & House Regulators | 269,879 | METERS | - | 27,550 | - | 27,550 | - | 24 | - | 24 |
| 894.0 | Maint. of Other Equip. | 20,569 | DISTPLT | 1,786 | 969 | - | 2,755 | 6 | 0 | - | 6 |
| | ***Sub-total*** | ***3,169,361*** | | ***397,744*** | ***46,184*** | **-** | ***443,928*** | ***1,261*** | ***27*** | **-** | ***1,288*** |
| | ***Total Distribution*** | ***18,699,182*** | | ***1,697,147*** | ***645,717*** | **-** | ***2,342,864*** | ***5,382*** | ***255*** | **-** | ***5,638*** |
| | **Customer Account** | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 120,312 | BILLS | - | 4,543 | - | 4,543 | - | 1 | - | 1 |
| 901.0 | Supervision - BIPP Related | 34,291 | BILLS | - | 1,295 | - | 1,295 | - | 0 | - | 0 |
| 902.0 | Meter Reading | 1,328,910 | MTREAD | - | 57,128 | - | 57,128 | - | - | - | - |
| 903.0 | Customer Records & Collection - Del./Billing | 1,351,155 | BILLS | - | 51,016 | - | 51,016 | - | 13 | - | 13 |
| 903.0 | Customer Records & Collection - BIPP Rela | 123,012 | BILLS | - | 4,645 | - | 4,645 | - | 1 | - | 1 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 184,748 | BILLS | - | 6,976 | - | 6,976 | - | 2 | - | 2 |
| 905.0 | Misc. Customer Accts - BIPP Related | 4,147 | BILLS | - | 157 | - | 157 | - | 0 | - | 0 |
| | ***Sub-total*** | ***3,146,575*** | | **-** | ***125,759*** | **-** | ***125,759*** | **-** | ***17*** | **-** | ***17*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 233,240 | WT_MFR | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 361,677 | DISTR_904 | - | 18,460 | - | 18,460 | - | 34 | - | 34 |
| 906A | Credit & Collections - BIPP | 3,564 | BIPP_904 | - | 156 | - | 156 | - | 0 | - | 0 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 432,329 | MFC_906 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 670,396 | DIST_906 | - | 85,110 | - | 85,110 | - | 157 | - | 157 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 6,607 | BIPP_906 | - | 249 | - | 249 | - | 0 | - | 0 |
| 908.0 | Customer Assistance Exp. - Residential | 114,420 | RESREV | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 14,768 | NORESREV | - | 5,550 | - | 5,550 | - | 10 | - | 10 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | 20,866 | RESREV | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 2,792 | NORESREV | - | 1,049 | - | 1,049 | - | 2 | - | 2 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | - | WTALLOC_NRM | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIP | - | NR_WTALLOC | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,860,658*** | | **-** | ***110,575*** | **-** | ***110,575*** | **-** | ***203*** | **-** | ***203*** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 312 | WTALLOC_RMF | - | 310 | - | 310 | - | 2 | - | 2 | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 1,440 | R_WTALLOC | - | 1,198 | - | 1,198 | - | 17 | - | 17 | - | - | - | - |
| 911.0 | Supervision - Res BIPP | 7 | R_WTALLOC | - | 6 | - | 6 | - | 0 | - | 0 | - | - | - | - |
| 911.0 | Supervision - Non-Res Supply Proc. | 19 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 19 | - | 19 |
| 911.0 | Supervision - Non-Res Distr | 176 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 63 | - | 63 |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 813 | WTALLOC_RMF | - | 809 | - | 809 | - | 5 | - | 5 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 3,761 | R_WTALLOC | - | 3,128 | - | 3,128 | - | 45 | - | 45 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 18 | R_WTALLOC | - | 15 | - | 15 | - | 0 | - | 0 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 16,003 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 15,988 | - | 15,988 |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 144,297 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 51,793 | - | 51,793 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 151 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 54 | - | 54 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 11,866 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 11,855 | - | 11,855 |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 106,997 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 38,405 | - | 38,405 |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 112 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 40 | - | 40 |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***285,972*** | | **-** | ***5,465*** | **-** | ***5,465*** | **-** | ***69*** | **-** | ***69*** | **-** | ***118,218*** | **-** | ***118,218*** |
| | **TOTAL O & M LABOR EXP.** | **25,304,898** | | **5,625,646** | **8,220,110** | **-** | **13,845,756** | **26,844** | **209,105** | **-** | **235,949** | **1,755,855** | **1,653,974** | **-** | **3,409,829** |
| **Depreciation Expense** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 1,595,117 | LABOR | 354,618 | 518,162 | - | 872,780 | 1,692 | 13,181 | - | 14,873 | 110,682 | 104,260 | - | 214,942 |
| | ***Sub-total*** | ***1,595,117*** | | ***354,618*** | ***518,162*** | **-** | ***872,780*** | ***1,692*** | ***13,181*** | **-** | ***14,873*** | ***110,682*** | ***104,260*** | **-** | ***214,942*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| - | Production Plant | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Underground Storage** | | | | | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 121,059 | DESIGN_DAY | 53,826 | - | - | 53,826 | 257 | - | - | 257 | 16,800 | - | - | 16,800 |
| 375.0 | Structures & Improvements | 56,114 | DESIGN_DAY | 24,950 | - | - | 24,950 | 119 | - | - | 119 | 7,787 | - | - | 7,787 |
| 376.0 | Mains | 9,949,643 | DESIGN_DAY | 4,423,868 | - | - | 4,423,868 | 21,109 | - | - | 21,109 | 1,380,761 | - | - | 1,380,761 |
| 378.0 | M&R Station Equip. - General | 974,714 | DESIGN_DAY | 433,383 | - | - | 433,383 | 2,068 | - | - | 2,068 | 135,266 | - | - | 135,266 |
| 380.0 | Services | 8,377,244 | SERV | - | 5,353,511 | - | 5,353,511 | - | 145,571 | - | 145,571 | - | 1,246,894 | - | 1,246,894 |
| 381.0 | Meters | 2,900,118 | METERS | - | 1,783,287 | - | 1,783,287 | - | 48,490 | - | 48,490 | - | 372,832 | - | 372,832 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 369,067 | METERS | - | 226,940 | - | 226,940 | - | 6,171 | - | 6,171 | - | 47,446 | - | 47,446 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 283,411 | IND_METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | 265 | DESIGN_DAY | 118 | - | - | 118 | 1 | - | - | 1 | 37 | - | - | 37 |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,031,635*** | | ***4,936,145*** | ***7,363,738*** | **-** | ***12,299,883*** | ***23,554*** | ***200,232*** | **-** | ***223,786*** | ***1,540,651*** | ***1,667,173*** | **-** | ***3,207,824*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389.0 | General Plant | 3,106,687 | GENPLT | 712,509 | 973,019 | - | 1,685,528 | 3,400 | 24,953 | - | 28,352 | 222,386 | 198,534 | - | 420,920 |
| | ***Sub-total*** | ***3,106,687*** | | ***712,509*** | ***973,019*** | **-** | ***1,685,528*** | ***3,400*** | ***24,953*** | **-** | ***28,352*** | ***222,386*** | ***198,534*** | **-** | ***420,920*** |
| | **TOTAL DEPRECIATION EXPENSES** | **27,733,439** | | **6,003,271** | **8,854,920** | **-** | **14,858,191** | **28,646** | **238,365** | **-** | **267,011** | **1,873,718** | **1,969,967** | **-** | **3,843,685** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 312 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 1,440 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res BIPP | 7 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Supply Proc. | 19 | WTALLOC_NRM | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Distr | 176 | NR_WTALLOC | - | 0 | - | 0 | - | 32 | - | 32 | - | 18 | - | 18 |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 813 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 3,761 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 18 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 16,003 | WTALLOC_NRM | - | 15 | - | 15 | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 144,297 | NR_WTALLOC | - | 27 | - | 27 | - | 25,910 | - | 25,910 | - | 14,911 | - | 14,911 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 151 | NR_WTALLOC | - | 0 | - | 0 | - | 27 | - | 27 | - | 16 | - | 16 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 11,866 | WTALLOC_NRM | - | 11 | - | 11 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 106,997 | NR_WTALLOC | - | 20 | - | 20 | - | 19,213 | - | 19,213 | - | 11,057 | - | 11,057 |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 112 | NR_WTALLOC | - | 0 | - | 0 | - | 20 | - | 20 | - | 12 | - | 12 |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***285,972*** | | **-** | ***72*** | **-** | ***72*** | **-** | ***45,202*** | **-** | ***45,202*** | **-** | ***26,013*** | **-** | ***26,013*** |
| | **TOTAL O & M LABOR EXP.** | **25,304,898** | | **1,210** | **409** | **-** | **1,618** | **1,471,102** | **121,057** | **-** | **1,592,160** | **783,328** | **115,099** | **-** | **898,427** |
| **Depreciation Expense** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 1,595,117 | LABOR | 76 | 26 | - | 102 | 92,732 | 7,631 | - | 100,363 | 49,378 | 7,255 | - | 56,633 |
| | ***Sub-total*** | ***1,595,117*** | | ***76*** | ***26*** | **-** | ***102*** | ***92,732*** | ***7,631*** | **-** | ***100,363*** | ***49,378*** | ***7,255*** | **-** | ***56,633*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| - | Production Plant | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Underground Storage** | | | | | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 121,059 | DESIGN_DAY | 12 | - | - | 12 | 14,075 | - | - | 14,075 | 7,495 | - | - | 7,495 |
| 375.0 | Structures & Improvements | 56,114 | DESIGN_DAY | 5 | - | - | 5 | 6,524 | - | - | 6,524 | 3,474 | - | - | 3,474 |
| 376.0 | Mains | 9,949,643 | DESIGN_DAY | 951 | - | - | 951 | 1,156,838 | - | - | 1,156,838 | 615,990 | - | - | 615,990 |
| 378.0 | M&R Station Equip. - General | 974,714 | DESIGN_DAY | 93 | - | - | 93 | 113,329 | - | - | 113,329 | 60,345 | - | - | 60,345 |
| 380.0 | Services | 8,377,244 | SERV | - | 106 | - | 106 | - | 11,902 | - | 11,902 | - | 37,756 | - | 37,756 |
| 381.0 | Meters | 2,900,118 | METERS | - | 81 | - | 81 | - | 30,732 | - | 30,732 | - | 43,562 | - | 43,562 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 369,067 | METERS | - | 10 | - | 10 | - | 3,911 | - | 3,911 | - | 5,544 | - | 5,544 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 283,411 | IND_METERS | - | 70 | - | 70 | - | 26,625 | - | 26,625 | - | - | - | - |
| 387.0 | Other Equipment | 265 | DESIGN_DAY | 0 | - | - | 0 | 31 | - | - | 31 | 16 | - | - | 16 |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,031,635*** | | ***1,061*** | ***267*** | **-** | ***1,328*** | ***1,290,798*** | ***73,170*** | **-** | ***1,363,968*** | ***687,320*** | ***86,861*** | **-** | ***774,182*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389.0 | General Plant | 3,106,687 | GENPLT | 153 | 46 | - | 199 | 186,321 | 13,576 | - | 199,896 | 99,211 | 13,467 | - | 112,678 |
| | ***Sub-total*** | ***3,106,687*** | | ***153*** | ***46*** | **-** | ***199*** | ***186,321*** | ***13,576*** | **-** | ***199,896*** | ***99,211*** | ***13,467*** | **-** | ***112,678*** |
| | **TOTAL DEPRECIATION EXPENSES** | **27,733,439** | | **1,291** | **339** | **-** | **1,630** | **1,569,851** | **94,377** | **-** | **1,664,228** | **835,910** | **107,584** | **-** | **943,493** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Sales Expenses** | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 312 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 1,440 | R_WTALLOC | - | 223 | - | 223 | - | 2 | - | 2 |
| 911.0 | Supervision - Res BIPP | 7 | R_WTALLOC | - | 1 | - | 1 | - | 0 | - | 0 |
| 911.0 | Supervision - Non-Res Supply Proc. | 19 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Distr | 176 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 813 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 3,761 | R_WTALLOC | - | 583 | - | 583 | - | 5 | - | 5 |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 18 | R_WTALLOC | - | 3 | - | 3 | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 16,003 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 144,297 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 151 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 11,866 | WTALLOC_NRN | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 106,997 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 112 | NR_WTALLOC | - | - | - | - | - | - | - | - |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***285,972*** | | ***-*** | ***809*** | ***-*** | ***809*** | ***-*** | ***7*** | ***-*** | ***7*** |
| | **TOTAL O & M LABOR EXP.** | **25,304,898** | | **1,085,810** | **1,338,754** | **-** | **2,424,564** | **3,161** | **21,208** | **-** | **24,369** |
| **Depreciation Expense** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 1,595,117 | LABOR | 68,445 | 84,390 | - | 152,835 | 199 | 1,337 | - | 1,536 |
| | ***Sub-total*** | ***1,595,117*** | | ***68,445*** | ***84,390*** | ***-*** | ***152,835*** | ***199*** | ***1,337*** | ***-*** | ***1,536*** |
| | **Production Plant** | | | | | | | | | | |
| - | Production Plant | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage** | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | |
| 374.0 | Land & Land Rights | 121,059 | DESIGN_DAY | 10,389 | - | - | 10,389 | 30 | - | - | 30 |
| 375.0 | Structures & Improvements | 56,114 | DESIGN_DAY | 4,816 | - | - | 4,816 | 14 | - | - | 14 |
| 376.0 | Mains | 9,949,643 | DESIGN_DAY | 853,854 | - | - | 853,854 | 2,486 | - | - | 2,486 |
| 378.0 | M&R Station Equip. - General | 974,714 | DESIGN_DAY | 83,648 | - | - | 83,648 | 244 | - | - | 244 |
| 380.0 | Services | 8,377,244 | SERV | - | 959,068 | - | 959,068 | - | 16,055 | - | 16,055 |
| 381.0 | Meters | 2,900,118 | METERS | - | 319,471 | - | 319,471 | - | 5,348 | - | 5,348 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 369,067 | METERS | - | 40,656 | - | 40,656 | - | 681 | - | 681 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 283,411 | IND_METERS | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | 265 | DESIGN_DAY | 23 | - | - | 23 | 0 | - | - | 0 |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,031,635*** | | ***952,729*** | ***1,319,195*** | ***-*** | ***2,271,924*** | ***2,774*** | ***22,084*** | ***-*** | ***24,858*** |
| | **General Plant Plant** | | | | | | | | | | |
| 389.0 | General Plant | 3,106,687 | GENPLT | 137,522 | 160,333 | - | 297,855 | 400 | 2,558 | - | 2,959 |
| | ***Sub-total*** | ***3,106,687*** | | ***137,522*** | ***160,333*** | ***-*** | ***297,855*** | ***400*** | ***2,558*** | ***-*** | ***2,959*** |
| | **TOTAL DEPRECIATION EXPENSES** | **27,733,439** | | **1,158,696** | **1,563,917** | **-** | **2,722,613** | **3,373** | **25,979** | **-** | **29,352** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Sales Expenses** | | | | | | | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 312 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res. Distr. | 1,440 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Res BIPP | 7 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Supply Proc. | 19 | WTALLOC_NRM | - | - | - | - | - | - | - | - |
| 911.0 | Supervision - Non-Res Distr | 176 | NR_WTALLOC | - | 63 | - | 63 | - | 0 | - | 0 |
| 911.0 | Supervision - Non-Res BIPP | 0 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 813 | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 3,761 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 18 | R_WTALLOC | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 16,003 | WTALLOC_NRM | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 144,297 | NR_WTALLOC | - | 51,542 | - | 51,542 | - | 114 | - | 114 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 151 | NR_WTALLOC | - | 54 | - | 54 | - | 0 | - | 0 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res. Distr. | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 11,866 | WTALLOC_NRM | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 106,997 | NR_WTALLOC | - | 38,219 | - | 38,219 | - | 85 | - | 85 |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 112 | NR_WTALLOC | - | 40 | - | 40 | - | 0 | - | 0 |
| 917.0 | EEPS | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***285,972*** | | **-** | ***89,917*** | **-** | ***89,917*** | **-** | ***199*** | **-** | ***199*** |
| | **TOTAL O & M LABOR EXP.** | **25,304,898** | | **1,893,577** | **971,968** | **-** | **2,865,545** | **6,005** | **675** | **-** | **6,681** |
| **Depreciation Expense** | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 1,595,117 | LABOR | 119,363 | 61,269 | - | 180,632 | 379 | 43 | - | 421 |
| | ***Sub-total*** | ***1,595,117*** | | ***119,363*** | ***61,269*** | **-** | ***180,632*** | ***379*** | ***43*** | **-** | ***421*** |
| | **Production Plant** | | | | | | | | | | |
| - | Production Plant | - | DESIGN_DAY | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Underground Storage** | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transmission Plant** | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Plant** | | | | | | | | | | |
| 374.0 | Land & Land Rights | 121,059 | DESIGN_DAY | 18,118 | - | - | 18,118 | 57 | - | - | 57 |
| 375.0 | Structures & Improvements | 56,114 | DESIGN_DAY | 8,398 | - | - | 8,398 | 27 | - | - | 27 |
| 376.0 | Mains | 9,949,643 | DESIGN_DAY | 1,489,062 | - | - | 1,489,062 | 4,723 | - | - | 4,723 |
| 378.0 | M&R Station Equip. - General | 974,714 | DESIGN_DAY | 145,876 | - | - | 145,876 | 463 | - | - | 463 |
| 380.0 | Services | 8,377,244 | SERV | - | 606,381 | - | 606,381 | - | - | - | - |
| 381.0 | Meters | 2,900,118 | METERS | - | 296,055 | - | 296,055 | - | 259 | - | 259 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 369,067 | METERS | - | 37,676 | - | 37,676 | - | 33 | - | 33 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 283,411 | IND_METERS | - | 256,491 | - | 256,491 | - | 224 | - | 224 |
| 387.0 | Other Equipment | 265 | DESIGN_DAY | 40 | - | - | 40 | 0 | - | - | 0 |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,031,635*** | | ***1,661,493*** | ***1,196,604*** | **-** | ***2,858,097*** | ***5,269*** | ***516*** | **-** | ***5,786*** |
| | **General Plant Plant** | | | | | | | | | | |
| 389.0 | General Plant | 3,106,687 | GENPLT | 239,829 | 117,633 | - | 357,461 | 761 | 77 | - | 838 |
| | ***Sub-total*** | ***3,106,687*** | | ***239,829*** | ***117,633*** | **-** | ***357,461*** | ***761*** | ***77*** | **-** | ***838*** |
| | **TOTAL DEPRECIATION EXPENSES** | **27,733,439** | | **2,020,685** | **1,375,505** | **-** | **3,396,190** | **6,409** | **636** | **-** | **7,044** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Heating SC 1S H DEM | CUS | COM | TOTAL | Residential Non-Heating SC 1S NH DEM | CUS | COM | TOTAL | General Service SC 2S DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Interest and Other Expenses** | | | | | | | | | | | | | | | |
| | Interest | 14,159,447 | RATEBASE | 3,853,403 | 3,135,532 | 239,142 | 7,228,076 | 18,387 | 85,244 | 1,476 | 105,107 | 1,202,710 | 691,110 | 77,615 | 1,971,435 |
| | ***Sub-total*** | ***14,159,447*** | | ***3,853,403*** | ***3,135,532*** | ***239,142*** | ***7,228,076*** | ***18,387*** | ***85,244*** | ***1,476*** | ***105,107*** | ***1,202,710*** | ***691,110*** | ***77,615*** | ***1,971,435*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **14,159,447** | | **3,853,403** | **3,135,532** | **239,142** | **7,228,076** | **18,387** | **85,244** | **1,476** | **105,107** | **1,202,710** | **691,110** | **77,615** | **1,971,435** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| 408.0 | Property Taxes | 19,782,104 | PLANT | 5,030,398 | 5,195,850 | - | 10,226,247 | 24,004 | 140,079 | - | 164,082 | 1,570,069 | 1,166,035 | - | 2,736,103 |
| 408.0 | Payroll Taxes | 3,046,758 | LABOR | 677,338 | 989,717 | - | 1,667,055 | 3,232 | 25,177 | - | 28,409 | 211,408 | 199,142 | - | 410,550 |
| 408.0 | Sales & Use Taxes | 56,381 | DEL_REV | - | - | 31,110 | 31,110 | - | - | 386 | 386 | - | - | 7,578 | 7,578 |
| 408.0 | Gross Receipts Tax - Supply Procurement | (29) | MFC_REV | - | - | (23) | (23) | - | - | (0) | (0) | - | - | (6) | (6) |
| 408.0 | Gross Receipts Tax - Delivery | (45) | DEL_REV | - | - | (25) | (25) | - | - | (0) | (0) | - | - | (6) | (6) |
| 408.0 | Gross Receipts Tax - BIPP | (0) | BIPP_REV | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) | (0) |
| | ***Sub-total*** | ***22,885,168*** | | ***5,707,736*** | ***6,185,567*** | ***31,062*** | ***11,924,365*** | ***27,236*** | ***165,255*** | ***385*** | ***192,876*** | ***1,781,477*** | ***1,365,176*** | ***7,566*** | ***3,154,219*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **22,885,168** | | **5,707,736** | **6,185,567** | **31,062** | **11,924,365** | **27,236** | **165,255** | **385** | **192,876** | **1,781,477** | **1,365,176** | **7,566** | **3,154,219** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Additions/Deductions to Oper. Inc.** | | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other Tax Adjustments** | | | | | | | | | | | | | | | |
| - | Tax Adjustments | 1,772,481 | RATEBASE | 482,369 | 392,506 | 29,936 | 904,812 | 2,302 | 10,671 | 185 | 13,157 | 150,555 | 86,513 | 9,716 | 246,785 |
| | **TOTAL** | **1,772,481** | | **482,369** | **392,506** | **29,936** | **904,812** | **2,302** | **10,671** | **185** | **13,157** | **150,555** | **86,513** | **9,716** | **246,785** |
| **Income Taxes** | | | | | | | | | | | | | | | |
| - | Tax Expense per Books | 14,881,217 | RATEBASE | 4,049,828 | 3,295,364 | 251,332 | 7,596,524 | 19,325 | 89,589 | 1,551 | 110,464 | 1,264,017 | 726,339 | 81,572 | 2,071,928 |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL** | **14,881,217** | | **4,049,828** | **3,295,364** | **251,332** | **7,596,524** | **19,325** | **89,589** | **1,551** | **110,464** | **1,264,017** | **726,339** | **81,572** | **2,071,928** |
| ~ | | | | | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | Income Tax Change Due to RoR Change | (626,183) | RATEBASE | (170,412) | (138,665) | (10,576) | (319,652) | (813) | (3,770) | (65) | (4,648) | (53,188) | (30,563) | (3,432) | (87,184) |
| | **TOTAL** | **(626,183)** | | **(170,412)** | **(138,665)** | **(10,576)** | **(319,652)** | **(813)** | **(3,770)** | **(65)** | **(4,648)** | **(53,188)** | **(30,563)** | **(3,432)** | **(87,184)** |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 184,690,094 | DEL_REV | - | - | 101,909,826 | 101,909,826 | - | - | 1,264,019 | 1,264,019 | - | - | 24,822,159 | 24,822,159 |
| 480-482 | MFC Revenue | 5,413,572 | MFC_REV | - | - | 4,332,045 | 4,332,045 | - | - | 26,521 | 26,521 | - | - | 1,053,959 | 1,053,959 |
| 480-483 | POR Revenue | 491,890 | TSALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | Commodity Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | Wholesale | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | EE REVENUE | 2,115,555 | EEPS_REV | - | - | 841,014 | 841,014 | - | - | 5,221 | 5,221 | - | - | 268,552 | 268,552 |
| 480-482 | RDM REVENUE | 446,961 | RDM_REV | - | - | 1,041,720 | 1,041,720 | - | - | 5,488 | 5,488 | - | - | (203,136) | (203,136) |
| 495.0 | BIPP | 1,820,123 | BILLS | - | 1,327,845 | - | 1,327,845 | - | 36,546 | - | 36,546 | - | 141,455 | - | 141,455 |
| 480-482 | R&D REVENUE | 686,905 | DEL_REV | - | - | 379,026 | 379,026 | - | - | 4,701 | 4,701 | - | - | 92,319 | 92,319 |
| 480-482 | SC3S Interruptible Sales | 393,163 | DESIGN_DAY | 174,810 | - | - | 174,810 | 834 | - | - | 834 | 54,561 | - | - | 54,561 |
| 480-482 | SC2T Interruptible Transport | 2,601,741 | DESIGN_DAY | 1,156,801 | - | - | 1,156,801 | 5,520 | - | - | 5,520 | 361,057 | - | - | 361,057 |
| 480-482 | SC7T Negotiated Rate | 2,023,631 | DESIGN_DAY | 899,759 | - | - | 899,759 | 4,293 | - | - | 4,293 | 280,829 | - | - | 280,829 |
| 480-482 | INTERDEPARTMENTAL SALES - BASE RI | 753,625 | DISTR_PLT | - | - | 386,945 | 386,945 | - | - | 6,162 | 6,162 | - | - | 104,579 | 104,579 |
| 480-482 | Commodity Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,457,477 | DEL_REV | - | - | 804,219 | 804,219 | - | - | 9,975 | 9,975 | - | - | 195,883 | 195,883 |
| 493.0 | Rent from Gas Property | 71,695 | TOTPLT | - | - | 37,073 | 37,073 | - | - | 595 | 595 | - | - | 9,919 | 9,919 |
| 495.0 | Misc. Service Revenues | 3,148,238 | DEL_REV | - | - | 1,737,161 | 1,737,161 | - | - | 21,547 | 21,547 | - | - | 423,120 | 423,120 |
| 495.0 | RDM Deferral & Amort | - | RDM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 495.0 | MFC Deferral & Amort | 31,822 | MFC_REV | - | - | 25,465 | 25,465 | - | - | 156 | 156 | - | - | 6,195 | 6,195 |
| 495.0 | Other Gas Revenues | (7,631,448) | DISTR_PLT | - | - | (3,918,322) | (3,918,322) | - | - | (62,395) | (62,395) | - | - | (1,058,997) | (1,058,997) |
| 480-482 | Econ. Development Discount - Revenue | 21,172 | ECINCT | - | - | - | - | - | - | - | - | - | - | 4,780 | 4,780 |
| 480-482 | Econ. Development Discount - Credit | (21,172) | NORM_VOL | - | - | (8,317) | (8,317) | - | - | (51) | (51) | - | - | (2,699) | (2,699) |
| | ***Sub-total*** | ***198,515,044*** | | ***2,231,370*** | ***1,327,845*** | ***107,567,854*** | ***111,127,069*** | ***10,647*** | ***36,546*** | ***1,281,938*** | ***1,329,131*** | ***696,447*** | ***141,455*** | ***25,716,634*** | ***26,554,536*** |
| | **TOTAL** | **198,515,044** | | **2,231,370** | **1,327,845** | **107,567,854** | **111,127,069** | **10,647** | **36,546** | **1,281,938** | **1,329,131** | **696,447** | **141,455** | **25,716,634** | **26,554,536** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Industrial Manufacturing SC 9S DEM | CUS | COM | TOTAL | Large Firm Transportation SC 1T DEM | CUS | COM | TOTAL | Small Firm Transportation SC 5T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Interest and Other Expenses** | | | | | | | | | | | | | | | |
| | Interest | 14,159,447 | RATEBASE | 829 | 155 | 80 | 1,064 | 1,006,748 | 45,924 | (20) | 1,052,653 | 536,070 | 36,981 | (8) | 573,044 |
| | ***Sub-total*** | ***14,159,447*** | | ***829*** | ***155*** | ***80*** | ***1,064*** | ***1,006,748*** | ***45,924*** | ***(20)*** | ***1,052,653*** | ***536,070*** | ***36,981*** | ***(8)*** | ***573,044*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **14,159,447** | | **829** | **155** | **80** | **1,064** | **1,006,748** | **45,924** | **(20)** | **1,052,653** | **536,070** | **36,981** | **(8)** | **573,044** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| 408.0 | Property Taxes | 19,782,104 | PLANT | 1,082 | 221 | - | 1,303 | 1,315,445 | 62,191 | - | 1,377,637 | 700,444 | 57,713 | - | 758,157 |
| 408.0 | Payroll Taxes | 3,046,758 | LABOR | 146 | 49 | - | 195 | 177,124 | 14,576 | - | 191,699 | 94,314 | 13,858 | - | 108,172 |
| 408.0 | Sales & Use Taxes | 56,381 | DEL_REV | - | - | 4 | 4 | - | - | 2,468 | 2,468 | - | - | 1,827 | 1,827 |
| 408.0 | Gross Receipts Tax - Supply Procurement | (29) | MFC_REV | - | - | (0) | (0) | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | (45) | DEL_REV | - | - | (0) | (0) | - | - | (2) | (2) | - | - | (1) | (1) |
| 408.0 | Gross Receipts Tax - BIPP | (0) | BIPP_REV | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) | (0) |
| | ***Sub-total*** | ***22,885,168*** | | ***1,227*** | ***270*** | ***4*** | ***1,501*** | ***1,492,569*** | ***76,767*** | ***2,466*** | ***1,571,801*** | ***794,759*** | ***71,571*** | ***1,826*** | ***868,155*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **22,885,168** | | **1,227** | **270** | **4** | **1,501** | **1,492,569** | **76,767** | **2,466** | **1,571,801** | **794,759** | **71,571** | **1,826** | **868,155** |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Additions/Deductions to Oper. Inc.** | | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Other Tax Adjustments** | | | | | | | | | | | | | | | |
| - | Tax Adjustments | 1,772,481 | RATEBASE | 104 | 19 | 10 | 133 | 126,025 | 5,749 | (2) | 131,771 | 67,105 | 4,629 | (1) | 71,734 |
| | **TOTAL** | **1,772,481** | | **104** | **19** | **10** | **133** | **126,025** | **5,749** | **(2)** | **131,771** | **67,105** | **4,629** | **(1)** | **71,734** |
| **Income Taxes** | | | | | | | | | | | | | | | |
| - | Tax Expense per Books | 14,881,217 | RATEBASE | 871 | 163 | 84 | 1,118 | 1,058,067 | 48,265 | (21) | 1,106,311 | 563,396 | 38,866 | (9) | 602,254 |
| - | - - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL** | **14,881,217** | | **871** | **163** | **84** | **1,118** | **1,058,067** | **48,265** | **(21)** | **1,106,311** | **563,396** | **38,866** | **(9)** | **602,254** |
| ~ | | | | | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| | Income Tax Change Due to RoR Change | (626,183) | RATEBASE | (37) | (7) | (4) | (47) | (44,522) | (2,031) | 1 | (46,552) | (23,707) | (1,635) | 0 | (25,342) |
| | **TOTAL** | **(626,183)** | | **(37)** | **(7)** | **(4)** | **(47)** | **(44,522)** | **(2,031)** | **1** | **(46,552)** | **(23,707)** | **(1,635)** | **0** | **(25,342)** |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 184,690,094 | DEL_REV | - | - | 12,959 | 12,959 | - | - | 8,083,510 | 8,083,510 | - | - | 5,985,442 | 5,985,442 |
| 480-482 | MFC Revenue | 5,413,572 | MFC_REV | - | - | 1,047 | 1,047 | - | - | - | - | - | - | - | - |
| 480-483 | POR Revenue | 491,890 | TSALES | - | - | - | - | - | - | 187,101 | 187,101 | - | - | 62,275 | 62,275 |
| 480-482 | Commodity Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | Wholesale | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | EE REVENUE | 2,115,555 | EEPS_REV | - | - | 269 | 269 | - | - | 377,103 | 377,103 | - | - | 126,408 | 126,408 |
| 480-482 | RDM REVENUE | 446,961 | RDM_REV | - | - | - | - | - | - | (261,871) | (261,871) | - | - | (88,832) | (88,832) |
| 495.0 | BIPP | 1,820,123 | BILLS | - | 7 | - | 7 | - | 589 | - | 589 | - | 2,411 | - | 2,411 |
| 480-482 | R&D REVENUE | 686,905 | DEL_REV | - | - | 48 | 48 | - | - | 30,064 | 30,064 | - | - | 22,261 | 22,261 |
| 480-482 | SC3S Interruptible Sales | 393,163 | DESIGN_DAY | 38 | - | - | 38 | 45,713 | - | - | 45,713 | 24,341 | - | - | 24,341 |
| 480-482 | SC2T Interruptible Transport | 2,601,741 | DESIGN_DAY | 249 | - | - | 249 | 302,503 | - | - | 302,503 | 161,076 | - | - | 161,076 |
| 480-482 | SC7T Negotiated Rate | 2,023,631 | DESIGN_DAY | 193 | - | - | 193 | 235,286 | - | - | 235,286 | 125,285 | - | - | 125,285 |
| 480-482 | INTERDEPARTMENTAL SALES - BASE RI | 753,625 | DISTR_PLT | - | - | 50 | 50 | - | - | 53,085 | 53,085 | - | - | 29,127 | 29,127 |
| 480-482 | Commodity Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,457,477 | DEL_REV | - | - | 102 | 102 | - | - | 63,791 | 63,791 | - | - | 47,234 | 47,234 |
| 493.0 | Rent from Gas Property | 71,695 | TOTPLT | - | - | 5 | 5 | - | - | 4,994 | 4,994 | - | - | 2,749 | 2,749 |
| 495.0 | Misc. Service Revenues | 3,148,238 | DEL_REV | - | - | 221 | 221 | - | - | 137,792 | 137,792 | - | - | 102,028 | 102,028 |
| 495.0 | RDM Deferral & Amort | - | RDM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 495.0 | MFC Deferral & Amort | 31,822 | MFC_REV | - | - | 6 | 6 | - | - | - | - | - | - | - | - |
| 495.0 | Other Gas Revenues | (7,631,448) | DISTR_PLT | - | - | (504) | (504) | - | - | (537,554) | (537,554) | - | - | (294,948) | (294,948) |
| 480-482 | Econ. Development Discount - Revenue | 21,172 | ECINCT | - | - | - | - | - | - | - | - | - | - | 374 | 374 |
| 480-482 | Econ. Development Discount - Credit | (21,172) | NORM_VOL | - | - | (3) | (3) | - | - | (3,843) | (3,843) | - | - | (1,279) | (1,279) |
| | ***Sub-total*** | ***198,515,044*** | | ***480*** | ***7*** | ***14,199*** | ***14,686*** | ***583,502*** | ***589*** | ***8,134,173*** | ***8,718,264*** | ***310,701*** | ***2,411*** | ***5,992,838*** | ***6,305,951*** |
| | **TOTAL** | **198,515,044** | | **480** | **7** | **14,199** | **14,686** | **583,502** | **589** | **8,134,173** | **8,718,264** | **310,701** | **2,411** | **5,992,838** | **6,305,951** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Aggregation Heat SC 13T H DEM | CUS | COM | TOTAL | Residential Aggregation Non-Heat SC 13T NH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Interest and Other Expenses** | | | | | | | | | | | |
| | Interest | 14,159,447 | RATEBASE | 743,748 | 551,766 | (18) | 1,295,496 | 2,165 | 9,271 | (0) | 11,437 |
| | ***Sub-total*** | ***14,159,447*** | | ***743,748*** | ***551,766*** | ***(18)*** | ***1,295,496*** | ***2,165*** | ***9,271*** | ***(0)*** | ***11,437*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **14,159,447** | | **743,748** | **551,766** | **(18)** | **1,295,496** | **2,165** | **9,271** | **(0)** | **11,437** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | |
| 408.0 | Property Taxes | 19,782,104 | PLANT | 970,921 | 919,635 | - | 1,890,556 | 2,827 | 15,294 | - | 18,121 |
| 408.0 | Payroll Taxes | 3,046,758 | LABOR | 130,734 | 161,189 | - | 291,922 | 381 | 2,553 | - | 2,934 |
| 408.0 | Sales & Use Taxes | 56,381 | DEL_REV | - | - | 5,794 | 5,794 | - | - | 43 | 43 |
| 408.0 | Gross Receipts Tax - Supply Procurement | (29) | MFC_REV | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | (45) | DEL_REV | - | - | (5) | (5) | - | - | (0) | (0) |
| 408.0 | Gross Receipts Tax - BIPP | (0) | BIPP_REV | - | - | (0) | (0) | - | - | (0) | (0) |
| | ***Sub-total*** | ***22,885,168*** | | ***1,101,654*** | ***1,080,823*** | ***5,789*** | ***2,188,267*** | ***3,207*** | ***17,848*** | ***43*** | ***21,098*** |
| | | - | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **22,885,168** | | **1,101,654** | **1,080,823** | **5,789** | **2,188,267** | **3,207** | **17,848** | **43** | **21,098** |
| **Additions to Operating Income** | | | | | | | | | | | |
| | **TOTAL** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Deductions from Operating Income** | | | | | | | | | | | |
| | **TOTAL** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Additions/Deductions to Oper. Inc.** | | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Other Tax Adjustments** | | | | | | | | | | | |
| - | Tax Adjustments | 1,772,481 | RATEBASE | 93,102 | 69,070 | (2) | 162,170 | 271 | 1,161 | (0) | 1,432 |
| | **TOTAL** | **1,772,481** | | **93,102** | **69,070** | **(2)** | **162,170** | **271** | **1,161** | **(0)** | **1,432** |
| **Income Taxes** | | | | | | | | | | | |
| - | Tax Expense per Books | 14,881,217 | RATEBASE | 781,660 | 579,892 | (19) | 1,361,533 | 2,276 | 9,744 | (0) | 12,020 |
| - | - | - | 0 | - | - | - | - | - | - | - | - |
| | **TOTAL** | **14,881,217** | | **781,660** | **579,892** | **(19)** | **1,361,533** | **2,276** | **9,744** | **(0)** | **12,020** |
| ~ | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | |
| | Income Tax Change Due to RoR Change | (626,183) | RATEBASE | (32,891) | (24,401) | 1 | (57,292) | (96) | (410) | 0 | (506) |
| | **TOTAL** | **(626,183)** | | **(32,891)** | **(24,401)** | **1** | **(57,292)** | **(96)** | **(410)** | **0** | **(506)** |
| **Operating Revenues** | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 184,690,094 | DEL_REV | - | - | 18,979,777 | 18,979,777 | - | - | 141,712 | 141,712 |
| 480-482 | MFC Revenue | 5,413,572 | MFC_REV | - | - | - | - | - | - | - | - |
| 480-483 | POR Revenue | 491,890 | TSALES | - | - | 78,339 | 78,339 | - | - | 242 | 242 |
| 480-482 | Commodity Revenue | - | COM_REV | - | - | - | - | - | - | - | - |
| 480-482 | Wholesale | - | COM_REV | - | - | - | - | - | - | - | - |
| 480-482 | EE REVENUE | 2,115,555 | EEPS_REV | - | - | 162,769 | 162,769 | - | - | 553 | 553 |
| 480-482 | RDM REVENUE | 446,961 | RDM_REV | - | - | 198,156 | 198,156 | - | - | 567 | 567 |
| 495.0 | BIPP | 1,820,123 | BILLS | - | 238,523 | - | 238,523 | - | 4,009 | - | 4,009 |
| 480-482 | R&D REVENUE | 686,905 | DEL_REV | - | - | 70,590 | 70,590 | - | - | 527 | 527 |
| 480-482 | SC3S Interruptible Sales | 393,163 | DESIGN_DAY | 33,740 | - | - | 33,740 | 98 | - | - | 98 |
| 480-482 | SC2T Interruptible Transport | 2,601,741 | DESIGN_DAY | 223,275 | - | - | 223,275 | 650 | - | - | 650 |
| 480-482 | SC7T Negotiated Rate | 2,023,631 | DESIGN_DAY | 173,663 | - | - | 173,663 | 506 | - | - | 506 |
| 480-482 | INTERDEPARTMENTAL SALES - BASE RI | 753,625 | DISTR_PLT | - | - | 72,016 | 72,016 | - | - | 687 | 687 |
| 480-482 | Commodity Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,457,477 | DEL_REV | - | - | 149,778 | 149,778 | - | - | 1,118 | 1,118 |
| 493.0 | Rent from Gas Property | 71,695 | TOTPLT | - | - | 6,854 | 6,854 | - | - | 66 | 66 |
| 495.0 | Misc. Service Revenues | 3,148,238 | DEL_REV | - | - | 323,530 | 323,530 | - | - | 2,416 | 2,416 |
| 495.0 | RDM Deferral & Amort | - | RDM_REV | - | - | - | - | - | - | - | - |
| 495.0 | MFC Deferral & Amort | 31,822 | MFC_REV | - | - | - | - | - | - | - | - |
| 495.0 | Other Gas Revenues | (7,631,448) | DISTR_PLT | - | - | (729,258) | (729,258) | - | - | (6,952) | (6,952) |
| 480-482 | Econ. Development Discount - Revenue | 21,172 | ECINCT | - | - | - | - | - | - | - | - |
| 480-482 | Econ. Development Discount - Credit | (21,172) | NORM_VOL | - | - | (1,609) | (1,609) | - | - | (5) | (5) |
| | ***Sub-total*** | ***198,515,044*** | | ***430,678*** | ***238,523*** | ***19,310,944*** | ***19,980,145*** | ***1,254*** | ***4,009*** | ***140,931*** | ***146,194*** |
| | **TOTAL** | **198,515,044** | | **430,678** | **238,523** | **19,310,944** | **19,980,145** | **1,254** | **4,009** | **140,931** | **146,194** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Non-Residential Aggregation SC 14T DEM | CUS | COM | TOTAL | Non-Residential Distr. Generation SC-16T DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Interest and Other Expenses** | | | | | | | | | | | |
| | Interest | 14,159,447 | RATEBASE | 1,297,045 | 619,670 | (28) | 1,916,687 | 4,110 | 340 | (0) | 4,450 |
| | ***Sub-total*** | ***14,159,447*** | | ***1,297,045*** | ***619,670*** | ***(28)*** | ***1,916,687*** | ***4,110*** | ***340*** | ***(0)*** | ***4,450*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **14,159,447** | | **1,297,045** | **619,670** | **(28)** | **1,916,687** | **4,110** | **340** | **(0)** | **4,450** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | |
| 408.0 | Property Taxes | 19,782,104 | PLANT | 1,693,218 | 910,881 | - | 2,604,099 | 5,370 | 428 | - | 5,798 |
| 408.0 | Payroll Taxes | 3,046,758 | LABOR | 227,990 | 117,027 | - | 345,017 | 723 | 81 | - | 804 |
| 408.0 | Sales & Use Taxes | 56,381 | DEL_REV | - | - | 7,158 | 7,158 | - | - | 13 | 13 |
| 408.0 | Gross Receipts Tax - Supply Procurement | (29) | MFC_REV | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | (45) | DEL_REV | - | - | (6) | (6) | - | - | (0) | (0) |
| 408.0 | Gross Receipts Tax - BIPP | (0) | BIPP_REV | - | - | (0) | (0) | - | - | (0) | (0) |
| | ***Sub-total*** | ***22,885,168*** | | ***1,921,209*** | ***1,027,908*** | ***7,152*** | ***2,956,268*** | ***6,093*** | ***510*** | ***13*** | ***6,616*** |
| | | - | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **22,885,168** | | **1,921,209** | **1,027,908** | **7,152** | **2,956,268** | **6,093** | **510** | **13** | **6,616** |
| **Additions to Operating Income** | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - |
| **Net Additions/Deductions to Oper. Inc.** | | - | | - | - | - | - | - | - | - | - |
| **Other Tax Adjustments** | | | | | | | | | | | |
| - | Tax Adjustments | 1,772,481 | RATEBASE | 162,364 | 77,570 | (3) | 239,931 | 514 | 43 | (0) | 557 |
| | **TOTAL** | **1,772,481** | | **162,364** | **77,570** | **(3)** | **239,931** | **514** | **43** | **(0)** | **557** |
| **Income Taxes** | | | | | | | | | | | |
| - | Tax Expense per Books | 14,881,217 | RATEBASE | 1,363,161 | 651,257 | (29) | 2,014,389 | 4,319 | 357 | (0) | 4,676 |
| - | - | - | 0 | - | - | - | - | - | - | - | - |
| | **TOTAL** | **14,881,217** | | **1,363,161** | **651,257** | **(29)** | **2,014,389** | **4,319** | **357** | **(0)** | **4,676** |
| ~ | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | |
| | Income Tax Change Due to RoR Change | (626,183) | RATEBASE | (57,360) | (27,404) | 1 | (84,763) | (182) | (15) | 0 | (197) |
| | **TOTAL** | **(626,183)** | | **(57,360)** | **(27,404)** | **1** | **(84,763)** | **(182)** | **(15)** | **0** | **(197)** |
| **Operating Revenues** | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 184,690,094 | DEL_REV | - | - | 23,447,428 | 23,447,428 | - | - | 43,261 | 43,261 |
| 480-482 | MFC Revenue | 5,413,572 | MFC_REV | - | - | - | - | - | - | - | - |
| 480-483 | POR Revenue | 491,890 | TSALES | - | - | 163,116 | 163,116 | - | - | 816 | 816 |
| 480-482 | Commodity Revenue | - | COM_REV | - | - | - | - | - | - | - | - |
| 480-482 | Wholesale | - | COM_REV | - | - | - | - | - | - | - | - |
| 480-482 | EE REVENUE | 2,115,555 | EEPS_REV | - | - | 332,013 | 332,013 | - | - | 1,653 | 1,653 |
| 480-482 | RDM REVENUE | 446,961 | RDM_REV | - | - | (245,131) | (245,131) | - | - | - | - |
| 495.0 | BIPP | 1,820,123 | BILLS | - | 68,723 | - | 68,723 | - | 17 | - | 17 |
| 480-482 | R&D REVENUE | 686,905 | DEL_REV | - | - | 87,206 | 87,206 | - | - | 161 | 161 |
| 480-482 | SC3S Interruptible Sales | 393,163 | DESIGN_DAY | 58,841 | - | - | 58,841 | 187 | - | - | 187 |
| 480-482 | SC2T Interruptible Transport | 2,601,741 | DESIGN_DAY | 389,376 | - | - | 389,376 | 1,235 | - | - | 1,235 |
| 480-482 | SC7T Negotiated Rate | 2,023,631 | DESIGN_DAY | 302,856 | - | - | 302,856 | 961 | - | - | 961 |
| 480-482 | INTERDEPARTMENTAL SALES - BASE RI | 753,625 | DISTR_PLT | - | - | 100,976 | 100,976 | - | - | - | - |
| 480-482 | Commodity Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,457,477 | DEL_REV | - | - | 185,035 | 185,035 | - | - | 341 | 341 |
| 493.0 | Rent from Gas Property | 71,695 | TOTPLT | - | - | 9,441 | 9,441 | - | - | - | - |
| 495.0 | Misc. Service Revenues | 3,148,238 | DEL_REV | - | - | 399,686 | 399,686 | - | - | 737 | 737 |
| 495.0 | RDM Deferral & Amort | - | RDM_REV | - | - | - | - | - | - | - | - |
| 495.0 | MFC Deferral & Amort | 31,822 | MFC_REV | - | - | - | - | - | - | - | - |
| 495.0 | Other Gas Revenues | (7,631,448) | DISTR_PLT | - | - | (1,022,518) | (1,022,518) | - | - | - | - |
| 480-482 | Econ. Development Discount - Revenue | 21,172 | ECINCT | - | - | 16,019 | 16,019 | - | - | - | - |
| 480-482 | Econ. Development Discount - Credit | (21,172) | NORM_VOL | - | - | (3,350) | (3,350) | - | - | (17) | (17) |
| | ***Sub-total*** | ***198,515,044*** | | ***751,073*** | ***68,723*** | ***23,469,921*** | ***24,289,717*** | ***2,382*** | ***17*** | ***46,953*** | ***49,352*** |
| | **TOTAL** | **198,515,044** | | **751,073** | **68,723** | **23,469,921** | **24,289,717** | **2,382** | **17** | **46,953** | **49,352** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | Supply | Merchant Function | Distribution & Transmission | Billing & Payment Processing |
|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| | **Rate Base** | | | | | |
| 1 | Plant in Service | $ 1,088,516,435 | $ - | $ 3,194,568 | $ 1,084,531,219 | $ 790,648 |
| 2 | Accumulated Reserve | (414,636,969) | - | (2,022,861) | (412,113,455) | (500,653) |
| 3 | Other Rate Base Items | (104,134,015) | - | 13,658,003 | (118,077,235) | 285,216 |
| 4 | Total Rate Base | $ 569,745,451 | $ - | $ 14,829,711 | $ 554,340,529 | $ 575,211 |
| | **Revenues at Current Rates** | | | | | |
| 5 | Delivery Revenue | $ 184,690,094 | $ - | $ - | $ 184,690,094 | $ - |
| 6 | MFC Revenue | 5,413,572 | - | 5,413,572 | - | - |
| 7 | Commodity Revenue | - | - | - | - | - |
| 8 | BIPP Revenue | 1,820,123 | - | - | - | 1,820,123 |
| 9 | Miscellaneous Revenues | 6,591,255 | - | 523,712 | 6,067,543 | - |
| 10 | Total Revenues | $ 198,515,044 | $ - | $ 5,937,284 | $ 190,757,637 | $ 1,820,123 |
| | **Revenue Requirement at Equal Rates of Return** | | | | | |
| 11 | Operations & Maintenance Expenses | $ 91,709,076 | $ - | $ 4,088,613 | $ 86,318,286 | $ 1,302,177 |
| 12 | Depreciation Expense | 27,733,439 | - | 116,332 | 27,588,315 | 28,792 |
| 13 | Taxes Other Than Income Taxes | 22,885,168 | - | 141,656 | 22,708,445 | 35,066 |
| 14 | Total Expenses | $ 142,327,683 | $ - | $ 4,346,601 | $ 136,615,047 | $ 1,366,035 |
| 15 | Present Return | 6.94% | 6.94% | 6.94% | 6.94% | 6.94% |
| 16 | Return on Rate Base at Present Return | $ 39,533,636 | $ - | $ 1,029,008 | $ 38,464,716 | $ 39,913 |
| 17 | Income Taxes | 16,653,726 | - | 433,474 | 16,203,438 | 16,813 |
| 18 | Revenue Requirement at Equal Rates of Return | $ 198,515,044 | $ - | $ 5,809,082 | $ 191,283,200 | $ 1,422,761 |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | |
| 19 | Claimed Return | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |
| 20 | Required Operating Income | $ 38,391,340 | $ - | $ 999,275 | $ 37,353,306 | $ 38,760 |
| | **Expenses at Claimed Return** | | | | | |
| 21 | Operations & Maintenance Expenses | $ 91,709,076 | $ - | $ 4,088,613 | $ 86,318,286 | $ 1,302,177 |
| 22 | Depreciation Expense | 27,733,439 | - | 116,332 | 27,588,315 | 28,792 |
| 23 | Taxes Other than Income | 22,885,168 | - | 141,656 | 22,708,445 | 35,066 |
| 24 | Income Taxes | 16,027,516 | - | 417,175 | 15,594,160 | 16,181 |
| 25 | Total Expense - Claimed | $ 158,355,199 | $ - | $ 4,763,776 | $ 152,209,207 | $ 1,382,216 |
| 26 | Total Revenue Requirement at Claimed Return | $ 196,746,539 | $ - | $ 5,763,051 | $ 189,562,512 | $ 1,420,976 |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| **RATE BASE** | | | - | | | | |
| | | | - | | | | |
| **Plant-in Service** | | | - | | | | |
| | | | - | | | | |
| | **Intangible Plant** | | - | | | | |
| 301.0 | Organizational Expense | 34,517 | - | - | 947 | 33,335 | 234 |
| 302.0 | Franchise & Consents | 4,418,365 | - | - | - | 4,418,365 | - |
| 303.0 | Misc. Intangible Plant | 47,040,828 | - | - | 1,291,203 | 45,430,056 | 319,570 |
| | ***Sub-total*** | ***51,493,710*** | - | - | ***1,292,150*** | ***49,881,755*** | ***319,804*** |
| | | | - | | | | |
| | **Production Plant** | | - | | | | |
| 304.0 | Land Rights | 26,728 | - | - | - | 26,728 | - |
| 311.0 | LPG Equipment | - | - | - | - | - | - |
| 325.0 | Land Rights | - | - | - | - | - | - |
| 330.0 | Well Construction | - | - | - | - | - | - |
| 331.0 | Well Equipment | - | - | - | - | - | - |
| 338.0 | Unsuccessful Exploration & Development | - | - | - | - | - | - |
| | ***Sub-total*** | ***26,728*** | - | - | - | ***26,728*** | - |
| | | | - | | | | |
| | **Underground Storage Plant** | | - | | | | |
| - | Production Supply (36.3%) | - | - | - | - | - | - |
| - | Production Senca Non-Daily (47.4%) | - | - | - | - | - | - |
| - | Production Senca Daily (16.3%) | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Plant** | | - | | | | |
| 365.1 | Land & Land Rights | - | - | - | - | - | - |
| 366.0 | Structures & Improvements | - | - | - | - | - | - |
| 367.0 | Mains | - | - | - | - | - | - |
| 368.0 | Compressor Station Equip. | - | - | - | - | - | - |
| 369.0 | Measuring & Regulating Station Equip. | - | - | - | - | - | - |
| 371.0 | Other Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Distribution Plant** | | - | | | | |
| 374.0 | Land & Land Rights | 9,102,052 | - | - | - | 9,102,052 | - |
| 375.0 | Structures & Improvements | 3,406,153 | - | - | - | 3,406,153 | - |
| 376.0 | Mains | 506,099,589 | - | - | - | 506,099,589 | - |
| 378.0 | M&R Station Equip. - General | 35,427,183 | - | - | - | 35,427,183 | - |
| 380.0 | Services | 302,700,099 | - | - | - | 302,700,099 | - |
| 381.0 | Meters | 64,340,415 | - | - | - | 64,340,415 | - |
| 382.0 | Meter Installations | - | - | - | - | - | - |
| 383.0 | House Regulators | 17,581,369 | - | - | - | 17,581,369 | - |
| 384.0 | House Regulators Installations | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 16,263,547 | - | - | - | 16,263,547 | - |
| 387.0 | Other Equipment | 13,246 | - | - | - | 13,246 | - |
| 388.0 | Other Property | 596,135 | - | - | - | 596,135 | - |
| | ***Sub-total*** | ***955,529,788*** | - | - | - | ***955,529,788*** | - |
| | | | - | | | | |
| | **General Plant** | | - | | | | |
| 389.0 | Land & Land Rights | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | 23,912,847 | - | - | 656,373 | 23,094,023 | 162,451 |
| 391.0 | Office Furniture & Equipment | 6,321,721 | - | - | 173,522 | 6,105,253 | 42,946 |
| 392.0 | Transportation Equipment | 9,658,861 | - | - | 265,122 | 9,328,122 | 65,617 |
| 393.0 | Stores Equipment | 212,756 | - | - | - | 212,756 | - |
| 394.0 | Tools, Shop & Garage Equip. | 7,074,241 | - | - | - | 7,074,241 | - |
| 395.0 | Laboratory Equip. | 1,159,977 | - | - | - | 1,159,977 | - |
| 396.0 | Power Operated Equip. | 3,710,725 | - | - | - | 3,710,725 | - |
| 397.0 | Communication Equip. | 18,791,876 | - | - | 515,810 | 18,148,404 | 127,662 |
| 398.0 | Miscellaneous Equip. | 10,454,694 | - | - | 286,966 | 10,096,704 | 71,023 |
| 399.0 | Other Property | 168,511 | - | - | 4,625 | 162,741 | 1,145 |
| - | ***Sub-total*** | ***81,466,209*** | - | - | ***1,902,418*** | ***79,092,947*** | ***470,844*** |
| | | | - | | | | |
| | **Other** | | - | | | | |
| - | Reconciliation of 13 Month Average Balance | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | **TOTAL PLANT-IN-SERVICE** | **1,088,516,435** | - | **-** | **3,194,568** | **1,084,531,219** | **790,648** |
| | | | - | | | | |
| **Accumulated Reserve for Depreciation** | | | - | | | | |
| | | | - | | | | |
| | **Intangible Plant** | | - | | | | |
| 301.0 | Organizational Expense | (5,541) | - | - | (152) | (5,352) | (38) |
| 302.0 | Franchise & Consents | (773,196) | - | - | - | (773,196) | - |
| 303.0 | Misc. Intangible Plant | (48,777,050) | - | - | (1,338,859) | (47,106,826) | (331,365) |
| | ***Sub-total*** | ***(49,555,787)*** | - | **-** | ***(1,339,012)*** | ***(47,885,373)*** | ***(331,402)*** |
| | | | - | | | | |
| | **Production Plant** | | - | | | | |
| 304.0 | Land Rights | - | - | - | - | - | - |
| 305.0 | Structures & Improvements | (60,695) | - | - | - | (60,695) | - |
| 311.0 | LPG Equipment | 461,811 | - | - | - | 461,811 | - |
| 325.0 | Land Rights | - | - | - | - | - | - |
| 330.0 | Well Construction | 20,955 | - | - | - | 20,955 | - |
| 331.0 | Well Equipment | 4,745 | - | - | - | 4,745 | - |
| 338.0 | Unsuccessful Exploration & Development | 316,745 | - | - | - | 316,745 | - |
| | ***Sub-total*** | ***743,560*** | - | **-** | **-** | ***743,560*** | **-** |
| | | | - | | | | |
| | **Underground Storage Plant** | | - | | | | |
| 350.0 | Land & Land Rights | - | - | - | - | - | - |
| 351.0 | Structures & Improvements | - | - | - | - | - | - |
| 352.0 | Wells | - | - | - | - | - | - |
| 354.0 | Compressor Station Equipment | - | - | - | - | - | - |
| 357.0 | Other Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Transmission Plant** | | - | | | | |
| 365.0 | Land & Land Rights | (0) | - | - | - | (0) | - |
| 366.0 | Structures & Improvements | - | - | - | - | - | - |
| 367.0 | Mains | (1) | - | - | - | (1) | - |
| 368.0 | Compressor Sta. Equip. | 580,873 | - | - | - | 580,873 | - |
| 369.0 | Measuring & Regulating Station Equip. | 4,383,580 | - | - | - | 4,383,580 | - |
| 371.0 | Other Equipment | (12,900) | - | - | - | (12,900) | - |
| | ***Sub-total*** | 4,951,552 | - | **-** | **-** | ***4,951,552*** | **-** |
| | | | - | | | | |
| | **Distribution Plant** | | - | | | | |
| 374.0 | Land & Land Rights | (166,373) | - | - | - | (166,373) | - |
| 375.0 | Structures & Improvements | (1,737,017) | - | - | - | (1,737,017) | - |
| 376.0 | Mains | (151,954,288) | - | - | - | (151,954,288) | - |
| 378.0 | M&R Station Equip. - General | (16,166,973) | - | - | - | (16,166,973) | - |
| 380.0 | Services | (147,258,324) | - | - | - | (147,258,324) | - |
| 381.0 | Meters | (8,642,400) | - | - | - | (8,642,400) | - |
| 382.0 | Meter Installations | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,673,465) | - | - | - | (8,673,465) | - |
| 384.0 | House Regulators Installations | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | (3,866,992) | - | - | - | (3,866,992) | - |
| 387.0 | Other Equipment | (436,368) | - | - | - | (436,368) | - |
| 388.0 | Other Property | (506,908) | - | - | - | (506,908) | - |
| | ***Sub-total*** | ***(339,409,108)*** | - | **-** | **-** | ***(339,409,108)*** | **-** |
| | | | - | | | | |
| | **General Plant** | | - | | | | |
| 389.0 | Land & Land Rights | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (7,956,287) | - | - | (218,389) | (7,683,848) | (54,051) |
| 391.0 | Office Furniture & Equipment | (1,951,910) | - | - | (53,577) | (1,885,073) | (13,260) |
| 392.0 | Transportation Equipment | (4,537,205) | - | - | (124,540) | (4,381,842) | (30,823) |
| 393.0 | Stores Equipment | (158,039) | - | - | - | (158,039) | - |
| 394.0 | Tools, Shop & Garage Equip. | (2,895,345) | - | - | - | (2,895,345) | - |
| 395.0 | Laboratory Equip. | (646,310) | - | - | - | (646,310) | - |
| 396.0 | Power Operated Equip. | (2,753,628) | - | - | - | (2,753,628) | - |
| 397.0 | Communication Equip. | (6,338,879) | - | - | (173,993) | (6,121,823) | (43,063) |
| 398.0 | Miscellaneous Equip. | (4,049,093) | - | - | (111,142) | (3,910,444) | (27,507) |
| 399.0 | Other Property | (80,491) | - | - | (2,209) | (77,734) | (547) |
| | ***Sub-total*** | ***(31,367,187)*** | - | **-** | ***(683,850)*** | ***(30,514,086)*** | ***(169,251)*** |
| | | | - | | | | |

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | *Sub-total* | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(414,636,969)** | - | - | **(2,022,861)** | **(412,113,455)** | **(500,653)** |
| | **NET PLANT** | **673,879,466** | - | - | **1,171,707** | **672,417,764** | **289,995** |
| **Rate Base Adjustments** | | | - | | | | |
| | *Sub-total* | - | - | - | - | - | - |
| | **Adjustments** | | - | | | | |
| - | Underground Storage - Reliability | 260,270 | - | - | - | 260,270 | - |
| - | Underground Storage - MFC | 12,110,730 | - | - | 12,110,730 | - | - |
| - | Materials & Supplies | 3,745,176 | - | - | - | 3,745,176 | - |
| - | Prepayments | 10,579,388 | - | - | 31,048 | 10,540,655 | 7,684 |
| - | O&M - Working Capital | 11,076,370 | - | - | 360,050 | 10,555,852 | 160,468 |
| - | O&M - Working Capital - Gas (MFC) | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 618,976 | - | - | 618,976 | - | - |
| - | Non-Interest Bearing Customer Adv. | (5,551,000) | - | - | - | (5,551,000) | - |
| - | Def. Debits/Credits - Plant Related | (2,638,346) | - | - | (7,743) | (2,628,687) | (1,916) |
| - | Def. Debits/Credits - Distr. Plant Related | 4,781,377 | - | - | - | 4,781,377 | - |
| - | Def. Debits/Credits - Labor Related | 41,184,517 | - | - | 1,130,455 | 39,774,276 | 279,785 |
| - | Def. Debits/Credits - Other | - | - | - | - | - | - |
| - | Def. Debits/Credits - Energy Related | 91,779 | - | - | 91,779 | - | - |
| - | DIT - Plant Related | (170,422,702) | - | - | (500,155) | (169,798,760) | (123,787) |
| - | DIT - Distr. Plant Related | (2,618,004) | - | - | - | (2,618,004) | - |
| - | DIT - Labor Related | (5,162,545) | - | - | (141,704) | (4,985,770) | (35,072) |
| - | DIT - Other | - | - | - | - | - | - |
| - | DIT - Purchased Gas | - | - | - | - | - | - |
| - | DIT - Energy Related | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | - | - | - | - | - |
| - | DIT - Software Development | - | - | - | - | - | - |
| - | DIT - Customer Deposits | - | - | - | - | - | - |
| - | DIT - Residential Insulation | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | (934,000) | - | - | (2,741) | (930,580) | (678) |
| - | TXI's | - | - | - | - | - | - |
| - | Non Qualified Pension | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (1,256,000) | - | - | (32,692) | (1,222,040) | (1,268) |
| | *Sub-total* | *(104,134,015)* | - | - | *13,658,003* | *(118,077,235)* | *285,216* |
| | **TOTAL RATE BASE ADJ.** | **(104,134,015)** | - | - | **13,658,003** | **(118,077,235)** | **285,216** |
| **TOTAL RATE BASE** | | **569,745,451** | - | - | **14,829,711** | **554,340,529** | **575,211** |
| **EXPENSES** | | | - | | | | |
| **O & M Expenses** | | | - | | | | |
| | **Purchased Gas Expenses** | | - | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | - | - | - | - | - | - |
| | *Sub-total* | - | - | - | - | - | - |
| | *Sub-total* | - | - | - | - | - | - |
| | *Total Purchased Gas Expense* | - | - | - | - | - | - |
| | **Other Gas Expenses** | | - | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense - MFC | 154,956 | - | - | 154,956 | - | - |
| 813.0 | Other Gas Supply Expense | 2,448,094 | - | - | - | 2,448,094 | - |
| | *Sub-total* | *2,603,050* | - | - | *154,956* | *2,448,094* | - |
| | **Storage Operation Expenses** | | - | | | | |
| 814.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | - | - | - | - | - |
| 826.0 | Rents | - | - | - | - | - | - |
| 834.0 | Maint of Compressor Station Equipment | - | - | - | - | - | - |
| | *Sub-total* | - | - | - | - | - | - |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | **Storage Maintenance Expenses** | | - | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Storage*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total ~*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Operation Expenses** | | - | | | | |
| 850.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | - | - | - | - | - |
| 860.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Maintenance Expenses** | | - | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Transmission*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Distribution Operation Expenses** | | - | | | | |
| 870.0 | Operation Supervision & Engineering | 7,621,972 | - | - | - | 7,621,972 | - |
| 871.0 | Distribution Load Dispatch | 1,095,374 | - | - | - | 1,095,374 | - |
| 874.0 | Mains & Services Expenses | 20,010,970 | - | - | - | 20,010,970 | - |
| 875.0 | M&R Station Expenses - General | 1,140,018 | - | - | - | 1,140,018 | - |
| 877.0 | M&R Station Expenses - City | 3,682 | - | - | - | 3,682 | - |
| 878.0 | Meter & House Regulator Expenses | 1,158,630 | - | - | - | 1,158,630 | - |
| 879.0 | Customer Installation Expenses | 57,842 | - | - | - | 57,842 | - |
| 880.0 | Other Expenses | 1,098,738 | - | - | - | 1,098,738 | - |
| 881.0 | Rents | 37,474 | - | - | - | 37,474 | - |
| | ***Sub-total*** | ***32,224,700*** | - | - | - | ***32,224,700*** | - |
| | | | - | | | | |
| | **Distribution Maintenance Expenses** | | - | | | | |
| 885.0 | Maint. Supervision & Engineering | 686,379 | - | - | - | 686,379 | - |
| 886.0 | Maint. of Structures & Improv. | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 6,047,260 | - | - | - | 6,047,260 | - |
| 888.0 | Maint. of Compr. Station Equip. | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 689,966 | - | - | - | 689,966 | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 474,318 | - | - | - | 474,318 | - |
| 893.0 | Maint. of Meters & House Regulators | 536,565 | - | - | - | 536,565 | - |
| 894.0 | Maint. of Other Equip. | 264,107 | - | - | - | 264,107 | - |
| | ***Sub-total*** | ***8,698,595*** | - | - | - | ***8,698,595*** | - |
| | | | - | | | | |
| | ***Total Distribution*** | ***40,923,295*** | - | - | - | ***40,923,295*** | - |
| | | | - | | | | |
| | **Customer Account** | | - | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 258,803 | - | - | - | 258,803 | - |
| 901.0 | Supervision - BIPP Related | 43,815 | - | - | - | - | 43,815 |
| 902.0 | Meter Reading | 2,613,659 | - | - | - | 2,613,659 | - |
| 903.0 | Customer Records & Collection - Del./Billing | 3,840,705 | - | - | - | 3,840,705 | - |
| 903.0 | Customer Records & Collection - BIPP Relat | 1,068,271 | - | - | - | - | 1,068,271 |
| 904.0 | Uncollectible Accts - Supply Procurement | 1,208,285 | - | - | 1,208,285 | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 1,873,641 | - | - | - | 1,873,641 | - |
| 904.0 | Uncollectible Accts - BIPP | 18,465 | - | - | - | - | 18,465 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 6,431,811 | - | - | - | 6,431,811 | - |
| 905.0 | Misc. Customer Accts - BIPP Related | 8,838 | - | - | - | - | 8,838 |
| ~ | RESERVED - USE ONLY FOR A/C 904 INCI | - | - | - | - | - | - |
| | ***Sub-total*** | ***17,366,293*** | - | - | ***1,208,285*** | ***15,018,619*** | ***1,139,390*** |
| | | | - | | | | |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | **Customer Service & Information** | | | | | | |
| | **Expenses** | | - | | | | |
| 906A | Credit & Collections - Supply Procurement | 763,412 | - | - | 763,412 | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,183,794 | - | - | - | 1,183,794 | - |
| 906A | Credit & Collections - BIPP | 11,666 | - | - | - | - | 11,666 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 924,803 | - | - | 924,803 | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 1,434,057 | - | - | - | 1,434,057 | - |
| 906B | Call Ctr, Appeals & Misc - BIPP | 14,133 | - | - | - | - | 14,133 |
| 907.0 | SUPERVISON | (471) | - | - | - | (471) | - |
| 908.0 | Customer Assistance Exp. - Residential | 186,632 | - | - | - | 186,632 | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 24,088 | - | - | - | 24,088 | - |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,064,588 | - | - | - | 2,064,588 | - |
| 909.0 | Informational & Instruc. Exp. - Residential | 128,054 | - | - | - | 128,054 | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 17,132 | - | - | - | 17,132 | - |
| 909.0 | Informational & Instruc. Exp. - Energy Eff. | 38,932 | - | - | - | 38,932 | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | (174,271) | - | - | (174,271) | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | (805,700) | - | - | - | (805,700) | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | (3,850) | - | - | - | - | (3,850) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | (12,665) | - | - | (12,665) | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | (114,194) | - | - | - | (114,194) | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | (119) | - | - | - | - | (119) |
| | ***Sub-total*** | ***5,680,021*** | - | ***-*** | ***1,501,279*** | ***4,156,912*** | ***21,830*** |
| | | | - | | | | |
| | **Sales Expenses** | | - | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 774 | - | - | 774 | - | - |
| 911.0 | Supervision - Res. Distr. | 3,578 | - | - | - | 3,578 | - |
| 911.0 | Supervision - Res BIPP | 17 | - | - | - | - | 17 |
| 911.0 | Supervision - Non-Res Supply Proc. | 48 | - | - | 48 | - | - |
| 911.0 | Supervision - Non-Res Distr | 437 | - | - | - | 437 | - |
| 911.0 | Supervision - Non-Res BIPP | 0 | - | - | - | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 3,641 | - | - | 3,641 | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 16,832 | - | - | - | 16,832 | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 80 | - | - | - | - | 80 |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 71,628 | - | - | 71,628 | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 645,854 | - | - | - | 645,854 | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 674 | - | - | - | - | 674 |
| 913.0 | Advertising - Res Supply Proc | 10,466 | - | - | 10,466 | - | - |
| 913.0 | Advertising - Res. Distr. | 48,388 | - | - | - | 48,388 | - |
| 913.0 | Advertising - Res BIPP | 231 | - | - | - | - | 231 |
| 913.0 | Advertising - Non-Res Supply Proc | 788 | - | - | 788 | - | - |
| 913.0 | Advertising - Non-Res. Distr. | 7,109 | - | - | - | 7,109 | - |
| 913.0 | Advertising - Non-Res BIPP | 7 | - | - | - | - | 7 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res Distr | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 20,608 | - | - | 20,608 | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 185,820 | - | - | - | 185,820 | - |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 194 | - | - | - | - | 194 |
| 917.0 | EEPS | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,017,177*** | - | ***-*** | ***107,954*** | ***908,018*** | ***1,205*** |
| | | | - | | | | |
| | **Administrative and General Expenses** | | - | | | | |
| 920.0 | Administrative & General Salaries | 616,671 | - | - | 16,927 | 595,555 | 4,189 |
| 921.0 | Office Supplies | 3,728,643 | - | - | 102,346 | 3,600,967 | 25,330 |
| 922.0 | Administrative Expenses Transferred - Credit | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 7,633,689 | - | - | 209,534 | 7,372,296 | 51,859 |
| 923.0 | Outside Service Employed - IT Supply Proc | 464,093 | - | - | 464,093 | - | - |
| 923.0 | Outside Service Employed - IT Distr. | 2,631,843 | - | - | - | 2,631,843 | - |
| 923.0 | Outside Service Employed - IT BIPP | 8,850 | - | - | - | - | 8,850 |
| 923.0 | Outside Service Employed - Other Supply Pr | (64,620) | - | - | (64,620) | - | - |
| 923.0 | Outside Service Employed - Other Distr | (366,454) | - | - | - | (366,454) | - |
| 923.0 | Outside Service Employed - Other BIPP | (1,232) | - | - | - | - | (1,232) |
| 924.0 | Property Insurance | 48,930 | - | - | - | 48,930 | - |
| 925.0 | Injuries & Damages | 39,535 | - | - | 1,085 | 38,181 | 269 |
| 926.0 | Employee Pension & Benefits | 8,063,155 | - | - | 221,322 | 7,787,056 | 54,777 |
| 928.0 | Regulatory Commission - Reg. Asset | 1,203,619 | - | - | - | 1,203,619 | - |
| 928.0 | Regulatory Commission - Other Supply Proc | 94,644 | - | - | 94,644 | - | - |
| 928.0 | Regulatory Commission - Other Distr. | 536,722 | - | - | - | 536,722 | - |
| 928.0 | Regulatory Commission - Other BIPP | 1,805 | - | - | - | - | 1,805 |
| 928.0 | Regulatory Commission - TSAS | (60,229) | - | - | - | (60,229) | - |
| 929.0 | Duplicate Charges | (2,263,508) | - | - | (62,130) | (2,186,001) | (15,377) |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| 930.1 | General Advertising Exp. - Supply Proc | 102,297 | - | - | 102,297 | - | - |
| 930.1 | General Advertising Exp - Distr. | 580,120 | - | - | - | 580,120 | - |
| 930.1 | General Advertising Exp - BIPP | 1,951 | - | - | - | - | 1,951 |
| 930.2 | Misc. General Expenses | 1,072,417 | - | - | 29,436 | 1,035,696 | 7,285 |
| 931.0 | Rents | - | - | - | - | - | - |
| 935.0 | Maintenance of General Plant | - | - | - | - | - | - |
| - | Gas Reg. Debits/Credits | 46,298 | - | - | 1,205 | 45,046 | 47 |
| | ***Sub-total*** | ***24,119,240*** | - | **-** | ***1,116,139*** | ***22,863,348*** | ***139,752*** |
| | | | - | | | | |
| | **TOTAL O & M EXPENSES** | **91,709,076** | - | **-** | **4,088,613** | **86,318,286** | **1,302,177** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **91,709,076** | - | **-** | **4,088,613** | **86,318,286** | **1,302,177** |
| | | | - | | | | |
| **Labor Expense** | | | - | | | | |
| | | | - | | | | |
| | **Purchased Gas Expenses** | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Purchased Gas Expense*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Other Gas Expenses** | | - | | | | |
| 807.5 | Gas for Resale Expense | 13,972 | - | - | - | 13,972 | - |
| 807.5 | Gas for Resale Expense - MFC | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | 1,298,540 | - | - | - | 1,298,540 | - |
| 804.0 | Other Expense (PG Rev/Exp Bal) | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,312,511*** | - | **-** | **-** | ***1,312,511*** | **-** |
| | | | - | | | | |
| | **Storage Operation Expenses** | | - | | | | |
| 814.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | - | - | - | - | - |
| 826.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Storage Maintenance Expenses** | | - | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Storage*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Storage*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Operation Expenses** | | - | | | | |
| 850.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | - | - | - | - | - |
| 860.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Maintenance Expenses** | | - | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Transmission*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Distribution Operation Expenses** | | - | | | | |
| 870.0 | Operation Supervision & Engineering | 3,499,470 | - | - | - | 3,499,470 | - |
| 871.0 | Distribution Load Dispatch | 699,998 | - | - | - | 699,998 | - |
| 874.0 | Mains & Services Expenses | 7,756,580 | - | - | - | 7,756,580 | - |
| 875.0 | M&R Station Expenses - General | 561,810 | - | - | - | 561,810 | - |
| 877.0 | M&R Station Expenses - City | - | - | - | - | - | - |

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| 878.0 | Meter & House Regulator Expenses | 1,455,633 | - | - | - | 1,455,633 | - |
| 879.0 | Customer Installation Expenses | 29,928 | - | - | - | 29,928 | - |
| 880.0 | Other Expenses | 1,508,582 | - | - | - | 1,508,582 | - |
| 881.0 | Rents | 17,820 | - | - | - | 17,820 | - |
| | ***Sub-total*** | ***15,529,821*** | - | - | - | ***15,529,821*** | - |
| | | | - | | | | |
| | **Distribution Maintenance Expenses** | | - | | | | |
| 885.0 | Maint. Supervision & Engineering | 272,125 | - | - | - | 272,125 | - |
| 886.0 | Maint. of Structures & Improv. | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 2,257,678 | - | - | - | 2,257,678 | - |
| 888.0 | Maint Of Compressor Station Equip | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 159,853 | - | - | - | 159,853 | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 189,258 | - | - | - | 189,258 | - |
| 893.0 | Maint. of Meters & House Regulators | 269,879 | - | - | - | 269,879 | - |
| 894.0 | Maint. of Other Equip. | 20,569 | - | - | - | 20,569 | - |
| | ***Sub-total*** | ***3,169,361*** | - | - | - | ***3,169,361*** | - |
| | | | - | | | | |
| | ***Total Distribution*** | ***18,699,182*** | - | - | - | ***18,699,182*** | - |
| | | | - | | | | |
| | **Customer Account** | | - | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 120,312 | - | - | - | 120,312 | - |
| 901.0 | Supervision - BIPP Related | 34,291 | - | - | - | - | 34,291 |
| 902.0 | Meter Reading | 1,328,910 | - | - | - | 1,328,910 | - |
| 903.0 | Customer Records & Collection - Del./Billing | 1,351,155 | - | - | - | 1,351,155 | - |
| 903.0 | Customer Records & Collection - BIPP Relat | 123,012 | - | - | - | - | 123,012 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Relat | 184,748 | - | - | - | 184,748 | - |
| 905.0 | Misc. Customer Accts - BIPP Related | 4,147 | - | - | - | - | 4,147 |
| | ***Sub-total*** | ***3,146,575*** | - | - | - | ***2,985,126*** | ***161,449*** |
| | | | - | | | | |
| | **Customer Service & Information Expenses** | | - | | | | |
| 906A | Credit & Collections - Supply Procurement | 233,240 | - | - | 233,240 | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 361,677 | - | - | - | 361,677 | - |
| 906A | Credit & Collections - BIPP | 3,564 | - | - | - | - | 3,564 |
| 906B | Call Ctr, Appeals & Misc - Supply Procureme | 432,329 | - | - | 432,329 | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr | 670,396 | - | - | - | 670,396 | - |
| 906B | Call Ctr, Appeals & Misc - BIPP | 6,607 | - | - | - | - | 6,607 |
| 908.0 | Customer Assistance Exp. - Residential | 114,420 | - | - | - | 114,420 | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 14,768 | - | - | - | 14,768 | - |
| 909.0 | Informational & Instruc. Exp. - Residential | 20,866 | - | - | - | 20,866 | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residenti | 2,792 | - | - | - | 2,792 | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Supply Pr | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. Distr. | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res. BIPP | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Supp | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Inform Exp - Non-Res BIF | - | - | - | - | - | - |
| | ***Sub-total*** | ***1,860,658*** | - | - | ***665,569*** | ***1,184,918*** | ***10,171*** |
| | | | - | | | | |
| | **Sales Expenses** | | - | | | | |
| 911.0 | Supervision - Res. Supply Proc. | 312 | - | - | 312 | - | - |
| 911.0 | Supervision - Res. Distr. | 1,440 | - | - | - | 1,440 | - |
| 911.0 | Supervision - Res BIPP | 7 | - | - | - | - | 7 |
| 911.0 | Supervision - Non-Res Supply Proc. | 19 | - | - | 19 | - | - |
| 911.0 | Supervision - Non-Res Distr | 176 | - | - | - | 176 | - |
| 911.0 | Supervision - Non-Res BIPP | 0 | - | - | - | - | 0 |
| 912.0 | Demostrating & Selling Exp - Res. Supply Pr | 813 | - | - | 813 | - | - |
| 912.0 | Demostrating & Selling Exp - Res. Distr. | 3,761 | - | - | - | 3,761 | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 18 | - | - | - | - | 18 |
| 912.0 | Demostrating & Selling Exp - Non-Res Suppl | 16,003 | - | - | 16,003 | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 144,297 | - | - | - | 144,297 | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 151 | - | - | - | - | 151 |
| 916.0 | Misc. Sales Expenses - Res Supply Proc | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res. Distr. | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Res BIPP | - | - | - | - | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Supply Pro | 11,866 | - | - | 11,866 | - | - |
| 916.0 | Misc. Sales Expenses - Non-Res Distr | 106,997 | - | - | - | 106,997 | - |
| 916.0 | Misc. Sales Expenses - Non-Res BIPP | 112 | - | - | - | - | 112 |
| 917.0 | EEPS | - | - | - | - | - | - |
| | ***Sub-total*** | ***285,972*** | - | - | ***29,014*** | ***256,671*** | ***287*** |
| | | | - | | | | |
| | **TOTAL O & M LABOR EXP.** | **25,304,898** | - | - | **694,583** | **24,438,408** | **171,908** |
| | **TOT. LABOR EXP. x 3 Part Alloc. Amts.** | **25,018,926** | - | - | **665,569** | **24,181,737** | **171,620** |
| | | | - | | | | |
| **Depreciation Expense** | | | - | | | | |
| | | | - | | | | |
| | **Intangible Plant** | | - | | | | |
| 303.0 | Misc. Intangible Plant | 1,595,117 | - | - | 43,784 | 1,540,497 | 10,836 |
| | ***Sub-total*** | ***1,595,117*** | - | - | ***43,784*** | ***1,540,497*** | ***10,836*** |
| | | | - | | | | |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | **Production Plant** | | - | | | | |
| - | Production Plant | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Underground Storage** | | - | | | | |
| - | Storage Plant | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Plant** | | - | | | | |
| - | Transmission Plant | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Distribution Plant** | | - | | | | |
| 374.0 | Land & Land Rights | 121,059 | - | - | - | 121,059 | - |
| 375.0 | Structures & Improvements | 56,114 | - | - | - | 56,114 | - |
| 376.0 | Mains | 9,949,643 | - | - | - | 9,949,643 | - |
| 378.0 | M&R Station Equip. - General | 974,714 | - | - | - | 974,714 | - |
| 380.0 | Services | 8,377,244 | - | - | - | 8,377,244 | - |
| 381.0 | Meters | 2,900,118 | - | - | - | 2,900,118 | - |
| 382.0 | Meter Installations | - | - | - | - | - | - |
| 383.0 | House Regulators | 369,067 | - | - | - | 369,067 | - |
| 384.0 | House Regulators Installations | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Eq | 283,411 | - | - | - | 283,411 | - |
| 387.0 | Other Equipment | 265 | - | - | - | 265 | - |
| 388.0 | Other Property | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,031,635*** | - | - | - | ***23,031,635*** | - |
| | | | - | | | | |
| | **General Plant Plant** | | - | | | | |
| 389.0 | General Plant | 3,106,687 | - | - | 72,548 | 3,016,183 | 17,955 |
| | ***Sub-total*** | ***3,106,687*** | - | - | ***72,548*** | ***3,016,183*** | ***17,955*** |
| | | | - | | | | |
| | **TOTAL DEPRECIATION EXPENSES** | **27,733,439** | - | - | **116,332** | **27,588,315** | **28,792** |
| | | | - | | | | |
| **Interest and Other Expenses** | | | - | | | | |
| - | Interest | 14,159,447 | - | - | 368,551 | 13,776,600 | 14,295 |
| | ***Sub-total*** | ***14,159,447*** | - | - | ***368,551*** | ***13,776,600*** | ***14,295*** |
| | | | - | | | | |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **14,159,447** | - | - | **368,551** | **13,776,600** | **14,295** |
| | | | - | | | | |
| | | | - | | | | |
| **Taxes Other Than Income Taxes** | | | - | | | | |
| 408.0 | Property Taxes | 19,782,104 | - | - | 58,056 | 19,709,679 | 14,369 |
| 408.0 | Payroll Taxes | 3,046,758 | - | - | 83,629 | 2,942,431 | 20,698 |
| 408.0 | Sales & Use Taxes | 56,381 | - | - | - | 56,381 | - |
| 408.0 | Gross Receipts Tax - Supply Procurement | (29) | - | - | (29) | - | - |
| 408.0 | Gross Receipts Tax - Delivery | (45) | - | - | - | (45) | - |
| 408.0 | Gross Receipts Tax - BIPP | (0) | - | - | - | - | (0) |
| | ***Sub-total*** | ***22,885,168*** | - | - | ***141,656*** | ***22,708,445*** | ***35,066*** |
| | | - | - | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **22,885,168** | - | - | **141,656** | **22,708,445** | **35,066** |
| | | | - | | | | |
| | | | - | | | | |
| **Additions to Operating Income** | | | - | | | | |
| | ***TOTAL*** | - | - | - | - | - | - |
| | | | - | | | | |
| **Deductions from Operating Income** | | | - | | | | |
| | ***TOTAL*** | - | - | - | - | - | - |
| | | | - | | | | |
| **Net Additions/Deductions to Oper. Inc.** | | - | - | - | - | - | - |
| | | | - | | | | |
| **Other Tax Adjustments** | | | - | | | | |
| - | Tax Adjustments | 1,772,481 | - | - | 46,135 | 1,724,557 | 1,789 |
| | ***TOTAL*** | ***1,772,481*** | - | - | ***46,135*** | ***1,724,557*** | ***1,789*** |
| | | | - | | | | |
| **Income Taxes** | | | - | | | | |
| - | Tax Expense per Books | 14,881,217 | - | - | 387,338 | 14,478,855 | 15,024 |
| - | - | - | - | - | - | - | - |
| | **TOTAL** | ***14,881,217*** | - | - | ***387,338*** | ***14,478,855*** | ***15,024*** |
| | | | - | | | | |
| **~** | | | - | | | | |
| | ***TOTAL*** | - | - | - | - | - | - |
| | | | - | | | | |
| **Income Tax Change** | | | - | | | | |
| - | Income Tax Change Due to RoR Change | (626,183) | - | - | (16,299) | (609,252) | (632) |
| | ***TOTAL*** | - | ### | - | ***(16,299)*** | ***(609,252)*** | ***(632)*** |
| | | | **END** | | | | |

**New York Gas Electric & Gas Corporation**
**Gass Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| **Operating Revenues** | | | | | | | |
| 480-482 | Delivery Revenue | 184,690,094 | - | - | - | 184,690,094 | - |
| 480-482 | MFC Revenue | 5,413,572 | - | - | 5,413,572 | - | - |
| 480-483 | POR Revenue | 491,890 | - | - | 491,890 | - | - |
| 480-482 | Commodity Revenue | - | - | - | - | - | - |
| 480-482 | Wholesale | - | - | - | - | - | - |
| 480-482 | EE REVENUE | 2,115,555 | - | - | - | 2,115,555 | - |
| 480-482 | RDM REVENUE | 446,961 | - | - | - | 446,961 | - |
| 495 | BIPP | 1,820,123 | - | - | - | - | 1,820,123 |
| 480-482 | R&D REVENUE | 686,905 | - | - | - | 686,905 | - |
| 480-482 | SC3S Interruptible Sales | 393,163 | - | - | - | 393,163 | - |
| 480-482 | SC2T Interruptible Transport | 2,601,741 | - | - | - | 2,601,741 | - |
| 480-482 | SC7T Negotiated Rate | 2,023,631 | - | - | - | 2,023,631 | - |
| 480-482 | INTERDEPARTMENTAL SALES - BASE RE | 753,625 | - | - | - | 753,625 | - |
| 480-482 | Commodity Revenue/Expense Balance | - | - | - | - | - | - |
| 487 | Forfeited Discounts | 1,457,477 | - | - | - | 1,457,477 | - |
| 493 | Rent from Gas Property | 71,695 | - | - | - | 71,695 | - |
| 495 | Misc. Service Revenues | 3,148,238 | - | - | - | 3,148,238 | - |
| 495 | RDM Deferral & Amort | - | - | - | - | - | - |
| 495 | MFC Deferral & Amort | 31,822 | - | - | 31,822 | - | - |
| 495 | Other Gas Revenues | (7,631,448) | - | - | - | (7,631,448) | - |
| 480-482 | Econ. Development Discount - Revenue | 21,172 | - | - | - | 21,172 | - |
| 480-482 | Econ. Development Discount - Credit | (21,172) | - | - | - | (21,172) | - |
| | ***Sub-total*** | ***198,515,044*** | - | - | ***5,937,284*** | ***190,757,637*** | ***1,820,123*** |
| | | | - | | | | |
| | **TOTAL** | **198,515,044** | - | **-** | **5,937,284** | **190,757,637** | **1,820,123** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | |
| **Plant-in Service** | | | | | | | | |
| | **Intangible Plant** | | | | | | | |
| 301 | Organizational Expense | 34,517 | | | | | | LABOR |
| 302 | Franchise & Consents | 4,418,365 | | | | | | PSTDPLT |
| 303 | Misc. Intangible Plant | 47,040,828 | | | | | | LABOR |
| | ***Sub-total*** | ***51,493,710*** | | | | | | |
| | **Production Plant** | | | | | | | |
| 304.0 | Land Rights | 26,728 | F_DISTR | DEM | DESIGN_DAY | | | |
| 311.0 | LPG Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 325.0 | Land Rights | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 330.0 | Well Construction | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 331.0 | Well Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 338.0 | Unsuccessful Exploration & Development | - | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | ***26,728*** | | | | | | |
| | **Underground Storage Plant** | | | | | | | |
| | Production Supply (36.3%) | | F_DISTR | DEM | DDSxBASE | | | |
| | Production Senca Non-Daily (47.4%) | | | | | | | |
| | Production Senca Daily (16.3%) | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Plant** | | | | | | | |
| 365.1 | Land & Land Rights | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 366.0 | Structures & Improvements | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 367.0 | Mains | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 368.0 | Compressor Station Equip. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 369.0 | Measuring & Regulating Station Equip. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 371.0 | Other Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Distribution Plant** | | | | | | | |
| 374.0 | Land & Land Rights | 9,102,052 | F_DISTR | DEM | DESIGN_DAY | | | |
| 375.0 | Structures & Improvements | 3,406,153 | F_DISTR | DEM | DESIGN_DAY | | | |
| 376.0 | Mains | 506,099,589 | F_DISTR | DEM | DESIGN_DAY | | | |
| 378.0 | M&R Station Equip. - General | 35,427,183 | F_DISTR | DEM | DESIGN_DAY | | | |
| 380.0 | Services | 302,700,099 | F_DISTR | CUS | | SERV | | |
| 381.0 | Meters | 64,340,415 | F_DISTR | CUS | | METERS | | |
| 382.0 | Meter Installations | - | F_DISTR | CUS | | METERS | | |
| 383.0 | House Regulators | 17,581,369 | F_DISTR | CUS | | METERS | | |
| 384.0 | House Regulators Installations | - | F_DISTR | CUS | | METERS | | |
| 385.0 | Industrial Measuring & Regulating Station Equip. | 16,263,547 | F_DISTR | CUS | | IND_METERS | | |
| 387.0 | Other Equipment | 13,246 | F_DISTR | DEM | DESIGN_DAY | | | |
| 388.0 | Other Property | 596,135 | | | | | | DISTPLT |
| | ***Sub-total*** | ***955,529,788*** | | | | | | |
| | **General Plant** | | | | | | | |
| 389.0 | Land & Land Rights | - | | | | | | LABOR |
| 390.0 | Structures & Improvements | 23,912,847 | | | | | | LABOR |
| 391.0 | Office Furniture & Equipment | 6,321,721 | | | | | | LABOR |
| 392.0 | Transportation Equipment | 9,658,861 | | | | | | LABOR |
| 393.0 | Stores Equipment | 212,756 | | | | | | PSTDPLT |
| 394.0 | Tools, Shop & Garage Equip. | 7,074,241 | | | | | | LABTD |
| 395.0 | Laboratory Equip. | 1,159,977 | | | | | | LABTD |
| 396.0 | Power Operated Equip. | 3,710,725 | | | | | | LABTD |
| 397.0 | Communication Equip. | 18,791,876 | | | | | | LABOR |
| 398.0 | Miscellaneous Equip. | 10,454,694 | | | | | | LABOR |
| 399.0 | Other Property | 168,511 | | | | | | LABOR |
| | ***Sub-total*** | ***81,466,209*** | | | | | | |
| | **Other** | | | | | | | |
| | Reconciliation of 13 Month Average Balance | - | | | | | | |
| | Non-Interest Bearing CWIP | - | | | | | | DISTPLT |
| | ***Sub-total*** | - | | | | | | |
| | **TOTAL PLANT-IN-SERVICE** | **1,088,516,435** | | | | | | |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | |
| | **Intangible Plant** | | | | | | | |
| 301 | Organizational Expense | (5,541) | | | | | | LABOR |
| 302 | Franchise & Consents | (773,196) | | | | | | PSTDPLT |
| 303 | Misc. Intangible Plant | (48,777,050) | | | | | | LABOR |
| | ***Sub-total*** | ***(49,555,787)*** | | | | | | |
| | **Production Plant** | | | | | | | |
| 304.0 | Land Rights | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 305.0 | Structures & Improvements | (60,695) | F_DISTR | DEM | DESIGN_DAY | | | |
| 311.0 | LPG Equipment | 461,811 | F_DISTR | DEM | DESIGN_DAY | | | |
| 325.0 | Land Rights | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 330.0 | Well Construction | 20,955 | F_DISTR | DEM | DESIGN_DAY | | | |
| 331.0 | Well Equipment | 4,745 | F_DISTR | DEM | DESIGN_DAY | | | |
| 338.0 | Unsuccessful Exploration & Development | 316,745 | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | ***743,560*** | | | | | | |
| | **Underground Storage Plant** | | | | | | | |
| 350.0 | Land & Land Rights | - | F_DISTR | DEM | DDSxBASE | | | |
| 351.0 | Structures & Improvements | - | F_DISTR | DEM | DDSxBASE | | | |
| 352.0 | Wells | - | F_DISTR | DEM | DDSxBASE | | | |
| 354.0 | Compressor Station Equipment | - | F_DISTR | DEM | DDSxBASE | | | |
| 357.0 | Other Equipment | - | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Plant** | | | | | | | |
| 365.0 | Land & Land Rights | (0) | F_DISTR | DEM | DESIGN_DAY | | | |
| 366.0 | Structures & Improvements | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 367.0 | Mains | (1) | F_DISTR | DEM | DESIGN_DAY | | | |
| 368.0 | Compressor Sta. Equip. | 580,873 | F_DISTR | DEM | DESIGN_DAY | | | |
| 369.0 | Measuring & Regulating Station Equip. | 4,383,580 | F_DISTR | DEM | DESIGN_DAY | | | |
| 371.0 | Other Equipment | (12,900) | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | ***4,951,552*** | | | | | | |
| | **Distribution Plant** | | | | | | | |
| 374.0 | Land & Land Rights | (166,373) | F_DISTR | DEM | DESIGN_DAY | | | |
| 375.0 | Structures & Improvements | (1,737,017) | F_DISTR | DEM | DESIGN_DAY | | | |
| 376.0 | Mains | (151,954,288) | F_DISTR | DEM | DESIGN_DAY | | | |
| 378.0 | M&R Station Equip. - General | (16,166,973) | F_DISTR | DEM | DESIGN_DAY | | | |
| 380.0 | Services | (147,258,324) | F_DISTR | CUS | | SERV | | |
| 381.0 | Meters | (8,642,400) | F_DISTR | CUS | | METERS | | |
| 382.0 | Meter Installations | - | F_DISTR | CUS | | METERS | | |
| 383.0 | House Regulators | (8,673,465) | F_DISTR | CUS | | METERS | | |
| 384.0 | House Regulators Installations | - | F_DISTR | CUS | | METERS | | |
| 385.0 | Industrial Measuring & Regulating Station Equip. | (3,866,992) | F_DISTR | CUS | | IND_METERS | | |
| 387.0 | Other Equipment | (436,368) | F_DISTR | DEM | DESIGN_DAY | | | |
| 388.0 | Other Property | (506,908) | | | | | | DISTPLT |
| | ***Sub-total*** | ***(339,409,108)*** | | | | | | |
| | **General Plant** | | | | | | | |
| 389.0 | Land & Land Rights | - | | | | | | LABOR |
| 390.0 | Structures & Improvements | (7,956,287) | | | | | | LABOR |
| 391.0 | Office Furniture & Equipment | (1,951,910) | | | | | | LABOR |
| 392.0 | Transportation Equipment | (4,537,205) | | | | | | LABOR |
| 393.0 | Stores Equipment | (158,039) | | | | | | PSTDPLT |
| 394.0 | Tools, Shop & Garage Equip. | (2,895,345) | | | | | | LABTD |
| 395.0 | Laboratory Equip. | (646,310) | | | | | | LABTD |
| 396.0 | Power Operated Equip. | (2,753,628) | | | | | | LABTD |
| 397.0 | Communication Equip. | (6,338,879) | | | | | | LABOR |
| 398.0 | Miscellaneous Equip. | (4,049,093) | | | | | | LABOR |
| 399.0 | Other Property | (80,491) | | | | | | LABOR |
| | ***Sub-total*** | ***(31,367,187)*** | | | | | | |
| | **~** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **TOTAL DEPRECIATION ACCRUAL** | **(414,636,969)** | | | | | | |
| | **NET PLANT** | **673,879,466** | | | | | | |
| **Rate Base Adjustments** | | | | | | | | |
| | **~** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Adjustments** | | | | | | | |
| | Underground Storage - Reliability | 260,270 | F_DISTR | DEM | DD_STORELI | | | |
| | Underground Storage - MFC | 12,110,730 | F_MRCHT | COM | | | ESALES | |
| | Materials & Supplies | 3,745,176 | | | | | | PSTDPLT |
| | Prepayments | 10,579,388 | | | | | | PLANT |
| | O&M - Working Capital | 11,076,370 | | | | | | OMXGPU |
| | O&M - Working Capital - Gas (MFC) | - | F_MRCHT | COM | | | ESALES | |
| | Other Wk. Cap. - Commodity Hedge Margin Acct. | 618,976 | F_MRCHT | COM | | | ESALES | |
| | Non-Interest Bearing Customer Adv. | (5,551,000) | F_DISTR | CUS | | CUSTADV | | |
| | Def. Debits/Credits - Plant Related | (2,638,346) | | | | | | PLANT |
| | Def. Debits/Credits - Distr. Plant Related | 4,781,377 | | | | | | DISTPLT |
| | Def. Debits/Credits - Labor Related | 41,184,517 | | | | | | LABOR |
| | Def. Debits/Credits - Other | - | | | | | | |
| | Def. Debits/Credits - Energy Related | 91,779 | F_MRCHT | COM | | | ESALES | |
| | DIT - Plant Related | (170,422,702) | | | | | | PLANT |
| | DIT - Distr. Plant Related | (2,618,004) | | | | | | DISTPLT |
| | DIT - Labor Related | (5,162,545) | | | | | | LABOR |
| | DIT - Other | - | | | | | | |
| | DIT - Purchased Gas | - | F_DISTR | COM | | | COM_REV | |
| | DIT - Energy Related | - | | | | | | |
| | DIT - Revenue Related | - | | | | | | |
| | DIT - Software Development | - | | | | | | |
| | DIT - Customer Deposits | - | | | | | | |
| | DIT - Residential Insulation | - | | | | | | |
| | Deferred Investment Tax Credtis | (934,000) | | | | | | PLANT |
| | TXI's | - | | | | | | |
| | Non Qualified Pension | - | | | | | | |
| | Earnings Based Cap Differential | (1,256,000) | | | | | | RBXEBC |
| | ***Sub-total*** | ***(104,134,015)*** | | | | | | |
| | **TOTAL RATE BASE ADJ.** | **(104,134,015)** | | | | | | |
| **TOTAL RATE BASE** | | **569,745,451** | | | | | | |

## EXPENSES

### O & M Expenses

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Purchased Gas Expenses** | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | F_SUPLY | COM | | | COM_REV | |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | F_DISTR | COM | | | COM_REV | |
| 804.0 | Natural Gas City Gate Purchases - Reliability Stor. | - | F_MRCHT | COM | | | ESALES | |
| 805.1 | Purchased Gas Cost Adjustments | - | F_SUPLY | COM | | | COM_REV | |
| 808.1 | Gas Withdrawn from Storage - Debit | - | F_SUPLY | COM | | | COM_REV | |
| 808.2 | Gas Delivered to Storage - Credit | - | F_SUPLY | COM | | | COM_REV | |
| 812.0 | Gas Used for Other Utility Operations | - | F_SUPLY | COM | | | COM_REV | |
| 813.0 | Other Gas Supply Expense | - | F_SUPLY | COM | | | COM_REV | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Purchased Gas Expense*** | - | | | | | | |
| | **Other Gas Expenses** | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | F_DISTR | DEM | TRANS_DD | | | |
| 807.5 | Gas for Resale Expense | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 807.5 | Gas for Resale Expense - MFC | 154,956 | F_MRCHT | COM | | | ESALES | |
| 813.0 | Other Gas Supply Expense | 2,448,094 | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | ***2,603,050*** | | | | | | |
| | **Storage Operation Expenses** | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | | | | | | |
| 816.0 | Wells Expenses | - | | | | | | |
| 818.0 | Compressor Station Expenses | - | F_DISTR | DEM | DDSxBASE | | | |
| 819.0 | Compressor Station Fuel & Power | - | F_DISTR | DEM | DDSxBASE | | | |
| 824.0 | Other Expenses | - | F_DISTR | DEM | DDSxBASE | | | |
| 826.0 | Rents | - | F_DISTR | DEM | DDSxBASE | | | |
| 834.0 | Maint of Compressor Station Equipment | - | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Storage Maintenance Expenses** | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Storage*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total ~*** | - | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | |
| 850 | Operation Supervision & Engineering | - | | | | | | TRANSPLT |
| 851 | System Control & Load Dispatching | - | | | | | | TRANSPLT |
| 856 | Mains Expenses | - | | | | | | TRANSPLT |
| 857 | M&R Station Expenses | - | | | | | | TRANSPLT |
| 859 | Other Expenses | - | | | | | | TRANSPLT |
| 860 | Rents | - | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | |
| 861 | Maintenance Supervision & Engineering | - | | | | | | TRANSPLT |
| 862 | Maintenance of Structures & Improvements | - | | | | | | TRANSPLT |
| 863 | Maintenance of Mains | - | | | | | | TRANSPLT |
| 865 | Maintenance of M&R Station Equipment | - | | | | | | TRANSPLT |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Transmission*** | - | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | |
| 870 | Operation Supervision & Engineering | 7,621,972 | | | | | | LABDISTO |
| 871 | Distribution Load Dispatch | 1,095,374 | | | | | | DISTPLT |
| 874 | Mains & Services Expenses | 20,010,970 | | | | | | PLT_37680 |
| 875 | M&R Station Expenses - General | 1,140,018 | F_DISTR | DEM | DESIGN_DAY | | | |
| 877 | M&R Station Expenses - City | 3,682 | F_DISTR | DEM | DESIGN_DAY | | | |
| 878 | Meter & House Regulator Expenses | 1,158,630 | F_DISTR | CUS | | METERS | | |
| 879 | Customer Installation Expenses | 57,842 | | | | | | PLT_37680 |
| 880 | Other Expenses | 1,098,738 | | | | | | DISTPLT |
| 881 | Rents | 37,474 | | | | | | DISTPLT |
| | ***Sub-total*** | ***32,224,700*** | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | |
| 885 | Maint. Supervision & Engineering | 686,379 | | | | | | LABDISTM |
| 886 | Maint. of Structures & Improv. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 887 | Maint. of Mains | 6,047,260 | F_DISTR | DEM | DESIGN_DAY | | | |
| 888 | Maint. of Compr. Station Equip. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 889 | Maint. of M&R Station Equip. - General | 689,966 | F_DISTR | DEM | DESIGN_DAY | | | |
| 891 | Maint. of M&R Station Equip. - City Gate | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 892 | Maint. of Services | 474,318 | F_DISTR | CUS | | SERV | | |
| 893 | Maint. of Meters & House Regulators | 536,565 | F_DISTR | CUS | | METERS | | |
| 894 | Maint. of Other Equip. | 264,107 | | | | | | DISTPLT |
| | ***Sub-total*** | ***8,698,595*** | | | | | | |
| | ***Total Distribution*** | ***40,923,295*** | | | | | | |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Customer Account** | | | | | | | |
| 901 | Supervision - Delivery/Billing Related | 258,803 | F_DISTR | CUS | | BILLS | | |
| 901 | Supervision - BIPP Related | 43,815 | F_BIPPS | CUS | | BILLS | | |
| 902 | Meter Reading | 2,613,659 | F_DISTR | CUS | | MTREAD | | |
| 903 | Customer Records & Collection - Del./Billing Related | 3,840,705 | F_DISTR | CUS | | BILLS | | |
| 903 | Customer Records & Collection - BIPP Related | 1,068,271 | F_BIPPS | CUS | | BILLS | | |
| 904 | Uncollectible Accts - Supply Procurement | 1,208,285 | F_MRCHT | COM | | | MFC_904 | |
| 904 | Uncollectible Accts - Trans. Del. & Distr. | 1,873,641 | F_DISTR | CUS | | DISTR_904 | | |
| 904 | Uncollectible Accts - BIPP | 18,465 | F_BIPPS | CUS | | BIPP_904 | | |
| 905 | Misc. Customer Accts - Delivery/Billing Related | 6,431,811 | F_DISTR | CUS | | BILLS | | |
| 905 | Misc. Customer Accts - BIPP Related | 8,838 | F_BIPPS | CUS | | BILLS | | |
| | ***Sub-total*** | ***17,366,293*** | | | | | | |
| | **Customer Service & Information Expenses** | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 763,412 | F_MRCHT | CUS | | WT_MFR | | |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,183,794 | F_DISTR | CUS | | DISTR_904 | | |
| 906A | Credit & Collections - BIPP | 11,666 | F_BIPPS | CUS | | BIPP_904 | | |
| 906B | Call Ctr, Appeals & Misc - Supply Procurement | 924,803 | F_MRCHT | CUS | | MFC_906 | | |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr. | 1,434,057 | F_DISTR | CUS | | DIST_906 | | |
| 906B | Call Ctr, Appeals & Misc - BIPP | 14,133 | F_BIPPS | CUS | | BIPP_906 | | |
| 907 | SUPERVISON | (471) | | | | | | LABOR_908_9 |
| 908 | Customer Assistance Exp. - Residential | 186,632 | F_DISTR | CUS | | RESREV | | |
| 908 | Customer Assistance Exp. - Non-Residential | 24,088 | F_DISTR | CUS | | NORESREV | | |
| 908 | Customer Assistance Exp. - Energy Eff. | 2,064,588 | F_DISTR | CUS | | EEREV_908 | | |
| 909 | Informational & Instruc. Exp. - Residential | 128,054 | F_DISTR | CUS | | RESREV | | |
| 909 | Informational & Instruc. Exp. - Non-Residential | 17,132 | F_DISTR | CUS | | NORESREV | | |
| 909 | Informational & Instruc. Exp. - Energy Eff. | 38,932 | F_DISTR | CUS | | EEREV_908 | | |
| 910 | Misc. Cust. Serv & Info Exp - Res. Supply Proc. | (174,271) | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res. Distr. | (805,700) | F_DISTR | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res. BIPP | (3,850) | F_BIPPS | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res. Supply Proc. | (12,665) | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | (114,194) | F_DISTR | CUS | | NR_WTALLOC | | |
| 910 | Misc. Cust. Serv & Inform Exp - Non-Res BIPP | (119) | F_BIPPS | CUS | | NR_WTALLOC | | |
| | ***Sub-total*** | ***5,680,021*** | | | | | | |
| | **Sales Expenses** | | | | | | | |
| 911 | Supervision - Res. Supply Proc. | 774 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 911 | Supervision - Res. Distr. | 3,578 | F_DISTR | CUS | | R_WTALLOC | | |
| 911 | Supervision - Res BIPP | 17 | F_BIPPS | CUS | | R_WTALLOC | | |
| 911 | Supervision - Non-Res Supply Proc. | 48 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 911 | Supervision - Non-Res Distr | 437 | F_DISTR | CUS | | NR_WTALLOC | | |
| 911 | Supervision - Non-Res BIPP | 0 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Res. Supply Proc. | 3,641 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 912 | Demostrating & Selling Exp - Res. Distr. | 16,832 | F_DISTR | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Res BIPP | 80 | F_BIPPS | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res Supply Proc. | 71,628 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 912 | Demostrating & Selling Exp - Non-Res Distr | 645,854 | F_DISTR | CUS | | NR_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res BIPP | 674 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 913 | Advertising - Res Supply Proc | 10,466 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 913 | Advertising - Res. Distr. | 48,388 | F_DISTR | CUS | | R_WTALLOC | | |
| 913 | Advertising - Res BIPP | 231 | F_BIPPS | CUS | | R_WTALLOC | | |
| 913 | Advertising - Non-Res Supply Proc | 788 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 913 | Advertising - Non-Res. Distr. | 7,109 | F_DISTR | CUS | | NR_WTALLOC | | |
| 913 | Advertising - Non-Res BIPP | 7 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Expenses - Res Supply Proc | - | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 916 | Misc. Sales Expenses - Res Distr | - | F_DISTR | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Expenses - Res BIPP | - | F_BIPPS | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Expenses - Non-Res Supply Proc | 20,608 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 916 | Misc. Sales Expenses - Non-Res Distr | 185,820 | F_DISTR | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Expenses - Non-Res BIPP | 194 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 917 | EEPS | - | | | | | | |
| | ***Sub-total*** | ***1,017,177*** | | | | | | |
| | **Administrative and General Expenses** | | | | | | | |
| 920 | Administrative & General Salaries | 616,671 | | | | | | LABOR |
| 921 | Office Supplies | 3,728,643 | | | | | | LABOR |
| 922 | Administrative Expenses Transferred - Credit | - | | | | | | LABOR |
| 923 | Outside Service Employed - USS | 7,633,689 | | | | | | LABOR |
| 923 | Outside Service Employed - IT Supply Proc | 464,093 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 923 | Outside Service Employed - IT Distr. | 2,631,843 | F_DISTR | CUS | | WTALLO_ALL | | |
| 923 | Outside Service Employed - IT BIPP | 8,850 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 923 | Outside Service Employed - Other Supply Proc | (64,620) | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 923 | Outside Service Employed - Other Distr | (366,454) | F_DISTR | CUS | | WTALLO_ALL | | |
| 923 | Outside Service Employed - Other BIPP | (1,232) | F_BIPPS | CUS | | WTALLO_ALL | | |
| 924 | Property Insurance | 48,930 | | | | | | TDPLT |
| 925 | Injuries & Damages | 39,535 | | | | | | LABOR |
| 926 | Employee Pension & Benefits | 8,063,155 | | | | | | LABOR |
| 928 | Regulatory Commission - Reg. Asset | 1,203,619 | | | | | | TDPLT |
| 928 | Regulatory Commission - Other Supply Proc | 94,644 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 928 | Regulatory Commission - Other Distr. | 536,722 | F_DISTR | CUS | | WTALLO_ALL | | |
| 928 | Regulatory Commission - Other BIPP | 1,805 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 928 | Regulatory Commission - TSAS | (60,229) | F_DISTR | COM | | | TSAS_REV | |
| 929 | Duplicate Charges | (2,263,508) | | | | | | LABOR |
| 930.1 | General Advertising Exp. - Supply Proc | 102,297 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 930.1 | General Advertising Exp - Distr. | 580,120 | F_DISTR | CUS | | WTALLO_ALL | | |
| 930.1 | General Advertising Exp - BIPP | 1,951 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 930.2 | Misc. General Expenses | 1,072,417 | | | | | | LABOR |
| 931 | Rents | - | | | | | | PLANT |
| 935 | Maintenance of General Plant | - | | | | | | LABOR |
| | Gas Reg. Debits/Credits | 46,298 | | | | | | RATEBASE |
| | ***Sub-total*** | ***24,119,240*** | | | | | | |
| | **TOTAL O & M EXPENSES** | **91,709,076** | | | | | | |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **91,709,076** | | | | | | |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| **Labor Expense** | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Purchased Gas Expense*** | - | | | | | | |
| | **Other Gas Expenses** | | | | | | | |
| 807.5 | Gas for Resale Expense | 13,972 | F_DISTR | DEM | DESIGN_DAY | | | |
| 807.5 | Gas for Resale Expense - MFC | - | F_MRCHT | COM | | | ESALES | |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | 1,298,540 | F_DISTR | DEM | DESIGN_DAY | | | |
| 804.0 | Other Expense (PG Rev/Exp Bal) | | F_DISTR | COM | | | COM_REV | |
| | ***Sub-total*** | ***1,312,511*** | | | | | | |
| | **Storage Operation Expenses** | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | | | | | | |
| 816.0 | Wells Expenses | - | | | | | | |
| 818.0 | Compressor Station Expenses | - | F_DISTR | DEM | DDSxBASE | | | |
| 819.0 | Compressor Station Fuel & Power | - | | | | | | |
| 824.0 | Other Expenses | - | F_DISTR | DEM | DDSxBASE | | | |
| 826.0 | Rents | - | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Storage Maintenance Expenses** | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Storage*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Storage*** | - | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | |
| 850 | Operation Supervision & Engineering | - | | | | | | TRANSPLT |
| 851 | System Control & Load Dispatching | - | | | | | | TRANSPLT |
| 856 | Mains Expenses | - | | | | | | TRANSPLT |
| 857 | M&R Station Expenses | - | | | | | | TRANSPLT |
| 859 | Other Expenses | - | | | | | | TRANSPLT |
| 860 | Rents | - | | | | | | TRANSPLT |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | |
| 861 | Maintenance Supervision & Engineering | - | | | | | | TRANSPLT |
| 862 | Maintenance of Structures & Improvements | - | | | | | | TRANSPLT |
| 863 | Maintenance of Mains | - | | | | | | TRANSPLT |
| 865 | Maintenance of M&R Station Equipment | - | | | | | | TRANSPLT |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Transmission*** | - | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | |
| 870 | Operation Supervision & Engineering | 3,499,470 | | | | | | LABDISTO |
| 871 | Distribution Load Dispatch | 699,998 | | | | | | DISTPLT |
| 874 | Mains & Services Expenses | 7,756,580 | | | | | | PLT_37680 |
| 875 | M&R Station Expenses - General | 561,810 | F_DISTR | DEM | DESIGN_DAY | | | |
| 877 | M&R Station Expenses - City | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 878 | Meter & House Regulator Expenses | 1,455,633 | F_DISTR | CUS | | METERS | | |
| 879 | Customer Installation Expenses | 29,928 | | | | | | PLT_37680 |
| 880 | Other Expenses | 1,508,582 | | | | | | DISTPLT |
| 881 | Rents | 17,820 | | | | | | DISTPLT |
| | ***Sub-total*** | ***15,529,821*** | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | |
| 885 | Maint. Supervision & Engineering | 272,125 | | | | | | LABDISTM |
| 886 | Maint. of Structures & Improv. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 887 | Maint. of Mains | 2,257,678 | F_DISTR | DEM | DESIGN_DAY | | | |
| 888 | Maint Of Compressor Station Equip | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 889 | Maint. of M&R Station Equip. - General | 159,853 | F_DISTR | DEM | DESIGN_DAY | | | |
| 891 | Maint. of M&R Station Equip. - City Gate | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 892 | Maint. of Services | 189,258 | F_DISTR | CUS | | SERV | | |
| 893 | Maint. of Meters & House Regulators | 269,879 | F_DISTR | CUS | | METERS | | |
| 894 | Maint. of Other Equip. | 20,569 | | | | | | DISTPLT |
| | ***Sub-total*** | ***3,169,361*** | | | | | | |
| | ***Total Distribution*** | ***18,699,182*** | | | | | | |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Customer Account** | | | | | | | |
| 901 | Supervision - Delivery/Billing Related | 120,312 | F_DISTR | CUS | | BILLS | | |
| 901 | Supervision - BIPP Related | 34,291 | F_BIPPS | CUS | | BILLS | | |
| 902 | Meter Reading | 1,328,910 | F_DISTR | CUS | | MTREAD | | |
| 903 | Customer Records & Collection - Del./Billing Related | 1,351,155 | F_DISTR | CUS | | BILLS | | |
| 903 | Customer Records & Collection - BIPP Related | 123,012 | F_BIPPS | CUS | | BILLS | | |
| 904 | Uncollectible Accts - Supply Procurement | - | F_MRCHT | COM | | | MFC_904 | |
| 904 | Uncollectible Accts - Trans. Del. & Distr. | - | F_DISTR | CUS | | DISTR_904 | | |
| 904 | Uncollectible Accts - BIPP | - | F_BIPPS | CUS | | BIPP_904 | | |
| 905 | Misc. Customer Accts - Delivery/Billing Related | 184,748 | F_DISTR | CUS | | BILLS | | |
| 905 | Misc. Customer Accts - BIPP Related | 4,147 | F_BIPPS | CUS | | BILLS | | |
| | ***Sub-total*** | ***3,146,575*** | | | | | | |
| | **Customer Service & Information Expenses** | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 233,240 | F_MRCHT | CUS | | WT_MFR | | |
| 906A | Credit & Collections - Trans. Del & Distr. | 361,677 | F_DISTR | CUS | | DISTR_904 | | |
| 906A | Credit & Collections - BIPP | 3,564 | F_BIPPS | CUS | | BIPP_904 | | |
| 906B | Call Ctr, Appeals & Misc - Supply Procurement | 432,329 | F_MRCHT | CUS | | MFC_906 | | |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr. | 670,396 | F_DISTR | CUS | | DIST_906 | | |
| 906B | Call Ctr, Appeals & Misc - BIPP | 6,607 | F_BIPPS | CUS | | BIPP_906 | | |
| 908 | Customer Assistance Exp. - Residential | 114,420 | F_DISTR | CUS | | RESREV | | |
| 908 | Customer Assistance Exp. - Non-Residential | 14,768 | F_DISTR | CUS | | NORESREV | | |
| 909 | Informational & Instruc. Exp. - Residential | 20,866 | F_DISTR | CUS | | RESREV | | |
| 909 | Informational & Instruc. Exp. - Non-Residential | 2,792 | F_DISTR | CUS | | NORESREV | | |
| 910 | Misc. Cust. Serv & Info Exp - Res. Supply Proc. | - | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res. Distr. | - | F_DISTR | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res. BIPP | - | F_BIPPS | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res. Supply Proc. | - | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res. Distr | - | F_DISTR | CUS | | NR_WTALLOC | | |
| 910 | Misc. Cust. Serv & Inform Exp - Non-Res BIPP | - | F_BIPPS | CUS | | NR_WTALLOC | | |
| | ***Sub-total*** | ***1,860,658*** | | | | | | |
| | **Sales Expenses** | | | | | | | |
| 911 | Supervision - Res. Supply Proc. | 312 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 911 | Supervision - Res. Distr. | 1,440 | F_DISTR | CUS | | R_WTALLOC | | |
| 911 | Supervision - Res BIPP | 7 | F_BIPPS | CUS | | R_WTALLOC | | |
| 911 | Supervision - Non-Res Supply Proc. | 19 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 911 | Supervision - Non-Res Distr | 176 | F_DISTR | CUS | | NR_WTALLOC | | |
| 911 | Supervision - Non-Res BIPP | 0 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Res. Supply Proc. | 813 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 912 | Demostrating & Selling Exp - Res. Distr. | 3,761 | F_DISTR | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Res BIPP | 18 | F_BIPPS | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res Supply Proc. | 16,003 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 912 | Demostrating & Selling Exp - Non-Res Distr | 144,297 | F_DISTR | CUS | | NR_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res BIPP | 151 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Expenses - Res Supply Proc | - | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 916 | Misc. Sales Expenses - Res. Distr. | - | F_DISTR | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Expenses - Res BIPP | - | F_BIPPS | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Expenses - Non-Res Supply Proc | 11,866 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 916 | Misc. Sales Expenses - Non-Res Distr | 106,997 | F_DISTR | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Expenses - Non-Res BIPP | 112 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 917 | EEPS | - | | | | | | |
| | ***Sub-total*** | ***285,972*** | | | | | | |
| | **TOTAL O & M LABOR EXP.** | **25,304,898** | | | | | | |
| | **TOT. LABOR EXP. x 3 Part Alloc. Amts.** | **25,018,926** | | | | | | |

## Depreciation Expense

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | |
| 303 | Misc. Intangible Plant | 1,595,117 | | | | | | LABOR |
| | ***Sub-total*** | ***1,595,117*** | | | | | | |
| | **Production Plant** | | | | | | | |
| | Production Plant | - | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | **-** | | | | | | |
| | **Underground Storage** | | | | | | | |
| | Storage Plant | - | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | **-** | | | | | | |
| | **Transmission Plant** | | | | | | | |
| | Transmission Plant | - | | | | | | TRANSPLT |
| | ***Sub-total*** | **-** | | | | | | |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Distribution Plant** | | | | | | | |
| 374.0 | Land & Land Rights | 121,059 | F_DISTR | DEM | DESIGN_DAY | | | |
| 375.0 | Structures & Improvements | 56,114 | F_DISTR | DEM | DESIGN_DAY | | | |
| 376.0 | Mains | 9,949,643 | F_DISTR | DEM | DESIGN_DAY | | | |
| 378.0 | M&R Station Equip. - General | 974,714 | F_DISTR | DEM | DESIGN_DAY | | | |
| 380.0 | Services | 8,377,244 | F_DISTR | CUS | | SERV | | |
| 381.0 | Meters | 2,900,118 | F_DISTR | CUS | | METERS | | |
| 382.0 | Meter Installations | - | F_DISTR | CUS | | METERS | | |
| 383.0 | House Regulators | 369,067 | F_DISTR | CUS | | METERS | | |
| 384.0 | House Regulators Installations | - | F_DISTR | CUS | | METERS | | |
| 385.0 | Industrial Measuring & Regulating Station Equip. | 283,411 | F_DISTR | CUS | | IND_METERS | | |
| 387.0 | Other Equipment | 265 | F_DISTR | DEM | DESIGN_DAY | | | |
| 388.0 | Other Property | - | | | | | | DISTPLT |
| | ***Sub-total*** | ***23,031,635*** | | | | | | |
| | **General Plant Plant** | | | | | | | |
| 389.0 | General Plant | 3,106,687 | | | | | | GENPLT |
| | ***Sub-total*** | ***3,106,687*** | | | | | | |
| | **TOTAL DEPRECIATION EXPENSES** | **27,733,439** | | | | | | |
| **Interest and Other Expenses** | | | | | | | | |
| | Interest | 14,159,447 | | | | | | RATEBASE |
| | ***Sub-total*** | ***14,159,447*** | | | | | | |
| | **TOTAL INTEREST AND OTHER EXPENSES** | **14,159,447** | | | | | | |
| **Taxes Other Than Income Taxes** | | | | | | | | |
| 408 | Property Taxes | 19,782,104 | | | | | | PLANT |
| 408 | Payroll Taxes | 3,046,758 | | | | | | LABOR |
| 408 | Sales & Use Taxes | 56,381 | F_DISTR | COM | | | DEL_REV | |
| 408 | Gross Receipts Tax - Supply Procurement | (29) | F_MRCHT | COM | | | MFC_REV | |
| 408 | Gross Receipts Tax - Delivery | (45) | F_DISTR | COM | | | DEL_REV | |
| 408 | Gross Receipts Tax - BIPP | (0) | F_BIPPS | COM | | | BIPP_REV | |
| | ***Sub-total*** | ***22,885,168*** | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **22,885,168** | | | | | | |
| **Additions to Operating Income** | | | | | | | | |
| | **TOTAL** | **-** | | | | | | |
| **Deductions from Operating Income** | | | | | | | | |
| | **TOTAL** | **-** | | | | | | |
| **Net Additions/Deductions to Oper. Inc.** | | **-** | | | | | | |
| **Other Tax Adjustments** | | | | | | | | |
| | Tax Adjustments | 1,772,481 | | | | | | RATEBASE |
| | **TOTAL** | **1,772,481** | | | | | | |
| **Income Taxes** | | | | | | | | |
| | Tax Expense per Books | 14,881,217 | | | | | | RATEBASE |
| | | | | | | | | |
| | **TOTAL** | **14,881,217** | | | | | | |
| | **TOTAL** | **-** | | | | | | |
| **Income Tax Change** | | | | | | | | |
| | Income Tax Change Due to RoR Change | (626,183) | | | | | | RATEBASE |
| | **TOTAL** | **(626,183)** | | | | | | |
| **Operating Revenues** | | | | | | | | |
| 480-482 | Delivery Revenue | 184,690,093.84 | F_DISTR | COM | | | DEL_REV | |
| 480-482 | MFC Revenue | 5,413,572 | F_MRCHT | COM | | | MFC_REV | |
| 480-483 | POR Revenue | 491,890 | F_MRCHT | COM | | | TSALES | |
| 480-482 | Commodity Revenue | - | F_DISTR | COM | | | COM_REV | |
| 480-482 | Wholesale | - | F_SUPLY | COM | | | COM_REV | |
| 480-482 | EE REVENUE | 2,115,555 | F_DISTR | COM | | | EEPS_REV | |
| 480-482 | RDM REVENUE | 446,961 | F_DISTR | COM | | | RDM_REV | |
| 495 | BIPP | 1,820,123 | F_BIPPS | CUS | | BILLS | | |
| 480-482 | R&D REVENUE | 686,905 | F_DISTR | COM | | | DEL_REV | |
| 480-482 | SC3S Interruptible Sales | 393,163 | F_DISTR | DEM | DESIGN_DAY | | | |
| 480-482 | SC2T Interruptible Transport | 2,601,741 | F_DISTR | DEM | DESIGN_DAY | | | |
| 480-482 | SC7T Negotiated Rate | 2,023,631 | F_DISTR | DEM | DESIGN_DAY | | | |
| 480-482 | INTERDEPARTMENTAL SALES - BASE REV | 753,625 | F_DISTR | COM | | | DISTR_PLT | |
| 480-482 | Commodity Revenue/Expense Balance | - | F_DISTR | COM | | | COM_REV | |
| 487 | Forfeited Discounts | 1,457,477 | F_DISTR | COM | | | DEL_REV | |
| 493 | Rent from Gas Property | 71,695 | F_DISTR | COM | | | TOTPLT | |
| 495 | Misc. Service Revenues | 3,148,238 | F_DISTR | COM | | | DEL_REV | |
| 495 | RDM Deferral & Amort | - | F_DISTR | COM | | | RDM_REV | |
| 495 | MFC Deferral & Amort | 31,822 | F_MRCHT | COM | | | MFC_REV | |
| 495 | Other Gas Revenues | (7,631,448) | F_DISTR | COM | | | DISTR_PLT | |
| 480-482 | Econ. Development Discount - Revenue | 21,172 | F_DISTR | COM | | | ECINCT | |
| 480-482 | Econ. Development Discount - Credit | (21,172) | F_DISTR | COM | | | NORM_VOL | |
| | ***Sub-total*** | ***198,515,044*** | | | | | | |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Gas ECOS Allocators**

**External Allocators**

Demand Related

| | |
|---|---|
| DESIGN_DAY | Design Day dekatherms |
| DDSxBASE | Sales Design day excluding Base Use |
| TRANS_DD | Design Day for transportation rate schedules |
| DD_STORELI | Design Day for Storage Reliability |

Customer Related

| | |
|---|---|
| CUSTS | Average number of customers |
| SERV | Services investment by rate class |
| METERS | Meter investment by rate class |
| IND_METERS | Meters - Industrial Classes |
| BILLS | Number of bills issued by rate class |
| CUSTADV | Delivery revenues by rate class |
| MTREAD | Number of Meter Reads by rate class |
| RESREV | Residential Distribution Delivery Revenues |
| NORESREV | Non-Residential Distribution Delivery Revenues |
| WT_MFR | Weighted MFC and Commodity Revenues |
| DISTR_904 | Weighted Distribution Delivery Revenues |
| BIPP_904 | Weighted BIPP Revenues |
| R_WTALLOC | Residential 3 Part Weighted Allocator |
| NR_WTALLOC | Non-Residential 3 Part Weighted Allocator |
| WTALLO_ALL | 3 Part Weighted Allocator All Classes |
| WTALLOC_RMFC | Residential Supply & MFC 3 Part Weighted Allocator |
| WTALLOC_NRMFC | Non-Residential Supply & MFC 3 Part Weighted Allocator |
| WTALLO_ALLMFC | All Classes Supply & MFC 3 Part Weighted Allocator |
| DIST_906 | Distribution Delivery Revenue |
| MFC_906 | MFC Revenue |
| BIPP_906 | BIPP Revenue |
| EEREV_908 | EE Revenues |

Commodity Related

| | |
|---|---|
| DEL_REV | Distribution Delivery Revenue |
| MFC_REV | MFC Revenue |
| COM_REV | Commodity (Supply) Revenue |
| MFC_904 | Weighted MFC & Commodity Revenue |
| ESALES | Normalized Firm Sales |
| NORM_VOL | Normalized Throughput |
| RDM_REV | RDM Revenues |
| TSAS_REV | TSAS Revenue |
| EEPS_REV | EEPS Revenue |
| TSALES | Normalized Transport Sales |
| ECINCT | Economic Development Incentive |
| TOTPLT | Total Plant |
| DISTR_PLT | Distribution & Transmission Plant |
| BIPP_REV | BIPP Revenue |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**External Allocation Factors**

| Name | Description | | Total | SC 1S H | SC 1S NH | SC 2S | SC 9S | SC 1T | SC 5T | SC 13T H | SC 13T NH | SC 14T | SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DEMAND ALLOCATORS** | | | | | | | | | | | | | |
| DESIGN_DAY | Design Peak Day | DEM | | 44.46% | 0.21% | 13.88% | 0.01% | 11.63% | 6.19% | 8.58% | 0.02% | 14.97% | 0.05% |
| | | | 456,211 | 202,843 | 968 | 63,311 | 44 | 53,043 | 28,244 | 39,151 | 114 | 68,276 | 217 |
| DDSxBASE | Sales Design Day less Base Use | DEM | | 76.11% | 0.33% | 23.55% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 252,735 | 192,355 | 824 | 59,522 | 34 | - | - | - | - | - | - |
| TRANS_DD | Transport Design Day | DEM | | 0.00% | 0.00% | 0.00% | 0.00% | 28.06% | 14.94% | 20.71% | 0.06% | 36.12% | 0.11% |
| | | | 189,046 | | | | | 53,043 | 28,244 | 39,151 | 114 | 68,276 | 217 |
| DD_STORELI | Design Day for Storage Reliability | DEM | | 54.13% | 0.26% | 16.90% | 0.01% | 0.00% | 0.00% | 10.45% | 0.03% | 18.22% | 0.00% |
| | | | 374,707 | 202,843 | 968 | 63,311 | 44 | | | 39,151 | 114 | 68,276 | |
| **CUSTOMER ALLOCATORS** | | | | | | | | | | | | | |
| CUSTS | No. of Customers (Avg) | CUS | | 72.94% | 1.98% | 7.82% | 0.00% | 0.03% | 0.13% | 13.07% | 0.22% | 3.80% | 0.00% |
| | | | 266,902 | 194,677 | 5,294 | 20,873 | 1 | 87 | 357 | 34,876 | 584 | 10,150 | 3 |
| SERV | Services | CUS | | 63.91% | 1.74% | 14.88% | 0.00% | 0.14% | 0.45% | 11.45% | 0.19% | 7.24% | 0.00% |
| | | | 511,861,304 | 327,107,018 | 8,894,563 | 76,186,988 | 6,465 | 727,226 | 2,306,917 | 58,600,386 | 980,988 | 37,050,753 | - |
| METERS | Meters | CUS | | 61.49% | 1.67% | 12.86% | 0.00% | 1.06% | 1.50% | 11.02% | 0.18% | 10.21% | 0.01% |
| | | | 129,776,346 | 79,799,670 | 2,169,881 | 16,683,731 | 3,619 | 1,375,218 | 1,949,348 | 14,295,907 | 239,318 | 13,248,065 | 11,589 |
| IND_METERS | Meters - Industrial Classes | CUS | | 0.00% | 0.00% | 0.00% | 0.02% | 9.39% | 0.00% | 0.00% | 0.00% | 90.50% | 0.08% |
| | | | 14,638,492 | | | | 3,619 | 1,375,218 | | | | 13,248,065 | 11,589 |
| BILLS | No. of Bills | CUS | | 72.95% | 2.01% | 7.77% | 0.00% | 0.03% | 0.13% | 13.10% | 0.22% | 3.78% | 0.00% |
| | | | 3,243,830 | 2,366,489 | 65,132 | 252,101 | 12 | 1,049 | 4,297 | 425,096 | 7,144 | 122,479 | 31 |
| CUSTADV | Customer Advances (del rev) | CUS | | 55.18% | 0.68% | 13.44% | 0.01% | 4.38% | 3.24% | 10.28% | 0.08% | 12.70% | 0.02% |
| | | | 185,524,635 | 102,370,316 | 1,269,731 | 24,934,321 | 13,017 | 8,120,036 | 6,012,488 | 19,065,540 | 142,353 | 23,553,378 | 43,456 |
| MTREAD | No. of Meter Reads | CUS | | 73.67% | 2.59% | 9.21% | 0.00% | 0.00% | 0.01% | 10.06% | 0.17% | 4.30% | 0.00% |
| | | | 2,004,775 | 1,476,852 | 51,829 | 184,561 | 22 | 48 | 185 | 201,613 | 3,482 | 86,183 | - |
| RESREV | Residential Delivery Revenues | CUS | | 83.33% | 1.03% | 0.00% | 0.00% | 0.00% | 0.00% | 15.52% | 0.12% | 0.00% | 0.00% |
| | | | 122,847,939 | 102,370,316 | 1,269,731 | | | | | 19,065,540 | 142,353 | | |
| NORESREV | Non-Residential Delivery Revenues | CUS | | 0.00% | 0.00% | 39.78% | 0.02% | 12.96% | 9.59% | 0.00% | 0.00% | 37.58% | 0.07% |
| | | | 62,676,696 | | | 24,934,321 | 13,017 | 8,120,036 | 6,012,488 | | | 23,553,378 | 43,456 |
| WT_MFR | Weighted MFC & Comm Revenues | CUS | | 85.90% | 0.52% | 13.57% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 106,457,663 | 91,444,017 | 554,301 | 14,446,154 | 13,191 | - | - | - | - | - | - |
| DISTR_904 | Wt. Delivery Revenues | CUS | | 72.01% | 0.89% | 5.40% | 0.00% | 1.76% | 1.30% | 13.41% | 0.10% | 5.10% | 0.01% |
| | | | 185,524,635 | 133,601,309 | 1,657,098 | 10,024,546 | 5,233 | 3,264,564 | 2,417,249 | 24,882,028 | 185,782 | 9,469,355 | 17,471 |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**External Allocation Factors**

| Name | Description | | Total | SC 1S H | SC 1S NH | SC 2S | SC 9S | SC 1T | SC 5T | SC 13T H | SC 13T NH | SC 14T | SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BIPP_904 | Wt. BIPP Revenues | CUS | | 71.41% | 1.97% | 9.01% | 0.00% | 0.04% | 0.15% | 12.83% | 0.22% | 4.38% | 0.00% |
| | | | 1,820,123 | 1,299,740 | 35,772 | 164,021 | 8 | 682 | 2,796 | 233,474 | 3,924 | 79,687 | 20 |
| R_WTALLOC | 3 Part Weighted Alloc. - Residential | CUS | | 83.18% | 1.20% | 0.00% | 0.00% | 0.00% | 0.00% | 15.49% | 0.13% | 0.00% | 0.00% |
| | | | 158,754,299 | 132,056,149 | 1,897,791 | - | - | - | - | 24,590,268 | 210,092 | - | - |
| NR_WTALLOC | 3 Part Weighted Alloc. - Non-Res | CUS | | 0.00% | 0.00% | 35.89% | 0.02% | 17.96% | 10.33% | 0.00% | 0.00% | 35.72% | 0.08% |
| | | | 96,591,125 | - | - | 34,669,563 | 17,878 | 17,344,238 | 9,981,437 | - | - | 34,501,675 | 76,334 |
| WTALLO_ALL | 3 Part Weighted Allocator - All | CUS | | 51.72% | 0.74% | 13.58% | 0.01% | 6.79% | 3.91% | 9.63% | 0.08% | 13.51% | 0.03% |
| | | | 255,345,424 | 132,056,149 | 1,897,791 | 34,669,563 | 17,878 | 17,344,238 | 9,981,437 | 24,590,268 | 210,092 | 34,501,675 | 76,334 |
| WTALLOC_RMFC | 3 Part Weighted Alloc. - Residential | CUS | | 99.40% | 0.60% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 34,174,940 | 33,968,665 | 206,275 | - | - | - | - | - | - | - | - |
| WTALLOC_NRMFC | 3 Part Weighted Alloc. - Non-Res | CUS | | 0.00% | 0.00% | 99.91% | 0.09% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 10,701,172 | - | - | 10,691,283 | 9,889 | - | - | - | - | - | - |
| WTALLO_ALLMFC | 3 Part Weighted Allocator - All | CUS | | 75.69% | 0.46% | 23.82% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 44,876,112 | 33,968,665 | 206,275 | 10,691,283 | 9,889 | - | - | - | - | - | - |
| DIST_906 | Delivery Revenue | CUS | | 55.18% | 0.68% | 13.44% | 0.01% | 4.38% | 3.24% | 10.28% | 0.08% | 12.70% | 0.02% |
| | | | 185,524,635 | 102,370,316 | 1,269,731 | 24,934,321 | 13,017 | 8,120,036 | 6,012,488 | 19,065,540 | 142,353 | 23,553,378 | 43,456 |
| MFC_906 | MFC Revenue | CUS | | 80.02% | 0.49% | 19.47% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 5,272,907 | 4,219,482 | 25,832 | 1,026,573 | 1,019 | - | - | - | - | - | - |
| BIPP_906 | BIPP Revenue (Current) | CUS | | 72.95% | 2.01% | 7.77% | 0.00% | 0.03% | 0.13% | 13.10% | 0.22% | 3.78% | 0.00% |
| | | | 1,820,123 | 1,327,845 | 36,546 | 141,455 | 7 | 589 | 2,411 | 238,523 | 4,009 | 68,723 | 17 |
| EEREV_908 | EE Revenues | CUS | | 39.75% | 0.25% | 12.69% | 0.01% | 17.83% | 5.98% | 7.69% | 0.03% | 15.69% | 0.08% |
| | | | 1,872,349 | 744,331 | 4,621 | 237,679 | 238 | 333,751 | 111,876 | 144,057 | 489 | 293,844 | 1,463 |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**External Allocation Factors**

| Name | Description | | Total | SC 1S H | SC 1S NH | SC 2S | SC 9S | SC 1T | SC 5T | SC 13T H | SC 13T NH | SC 14T | SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **COMMODITY ALLOCATORS** | | | | | | | | | | | | | |
| DEL_REV | Delivery Revenue | COM | | 55.18% | 0.68% | 13.44% | 0.01% | 4.38% | 3.24% | 10.28% | 0.08% | 12.70% | 0.02% |
| | | | 185,524,635 | 102,370,316 | 1,269,731 | 24,934,321 | 13,017 | 8,120,036 | 6,012,488 | 19,065,540 | 142,353 | 23,553,378 | 43,456 |
| MFC_REV | MFC Revenue | COM | | 80.02% | 0.49% | 19.47% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 5,272,907 | 4,219,482 | 25,832 | 1,026,573 | 1,019 | - | - | - | - | - | - |
| COM_REV | Commodity Revenue | COM | | 74.51% | 0.45% | 23.73% | 0.02% | 0.00% | 0.00% | 0.45% | 0.00% | 0.83% | 0.00% |
| | | | 102,499,575 | 76,377,171 | 462,716 | 24,322,742 | 22,128 | - | 6 | 461,328 | 1,428 | 852,056 | - |
| MFC_904 | Weighted (MFC & Comm) Supply Procure | COM | | 85.90% | 0.52% | 13.57% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 106,457,663 | 91,444,017 | 554,301 | 14,446,154 | 13,191 | - | - | - | - | - | - |
| ESALES | Normalized Firm Sales | COM | | 75.13% | 0.46% | 24.38% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 243,755,712 | 183,133,880 | 1,130,128 | 59,430,565 | 61,139 | | | | | | |
| NORM_VOL | Normal Volumes | COM | | 39.28% | 0.24% | 12.75% | 0.01% | 18.15% | 6.04% | 7.60% | 0.02% | 15.82% | 0.08% |
| | | | 466,214,605 | 183,133,880 | 1,130,128 | 59,430,565 | 61,139 | 84,617,200 | 28,164,026 | 35,429,104 | 109,630 | 73,769,814 | 369,118 |
| RDM_REV | RDM Revenues | COM | | 233.07% | 1.23% | -45.45% | 0.00% | -58.59% | -19.87% | 44.33% | 0.13% | -54.84% | 0.00% |
| | | | 1,269,202 | 2,958,094 | 15,583 | (576,830) | - | (743,616) | (252,251) | 562,690 | 1,611 | (696,080) | - |
| TSAS_REV | TSAS Revenue | COM | | 48.98% | 0.35% | 10.97% | 0.01% | 10.62% | 4.37% | 9.78% | 0.03% | 14.80% | 0.09% |
| | | | 1,533,529 | 751,123 | 5,362 | 168,216 | 155 | 162,816 | 66,997 | 149,912 | 468 | 227,031 | 1,450 |
| EEPS_REV | EEPS Revenues | COM | | 39.75% | 0.25% | 12.69% | 0.01% | 17.83% | 5.98% | 7.69% | 0.03% | 15.69% | 0.08% |
| | | | 1,872,349 | 744,331 | 4,621 | 237,679 | 238 | 333,751 | 111,876 | 144,057 | 489 | 293,844 | 1,463 |
| TSALES | Normalized Transport Sales | COM | | 0.00% | 0.00% | 0.00% | 0.00% | 38.04% | 12.66% | 15.93% | 0.05% | 33.16% | 0.17% |
| | | | 222,458,892 | | | | | 84,617,200 | 28,164,026 | 35,429,104 | 109,630 | 73,769,814 | 369,118 |
| ECINCT | Economic Development Incentive | COM | | 0.00% | 0.00% | 22.58% | 0.00% | 0.00% | 1.77% | 0.00% | 0.00% | 75.66% | 0.00% |
| | | | (21,172) | - | - | (4,780) | - | - | (374) | - | - | (16,019) | - |
| TOTPLT | Plant | COM | | 51.71% | 0.83% | 13.84% | 0.01% | 6.97% | 3.83% | 9.56% | 0.09% | 13.17% | 0.00% |
| | | | 1,088,197,378 | 562,702,451 | 9,028,684 | 150,554,943 | 71,672 | 75,804,889 | 41,717,842 | 104,028,408 | 997,120 | 143,291,369 | |
| DISTR_PLT | Distribution & Transmission Plant | COM | | 51.34% | 0.82% | 13.88% | 0.01% | 7.04% | 3.86% | 9.56% | 0.09% | 13.40% | 0.00% |
| | | | 955,246,444 | 490,465,683 | 7,810,091 | 132,557,173 | 63,138 | 67,286,854 | 36,919,353 | 91,282,945 | 870,171 | 127,991,036 | |
| BIPP_REV | BIPP Revenue (Current) | COM | | 72.95% | 2.01% | 7.77% | 0.00% | 0.03% | 0.13% | 13.10% | 0.22% | 3.78% | 0.00% |
| | | | 1,820,123 | 1,327,845 | 36,546 | 141,455 | 7 | 589 | 2,411 | 238,523 | 4,009 | 68,723 | 17 |
| **OTHER ALLOCATORS** | | | | | | | | | | | | | |
| ROR | Rate of Return | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Internal Allocators**

| Allocator Name | Description | Total | SC 1S H | SC 1S NH | SC 2S | SC 9S | SC 1T | SC 5T | SC 13T H | SC 13T NH | SC 14T | SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LABOR | Labor (excluding A&G) | 25,304,898 | 13,845,756 | 235,949 | 3,409,829 | 1,618 | 1,592,160 | 898,427 | 2,424,564 | 24,369 | 2,865,545 | 6,681 |
| | Percent | 100.00% | 54.72% | 0.93% | 13.47% | 0.01% | 6.29% | 3.55% | 9.58% | 0.10% | 11.32% | 0.03% |
| PSTDPLT | Production, Storage, Transmission & Distribution Plant | 955,556,516 | 490,477,567 | 7,810,148 | 132,560,883 | 63,141 | 67,289,962 | 36,921,008 | 91,285,238 | 870,177 | 127,995,036 | 283,357 |
| | Percent | 100.00% | 51.33% | 0.82% | 13.87% | 0.01% | 7.04% | 3.86% | 9.55% | 0.09% | 13.39% | 0.03% |
| LABTD | Transmission & Distribution Labor | 18,699,182 | 9,654,925 | 149,490 | 2,612,581 | 1,226 | 1,355,749 | 760,487 | 1,799,555 | 16,667 | 2,342,864 | 5,638 |
| | Percent | 100.00% | 51.63% | 0.80% | 13.97% | 0.01% | 7.25% | 4.07% | 9.62% | 0.09% | 12.53% | 0.03% |
| DISTPLT | Distribution Plant | 955,529,788 | 490,465,683 | 7,810,091 | 132,557,173 | 63,138 | 67,286,854 | 36,919,353 | 91,282,945 | 870,171 | 127,991,036 | 283,344 |
| | Percent | 100.00% | 51.33% | 0.82% | 13.87% | 0.01% | 7.04% | 3.86% | 9.55% | 0.09% | 13.39% | 0.03% |
| PLANT | Total Plant in Service | 1,088,516,435 | 562,702,451 | 9,028,684 | 150,554,943 | 71,672 | 75,804,889 | 41,717,842 | 104,028,408 | 997,120 | 143,291,369 | 319,057 |
| | Percent | 100.00% | 51.69% | 0.83% | 13.83% | 0.01% | 6.96% | 3.83% | 9.56% | 0.09% | 13.16% | 0.03% |
| OMXGPU | Total O&M excluding Gas Purchases & Uncollectibles | 88,608,686 | 49,033,651 | 850,258 | 11,763,381 | 5,690 | 5,548,187 | 3,034,697 | 8,558,475 | 88,777 | 9,702,265 | 23,304 |
| | Percent | 100.00% | 55.34% | 0.96% | 13.28% | 0.01% | 6.26% | 3.42% | 9.66% | 0.10% | 10.95% | 0.03% |
| RATEBASE | Rate Base | 569,745,451 | 290,842,125 | 4,229,258 | 79,326,274 | 42,808 | 42,356,456 | 23,058,030 | 52,127,939 | 460,186 | 77,123,328 | 179,045 |
| | Percent | 100.00% | 51.05% | 0.74% | 13.92% | 0.01% | 7.43% | 4.05% | 9.15% | 0.08% | 13.54% | 0.03% |
| TRANSPLT | Transmission Plant | - | - | - | - | - | - | - | - | - | - | - |
| | Percent | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| PLT_37680 | Distribution Mains & Service Plant | 808,799,688 | 418,466,662 | 6,333,745 | 115,288,740 | 52,209 | 59,273,923 | 32,697,251 | 78,086,818 | 706,578 | 97,653,545 | 240,217 |
| | Percent | 100.00% | 51.74% | 0.78% | 14.25% | 0.01% | 7.33% | 4.04% | 9.65% | 0.09% | 12.07% | 0.03% |
| LABDISTO | Labor - Distribution Operations | 12,030,351 | 6,316,338 | 104,704 | 1,683,870 | 744 | 808,170 | 457,454 | 1,173,014 | 11,655 | 1,471,032 | 3,369 |
| | Percent | 100.00% | 52.50% | 0.87% | 14.00% | 0.01% | 6.72% | 3.80% | 9.75% | 0.10% | 12.23% | 0.03% |
| LABDISTM | Labor - Distribution Maintenance | 2,897,236 | 1,372,349 | 13,098 | 401,211 | 242 | 285,662 | 155,373 | 260,828 | 1,483 | 405,812 | 1,178 |
| | Percent | 100.00% | 47.37% | 0.45% | 13.85% | 0.01% | 9.86% | 5.36% | 9.00% | 0.05% | 14.01% | 0.04% |
| TDPLT | Transmission & Distribution Plant | 955,529,788 | 490,465,683 | 7,810,091 | 132,557,173 | 63,138 | 67,286,854 | 36,919,353 | 91,282,945 | 870,171 | 127,991,036 | 283,344 |
| | Percent | 100.00% | 51.33% | 0.82% | 13.87% | 0.01% | 7.04% | 3.86% | 9.55% | 0.09% | 13.39% | 0.03% |
| GENPLT | General Plant | 81,466,209 | 44,199,370 | 743,481 | 11,037,725 | 5,229 | 5,241,852 | 2,954,750 | 7,810,600 | 77,585 | 9,373,655 | 21,962 |
| | Percent | 100.00% | 54.25% | 0.91% | 13.55% | 0.01% | 6.43% | 3.63% | 9.59% | 0.10% | 11.51% | 0.03% |
| RBXEBC | Rate Base Excluding Earnings Based Cap Diff. | 571,001,451 | 291,483,285 | 4,238,582 | 79,501,148 | 42,903 | 42,449,831 | 23,108,862 | 52,242,855 | 461,201 | 77,293,346 | 179,439 |
| | Percent | 100.00% | 51.05% | 0.74% | 13.92% | 0.01% | 7.43% | 4.05% | 9.15% | 0.08% | 13.54% | 0.03% |
| LABOR_908_910 | Customer Service & Information Labor (excluding EE) | 152,845 | 112,735 | 1,398 | 6,986 | 4 | 2,275 | 1,684 | 20,996 | 157 | 6,599 | 12 |
| | Percent | 100.00% | 73.76% | 0.91% | 4.57% | 0.00% | 1.49% | 1.10% | 13.74% | 0.10% | 4.32% | 0.01% |
| | Total Plant | 1,088,516,435 | 562,702,451 | 9,028,684 | 150,554,943 | 71,672 | 75,804,889 | 41,717,842 | 104,028,408 | 997,120 | 143,291,369 | 319,057 |
| | Percent | 100.00% | 51.69% | 0.83% | 13.83% | 0.01% | 6.96% | 3.83% | 9.56% | 0.09% | 13.16% | 0.03% |
| | Transmission and Distribution Plant | 955,529,788 | 490,465,683 | 7,810,091 | 132,557,173 | 63,138 | 67,286,854 | 36,919,353 | 91,282,945 | 870,171 | 127,991,036 | 283,344 |
| | Percent | 100.00% | 51.33% | 0.82% | 13.87% | 0.01% | 7.04% | 3.86% | 9.55% | 0.09% | 13.39% | 0.03% |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Summary of Unit Costs**

| Line No. | Description | System Total | Residential Heating SC 1S H | Residential Non-Heating SC 1S NH | General Service SC 2S | Industrial Manufacturing SC 9S | Large Firm Transportation SC 1T | Small Firm Transportation SC 5T | Residential Aggregation Heat SC 13T H | Residential Aggregation Non-Heat SC 13T NH | Non-Residential Aggregation SC 14T | Non-Residential Distr. Generation SC-16T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | **TOTAL** | | | | | | | | | | | |
| 1 | Demand | $ 99,014,108 | $ 44,026,631 | $ 210,083 | $ 13,741,426 | $ 9,467 | $ 11,509,418 | $ 6,128,501 | $ 8,497,612 | $ 24,740 | $ 14,819,245 | $ 46,985 |
| 2 | Customer | $ 95,148,991 | $ 59,893,759 | $ 1,514,546 | $ 12,362,268 | $ 3,152 | $ 1,357,429 | $ 945,495 | $ 10,204,532 | $ 160,334 | $ 8,700,174 | $ 7,302 |
| 3 | Commodity | $ 2,583,441 | $ 2,075,734 | $ 12,861 | $ 501,254 | $ 494 | $ (4,005) | $ (837) | $ (169) | $ 25 | $ (1,871) | $ (44) |
| 4 | ***Total Revenue Requirement*** | ***$ 196,746,539*** | ***$ 105,996,124*** | ***$ 1,737,490*** | ***$ 26,604,948*** | ***$ 13,113*** | ***$ 12,862,841*** | ***$ 7,073,159*** | ***$ 18,701,976*** | ***$ 185,099*** | ***$ 23,517,548*** | ***$ 54,242*** |

## Unit Costs

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Supply** | | | | | | | | | | | |
| 5 | Demand ($/dth) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | Customer ($/month) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | Commodity ($/therm) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Merchant Function** | | | | | | | | | | | |
| 8 | Demand ($/dth) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | Customer ($/month) | $ 0.99 | $ 1.05 | $ 0.24 | $ 2.82 | $ 56.05 | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | Commodity ($/therm) | $ 0.0056 | $ 0.0113 | $ 0.0112 | $ 0.0084 | $ 0.0081 | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Distribution & Transmission** | | | | | | | | | | | |
| 11 | Demand ($/dth) | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.08 | $ 18.08 | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.08 |
| 12 | Customer ($/month) | $ 28.27 | $ 24.15 | $ 23.16 | $ 46.08 | $ 206.13 | $ 1,295.12 | $ 220.24 | $ 23.94 | $ 22.44 | $ 70.97 | $ 234.96 |
| 13 | Commodity ($/therm) | $ (0.0000) | $ 0.0000 | $ 0.0002 | $ 0.0000 | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ 0.0002 | $ (0.0000) | $ (0.0001) |
| | **Billing & Payment Processing** | | | | | | | | | | | |
| 14 | Demand ($/dth) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | Customer ($/month) | $ 0.44 | $ 0.44 | $ 0.45 | $ 0.45 | $ 0.52 | $ 1.38 | $ 0.57 | $ 0.44 | $ 0.44 | $ 0.46 | $ 0.58 |
| 16 | Commodity ($/therm) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ (0.0000) |
| | **TOTAL** | | | | | | | | | | | |
| 17 | Demand ($/dth) | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.08 | $ 18.08 | $ 18.09 | $ 18.09 | $ 18.09 | $ 18.08 |
| 18 | Customer ($/month) | $ 29.71 | $ 25.64 | $ 23.84 | $ 49.36 | $ 262.70 | $ 1,296.49 | $ 220.81 | $ 24.38 | $ 22.89 | $ 71.43 | $ 235.54 |
| 19 | Commodity ($/therm) | $ 0.0055 | $ 0.0113 | $ 0.0114 | $ 0.0084 | $ 0.0081 | $ (0.0000) | $ (0.0000) | $ (0.0000) | $ 0.0002 | $ (0.0000) | $ (0.0001) |
| 20 | ***Design Peak Day*** | ***456,211*** | ***202,843*** | ***968*** | ***63,311*** | ***44*** | ***53,043*** | ***28,244*** | ***39,151*** | ***114*** | ***68,276*** | ***217*** |
| 21 | ***No. of Customers (Avg)*** | ***266,902*** | ***194,677*** | ***5,294*** | ***20,873*** | ***1*** | ***87*** | ***357*** | ***34,876*** | ***584*** | ***10,150*** | ***3*** |
| 22 | ***Normal Volumes*** | ***466,214,605*** | ***183,133,880*** | ***1,130,128*** | ***59,430,565*** | ***61,139*** | ***84,617,200*** | ***28,164,026*** | ***35,429,104*** | ***109,630*** | ***73,769,814*** | ***369,118*** |

# New York State Electric & Gas Corporation
## Gas Embedded Cost of Service Study
## Merchant Function Calculation

| Line No. | Description (A) | Delivery (B) | Commodity (C) | Total (D) |
|---|---|---|---|---|
| | Delivery Components | | | |
| 1 | Call Center (906B) | $ 924,803 | | $ 924,803 |
| 2 | Credit and Collections (906A) | 763,412 | | 763,412 |
| 3 | Uncollectible (904) | | | |
| 4 | Residential | | 1,037,881 | 1,037,881 |
| 5 | Non-Residential | | 170,403 | 170,403 |
| 6 | **Subtotal** | **$ 1,688,215** | **$ 1,208,285** | **$ 2,896,500** |
| 7 | Gas Supply | $ 154,956 | | $ 154,956 |
| 8 | A&G (920 - 935) | 1,116,139 | | 1,116,139 |
| 9 | Customer Service Expense (907 - 916) | (78,982) | | (78,982) |
| 10 | Depreciation | 116,332 | | 116,332 |
| 11 | Taxes Other Than Income | 141,656 | | 141,656 |
| 12 | Income Taxes & Adjustments | 59,075 | 358,100 | 417,175 |
| 13 | **Subtotal** | **$ 1,509,176** | **$ 358,100** | **$ 1,867,276** |
| | **Rate Base** | | | |
| 14 | Net Plant | 1,171,707 | | $ 1,171,707 |
| 15 | Rate Base Adj.(excludes Storage Inventory and Commodity Hedge) | 928,297 | | 928,297 |
| 16 | Working Capital on Purchased Gas Component | | - | - |
| 17 | Working Capital on Storage Inventory Component | | 12,110,730 | 12,110,730 |
| 18 | Working Capital on Commodity Hedge Margin | | 618,976 | 618,976 |
| 19 | **Subtotal** | **$ 2,100,004** | **$ 12,729,706** | **$ 14,829,711** |
| 20 | **Return on Rate Base @ Claimed RoR - 6.74%** | **$ 141,505** | **$ 857,770** | **$ 999,275** |
| 21 | **Total Delivery and Commodity** | **$ 3,338,897** | **$ 2,424,154** | **$ 5,763,051** |

**New York State Electric & Gas Corporation**
**Gas Embedded Cost of Service Study**
**Index of Workpapers**

| Workpaper | Description |
|---|---|
| WP-NYSEG Gas 1 | Determination of Gas Reliability Costs |
| WP-NYSEG Gas 2 | Customer Care (A/C 901 - 905) Analysis |
| WP-NYSEG Gas 3 | Account 907 - 916 Analysis |
| WP-NYSEG Gas 4 | A&G Account Analysis |
| WP-NYSEG Gas 5 | Energy Trading Department Analysis |
| WP-NYSEG Gas 6 | 2018 Financial Compliance Costs and Adjustments by Account |
| WP-NYSEG Gas 7 | Summary of External Allocation Factors |
| WP-NYSEG Gas 8 | Customer Counts |
| WP-NYSEG Gas 9 | Annual Throughput |
| WP-NYSEG Gas 10 | Determination of Design Day |
| WP-NYSEG Gas 11 | Bills and Meter Reads |
| WP-NYSEG Gas 12 | Meter Costs by Class |
| WP-NYSEG Gas 13 | Services Costs by Class |
| WP-NYSEG Gas 14 | Account 904 Weights |
| WP-NYSEG Gas 15 | Revenues by Service Class |
| WP-NYSEG Gas 16 | Three Part Weighted Allocator |
| WP-NYSEG Gas 17 | Economic Development Discounts |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**List and Description of Service Classifications**

| Service Class No. | Sales/Transportation | Description |
|---|---|---|
| 1S RNH | Sales | Residential Non-Heat General Sales Service |
| 1S RH | Sales | Residential Heat General Sales Service |
| 1S C | Sales | Commercial General Sales Service |
| 1S IM | Sales | Industrial and Muncipal General Sales Service |
| 3T LC | Transportation | Commercial Large Transportation Service |
| 3T IM | Transportation | Industrial and Muncipal Large Transportation Service |
| 3T HP | Transportation | Large Transportation Service - High Pressure |
| 5T RNH | Transportation | Residential Non-Heat Transportation Service |
| 5T RH | Transportation | Residential Heat Transportation Service |
| 5T SC | Transportation | Commercial Small Transportation Service |
| 5T IM | Transportation | Industrial and Muncipal SMall Transportation Service |
| 7T DG | Transportation | Non-Residential Transportation Service for Distributed Generation |

**Rochester Gas and Electric Corporation**
**Gas Embedded Class Cost of Service Study**
**Summary of Results by Rate Class**

| Line No. | Description | System Total | Residential Non-Heat Sales SC 1S RNH | Residential Heating Sales SC 1S RH | Commercial Sales SC 1S C | Indus.and Muni. Sales SC 1S IM | Lrg. Commercial Transport SC 3T LC | Indus.and Muni. Transport SC 3T IM |
|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| | **Rate Base** | | | | | | | |
| 1 | Plant in Service | $ 933,931,412 | $ 16,557,166 | $ 530,977,924 | $ 63,326,770 | $ 10,080,710 | $ 38,121,987 | $ 76,401,240 |
| 2 | Accumulated Reserve | (385,697,994) | (7,284,296) | (225,515,122) | (25,708,645) | (3,920,640) | (14,301,319) | (28,603,474) |
| 3 | Other Rate Base Items | (95,918,165) | (1,652,880) | (51,602,185) | (5,769,674) | (876,133) | (4,428,766) | (8,911,673) |
| 4 | Total Rate Base | $ 452,315,252 | $ 7,619,990 | $ 253,860,617 | $ 31,848,450 | $ 5,283,937 | $ 19,391,903 | $ 38,886,094 |
| | **Revenues at Current Rates** | | | | | | | |
| 5 | Delivery Revenue | $ 166,072,673 | $ 3,326,397 | $ 104,186,589 | $ 10,820,558 | $ 1,258,418 | $ 4,231,517 | $ 5,884,869 |
| 6 | MFC Revenue | 6,437,627 | 132,974 | 5,432,199 | 738,064 | 134,390 | - | - |
| 7 | Commodity Revenue | - | - | - | - | - | - | - |
| 8 | BIPP Revenue | 1,772,452 | 54,630 | 1,335,817 | 79,232 | 4,143 | 723 | 763 |
| 6 | Miscellaneous Revenues | 1,096,914 | (11,969) | (259,858) | (88,951) | (19,037) | 149,594 | 213,420 |
| 7 | Total Revenues | $ 175,379,667 | $ 3,502,031 | $ 110,694,748 | $ 11,548,903 | $ 1,377,914 | $ 4,381,834 | $ 6,099,052 |
| | **Expenses at Current Rates** | | | | | | | |
| 8 | Operations & Maintenance Expenses | $ 75,579,161 | $ 1,402,941 | $ 45,229,508 | $ 5,726,432 | $ 879,217 | $ 2,690,537 | $ 5,214,232 |
| 9 | Depreciation Expense | 22,227,987 | 416,133 | 12,920,317 | 1,491,426 | 231,313 | 836,200 | 1,670,348 |
| 10 | Taxes Other Than Income Taxes | 27,895,628 | 493,924 | 15,876,460 | 1,897,613 | 302,012 | 1,136,731 | 2,276,498 |
| 11 | Income Taxes | 13,864,336 | 358,255 | 10,892,779 | 599,326 | (55,779) | (259,432) | (1,404,467) |
| 12 | Total Expenses - Current | $ 139,567,112 | $ 2,671,253 | $ 84,919,064 | $ 9,714,798 | $ 1,356,762 | $ 4,404,036 | $ 7,756,611 |
| 13 | Current Operating Income | 35,812,555 | 830,779 | 25,775,683 | 1,834,105 | 21,152 | (22,202) | (1,657,559) |
| 14 | Return at Current Rates | 7.92% | 10.90% | 10.15% | 5.76% | 0.40% | -0.11% | -4.26% |
| 15 | Index Rate of Return | 1.00 | 1.38 | 1.28 | 0.73 | 0.05 | (0.01) | (0.54) |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | |
| 16 | Present Return | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% |
| 17 | Present Operating Income @ Equal Return | 35,812,555 | 603,321 | 20,099,692 | 2,521,636 | 418,362 | 1,535,375 | 3,078,849 |
| 18 | Income Taxes | 13,864,336 | 233,567 | 7,781,318 | 976,217 | 161,963 | 594,399 | 1,191,934 |
| 19 | Other Expenses | 125,702,776 | 2,312,998 | 74,026,285 | 9,115,471 | 1,412,541 | 4,663,468 | 9,161,078 |
| 20 | Present Revenues @ Equal Rates of Return | $ 175,379,667 | $ 3,149,886 | $ 101,907,295 | $ 12,613,324 | $ 1,992,866 | $ 6,793,242 | $ 13,431,861 |
| 21 | Present (Subsidies)/Excesses | $ 0 | $ 352,145 | $ 8,787,452 | $ (1,064,421) | $ (614,951) | $ (2,411,408) | $ (7,332,809) |
| | **Revenue Requirement at Claimed Rates of Return** | | | | | | | |
| 22 | Claimed Return | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |
| 23 | Required Operating Income | $ 32,726,600 | $ 551,333 | $ 18,367,709 | $ 2,304,347 | $ 382,311 | $ 1,403,072 | $ 2,813,546 |
| 24 | Operating Income (Deficiency)/Surplus | $ 3,085,955 | $ 279,446 | $ 7,407,974 | $ (470,242) | $ (361,159) | $ (1,425,274) | $ (4,471,105) |
| | **Expenses at Claimed Return** | | | | | | | |
| 25 | Operations & Maintenance Expenses | $ 75,579,161 | $ 1,402,941 | $ 45,229,508 | $ 5,726,432 | $ 879,217 | $ 2,690,537 | $ 5,214,232 |
| 26 | Depreciation Expense | 22,227,987 | 416,133 | 12,920,317 | 1,491,426 | 231,313 | 836,200 | 1,670,348 |
| 27 | Taxes Other than Income | 27,895,628 | 493,924 | 15,876,460 | 1,897,613 | 302,012 | 1,136,731 | 2,276,498 |
| 28 | Income Taxes | 12,172,679 | 205,069 | 6,831,881 | 857,103 | 142,201 | 521,874 | 1,046,500 |
| 29 | Total Expense - Claimed | $ 137,875,455 | $ 2,518,066 | $ 80,858,166 | $ 9,972,575 | $ 1,554,742 | $ 5,185,341 | $ 10,207,578 |
| 30 | Total Revenue Requirement at Claimed Return | $ 170,602,055 | $ 3,069,399 | $ 99,225,875 | $ 12,276,922 | $ 1,937,054 | $ 6,588,414 | $ 13,021,124 |

**Rochester Gas and Electric Corporation**
**Gas Embedded Class Cost of Service Study**
**Summary of Results by Rate Class**

| Line No. | Description | System Total | High Pressure Transport SC 3T-HP | Res.Non-Heat Transport SC 5T RNH | Res. Heating Transport SC 5T RH | Sml. Commercial Transport SC 5T SC | Indus.and Muni.Transport SC 5T IM | Non Res. DG Transport SC 7T DG |
|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (I) | (J) | (K) | (L) | (M) | (N) |
| | **Rate Base** | | | | | | | |
| 1 | Plant in Service | $ 933,931,412 | $ 375,104 | $ 2,665,593 | $ 96,616,620 | $ 73,530,970 | $ 24,817,798 | $ 459,531 |
| 2 | Accumulated Reserve | (385,697,994) | (137,436) | (1,156,064) | (40,820,006) | (28,612,671) | (9,466,415) | (171,906) |
| 3 | Other Rate Base Items | (95,918,165) | (43,715) | (301,413) | (10,967,420) | (8,441,878) | (2,869,278) | (53,152) |
| 4 | Total Rate Base | $ 452,315,252 | $ 193,953 | $ 1,208,115 | $ 44,829,193 | $ 36,476,421 | $ 12,482,106 | $ 234,473 |
| | **Revenues at Current Rates** | | | | | | | |
| 5 | Delivery Revenue | $ 166,072,673 | $ 59,554 | $ 555,645 | $ 19,992,215 | $ 12,594,645 | $ 3,123,489 | $ 38,777 |
| 6 | MFC Revenue | 6,437,627 | - | - | - | - | - | - |
| 7 | Commodity Revenue | - | - | - | - | - | - | - |
| 8 | BIPP Revenue | 1,772,452 | 6 | 8,115 | 239,130 | 44,180 | 5,698 | 17 |
| 6 | Miscellaneous Revenues | 1,096,914 | 4,045 | 1,618 | 565,484 | 417,811 | 121,205 | 3,554 |
| 7 | Total Revenues | $ 175,379,667 | $ 63,604 | $ 565,377 | $ 20,796,829 | $ 13,056,636 | $ 3,250,391 | $ 42,348 |
| | **Expenses at Current Rates** | | | | | | | |
| 8 | Operations & Maintenance Expenses | $ 75,579,161 | $ 30,349 | $ 204,381 | $ 7,314,667 | $ 5,202,026 | $ 1,652,571 | $ 32,300 |
| 9 | Depreciation Expense | 22,227,987 | 8,488 | 66,147 | 2,340,832 | 1,677,884 | 558,813 | 10,087 |
| 10 | Taxes Other Than Income Taxes | 27,895,628 | 11,315 | 79,306 | 2,877,755 | 2,191,511 | 738,814 | 13,691 |
| 11 | Income Taxes | 13,864,336 | 3,166 | 66,370 | 2,556,755 | 1,110,666 | 3,490 | (6,793) |
| 12 | Total Expenses - Current | $ 139,567,112 | $ 53,318 | $ 416,203 | $ 15,090,008 | $ 10,182,087 | $ 2,953,687 | $ 49,285 |
| 13 | Current Operating Income | 35,812,555 | 10,286 | 149,174 | 5,706,821 | 2,874,549 | 296,703 | (6,938) |
| 14 | Return at Current Rates | 7.92% | 5.30% | 12.35% | 12.73% | 7.88% | 2.38% | -2.96% |
| 15 | Index Rate of Return | 1.00 | 0.67 | 1.56 | 1.61 | 1.00 | 0.30 | (0.37) |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | |
| 16 | Present Return | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% |
| 17 | Present Operating Income @ Equal Return | 35,812,555 | 15,356 | 95,654 | 3,549,400 | 2,888,061 | 988,284 | 18,565 |
| 18 | Income Taxes | 13,864,336 | 5,945 | 37,031 | 1,374,101 | 1,118,073 | 382,601 | 7,187 |
| 19 | Other Expenses | 125,702,776 | 50,152 | 349,833 | 12,533,254 | 9,071,421 | 2,950,197 | 56,078 |
| 20 | Present Revenues @ Equal Rates of Return | $ 175,379,667 | $ 71,454 | $ 482,518 | $ 17,456,755 | $ 13,077,554 | $ 4,321,082 | $ 81,830 |
| 21 | Present (Subsidies)/Excesses | $ 0 | $ (7,850) | $ 82,859 | $ 3,340,073 | $ (20,918) | $ (1,070,691) | $ (39,482) |
| | **Revenue Requirement at Claimed Rates of Return** | | | | | | | |
| 22 | Claimed Return | 7.24% | 7.24% | 7.24% | 0.00% | 0.00% | 0.00% | 0.00% |
| 23 | Required Operating Income | $ 32,726,600 | $ 14,033 | $ 87,411 | $ - | $ - | $ - | $ - |
| 24 | Operating Income (Deficiency)/Surplus | $ 3,085,955 | $ (3,747) | $ 61,763 | $ 5,706,821 | $ 2,874,549 | $ 296,703 | $ (6,938) |
| | **Expenses at Claimed Return** | | | | | | | |
| 25 | Operations & Maintenance Expenses | $ 75,579,161 | $ 30,349 | $ 204,381 | $ 7,314,667 | $ 5,202,026 | $ 1,652,571 | $ 32,300 |
| 26 | Depreciation Expense | 22,227,987 | 8,488 | 66,147 | 2,340,832 | 1,677,884 | 558,813 | 10,087 |
| 27 | Taxes Other than Income | 27,895,628 | 11,315 | 79,306 | 2,877,755 | 2,191,511 | 738,814 | 13,691 |
| 28 | Income Taxes | 12,172,679 | 5,220 | 32,513 | 1,206,440 | 981,651 | 335,918 | 6,310 |
| 29 | Total Expense - Claimed | $ 137,875,455 | $ 55,372 | $ 382,346 | $ 13,739,694 | $ 10,053,072 | $ 3,286,115 | $ 62,388 |
| 30 | Total Revenue Requirement at Claimed Return | $ 170,602,055 | $ 69,405 | $ 469,757 | $ 13,739,694 | $ 10,053,072 | $ 3,286,115 | $ 62,388 |

**Rochester Gas and Electric Corporation**
**Gas Embedded Class Cost of Service Study**
**Summary of Results by Function**

## Functional Revenue Requirement

| Line No. | Description | System Total | Residential Non-Heat Sales SC 1S RNH | Residential Heating Sales SC 1S RH | Commercial Sales SC 1S C | Indus.and Muni. Sales SC 1S IM | Lrg. Commercial Transport SC 3T LC | Indus.and Muni. Transport SC 3T IM | High Pressure Transport SC 3T-HP | Res.Non-Heat Transport SC 5T RNH | Res. Heating Transport SC 5T RH | Sml. Commercial Transport SC 5T SC | Indus.and Muni.Transport SC 5T IM | Non Res. DG Transport SC 7T DG |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Supply** | | | | | | | | | | | | | |
| 1 | Demand | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2 | Customer | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3 | Commodity | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | *Sub-total* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* |
| | **Merchant Function** | | | | | | | | | | | | | |
| 4 | Demand | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | Customer | $ 4,433,401 | $ 86,381 | $ 3,535,339 | $ 685,861 | $ 125,820 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | Commodity | $ 3,947,001 | $ 74,163 | $ 3,019,439 | $ 719,248 | $ 134,152 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | *Sub-total* | *$ 8,380,403* | *$ 160,544* | *$ 6,554,778* | *$ 1,405,109* | *$ 259,972* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* | *$ -* |
| | **Distribution & Transmission** | | | | | | | | | | | | | |
| 7 | Demand | $ 88,523,387 | $ 928,495 | $ 41,777,055 | $ 6,624,405 | $ 1,268,759 | $ 5,653,563 | $ 11,434,622 | $ 54,878 | $ 172,202 | $ 7,836,422 | $ 9,325,220 | $ 3,379,259 | $ 68,507 |
| 8 | Customer | $ 72,204,068 | $ 1,924,580 | $ 49,624,366 | $ 4,191,153 | $ 411,084 | $ 966,027 | $ 1,644,275 | $ 15,071 | $ 289,476 | $ 8,924,368 | $ 3,379,501 | $ 822,846 | $ 11,320 |
| 9 | Commodity | $ (542,614) | $ (6,332) | $ (252,198) | $ (41,859) | $ (8,046) | $ (32,948) | $ (60,395) | $ (560) | $ (1,154) | $ (50,072) | $ (68,148) | $ (20,398) | $ (504) |
| | *Sub-total* | *$ 160,184,841* | *$ 2,846,744* | *$ 91,149,223* | *$ 10,773,699* | *$ 1,671,797* | *$ 6,586,642* | *$ 13,018,503* | *$ 69,389* | *$ 460,525* | *$ 16,710,719* | *$ 12,636,573* | *$ 4,181,706* | *$ 79,322* |
| | **Billing & Payment Processing** | | | | | | | | | | | | | |
| 10 | Demand | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | Customer | $ 2,036,811 | $ 62,112 | $ 1,521,874 | $ 98,115 | $ 5,284 | $ 1,772 | $ 2,621 | $ 16 | $ 9,232 | $ 272,525 | $ 55,696 | $ 7,533 | $ 31 |
| 12 | Commodity | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | *Sub-total* | *$ 2,036,811* | *$ 62,112* | *$ 1,521,874* | *$ 98,115* | *$ 5,284* | *$ 1,772* | *$ 2,621* | *$ 16* | *$ 9,232* | *$ 272,525* | *$ 55,696* | *$ 7,533* | *$ 31* |
| | **TOTAL** | | | | | | | | | | | | | |
| 13 | Demand | $ 88,523,387 | $ 928,495 | $ 41,777,055 | $ 6,624,405 | $ 1,268,759 | $ 5,653,563 | $ 11,434,622 | $ 54,878 | $ 172,202 | $ 7,836,422 | $ 9,325,220 | $ 3,379,259 | $ 68,507 |
| 14 | Customer | $ 78,674,280 | $ 2,073,074 | $ 54,681,579 | $ 4,975,129 | $ 542,188 | $ 967,799 | $ 1,646,896 | $ 15,087 | $ 298,708 | $ 9,196,894 | $ 3,435,197 | $ 830,379 | $ 11,350 |
| 15 | Commodity | $ 3,404,387 | $ 67,831 | $ 2,767,240 | $ 677,388 | $ 126,107 | $ (32,948) | $ (60,395) | $ (560) | $ (1,154) | $ (50,072) | $ (68,148) | $ (20,398) | $ (504) |
| 16 | ***Total Revenue Requirement*** | ***$ 170,602,055*** | ***$ 3,069,399*** | ***$ 99,225,875*** | ***$ 12,276,922*** | ***$ 1,937,054*** | ***$ 6,588,414*** | ***$ 13,021,124*** | ***$ 69,405*** | ***$ 469,757*** | ***$ 16,983,244*** | ***$ 12,692,269*** | ***$ 4,189,239*** | ***$ 79,353*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH | | | | Residential Heating Sales SC 1S RH | | | | Commercial Sales SC 1S C | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | 383 | LABOR | 2 | 4 | 0 | 7 | 106 | 113 | 2 | 221 | 17 | 10 | 0 | 27 |
| 302.0 | Franchise & Consents | 921 | PSTDPLT | 6 | 10 | - | 16 | 268 | 255 | - | 523 | 43 | 20 | - | 62 |
| 303.0 | Misc. Intangible Plant | 34,146,341 | LABOR | 210,502 | 376,544 | 4,739 | 591,785 | 9,471,390 | 10,036,607 | 189,699 | 19,697,696 | 1,501,837 | 903,683 | 29,826 | 2,435,346 |
| | ***Sub-total*** | ***34,147,646*** | | ***210,510*** | ***376,559*** | ***4,739*** | ***591,808*** | ***9,471,764*** | ***10,036,974*** | ***189,702*** | ***19,698,440*** | ***1,501,896*** | ***903,713*** | ***29,827*** | ***2,435,436*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 7,734,382 | DESIGN_DAY | 81,032 | - | - | 81,032 | 3,646,006 | - | - | 3,646,006 | 578,131 | - | - | 578,131 |
| 375.0 | Structures & Improvements | 1,295,072 | DESIGN_DAY | 13,568 | - | - | 13,568 | 610,500 | - | - | 610,500 | 96,804 | - | - | 96,804 |
| 376.0 | Mains | 333,492,234 | DDxHP | 3,499,782 | - | - | 3,499,782 | 157,470,569 | - | - | 157,470,569 | 24,969,419 | - | - | 24,969,419 |
| 376.0 | Mains HP | 136,215,138 | DESIGN_DAY | 1,427,114 | - | - | 1,427,114 | 64,212,144 | - | - | 64,212,144 | 10,181,839 | - | - | 10,181,839 |
| 378.0 | M&R Station Equip. - General | 36,479,644 | DESIGN_DAY | 382,194 | - | - | 382,194 | 17,196,592 | - | - | 17,196,592 | 2,726,788 | - | - | 2,726,788 |
| 380.0 | Services | 238,111,080 | SERV | - | 7,220,350 | - | 7,220,350 | - | 176,553,930 | - | 176,553,930 | - | 12,409,559 | - | 12,409,559 |
| 381.0 | Meters | 65,195,217 | METERS | - | 1,787,284 | - | 1,787,284 | - | 43,703,159 | - | 43,703,159 | - | 4,275,958 | - | 4,275,958 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 16,675,859 | METERS | - | 457,158 | - | 457,158 | - | 11,178,545 | - | 11,178,545 | - | 1,093,719 | - | 1,093,719 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | 342,332 | IND_METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | 141,322 | DISTPLT | 914 | 1,601 | - | 2,515 | 41,124 | 39,145 | - | 80,268 | 6,521 | 3,007 | - | 9,528 |
| | ***Sub-total*** | ***835,682,279*** | | ***5,404,605*** | ***9,466,393*** | ***-*** | ***14,870,998*** | ***243,176,935*** | ***231,474,779*** | ***-*** | ***474,651,713*** | ***38,559,502*** | ***17,782,243*** | ***-*** | ***56,341,745*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | 696,376 | LABOR | 4,293 | 7,679 | 97 | 12,069 | 193,158 | 204,685 | 3,869 | 401,712 | 30,628 | 18,430 | 608 | 49,666 |
| 390.0 | Structures & Improvements | 19,503,366 | LABOR | 120,232 | 215,071 | 2,707 | 338,010 | 5,409,774 | 5,732,609 | 108,351 | 11,250,733 | 857,804 | 516,157 | 17,036 | 1,390,997 |
| 391.0 | Office Furniture & Equipment | 4,137,516 | LABOR | 25,506 | 45,626 | 574 | 71,707 | 1,147,649 | 1,216,137 | 22,986 | 2,386,772 | 181,978 | 109,499 | 3,614 | 295,091 |
| 392.0 | Transportation Equipment | 13,078,631 | LABOR | 80,626 | 144,223 | 1,815 | 226,664 | 3,627,704 | 3,844,191 | 72,658 | 7,544,553 | 575,229 | 346,126 | 11,424 | 932,779 |
| 393.0 | Stores Equipment | 66,367 | PSTDPLT | 429 | 752 | - | 1,181 | 19,312 | 18,383 | - | 37,695 | 3,062 | 1,412 | - | 4,474 |
| 394.0 | Tools, Shop & Garage Equip. | 7,877,096 | LABTD | 60,910 | 62,318 | - | 123,228 | 2,740,611 | 1,523,823 | - | 4,264,434 | 434,567 | 109,686 | - | 544,253 |
| 395.0 | Laboratory Equip. | 715,246 | LABTD | 5,531 | 5,659 | - | 11,189 | 248,849 | 138,364 | - | 387,214 | 39,459 | 9,960 | - | 49,419 |
| 396.0 | Power Operated Equip. | 1,249,867 | LABTD | 9,665 | 9,888 | - | 19,553 | 434,856 | 241,787 | - | 676,642 | 68,953 | 17,404 | - | 86,357 |
| 397.0 | Communication Equip. | 11,218,937 | LABOR | 69,161 | 123,715 | 1,557 | 194,434 | 3,111,869 | 3,297,573 | 62,327 | 6,471,768 | 493,435 | 296,909 | 9,800 | 800,144 |
| 398.0 | Miscellaneous Equip. | 5,558,484 | LABOR | 34,266 | 61,295 | 771 | 96,333 | 1,541,792 | 1,633,801 | 30,880 | 3,206,473 | 244,475 | 147,105 | 4,855 | 396,436 |
| | ***Sub-total*** | ***64,101,886*** | | ***410,619*** | ***676,226*** | ***7,521*** | ***1,094,367*** | ***18,475,574*** | ***17,851,353*** | ***301,070*** | ***36,627,997*** | ***2,929,591*** | ***1,572,689*** | ***47,337*** | ***4,549,616*** |
| | **Other** | | | | | | | | | | | | | | |
| - | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | (398) | DISTPLT | (3) | (5) | - | (7) | (116) | (110) | - | (226) | (18) | (8) | - | (27) |
| | ***Sub-total*** | ***(398)*** | | ***(3)*** | ***(5)*** | ***-*** | ***(7)*** | ***(116)*** | ***(110)*** | ***-*** | ***(226)*** | ***(18)*** | ***(8)*** | ***-*** | ***(27)*** |
| | **TOTAL PLANT-IN-SERVICE** | **933,931,412** | | **6,025,732** | **10,519,174** | **12,260** | **16,557,166** | **271,124,157** | **259,362,995** | **490,772** | **530,977,924** | **42,990,970** | **20,258,636** | **77,164** | **63,326,770** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM DEM | CUS | COM | TOTAL | Lrg. Commercial Transport SC 3T LC DEM | CUS | COM | TOTAL | Indus.and Muni. Transport SC 3T IM DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | 383 | LABOR | 3 | 1 | 0 | 4 | 14 | 1 | - | 15 | 29 | 1 | - | 30 |
| 302.0 | Franchise & Consents | 921 | PSTDPLT | 8 | 2 | - | 10 | 36 | 1 | - | 38 | 73 | 2 | - | 75 |
| 303.0 | Misc. Intangible Plant | 34,146,341 | LABOR | 287,644 | 94,769 | 5,916 | 388,329 | 1,282,276 | 84,110 | - | 1,366,386 | 2,593,470 | 123,190 | - | 2,716,659 |
| | ***Sub-total*** | ***34,147,646*** | | ***287,655*** | ***94,772*** | ***5,916*** | ***388,343*** | ***1,282,327*** | ***84,112*** | ***-*** | ***1,366,439*** | ***2,593,572*** | ***123,193*** | ***-*** | ***2,716,765*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 7,734,382 | DESIGN_DAY | 110,728 | - | - | 110,728 | 493,612 | - | - | 493,612 | 998,355 | - | - | 998,355 |
| 375.0 | Structures & Improvements | 1,295,072 | DESIGN_DAY | 18,541 | - | - | 18,541 | 82,652 | - | - | 82,652 | 167,168 | - | - | 167,168 |
| 376.0 | Mains | 333,492,234 | DDxHP | 4,782,342 | - | - | 4,782,342 | 21,319,023 | - | - | 21,319,023 | 43,118,820 | - | - | 43,118,820 |
| 376.0 | Mains HP | 136,215,138 | DESIGN_DAY | 1,950,107 | - | - | 1,950,107 | 8,693,308 | - | - | 8,693,308 | 17,582,663 | - | - | 17,582,663 |
| 378.0 | M&R Station Equip. - General | 36,479,644 | DESIGN_DAY | 522,256 | - | - | 522,256 | 2,328,146 | - | - | 2,328,146 | 4,708,796 | - | - | 4,708,796 |
| 380.0 | Services | 238,111,080 | SERV | - | 786,686 | - | 786,686 | - | 323,003 | - | 323,003 | - | 444,236 | - | 444,236 |
| 381.0 | Meters | 65,195,217 | METERS | - | 582,147 | - | 582,147 | - | 641,511 | - | 641,511 | - | 1,025,462 | - | 1,025,462 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 16,675,859 | METERS | - | 148,904 | - | 148,904 | - | 164,088 | - | 164,088 | - | 262,296 | - | 262,296 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | 342,332 | IND_METERS | - | 58,560 | - | 58,560 | - | 64,532 | - | 64,532 | - | 103,155 | - | 103,155 |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | 141,322 | DISTPLT | 1,249 | 267 | - | 1,516 | 5,567 | 202 | - | 5,769 | 11,261 | 310 | - | 11,571 |
| | ***Sub-total*** | ***835,682,279*** | | ***7,385,223*** | ***1,576,563*** | ***-*** | ***8,961,786*** | ***32,922,309*** | ***1,193,335*** | ***-*** | ***34,115,645*** | ***66,587,062*** | ***1,835,460*** | ***-*** | ***68,422,522*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | 696,376 | LABOR | 5,866 | 1,933 | 121 | 7,920 | 26,151 | 1,715 | - | 27,866 | 52,891 | 2,512 | - | 55,403 |
| 390.0 | Structures & Improvements | 19,503,366 | LABOR | 164,293 | 54,129 | 3,379 | 221,802 | 732,398 | 48,041 | - | 780,439 | 1,481,312 | 70,362 | - | 1,551,674 |
| 391.0 | Office Furniture & Equipment | 4,137,516 | LABOR | 34,854 | 11,483 | 717 | 47,054 | 155,374 | 10,192 | - | 165,565 | 314,251 | 14,927 | - | 329,178 |
| 392.0 | Transportation Equipment | 13,078,631 | LABOR | 110,172 | 36,298 | 2,266 | 148,737 | 491,134 | 32,215 | - | 523,349 | 993,343 | 47,184 | - | 1,040,527 |
| 393.0 | Stores Equipment | 66,367 | PSTDPLT | 587 | 125 | - | 712 | 2,615 | 95 | - | 2,709 | 5,288 | 146 | - | 5,434 |
| 394.0 | Tools, Shop & Garage Equip. | 7,877,096 | LABTD | 83,232 | 7,655 | - | 90,887 | 371,035 | 4,030 | - | 375,065 | 750,438 | 5,857 | - | 756,295 |
| 395.0 | Laboratory Equip. | 715,246 | LABTD | 7,557 | 695 | - | 8,253 | 33,690 | 366 | - | 34,056 | 68,140 | 532 | - | 68,672 |
| 396.0 | Power Operated Equip. | 1,249,867 | LABTD | 13,206 | 1,215 | - | 14,421 | 58,873 | 639 | - | 59,512 | 119,073 | 929 | - | 120,002 |
| 397.0 | Communication Equip. | 11,218,937 | LABOR | 94,507 | 31,137 | 1,944 | 127,587 | 421,298 | 27,635 | - | 448,932 | 852,096 | 40,475 | - | 892,571 |
| 398.0 | Miscellaneous Equip. | 5,558,484 | LABOR | 46,824 | 15,427 | 963 | 63,214 | 208,734 | 13,692 | - | 222,426 | 422,176 | 20,053 | - | 442,229 |
| | ***Sub-total*** | ***64,101,886*** | | ***561,099*** | ***160,097*** | ***9,389*** | ***730,585*** | ***2,501,300*** | ***138,619*** | ***-*** | ***2,639,920*** | ***5,059,009*** | ***202,977*** | ***-*** | ***5,261,986*** |
| | **Other** | | | | | | | | | | | | | | |
| - | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | (398) | DISTPLT | (4) | (1) | - | (4) | (16) | (1) | - | (16) | (32) | (1) | - | (33) |
| | ***Sub-total*** | ***(398)*** | | ***(4)*** | ***(1)*** | ***-*** | ***(4)*** | ***(16)*** | ***(1)*** | ***-*** | ***(16)*** | ***(32)*** | ***(1)*** | ***-*** | ***(33)*** |
| | **TOTAL PLANT-IN-SERVICE** | **933,931,412** | | **8,233,973** | **1,831,432** | **15,306** | **10,080,710** | **36,705,921** | **1,416,066** | **-** | **38,121,987** | **74,239,611** | **2,161,629** | **-** | **76,401,240** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | 383 | LABOR | 0 | 0 | - | 0 | 0 | 1 | - | 1 | 20 | 18 | - | 38 |
| 302.0 | Franchise & Consents | 921 | PSTDPLT | 0 | 0 | - | 0 | 1 | 2 | - | 3 | 50 | 46 | - | 96 |
| 303.0 | Misc. Intangible Plant | 34,146,341 | LABOR | 14,721 | 1,173 | - | 15,895 | 39,040 | 52,031 | - | 91,072 | 1,776,617 | 1,588,024 | - | 3,364,640 |
| | ***Sub-total*** | ***34,147,646*** | | ***14,722*** | ***1,173*** | ***-*** | ***15,895*** | ***39,042*** | ***52,033*** | ***-*** | ***91,075*** | ***1,776,687*** | ***1,588,087*** | ***-*** | ***3,364,774*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 7,734,382 | DESIGN_DAY | 12,845 | - | - | 12,845 | 15,029 | - | - | 15,029 | 683,908 | - | - | 683,908 |
| 375.0 | Structures & Improvements | 1,295,072 | DESIGN_DAY | 2,151 | - | - | 2,151 | 2,516 | - | - | 2,516 | 114,516 | - | - | 114,516 |
| 376.0 | Mains | 333,492,234 | DDxHP | - | - | - | - | 649,084 | - | - | 649,084 | 29,537,885 | - | - | 29,537,885 |
| 376.0 | Mains HP | 136,215,138 | DESIGN_DAY | 226,226 | - | - | 226,226 | 264,678 | - | - | 264,678 | 12,044,733 | - | - | 12,044,733 |
| 378.0 | M&R Station Equip. - General | 36,479,644 | DESIGN_DAY | 60,585 | - | - | 60,585 | 70,883 | - | - | 70,883 | 3,225,688 | - | - | 3,225,688 |
| 380.0 | Services | 238,111,080 | SERV | - | 4,936 | - | 4,936 | - | 1,069,190 | - | 1,069,190 | - | 31,507,405 | - | 31,507,405 |
| 381.0 | Meters | 65,195,217 | METERS | - | 16,005 | - | 16,005 | - | 264,661 | - | 264,661 | - | 7,799,164 | - | 7,799,164 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 16,675,859 | METERS | - | 4,094 | - | 4,094 | - | 67,696 | - | 67,696 | - | 1,994,897 | - | 1,994,897 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | 342,332 | IND_METERS | - | 1,610 | - | 1,610 | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | 141,322 | DISTPLT | 51 | 5 | - | 56 | 170 | 237 | - | 407 | 7,714 | 6,986 | - | 14,699 |
| | ***Sub-total*** | ***835,682,279*** | | ***301,858*** | ***26,649*** | ***-*** | ***328,507*** | ***1,002,360*** | ***1,401,784*** | ***-*** | ***2,404,144*** | ***45,614,443*** | ***41,308,453*** | ***-*** | ***86,922,895*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | 696,376 | LABOR | 300 | 24 | - | 324 | 796 | 1,061 | - | 1,857 | 36,232 | 32,386 | - | 68,618 |
| 390.0 | Structures & Improvements | 19,503,366 | LABOR | 8,408 | 670 | - | 9,078 | 22,299 | 29,719 | - | 52,017 | 1,014,750 | 907,032 | - | 1,921,782 |
| 391.0 | Office Furniture & Equipment | 4,137,516 | LABOR | 1,784 | 142 | - | 1,926 | 4,731 | 6,305 | - | 11,035 | 215,273 | 192,421 | - | 407,694 |
| 392.0 | Transportation Equipment | 13,078,631 | LABOR | 5,638 | 449 | - | 6,088 | 14,953 | 19,929 | - | 34,882 | 680,474 | 608,240 | - | 1,288,715 |
| 393.0 | Stores Equipment | 66,367 | PSTDPLT | 24 | 2 | - | 26 | 80 | 111 | - | 191 | 3,623 | 3,281 | - | 6,903 |
| 394.0 | Tools, Shop & Garage Equip. | 7,877,096 | LABTD | 4,287 | 75 | - | 4,362 | 11,297 | 9,228 | - | 20,525 | 514,076 | 271,938 | - | 786,014 |
| 395.0 | Laboratory Equip. | 715,246 | LABTD | 389 | 7 | - | 396 | 1,026 | 838 | - | 1,864 | 46,678 | 24,692 | - | 71,371 |
| 396.0 | Power Operated Equip. | 1,249,867 | LABTD | 680 | 12 | - | 692 | 1,792 | 1,464 | - | 3,257 | 81,569 | 43,149 | - | 124,718 |
| 397.0 | Communication Equip. | 11,218,937 | LABOR | 4,837 | 385 | - | 5,222 | 12,827 | 17,095 | - | 29,922 | 583,716 | 521,752 | - | 1,105,468 |
| 398.0 | Miscellaneous Equip. | 5,558,484 | LABOR | 2,396 | 191 | - | 2,587 | 6,355 | 8,470 | - | 14,825 | 289,205 | 258,505 | - | 547,710 |
| | ***Sub-total*** | ***64,101,886*** | | ***28,744*** | ***1,958*** | ***-*** | ***30,702*** | ***76,155*** | ***94,220*** | ***-*** | ***170,375*** | ***3,465,596*** | ***2,863,396*** | ***-*** | ***6,328,992*** |
| | **Other** | | | | | | | | | | | | | | |
| - | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | (398) | DISTPLT | (0) | (0) | - | (0) | (0) | (1) | - | (1) | (22) | (20) | - | (41) |
| | ***Sub-total*** | ***(398)*** | | ***(0)*** | ***(0)*** | ***-*** | ***(0)*** | ***(0)*** | ***(1)*** | ***-*** | ***(1)*** | ***(22)*** | ***(20)*** | ***-*** | ***(41)*** |
| | **TOTAL PLANT-IN-SERVICE** | **933,931,412** | | **345,323** | **29,780** | **-** | **375,104** | **1,117,557** | **1,548,036** | **-** | **2,665,593** | **50,856,704** | **45,759,916** | **-** | **96,616,620** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE BASE** | | | | | | | | | | | | | | | |
| **Plant-in Service** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | 383 | LABOR | 24 | 5 | - | 29 | 9 | 1 | - | 10 | 0 | 0 | - | 0 |
| 302.0 | Franchise & Consents | 921 | PSTDPLT | 60 | 13 | - | 73 | 22 | 3 | - | 25 | 0 | 0 | - | 0 |
| 303.0 | Misc. Intangible Plant | 34,146,341 | LABOR | 2,114,146 | 483,448 | - | 2,597,594 | 766,121 | 98,527 | - | 864,648 | 15,531 | 761 | - | 16,292 |
| | ***Sub-total*** | ***34,147,646*** | | ***2,114,230*** | ***483,466*** | ***-*** | ***2,597,696*** | ***766,151*** | ***98,531*** | ***-*** | ***864,682*** | ***15,532*** | ***761*** | ***-*** | ***16,293*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 7,734,382 | DESIGN_DAY | 813,839 | - | - | 813,839 | 294,918 | - | - | 294,918 | 5,979 | - | - | 5,979 |
| 375.0 | Structures & Improvements | 1,295,072 | DESIGN_DAY | 136,272 | - | - | 136,272 | 49,382 | - | - | 49,382 | 1,001 | - | - | 1,001 |
| 376.0 | Mains | 333,492,234 | DDxHP | 35,149,623 | - | - | 35,149,623 | 12,737,465 | - | - | 12,737,465 | 258,222 | - | - | 258,222 |
| 376.0 | Mains HP | 136,215,138 | DESIGN_DAY | 14,333,044 | - | - | 14,333,044 | 5,193,986 | - | - | 5,193,986 | 105,296 | - | - | 105,296 |
| 378.0 | M&R Station Equip. - General | 36,479,644 | DESIGN_DAY | 3,838,519 | - | - | 3,838,519 | 1,390,996 | - | - | 1,390,996 | 28,199 | - | - | 28,199 |
| 380.0 | Services | 238,111,080 | SERV | - | 6,704,925 | - | 6,704,925 | - | 1,086,861 | - | 1,086,861 | - | - | - | - |
| 381.0 | Meters | 65,195,217 | METERS | - | 3,961,869 | - | 3,961,869 | - | 1,128,457 | - | 1,128,457 | - | 9,541 | - | 9,541 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 16,675,859 | METERS | - | 1,013,381 | - | 1,013,381 | - | 288,641 | - | 288,641 | - | 2,440 | - | 2,440 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | 342,332 | IND_METERS | - | - | - | - | - | 113,515 | - | 113,515 | - | 960 | - | 960 |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | 141,322 | DISTPLT | 9,179 | 1,976 | - | 11,155 | 3,326 | 443 | - | 3,769 | 67 | 2 | - | 70 |
| | ***Sub-total*** | ***835,682,279*** | | ***54,280,477*** | ***11,682,150*** | ***-*** | ***65,962,627*** | ***19,670,074*** | ***2,617,917*** | ***-*** | ***22,287,991*** | ***398,764*** | ***12,943*** | ***-*** | ***411,707*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | 696,376 | LABOR | 43,116 | 9,859 | - | 52,975 | 15,624 | 2,009 | - | 17,634 | 317 | 16 | - | 332 |
| 390.0 | Structures & Improvements | 19,503,366 | LABOR | 1,207,537 | 276,131 | - | 1,483,668 | 437,585 | 56,275 | - | 493,861 | 8,871 | 435 | - | 9,306 |
| 391.0 | Office Furniture & Equipment | 4,137,516 | LABOR | 256,171 | 58,579 | - | 314,751 | 92,831 | 11,938 | - | 104,769 | 1,882 | 92 | - | 1,974 |
| 392.0 | Transportation Equipment | 13,078,631 | LABOR | 809,754 | 185,169 | - | 994,923 | 293,437 | 37,737 | - | 331,175 | 5,949 | 291 | - | 6,240 |
| 393.0 | Stores Equipment | 66,367 | PSTDPLT | 4,311 | 928 | - | 5,239 | 1,562 | 208 | - | 1,770 | 32 | 1 | - | 33 |
| 394.0 | Tools, Shop & Garage Equip. | 7,877,096 | LABTD | 611,743 | 62,803 | - | 674,546 | 221,682 | 11,290 | - | 232,972 | 4,494 | 21 | - | 4,515 |
| 395.0 | Laboratory Equip. | 715,246 | LABTD | 55,547 | 5,703 | - | 61,249 | 20,129 | 1,025 | - | 21,154 | 408 | 2 | - | 410 |
| 396.0 | Power Operated Equip. | 1,249,867 | LABTD | 97,066 | 9,965 | - | 107,031 | 35,175 | 1,791 | - | 36,966 | 713 | 3 | - | 716 |
| 397.0 | Communication Equip. | 11,218,937 | LABOR | 694,612 | 158,839 | - | 853,451 | 251,713 | 32,371 | - | 284,084 | 5,103 | 250 | - | 5,353 |
| 398.0 | Miscellaneous Equip. | 5,558,484 | LABOR | 344,150 | 78,698 | - | 422,847 | 124,712 | 16,039 | - | 140,751 | 2,528 | 124 | - | 2,652 |
| | ***Sub-total*** | ***64,101,886*** | | ***4,124,005*** | ***846,674*** | ***-*** | ***4,970,679*** | ***1,494,451*** | ***170,685*** | ***-*** | ***1,665,135*** | ***30,296*** | ***1,235*** | ***-*** | ***31,531*** |
| | **Other** | | | | | | | | | | | | | | |
| - | Reconciliation of 13 Month Average Balance | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | (398) | DISTPLT | (26) | (6) | - | (31) | (9) | (1) | - | (11) | (0) | (0) | - | (0) |
| | ***Sub-total*** | ***(398)*** | | ***(26)*** | ***(6)*** | ***-*** | ***(31)*** | ***(9)*** | ***(1)*** | ***-*** | ***(11)*** | ***(0)*** | ***(0)*** | ***-*** | ***(0)*** |
| | **TOTAL PLANT-IN-SERVICE** | **933,931,412** | | **60,518,686** | **13,012,284** | **-** | **73,530,970** | **21,930,667** | **2,887,131** | **-** | **24,817,798** | **444,593** | **14,939** | **-** | **459,531** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | (383) | LABOR | (2) | (4) | (0) | (7) | (106) | (113) | (2) | (221) | (17) | (10) | (0) | (27) |
| 302.0 | Franchise & Consents | (21,922) | PSTDPLT | (142) | (248) | - | (390) | (6,379) | (6,072) | - | (12,451) | (1,012) | (466) | - | (1,478) |
| 303.0 | Misc. Intangible Plant | (30,122,612) | LABOR | (185,697) | (332,173) | (4,180) | (522,050) | (8,355,302) | (8,853,915) | (167,346) | (17,376,563) | (1,324,864) | (797,195) | (26,312) | (2,148,370) |
| | ***Sub-total*** | ***(30,144,917)*** | | ***(185,841)*** | ***(332,426)*** | ***(4,180)*** | ***(522,447)*** | ***(8,361,788)*** | ***(8,860,100)*** | ***(167,348)*** | ***(17,389,235)*** | ***(1,325,892)*** | ***(797,672)*** | ***(26,312)*** | ***(2,149,876)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | (7,519) | DESIGN_DAY | (79) | - | - | (79) | (3,545) | - | - | (3,545) | (562) | - | - | (562) |
| 375.0 | Structures & Improvements | (280,483) | DESIGN_DAY | (2,939) | - | - | (2,939) | (132,221) | - | - | (132,221) | (20,966) | - | - | (20,966) |
| 376.0 | Mains | (120,613,044) | DDxHP | (1,265,755) | - | - | (1,265,755) | (56,951,865) | - | - | (56,951,865) | (9,030,608) | - | - | (9,030,608) |
| 376.0 | Mains HP | (49,264,483) | DESIGN_DAY | (516,140) | - | - | (516,140) | (23,223,396) | - | - | (23,223,396) | (3,682,432) | - | - | (3,682,432) |
| 378.0 | M&R Station Equip. - General | (11,046,265) | DESIGN_DAY | (115,731) | - | - | (115,731) | (5,207,236) | - | - | (5,207,236) | (825,689) | - | - | (825,689) |
| 380.0 | Services | (115,652,813) | SERV | - | (3,506,992) | - | (3,506,992) | - | (85,753,921) | - | (85,753,921) | - | (6,027,440) | - | (6,027,440) |
| 381.0 | Meters | (25,630,205) | METERS | - | (702,635) | - | (702,635) | - | (17,181,029) | - | (17,181,029) | - | (1,681,008) | - | (1,681,008) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,622,232) | METERS | - | (236,373) | - | (236,373) | - | (5,779,853) | - | (5,779,853) | - | (565,506) | - | (565,506) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | (91,703) | IND_METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | 178,881 | DESIGN_DAY | 1,874 | - | - | 1,874 | 84,325 | - | - | 84,325 | 13,371 | - | - | 13,371 |
| 388.0 | Other Property | (91,126) | DISTPLT | (589) | (1,032) | - | (1,622) | (26,517) | (25,241) | - | (51,758) | (4,205) | (1,939) | - | (6,144) |
| | ***Sub-total*** | ***(331,120,995)*** | | ***(1,899,358)*** | ***(4,447,033)*** | ***-*** | ***(6,346,391)*** | ***(85,460,455)*** | ***(108,740,044)*** | ***-*** | ***(194,200,498)*** | ***(13,551,090)*** | ***(8,275,894)*** | ***-*** | ***(21,826,984)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (6,239,947) | LABOR | (38,467) | (68,810) | (866) | (108,144) | (1,730,814) | (1,834,103) | (34,666) | (3,599,583) | (274,448) | (165,140) | (5,450) | (445,038) |
| 391.0 | Office Furniture & Equipment | (2,259,709) | LABOR | (13,930) | (24,919) | (314) | (39,163) | (626,790) | (664,195) | (12,554) | (1,303,538) | (99,387) | (59,803) | (1,974) | (161,164) |
| 392.0 | Transportation Equipment | (6,400,555) | LABOR | (39,457) | (70,581) | (888) | (110,927) | (1,775,363) | (1,881,310) | (35,558) | (3,692,231) | (281,512) | (169,391) | (5,591) | (456,493) |
| 393.0 | Stores Equipment | (45,555) | PSTDPLT | (295) | (516) | - | (811) | (13,256) | (12,618) | - | (25,874) | (2,102) | (969) | - | (3,071) |
| 394.0 | Tools, Shop & Garage Equip. | (3,864,331) | LABTD | (29,881) | (30,572) | - | (60,453) | (1,344,484) | (747,554) | - | (2,092,038) | (213,189) | (53,810) | - | (266,999) |
| 395.0 | Laboratory Equip. | (371,909) | LABTD | (2,876) | (2,942) | - | (5,818) | (129,395) | (71,946) | - | (201,341) | (20,518) | (5,179) | - | (25,696) |
| 396.0 | Power Operated Equip. | (501,031) | LABTD | (3,874) | (3,964) | - | (7,838) | (174,319) | (96,924) | - | (271,244) | (27,641) | (6,977) | - | (34,618) |
| 397.0 | Communication Equip. | (3,732,486) | LABOR | (23,010) | (41,160) | (518) | (64,687) | (1,035,303) | (1,097,086) | (20,736) | (2,153,126) | (164,164) | (98,780) | (3,260) | (266,204) |
| 398.0 | Miscellaneous Equip. | (1,016,560) | LABOR | (6,267) | (11,210) | (141) | (17,618) | (281,970) | (298,797) | (5,647) | (586,414) | (44,711) | (26,903) | (888) | (72,502) |
| 399.0 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(24,432,082)*** | | ***(158,057)*** | ***(254,674)*** | ***(2,727)*** | ***(415,458)*** | ***(7,111,695)*** | ***(6,704,533)*** | ***(109,161)*** | ***(13,925,388)*** | ***(1,127,670)*** | ***(586,952)*** | ***(17,163)*** | ***(1,731,786)*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL DEPRECIATION ACCRUAL** | **(385,697,994)** | | **(2,243,256)** | **(5,034,132)** | **(6,907)** | **(7,284,296)** | **(100,933,937)** | **(124,304,676)** | **(276,509)** | **(225,515,122)** | **(16,004,652)** | **(9,660,518)** | **(43,475)** | **(25,708,645)** |
| | **NET PLANT** | **548,233,418** | | **3,782,476** | **5,485,041** | **5,352** | **9,272,870** | **170,190,220** | **135,058,319** | **214,263** | **305,462,802** | **26,986,318** | **10,598,118** | **33,688** | **37,618,125** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM DEM | CUS | COM | TOTAL | Lrg. Commercial Transport SC 3T LC DEM | CUS | COM | TOTAL | Indus.and Muni. Transport SC 3T IM DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | (383) | LABOR | (3) | (1) | (0) | (4) | (14) | (1) | - | (15) | (29) | (1) | - | (30) |
| 302.0 | Franchise & Consents | (21,922) | PSTDPLT | (194) | (41) | - | (235) | (864) | (31) | - | (895) | (1,747) | (48) | - | (1,795) |
| 303.0 | Misc. Intangible Plant | (30,122,612) | LABOR | (253,748) | (83,602) | (5,219) | (342,569) | (1,131,176) | (74,198) | - | (1,205,374) | (2,287,861) | (108,673) | - | (2,396,534) |
| | ***Sub-total*** | ***(30,144,917)*** | | ***(253,945)*** | ***(83,644)*** | ***(5,219)*** | ***(342,809)*** | ***(1,132,054)*** | ***(74,231)*** | ***-*** | ***(1,206,284)*** | ***(2,289,637)*** | ***(108,723)*** | ***-*** | ***(2,398,360)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | (7,519) | DESIGN_DAY | (108) | - | - | (108) | (480) | - | - | (480) | (971) | - | - | (971) |
| 375.0 | Structures & Improvements | (280,483) | DESIGN_DAY | (4,016) | - | - | (4,016) | (17,901) | - | - | (17,901) | (36,205) | - | - | (36,205) |
| 376.0 | Mains | (120,613,044) | DDxHP | (1,729,614) | - | - | (1,729,614) | (7,710,381) | - | - | (7,710,381) | (15,594,643) | - | - | (15,594,643) |
| 376.0 | Mains HP | (49,264,483) | DESIGN_DAY | (705,289) | - | - | (705,289) | (3,144,080) | - | - | (3,144,080) | (6,359,064) | - | - | (6,359,064) |
| 378.0 | M&R Station Equip. - General | (11,046,265) | DESIGN_DAY | (158,142) | - | - | (158,142) | (704,977) | - | - | (704,977) | (1,425,853) | - | - | (1,425,853) |
| 380.0 | Services | (115,652,813) | SERV | - | (382,101) | - | (382,101) | - | (156,886) | - | (156,886) | - | (215,770) | - | (215,770) |
| 381.0 | Meters | (25,630,205) | METERS | - | (228,860) | - | (228,860) | - | (252,197) | - | (252,197) | - | (403,140) | - | (403,140) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,622,232) | METERS | - | (76,990) | - | (76,990) | - | (84,841) | - | (84,841) | - | (135,620) | - | (135,620) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | (91,703) | IND_METERS | - | (15,687) | - | (15,687) | - | (17,287) | - | (17,287) | - | (27,633) | - | (27,633) |
| 387.0 | Other Equipment | 178,881 | DESIGN_DAY | 2,561 | - | - | 2,561 | 11,416 | - | - | 11,416 | 23,090 | - | - | 23,090 |
| 388.0 | Other Property | (91,126) | DISTPLT | (805) | (172) | - | (977) | (3,590) | (130) | - | (3,720) | (7,261) | (200) | - | (7,461) |
| | ***Sub-total*** | ***(331,120,995)*** | | ***(2,595,413)*** | ***(703,810)*** | ***-*** | ***(3,299,222)*** | ***(11,569,993)*** | ***(511,341)*** | ***-*** | ***(12,081,334)*** | ***(23,400,906)*** | ***(782,363)*** | ***-*** | ***(24,183,269)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (6,239,947) | LABOR | (52,564) | (17,318) | (1,081) | (70,964) | (234,325) | (15,370) | - | (249,695) | (473,934) | (22,512) | - | (496,446) |
| 391.0 | Office Furniture & Equipment | (2,259,709) | LABOR | (19,035) | (6,272) | (392) | (25,699) | (84,857) | (5,566) | - | (90,424) | (171,629) | (8,152) | - | (179,781) |
| 392.0 | Transportation Equipment | (6,400,555) | LABOR | (53,917) | (17,764) | (1,109) | (72,790) | (240,356) | (15,766) | - | (256,122) | (486,132) | (23,091) | - | (509,224) |
| 393.0 | Stores Equipment | (45,555) | PSTDPLT | (403) | (86) | - | (489) | (1,795) | (65) | - | (1,860) | (3,630) | (100) | - | (3,730) |
| 394.0 | Tools, Shop & Garage Equip. | (3,864,331) | LABTD | (40,832) | (3,755) | - | (44,587) | (182,022) | (1,977) | - | (183,999) | (368,148) | (2,874) | - | (371,022) |
| 395.0 | Laboratory Equip. | (371,909) | LABTD | (3,930) | (361) | - | (4,291) | (17,518) | (190) | - | (17,708) | (35,431) | (277) | - | (35,708) |
| 396.0 | Power Operated Equip. | (501,031) | LABTD | (5,294) | (487) | - | (5,781) | (23,600) | (256) | - | (23,856) | (47,732) | (373) | - | (48,105) |
| 397.0 | Communication Equip. | (3,732,486) | LABOR | (31,442) | (10,359) | (647) | (42,448) | (140,164) | (9,194) | - | (149,358) | (283,488) | (13,466) | - | (296,954) |
| 398.0 | Miscellaneous Equip. | (1,016,560) | LABOR | (8,563) | (2,821) | (176) | (11,561) | (38,174) | (2,504) | - | (40,678) | (77,209) | (3,667) | - | (80,877) |
| 399.0 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(24,432,082)*** | | ***(215,980)*** | ***(59,224)*** | ***(3,404)*** | ***(278,609)*** | ***(962,811)*** | ***(50,889)*** | ***-*** | ***(1,013,700)*** | ***(1,947,335)*** | ***(74,511)*** | ***-*** | ***(2,021,846)*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL DEPRECIATION ACCRUAL** | **(385,697,994)** | | **(3,065,338)** | **(846,678)** | **(8,623)** | **(3,920,640)** | **(13,664,858)** | **(636,461)** | **-** | **(14,301,319)** | **(27,637,877)** | **(965,597)** | **-** | **(28,603,474)** |
| | **NET PLANT** | **548,233,418** | | **5,168,634** | **984,754** | **6,682** | **6,160,070** | **23,041,063** | **779,606** | **-** | **23,820,669** | **46,601,734** | **1,196,033** | **-** | **47,797,766** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | (383) | LABOR | (0) | (0) | - | (0) | (0) | (1) | - | (1) | (20) | (18) | - | (38) |
| 302.0 | Franchise & Consents | (21,922) | PSTDPLT | (8) | (1) | - | (9) | (26) | (37) | - | (63) | (1,197) | (1,084) | - | (2,280) |
| 303.0 | Misc. Intangible Plant | (30,122,612) | LABOR | (12,987) | (1,035) | - | (14,022) | (34,440) | (45,900) | - | (80,340) | (1,567,264) | (1,400,895) | - | (2,968,159) |
| | ***Sub-total*** | ***(30,144,917)*** | | ***(12,995)*** | ***(1,036)*** | ***-*** | ***(14,030)*** | ***(34,467)*** | ***(45,937)*** | ***-*** | ***(80,404)*** | ***(1,568,481)*** | ***(1,401,996)*** | ***-*** | ***(2,970,477)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | (7,519) | DESIGN_DAY | (12) | - | - | (12) | (15) | - | - | (15) | (665) | - | - | (665) |
| 375.0 | Structures & Improvements | (280,483) | DESIGN_DAY | (466) | - | - | (466) | (545) | - | - | (545) | (24,802) | - | - | (24,802) |
| 376.0 | Mains | (120,613,044) | DDxHP | - | - | - | - | (234,752) | - | - | (234,752) | (10,682,870) | - | - | (10,682,870) |
| 376.0 | Mains HP | (49,264,483) | DESIGN_DAY | (81,818) | - | - | (81,818) | (95,725) | - | - | (95,725) | (4,356,179) | - | - | (4,356,179) |
| 378.0 | M&R Station Equip. - General | (11,046,265) | DESIGN_DAY | (18,346) | - | - | (18,346) | (21,464) | - | - | (21,464) | (976,759) | - | - | (976,759) |
| 380.0 | Services | (115,652,813) | SERV | - | (2,397) | - | (2,397) | - | (519,316) | - | (519,316) | - | (15,303,446) | - | (15,303,446) |
| 381.0 | Meters | (25,630,205) | METERS | - | (6,292) | - | (6,292) | - | (104,046) | - | (104,046) | - | (3,066,087) | - | (3,066,087) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,622,232) | METERS | - | (2,117) | - | (2,117) | - | (35,002) | - | (35,002) | - | (1,031,459) | - | (1,031,459) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | (91,703) | IND_METERS | - | (431) | - | (431) | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | 178,881 | DESIGN_DAY | 297 | - | - | 297 | 348 | - | - | 348 | 15,817 | - | - | 15,817 |
| 388.0 | Other Property | (91,126) | DISTPLT | (33) | (3) | - | (36) | (109) | (153) | - | (262) | (4,974) | (4,504) | - | (9,478) |
| | ***Sub-total*** | ***(331,120,995)*** | | ***(100,378)*** | ***(11,240)*** | ***-*** | ***(111,618)*** | ***(352,263)*** | ***(658,517)*** | ***-*** | ***(1,010,779)*** | ***(16,030,431)*** | ***(19,405,496)*** | ***-*** | ***(35,435,927)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (6,239,947) | LABOR | (2,690) | (214) | - | (2,905) | (7,134) | (9,508) | - | (16,643) | (324,661) | (290,198) | - | (614,859) |
| 391.0 | Office Furniture & Equipment | (2,259,709) | LABOR | (974) | (78) | - | (1,052) | (2,584) | (3,443) | - | (6,027) | (117,572) | (105,091) | - | (222,662) |
| 392.0 | Transportation Equipment | (6,400,555) | LABOR | (2,759) | (220) | - | (2,979) | (7,318) | (9,753) | - | (17,071) | (333,018) | (297,667) | - | (630,684) |
| 393.0 | Stores Equipment | (45,555) | PSTDPLT | (16) | (1) | - | (18) | (55) | (76) | - | (131) | (2,487) | (2,252) | - | (4,738) |
| 394.0 | Tools, Shop & Garage Equip. | (3,864,331) | LABTD | (2,103) | (37) | - | (2,140) | (5,542) | (4,527) | - | (10,069) | (252,194) | (133,407) | - | (385,601) |
| 395.0 | Laboratory Equip. | (371,909) | LABTD | (202) | (4) | - | (206) | (533) | (436) | - | (969) | (24,272) | (12,839) | - | (37,111) |
| 396.0 | Power Operated Equip. | (501,031) | LABTD | (273) | (5) | - | (277) | (719) | (587) | - | (1,305) | (32,698) | (17,297) | - | (49,995) |
| 397.0 | Communication Equip. | (3,732,486) | LABOR | (1,609) | (128) | - | (1,737) | (4,267) | (5,687) | - | (9,955) | (194,199) | (173,585) | - | (367,784) |
| 398.0 | Miscellaneous Equip. | (1,016,560) | LABOR | (438) | (35) | - | (473) | (1,162) | (1,549) | - | (2,711) | (52,891) | (47,277) | - | (100,168) |
| 399.0 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(24,432,082)*** | | ***(11,066)*** | ***(722)*** | ***-*** | ***(11,787)*** | ***(29,314)*** | ***(35,567)*** | ***-*** | ***(64,881)*** | ***(1,333,992)*** | ***(1,079,611)*** | ***-*** | ***(2,413,603)*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL DEPRECIATION ACCRUAL** | **(385,697,994)** | | **(124,438)** | **(12,998)** | **-** | **(137,436)** | **(416,043)** | **(740,021)** | **-** | **(1,156,064)** | **(18,932,903)** | **(21,887,104)** | **-** | **(40,820,006)** |
| | **NET PLANT** | **548,233,418** | | **220,885** | **16,783** | **-** | **237,668** | **701,513** | **808,015** | **-** | **1,509,528** | **31,923,801** | **23,872,812** | **-** | **55,796,613** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Accumulated Reserve for Depreciation** | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 301.0 | Organizational Expense | (383) | LABOR | (24) | (5) | - | (29) | (9) | (1) | - | (10) | (0) | (0) | - | (0) |
| 302.0 | Franchise & Consents | (21,922) | PSTDPLT | (1,424) | (306) | - | (1,730) | (516) | (69) | - | (585) | (10) | (0) | - | (11) |
| 303.0 | Misc. Intangible Plant | (30,122,612) | LABOR | (1,865,020) | (426,479) | - | (2,291,499) | (675,843) | (86,916) | - | (762,759) | (13,701) | (671) | - | (14,372) |
| | ***Sub-total*** | ***(30,144,917)*** | | ***(1,866,467)*** | ***(426,791)*** | ***-*** | ***(2,293,259)*** | ***(676,368)*** | ***(86,986)*** | ***-*** | ***(763,354)*** | ***(13,712)*** | ***(672)*** | ***-*** | ***(14,383)*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| 325.0 | Land and Land Rights | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 332.0 | Field Lines | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Underground Storage Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | (7,519) | DESIGN_DAY | (791) | - | - | (791) | (287) | - | - | (287) | (6) | - | - | (6) |
| 375.0 | Structures & Improvements | (280,483) | DESIGN_DAY | (29,513) | - | - | (29,513) | (10,695) | - | - | (10,695) | (217) | - | - | (217) |
| 376.0 | Mains | (120,613,044) | DDxHP | (12,712,449) | - | - | (12,712,449) | (4,606,717) | - | - | (4,606,717) | (93,390) | - | - | (93,390) |
| 376.0 | Mains HP | (49,264,483) | DESIGN_DAY | (5,183,785) | - | - | (5,183,785) | (1,878,492) | - | - | (1,878,492) | (38,082) | - | - | (38,082) |
| 378.0 | M&R Station Equip. - General | (11,046,265) | DESIGN_DAY | (1,162,328) | - | - | (1,162,328) | (421,202) | - | - | (421,202) | (8,539) | - | - | (8,539) |
| 380.0 | Services | (115,652,813) | SERV | - | (3,256,646) | - | (3,256,646) | - | (527,899) | - | (527,899) | - | - | - | - |
| 381.0 | Meters | (25,630,205) | METERS | - | (1,557,530) | - | (1,557,530) | - | (443,630) | - | (443,630) | - | (3,751) | - | (3,751) |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,622,232) | METERS | - | (523,967) | - | (523,967) | - | (149,241) | - | (149,241) | - | (1,262) | - | (1,262) |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | (91,703) | IND_METERS | - | - | - | - | - | (30,408) | - | (30,408) | - | (257) | - | (257) |
| 387.0 | Other Equipment | 178,881 | DESIGN_DAY | 18,822 | - | - | 18,822 | 6,821 | - | - | 6,821 | 138 | - | - | 138 |
| 388.0 | Other Property | (91,126) | DISTPLT | (5,919) | (1,274) | - | (7,193) | (2,145) | (285) | - | (2,430) | (43) | (1) | - | (45) |
| | ***Sub-total*** | ***(331,120,995)*** | | ***(19,075,963)*** | ***(5,339,417)*** | ***-*** | ***(24,415,380)*** | ***(6,912,718)*** | ***(1,151,464)*** | ***-*** | ***(8,064,182)*** | ***(140,139)*** | ***(5,271)*** | ***-*** | ***(145,410)*** |
| | **General Plant** | | | | | | | | | | | | | | |
| 389.0 | Land & Land Rights | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (6,239,947) | LABOR | (386,342) | (88,346) | - | (474,688) | (140,002) | (18,005) | - | (158,007) | (2,838) | (139) | - | (2,977) |
| 391.0 | Office Furniture & Equipment | (2,259,709) | LABOR | (139,908) | (31,993) | - | (171,901) | (50,700) | (6,520) | - | (57,220) | (1,028) | (50) | - | (1,078) |
| 392.0 | Transportation Equipment | (6,400,555) | LABOR | (396,286) | (90,620) | - | (486,906) | (143,605) | (18,468) | - | (162,074) | (2,911) | (143) | - | (3,054) |
| 393.0 | Stores Equipment | (45,555) | PSTDPLT | (2,959) | (637) | - | (3,596) | (1,072) | (143) | - | (1,215) | (22) | (1) | - | (22) |
| 394.0 | Tools, Shop & Garage Equip. | (3,864,331) | LABTD | (300,107) | (30,810) | - | (330,917) | (108,752) | (5,539) | - | (114,291) | (2,205) | (10) | - | (2,215) |
| 395.0 | Laboratory Equip. | (371,909) | LABTD | (28,883) | (2,965) | - | (31,848) | (10,467) | (533) | - | (11,000) | (212) | (1) | - | (213) |
| 396.0 | Power Operated Equip. | (501,031) | LABTD | (38,910) | (3,995) | - | (42,905) | (14,100) | (718) | - | (14,818) | (286) | (1) | - | (287) |
| 397.0 | Communication Equip. | (3,732,486) | LABOR | (231,094) | (52,845) | - | (283,939) | (83,744) | (10,770) | - | (94,513) | (1,698) | (83) | - | (1,781) |
| 398.0 | Miscellaneous Equip. | (1,016,560) | LABOR | (62,940) | (14,393) | - | (77,332) | (22,808) | (2,933) | - | (25,741) | (462) | (23) | - | (485) |
| 399.0 | OTHER TANGIBLE PROPERTY | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***(24,432,082)*** | | ***(1,587,429)*** | ***(316,603)*** | ***-*** | ***(1,904,032)*** | ***(575,250)*** | ***(63,629)*** | ***-*** | ***(638,879)*** | ***(11,662)*** | ***(451)*** | ***-*** | ***(12,113)*** |
| | **Other** | | | | | | | | | | | | | | |
| | ***Sub-total*** | ***-*** | | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| | **TOTAL DEPRECIATION ACCRUAL** | **(385,697,994)** | | **(22,529,860)** | **(6,082,811)** | **-** | **(28,612,671)** | **(8,164,335)** | **(1,302,079)** | **-** | **(9,466,415)** | **(165,513)** | **(6,394)** | **-** | **(171,906)** |
| | **NET PLANT** | **548,233,418** | | **37,988,826** | **6,929,473** | **-** | **44,918,299** | **13,766,331** | **1,585,052** | **-** | **15,351,383** | **279,080** | **8,545** | **-** | **287,625** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH | | | | Residential Heating Sales SC 1S RH | | | | Commercial Sales SC 1S C | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | | | | | |
| - | Materials & Supplies | 2,763,588 | PSTDPLT | 17,873 | 31,305 | - | 49,178 | 804,182 | 765,483 | - | 1,569,666 | 127,516 | 58,806 | - | 186,321 |
| - | Prepayments | 10,357,485 | PLANT | 66,827 | 116,660 | 136 | 183,622 | 3,006,821 | 2,876,387 | 5,443 | 5,888,651 | 476,778 | 224,672 | 856 | 702,306 |
| - | Underground Gas Storage - Reliability | 308,609 | DDxSC3 | 4,014 | - | - | 4,014 | 180,621 | - | - | 180,621 | 28,640 | - | - | 28,640 |
| - | Underground Gas Storage - MFC | 7,413,391 | ESALES | - | - | 152,623 | 152,623 | - | - | 6,109,619 | 6,109,619 | - | - | 960,611 | 960,611 |
| - | O&M - Working Capital | 9,114,663 | OMXGPU | 41,643 | 127,692 | (634) | 168,701 | 1,873,700 | 3,542,789 | (24,434) | 5,392,055 | 297,104 | 355,136 | (3,982) | 648,259 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 1,373,000 | ESALES | - | - | 28,267 | 28,267 | - | - | 1,131,534 | 1,131,534 | - | - | 177,910 | 177,910 |
| - | Deferred Gas Costs | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Plant Related | (32,192,000) | PLANT | (207,703) | (362,589) | (423) | (570,715) | (9,345,471) | (8,940,071) | (16,917) | (18,302,459) | (1,481,870) | (698,302) | (2,660) | (2,182,832) |
| - | Def. Debits/Credits - Prod Plant Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Distr. Plant Related | (2,062,000) | DISTPLT | (13,336) | (23,358) | - | (36,693) | (600,026) | (571,151) | - | (1,171,177) | (95,143) | (43,877) | - | (139,020) |
| - | Def. Debits/Credits - Labor Related | (19,486,000) | LABOR | (120,125) | (214,879) | (2,704) | (337,709) | (5,404,957) | (5,727,504) | (108,254) | (11,240,715) | (857,040) | (515,697) | (17,021) | (1,389,758) |
| - | Def. Debits/Credits - T&D Related | (140,000) | TDPLT | (905) | (1,586) | - | (2,491) | (40,739) | (38,778) | - | (79,517) | (6,460) | (2,979) | - | (9,439) |
| - | Def. Debits/Credits - Revenue Related | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (80,013,902) | PLANT | (516,250) | (901,223) | (1,050) | (1,418,523) | (23,228,367) | (22,220,738) | (42,047) | (45,491,152) | (3,683,220) | (1,735,644) | (6,611) | (5,425,475) |
| - | DIT - Prod Plant Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Distr. Plant Related | 505,000 | DISTPLT | 3,266 | 5,721 | - | 8,986 | 146,951 | 139,879 | - | 286,830 | 23,301 | 10,746 | - | 34,047 |
| - | DIT - Labor Related | 9,502,000 | LABOR | 58,577 | 104,782 | 1,319 | 164,678 | 2,635,631 | 2,792,915 | 52,788 | 5,481,334 | 417,920 | 251,470 | 8,300 | 677,691 |
| - | DIT - Energy Related | 870,000 | ESALES | - | - | 17,911 | 17,911 | - | - | 716,996 | 716,996 | - | - | 112,733 | 112,733 |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - T&D Related | 253,000 | TDPLT | 1,636 | 2,866 | - | 4,502 | 73,621 | 70,078 | - | 143,699 | 11,674 | 5,384 | - | 17,057 |
| - | DIT - Bad Debts | 2,795,000 | ACCT904 | - | 33,006 | 20,406 | 53,412 | - | 1,030,722 | 836,988 | 1,867,710 | - | 115,144 | 228,731 | 343,875 |
| - | DIT - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Supply Com | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (7,280,000) | RBXEBC | (49,389) | (69,751) | (3,504) | (122,644) | (2,222,232) | (1,723,051) | (140,596) | (4,085,879) | (352,370) | (136,588) | (23,642) | (512,600) |
| | ***Sub-total*** | ***(95,918,165)*** | | ***(713,873)*** | ***(1,151,354)*** | ***212,347*** | ***(1,652,880)*** | ***(32,120,265)*** | ***(28,003,041)*** | ***8,521,121*** | ***(51,602,185)*** | ***(5,093,170)*** | ***(2,111,730)*** | ***1,435,225*** | ***(5,769,674)*** |
| | **TOTAL RATE BASE ADJ.** | **(95,918,165)** | | **(713,873)** | **(1,151,354)** | **212,347** | **(1,652,880)** | **(32,120,265)** | **(28,003,041)** | **8,521,121** | **(51,602,185)** | **(5,093,170)** | **(2,111,730)** | **1,435,225** | **(5,769,674)** |
| **TOTAL RATE BASE** | | **452,315,252** | | **3,068,604** | **4,333,687** | **217,699** | **7,619,990** | **138,069,956** | **107,055,278** | **8,735,383** | **253,860,617** | **21,893,148** | **8,486,389** | **1,468,913** | **31,848,450** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM | | | | Lrg. Commercial Transport SC 3T LC | | | | Indus.and Muni. Transport SC 3T IM | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | | | | | |
| - | Materials & Supplies | 2,763,588 | PSTDPLT | 24,423 | 5,214 | - | 29,636 | 108,874 | 3,946 | - | 112,820 | 220,202 | 6,070 | - | 226,272 |
| - | Prepayments | 10,357,485 | PLANT | 91,316 | 20,311 | 170 | 111,797 | 407,076 | 15,704 | - | 422,780 | 823,332 | 23,973 | - | 847,305 |
| - | Underground Gas Storage - Reliability | 308,609 | DDxSC3 | 5,485 | - | - | 5,485 | - | - | - | - | - | - | - | - |
| - | Underground Gas Storage - MFC | 7,413,391 | ESALES | - | - | 190,538 | 190,538 | - | - | - | - | - | - | - | - |
| - | O&M - Working Capital | 9,114,663 | OMXGPU | 56,904 | 42,588 | (732) | 98,759 | 253,669 | 92,978 | (4,421) | 342,226 | 513,059 | 165,960 | (8,054) | 670,965 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 1,373,000 | ESALES | - | - | 35,289 | 35,289 | - | - | - | - | - | - | - | - |
| - | Deferred Gas Costs | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Plant Related | (32,192,000) | PLANT | (283,820) | (63,128) | (528) | (347,475) | (1,265,229) | (48,811) | - | (1,314,040) | (2,558,990) | (74,510) | - | (2,633,500) |
| - | Def. Debits/Credits - Prod Plant Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Distr. Plant Related | (2,062,000) | DISTPLT | (18,223) | (3,890) | - | (22,113) | (81,234) | (2,944) | - | (84,178) | (164,300) | (4,529) | - | (168,829) |
| - | Def. Debits/Credits - Labor Related | (19,486,000) | LABOR | (164,147) | (54,081) | (3,376) | (221,604) | (731,746) | (47,998) | - | (779,744) | (1,479,993) | (70,300) | - | (1,550,293) |
| - | Def. Debits/Credits - T&D Related | (140,000) | TDPLT | (1,237) | (264) | - | (1,501) | (5,515) | (200) | - | (5,715) | (11,155) | (307) | - | (11,463) |
| - | Def. Debits/Credits - Revenue Related | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (80,013,902) | PLANT | (705,440) | (156,907) | (1,311) | (863,658) | (3,144,753) | (121,320) | - | (3,266,074) | (6,360,425) | (185,196) | - | (6,545,621) |
| - | DIT - Prod Plant Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Distr. Plant Related | 505,000 | DISTPLT | 4,463 | 953 | - | 5,416 | 19,895 | 721 | - | 20,616 | 40,238 | 1,109 | - | 41,348 |
| - | DIT - Labor Related | 9,502,000 | LABOR | 80,043 | 26,372 | 1,646 | 108,061 | 356,823 | 23,405 | - | 380,228 | 721,692 | 34,280 | - | 755,973 |
| - | DIT - Energy Related | 870,000 | ESALES | - | - | 22,361 | 22,361 | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - T&D Related | 253,000 | TDPLT | 2,236 | 477 | - | 2,713 | 9,967 | 361 | - | 10,328 | 20,159 | 556 | - | 20,715 |
| - | DIT - Bad Debts | 2,795,000 | ACCT904 | - | 13,219 | 41,988 | 55,207 | - | 44,098 | - | 44,098 | - | 61,327 | - | 61,327 |
| - | DIT - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Supply Com | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (7,280,000) | RBXEBC | (67,489) | (12,919) | (4,637) | (85,045) | (300,468) | (11,714) | 70 | (312,112) | (607,711) | (18,287) | 128 | (625,870) |
| | ***Sub-total*** | ***(95,918,165)*** | | ***(975,484)*** | ***(182,056)*** | ***281,407*** | ***(876,133)*** | ***(4,372,641)*** | ***(51,773)*** | ***(4,351)*** | ***(4,428,766)*** | ***(8,843,892)*** | ***(59,854)*** | ***(7,927)*** | ***(8,911,673)*** |
| | **TOTAL RATE BASE ADJ.** | **(95,918,165)** | | **(975,484)** | **(182,056)** | **281,407** | **(876,133)** | **(4,372,641)** | **(51,773)** | **(4,351)** | **(4,428,766)** | **(8,843,892)** | **(59,854)** | **(7,927)** | **(8,911,673)** |
| **TOTAL RATE BASE** | | **452,315,252** | | **4,193,150** | **802,698** | **288,090** | **5,283,937** | **18,668,421** | **727,833** | **(4,351)** | **19,391,903** | **37,757,842** | **1,136,179** | **(7,927)** | **38,886,094** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | | | | | |
| - | Materials & Supplies | 2,763,588 | PSTDPLT | 998 | 88 | - | 1,086 | 3,315 | 4,636 | - | 7,950 | 150,846 | 136,606 | - | 287,453 |
| - | Prepayments | 10,357,485 | PLANT | 3,830 | 330 | - | 4,160 | 12,394 | 17,168 | - | 29,562 | 564,011 | 507,487 | - | 1,071,498 |
| - | Underground Gas Storage - Reliability | 308,609 | DDxSC3 | - | - | - | - | 745 | - | - | 745 | 33,880 | - | - | 33,880 |
| - | Underground Gas Storage - MFC | 7,413,391 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | O&M - Working Capital | 9,114,663 | OMXGPU | 2,533 | 1,362 | (75) | 3,821 | 7,723 | 17,748 | (166) | 25,306 | 351,463 | 561,099 | (7,081) | 905,481 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 1,373,000 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Gas Costs | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Plant Related | (32,192,000) | PLANT | (11,903) | (1,027) | - | (12,930) | (38,521) | (53,360) | - | (91,881) | (1,752,997) | (1,577,314) | - | (3,330,311) |
| - | Def. Debits/Credits - Prod Plant Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Distr. Plant Related | (2,062,000) | DISTPLT | (745) | (66) | - | (811) | (2,473) | (3,459) | - | (5,932) | (112,551) | (101,926) | - | (214,477) |
| - | Def. Debits/Credits - Labor Related | (19,486,000) | LABOR | (8,401) | (670) | - | (9,070) | (22,279) | (29,692) | - | (51,971) | (1,013,847) | (906,224) | - | (1,920,070) |
| - | Def. Debits/Credits - T&D Related | (140,000) | TDPLT | (51) | (4) | - | (55) | (168) | (235) | - | (403) | (7,642) | (6,920) | - | (14,562) |
| - | Def. Debits/Credits - Revenue Related | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (80,013,902) | PLANT | (29,585) | (2,551) | - | (32,137) | (95,746) | (132,627) | - | (228,373) | (4,357,112) | (3,920,448) | - | (8,277,559) |
| - | DIT - Prod Plant Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Distr. Plant Related | 505,000 | DISTPLT | 182 | 16 | - | 199 | 606 | 847 | - | 1,453 | 27,565 | 24,963 | - | 52,527 |
| - | DIT - Labor Related | 9,502,000 | LABOR | 4,097 | 327 | - | 4,423 | 10,864 | 14,479 | - | 25,343 | 494,384 | 441,904 | - | 936,288 |
| - | DIT - Energy Related | 870,000 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - T&D Related | 253,000 | TDPLT | 91 | 8 | - | 99 | 303 | 424 | - | 728 | 13,810 | 12,506 | - | 26,316 |
| - | DIT - Bad Debts | 2,795,000 | ACCT904 | - | 621 | - | 621 | - | 5,505 | - | 5,505 | - | 197,643 | - | 197,643 |
| - | DIT - MFC | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Supply Com | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (7,280,000) | RBXEBC | (2,882) | (241) | 1 | (3,122) | (9,160) | (10,287) | 3 | (19,445) | (416,840) | (304,797) | 112 | (721,524) |
| | ***Sub-total*** | ***(95,918,165)*** | | ***(41,835)*** | ***(1,807)*** | ***(74)*** | ***(43,715)*** | ***(132,398)*** | ***(168,852)*** | ***(163)*** | ***(301,413)*** | ***(6,025,029)*** | ***(4,935,422)*** | ***(6,969)*** | ***(10,967,420)*** |
| | **TOTAL RATE BASE ADJ.** | **(95,918,165)** | | **(41,835)** | **(1,807)** | **(74)** | **(43,715)** | **(132,398)** | **(168,852)** | **(163)** | **(301,413)** | **(6,025,029)** | **(4,935,422)** | **(6,969)** | **(10,967,420)** |
| **TOTAL RATE BASE** | | **452,315,252** | | **179,050** | **14,976** | **(74)** | **193,953** | **569,116** | **639,162** | **(163)** | **1,208,115** | **25,898,772** | **18,937,390** | **(6,969)** | **44,829,193** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | | Sml. Commercial Transport SC 5T SC | | | | Indus.and Muni.Transport SC 5T IM | | | | Non Res. DG Transport SC 7T DG | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **Rate Base Adjustments** | | | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Adjustments** | | | | | | | | | | | | | | | |
| - | Materials & Supplies | 2,763,588 | PSTDPLT | | 179,505 | 38,633 | - | 218,137 | 65,049 | 8,657 | - | 73,706 | 1,319 | 43 | - | 1,362 |
| - | Prepayments | 10,357,485 | PLANT | | 671,164 | 144,309 | - | 815,473 | 243,215 | 32,019 | - | 275,234 | 4,931 | 166 | - | 5,096 |
| - | Underground Gas Storage - Reliability | 308,609 | DDxSC3 | | 40,317 | - | - | 40,317 | 14,610 | - | - | 14,610 | 296 | - | - | 296 |
| - | Underground Gas Storage - MFC | 7,413,391 | ESALES | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | O&M - Working Capital | 9,114,663 | OMXGPU | | 418,236 | 237,549 | (9,247) | 646,538 | 151,560 | 59,595 | (2,751) | 208,404 | 3,073 | 1,143 | (67) | 4,148 |
| - | O&M - Working Capital - Gas (MFC) | - | ESALES | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin | 1,373,000 | ESALES | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Gas Costs | - | COM_REV | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Plant Related | (32,192,000) | PLANT | | (2,086,039) | (448,525) | - | (2,534,564) | (755,936) | (99,518) | - | (855,453) | (15,325) | (515) | - | (15,840) |
| - | Def. Debits/Credits - Prod Plant Related | - | | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - Distr. Plant Related | (2,062,000) | DISTPLT | | (133,934) | (28,825) | - | (162,759) | (48,535) | (6,460) | - | (54,994) | (984) | (32) | - | (1,016) |
| - | Def. Debits/Credits - Labor Related | (19,486,000) | LABOR | | (1,206,462) | (275,885) | - | (1,482,347) | (437,196) | (56,225) | - | (493,421) | (8,863) | (434) | - | (9,297) |
| - | Def. Debits/Credits - T&D Related | (140,000) | TDPLT | | (9,093) | (1,957) | - | (11,051) | (3,295) | (439) | - | (3,734) | (67) | (2) | - | (69) |
| - | Def. Debits/Credits - Revenue Related | - | PLANT | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Def. Debits/Credits - MFC | - | ESALES | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Plant Related | (80,013,902) | PLANT | | (5,184,895) | (1,114,818) | - | (6,299,713) | (1,878,894) | (247,353) | - | (2,126,247) | (38,090) | (1,280) | - | (39,370) |
| - | DIT - Prod Plant Related | - | | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Distr. Plant Related | 505,000 | DISTPLT | | 32,802 | 7,059 | - | 39,861 | 11,887 | 1,582 | - | 13,469 | 241 | 8 | - | 249 |
| - | DIT - Labor Related | 9,502,000 | LABOR | | 588,309 | 134,530 | - | 722,840 | 213,191 | 27,417 | - | 240,608 | 4,322 | 212 | - | 4,534 |
| - | DIT - Energy Related | 870,000 | ESALES | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Revenue Related | - | | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - T&D Related | 253,000 | TDPLT | | 16,433 | 3,537 | - | 19,970 | 5,955 | 793 | - | 6,748 | 121 | 4 | - | 125 |
| - | DIT - Bad Debts | 2,795,000 | ACCT904 | | - | 132,506 | - | 132,506 | - | 32,692 | - | 32,692 | - | 404 | - | 404 |
| - | DIT - MFC | - | ESALES | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | DIT - Supply Com | - | COM_REV | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | - | PLANT | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (7,280,000) | RBXEBC | | (496,033) | (91,200) | 146 | (587,087) | (179,752) | (21,191) | 44 | (200,899) | (3,644) | (131) | 1 | (3,774) |
| | ***Sub-total*** | ***(95,918,165)*** | | | ***(7,169,690)*** | ***(1,263,087)*** | ***(9,101)*** | ***(8,441,878)*** | ***(2,598,141)*** | ***(268,429)*** | ***(2,707)*** | ***(2,869,278)*** | ***(52,671)*** | ***(415)*** | ***(66)*** | ***(53,152)*** |
| | **TOTAL RATE BASE ADJ.** | **(95,918,165)** | | | **(7,169,690)** | **(1,263,087)** | **(9,101)** | **(8,441,878)** | **(2,598,141)** | **(268,429)** | **(2,707)** | **(2,869,278)** | **(52,671)** | **(415)** | **(66)** | **(53,152)** |
| **TOTAL RATE BASE** | | **452,315,252** | | | **30,819,136** | **5,666,386** | **(9,101)** | **36,476,421** | **11,168,190** | **1,316,622** | **(2,707)** | **12,482,106** | **226,409** | **8,130** | **(66)** | **234,473** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 154,955 | DESIGN_DAY | 1,623 | - | - | 1,623 | 73,046 | - | - | 73,046 | 11,583 | - | - | 11,583 |
| 813.0 | Other Gas Supply Expense - MFC | 2,004 | ESALES | - | - | 41 | 41 | - | - | 1,652 | 1,652 | - | - | 260 | 260 |
| | ***Sub-total*** | ***156,959*** | | ***1,623*** | ***-*** | ***41*** | ***1,665*** | ***73,046*** | ***-*** | ***1,652*** | ***74,698*** | ***11,583*** | ***-*** | ***260*** | ***11,842*** |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Production Maintenance Expenses** | | | | | | | | | | | | | | |
| 785.0 | Maintenance of Structures and Improvemen | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Production*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM DEM | CUS | COM | TOTAL | Lrg. Commercial Transport SC 3T LC DEM | CUS | COM | TOTAL | Indus.and Muni. Transport SC 3T IM DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 154,955 | DESIGN_DAY | 2,218 | - | - | 2,218 | 9,889 | - | - | 9,889 | 20,002 | - | - | 20,002 |
| 813.0 | Other Gas Supply Expense - MFC | 2,004 | ESALES | - | - | 52 | 52 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***156,959*** | | ***2,218*** | ***-*** | ***52*** | ***2,270*** | ***9,889*** | ***-*** | ***-*** | ***9,889*** | ***20,002*** | ***-*** | ***-*** | ***20,002*** |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Production Maintenance Expenses** | | | | | | | | | | | | | | |
| 785.0 | Maintenance of Structures and Improvemen | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Production*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 154,955 | DESIGN_DAY | 257 | - | - | 257 | 301 | - | - | 301 | 13,702 | - | - | 13,702 |
| 813.0 | Other Gas Supply Expense - MFC | 2,004 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***156,959*** | | ***257*** | - | - | ***257*** | ***301*** | - | - | ***301*** | ***13,702*** | - | - | ***13,702*** |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Production Maintenance Expenses** | | | | | | | | | | | | | | |
| 785.0 | Maintenance of Structures and Improvemen | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Production*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | | | | | |
| **O & M Expenses** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliabilit | - | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | TRANS_DD | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 154,955 | DESIGN_DAY | 16,305 | - | - | 16,305 | 5,909 | - | - | 5,909 | 120 | - | - | 120 |
| 813.0 | Other Gas Supply Expense - MFC | 2,004 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***156,959*** | | ***16,305*** | - | - | ***16,305*** | ***5,909*** | - | - | ***5,909*** | ***120*** | - | - | ***120*** |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Production Maintenance Expenses** | | | | | | | | | | | | | | |
| 785.0 | Maintenance of Structures and Improvemen | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Production*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total ~*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| | | | | Residential Non-Heat Sales SC 1S RNH | | | | Residential Heating Sales SC 1S RH | | | | Commercial Sales SC 1S C | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Acct. No. | Account Description | Amount | Alloc. Factor | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | ***Total Transmission*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 2,821,083 | LABDISTO | 21,143 | 24,264 | - | 45,407 | 951,306 | 593,304 | - | 1,544,610 | 150,844 | 42,580 | - | 193,425 |
| 871.0 | Distribution Load Dispatch | 1,282,054 | DISTPLT | 8,291 | 14,523 | - | 22,814 | 373,068 | 355,115 | - | 728,183 | 59,156 | 27,280 | - | 86,436 |
| 874.0 | Mains & Services Expenses | 16,159,895 | PLT_37680 | 112,484 | 164,845 | - | 277,328 | 5,061,142 | 4,030,826 | - | 9,091,968 | 802,523 | 283,317 | - | 1,085,840 |
| 875.0 | M&R Station Expenses - General | 982,252 | DESIGN_DAY | 10,291 | - | - | 10,291 | 463,036 | - | - | 463,036 | 73,422 | - | - | 73,422 |
| 877.0 | M&R Station Expenses - City | 19,788 | DESIGN_DAY | 207 | - | - | 207 | 9,328 | - | - | 9,328 | 1,479 | - | - | 1,479 |
| 878.0 | Meter & House Regulator Expenses | 416,632 | METERS | - | 11,422 | - | 11,422 | - | 279,287 | - | 279,287 | - | 27,326 | - | 27,326 |
| 879.0 | Customer Installation Expenses | 336,699 | PLT_37680 | 2,344 | 3,435 | - | 5,778 | 105,451 | 83,984 | - | 189,435 | 16,721 | 5,903 | - | 22,624 |
| 880.0 | Other Expenses | (527,841) | DISTPLT | (3,414) | (5,979) | - | (9,393) | (153,598) | (146,206) | - | (299,804) | (24,355) | (11,232) | - | (35,587) |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***21,490,563*** | | ***151,346*** | ***212,508*** | ***-*** | ***363,855*** | ***6,809,733*** | ***5,196,310*** | ***-*** | ***12,006,043*** | ***1,079,790*** | ***375,175*** | ***-*** | ***1,454,964*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 196,599 | LABDISTM | 1,760 | 860 | - | 2,620 | 79,198 | 21,031 | - | 100,230 | 12,558 | 1,559 | - | 14,117 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 4,845,104 | D_MAINS | 50,822 | - | - | 50,822 | 2,286,691 | - | - | 2,286,691 | 362,591 | - | - | 362,591 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 242,734 | DESIGN_DAY | 2,543 | - | - | 2,543 | 114,426 | - | - | 114,426 | 18,144 | - | - | 18,144 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | (1) | DESIGN_DAY | (0) | - | - | (0) | (1) | - | - | (1) | (0) | - | - | (0) |
| 892.0 | Maint. of Services | 629,970 | SERV | - | 19,103 | - | 19,103 | - | 467,108 | - | 467,108 | - | 32,832 | - | 32,832 |
| 893.0 | Maint. of Meters & House Regulators | 98,582 | METERS | - | 2,703 | - | 2,703 | - | 66,084 | - | 66,084 | - | 6,466 | - | 6,466 |
| 894.0 | Maint. of Other Equip. | 546,574 | DISTPLT | 3,535 | 6,191 | - | 9,726 | 159,049 | 151,395 | - | 310,444 | 25,220 | 11,630 | - | 36,850 |
| | ***Sub-total*** | ***6,559,562*** | | ***58,660*** | ***28,857*** | ***-*** | ***87,517*** | ***2,639,363*** | ***705,619*** | ***-*** | ***3,344,982*** | ***418,512*** | ***52,487*** | ***-*** | ***470,999*** |
| | ***Total Distribution*** | ***28,050,125*** | | ***210,006*** | ***241,365*** | ***-*** | ***451,371*** | ***9,449,096*** | ***5,901,929*** | ***-*** | ***15,351,025*** | ***1,498,302*** | ***427,662*** | ***-*** | ***1,925,964*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM | | | | Lrg. Commercial Transport SC 3T LC | | | | Indus.and Muni. Transport SC 3T IM | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 2,821,083 | LABDISTO | 28,891 | 2,941 | - | 31,832 | 128,792 | 1,511 | - | 130,303 | 260,488 | 2,187 | - | 262,675 |
| 871.0 | Distribution Load Dispatch | 1,282,054 | DISTPLT | 11,330 | 2,419 | - | 13,749 | 50,507 | 1,831 | - | 52,338 | 102,154 | 2,816 | - | 104,970 |
| 874.0 | Mains & Services Expenses | 16,159,895 | PLT_37680 | 153,706 | 17,960 | - | 171,666 | 685,198 | 7,374 | - | 692,573 | 1,385,849 | 10,142 | - | 1,395,991 |
| 875.0 | M&R Station Expenses - General | 982,252 | DESIGN_DAY | 14,062 | - | - | 14,062 | 62,688 | - | - | 62,688 | 126,789 | - | - | 126,789 |
| 877.0 | M&R Station Expenses - City | 19,788 | DESIGN_DAY | 283 | - | - | 283 | 1,263 | - | - | 1,263 | 2,554 | - | - | 2,554 |
| 878.0 | Meter & House Regulator Expenses | 416,632 | METERS | - | 3,720 | - | 3,720 | - | 4,100 | - | 4,100 | - | 6,553 | - | 6,553 |
| 879.0 | Customer Installation Expenses | 336,699 | PLT_37680 | 3,203 | 374 | - | 3,577 | 14,276 | 154 | - | 14,430 | 28,875 | 211 | - | 29,086 |
| 880.0 | Other Expenses | (527,841) | DISTPLT | (4,665) | (996) | - | (5,661) | (20,795) | (754) | - | (21,548) | (42,058) | (1,159) | - | (43,218) |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***21,490,563*** | | ***206,810*** | ***26,419*** | ***-*** | ***233,229*** | ***921,930*** | ***14,216*** | ***-*** | ***936,146*** | ***1,864,651*** | ***20,750*** | ***-*** | ***1,885,401*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 196,599 | LABDISTM | 2,405 | 120 | - | 2,525 | 10,722 | 76 | - | 10,798 | 21,686 | 114 | - | 21,801 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 4,845,104 | D_MAINS | 69,446 | - | - | 69,446 | 309,582 | - | - | 309,582 | 626,145 | - | - | 626,145 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 242,734 | DESIGN_DAY | 3,475 | - | - | 3,475 | 15,491 | - | - | 15,491 | 31,332 | - | - | 31,332 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 892.0 | Maint. of Services | 629,970 | SERV | - | 2,081 | - | 2,081 | - | 855 | - | 855 | - | 1,175 | - | 1,175 |
| 893.0 | Maint. of Meters & House Regulators | 98,582 | METERS | - | 880 | - | 880 | - | 970 | - | 970 | - | 1,551 | - | 1,551 |
| 894.0 | Maint. of Other Equip. | 546,574 | DISTPLT | 4,830 | 1,031 | - | 5,861 | 21,533 | 780 | - | 22,313 | 43,551 | 1,200 | - | 44,751 |
| | ***Sub-total*** | ***6,559,562*** | | ***80,157*** | ***4,112*** | ***-*** | ***84,269*** | ***357,328*** | ***2,681*** | ***-*** | ***360,009*** | ***722,714*** | ***4,041*** | ***-*** | ***726,755*** |
| | ***Total Distribution*** | ***28,050,125*** | | ***286,967*** | ***30,531*** | ***-*** | ***317,498*** | ***1,279,258*** | ***16,897*** | ***-*** | ***1,296,155*** | ***2,587,365*** | ***24,791*** | ***-*** | ***2,612,156*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| | | | | High Pressure Transport SC 3T-HP | | | | Res.Non-Heat Transport SC 5T RNH | | | | Res. Heating Transport SC 5T RH | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Acct. No. | Account Description | Amount | Alloc. Factor | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | ***Total Transmission*** | **-** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 2,821,083 | LABDISTO | 1,587 | 28 | - | 1,615 | 3,921 | 3,593 | - | 7,514 | 178,443 | 105,880 | - | 284,323 |
| 871.0 | Distribution Load Dispatch | 1,282,054 | DISTPLT | 463 | 41 | - | 504 | 1,538 | 2,151 | - | 3,688 | 69,979 | 63,373 | - | 133,352 |
| 874.0 | Mains & Services Expenses | 16,159,895 | PLT_37680 | 5,165 | 113 | - | 5,278 | 20,862 | 24,410 | - | 45,272 | 949,355 | 719,332 | - | 1,668,687 |
| 875.0 | M&R Station Expenses - General | 982,252 | DESIGN_DAY | 1,631 | - | - | 1,631 | 1,909 | - | - | 1,909 | 86,855 | - | - | 86,855 |
| 877.0 | M&R Station Expenses - City | 19,788 | DESIGN_DAY | 33 | - | - | 33 | 38 | - | - | 38 | 1,750 | - | - | 1,750 |
| 878.0 | Meter & House Regulator Expenses | 416,632 | METERS | - | 102 | - | 102 | - | 1,691 | - | 1,691 | - | 49,841 | - | 49,841 |
| 879.0 | Customer Installation Expenses | 336,699 | PLT_37680 | 108 | 2 | - | 110 | 435 | 509 | - | 943 | 19,780 | 14,988 | - | 34,768 |
| 880.0 | Other Expenses | (527,841) | DISTPLT | (191) | (17) | - | (207) | (633) | (885) | - | (1,519) | (28,811) | (26,092) | - | (54,903) |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***21,490,563*** | | ***8,796*** | ***269*** | ***-*** | ***9,066*** | ***28,069*** | ***31,468*** | ***-*** | ***59,538*** | ***1,277,351*** | ***927,321*** | ***-*** | ***2,204,672*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 196,599 | LABDISTM | 88 | 2 | - | 90 | 326 | 127 | - | 454 | 14,856 | 3,753 | - | 18,609 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 4,845,104 | D_MAINS | 2,334 | - | - | 2,334 | 9,426 | - | - | 9,426 | 428,931 | - | - | 428,931 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 242,734 | DESIGN_DAY | 403 | - | - | 403 | 472 | - | - | 472 | 21,464 | - | - | 21,464 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 892.0 | Maint. of Services | 629,970 | SERV | - | 13 | - | 13 | - | 2,829 | - | 2,829 | - | 83,359 | - | 83,359 |
| 893.0 | Maint. of Meters & House Regulators | 98,582 | METERS | - | 24 | - | 24 | - | 400 | - | 400 | - | 11,793 | - | 11,793 |
| 894.0 | Maint. of Other Equip. | 546,574 | DISTPLT | 197 | 17 | - | 215 | 656 | 917 | - | 1,572 | 29,834 | 27,018 | - | 56,852 |
| | ***Sub-total*** | ***6,559,562*** | | ***3,022*** | ***56*** | ***-*** | ***3,079*** | ***10,879*** | ***4,273*** | ***-*** | ***15,152*** | ***495,084*** | ***125,923*** | ***-*** | ***621,007*** |
| | ***Total Distribution*** | ***28,050,125*** | | ***11,819*** | ***325*** | ***-*** | ***12,144*** | ***38,949*** | ***35,741*** | ***-*** | ***74,690*** | ***1,772,435*** | ***1,053,244*** | ***-*** | ***2,825,679*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 2,821,083 | LABDISTO | 212,345 | 24,211 | - | 236,555 | 76,949 | 4,308 | - | 81,257 | 1,560 | 7 | - | 1,567 |
| 871.0 | Distribution Load Dispatch | 1,282,054 | DISTPLT | 83,274 | 17,922 | - | 101,196 | 30,177 | 4,016 | - | 34,193 | 612 | 20 | - | 632 |
| 874.0 | Mains & Services Expenses | 16,159,895 | PLT_37680 | 1,129,717 | 153,077 | - | 1,282,794 | 409,385 | 24,814 | - | 434,199 | 8,299 | - | - | 8,299 |
| 875.0 | M&R Station Expenses - General | 982,252 | DESIGN_DAY | 103,356 | - | - | 103,356 | 37,454 | - | - | 37,454 | 759 | - | - | 759 |
| 877.0 | M&R Station Expenses - City | 19,788 | DESIGN_DAY | 2,082 | - | - | 2,082 | 755 | - | - | 755 | 15 | - | - | 15 |
| 878.0 | Meter & House Regulator Expenses | 416,632 | METERS | - | 25,318 | - | 25,318 | - | 7,211 | - | 7,211 | - | 61 | - | 61 |
| 879.0 | Customer Installation Expenses | 336,699 | PLT_37680 | 23,538 | 3,189 | - | 26,728 | 8,530 | 517 | - | 9,047 | 173 | - | - | 173 |
| 880.0 | Other Expenses | (527,841) | DISTPLT | (34,285) | (7,379) | - | (41,664) | (12,424) | (1,654) | - | (14,078) | (252) | (8) | - | (260) |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***21,490,563*** | | ***1,520,027*** | ***216,339*** | ***-*** | ***1,736,366*** | ***550,825*** | ***39,213*** | ***-*** | ***590,038*** | ***11,167*** | ***80*** | ***-*** | ***11,247*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |
| 885.0 | Maint. Supervision & Engineering | 196,599 | LABDISTM | 17,678 | 953 | - | 18,631 | 6,406 | 187 | - | 6,593 | 130 | 1 | - | 131 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 4,845,104 | D_MAINS | 510,421 | - | - | 510,421 | 184,966 | - | - | 184,966 | 3,750 | - | - | 3,750 |
| 888.0 | Maint. of Compr. Station Equip. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 242,734 | DESIGN_DAY | 25,541 | - | - | 25,541 | 9,256 | - | - | 9,256 | 188 | - | - | 188 |
| 891.0 | Maint. of M&R Station Equip. - City Gate | (1) | DESIGN_DAY | (0) | - | - | (0) | (0) | - | - | (0) | (0) | - | - | (0) |
| 892.0 | Maint. of Services | 629,970 | SERV | - | 17,739 | - | 17,739 | - | 2,876 | - | 2,876 | - | - | - | - |
| 893.0 | Maint. of Meters & House Regulators | 98,582 | METERS | - | 5,991 | - | 5,991 | - | 1,706 | - | 1,706 | - | 14 | - | 14 |
| 894.0 | Maint. of Other Equip. | 546,574 | DISTPLT | 35,502 | 7,641 | - | 43,143 | 12,865 | 1,712 | - | 14,577 | 261 | 8 | - | 269 |
| | ***Sub-total*** | ***6,559,562*** | | ***589,143*** | ***32,324*** | ***-*** | ***621,467*** | ***213,493*** | ***6,481*** | ***-*** | ***219,974*** | ***4,328*** | ***24*** | ***-*** | ***4,352*** |
| | ***Total Distribution*** | ***28,050,125*** | | ***2,109,170*** | ***248,663*** | ***-*** | ***2,357,833*** | ***764,318*** | ***45,694*** | ***-*** | ***810,012*** | ***15,495*** | ***103*** | ***-*** | ***15,598*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 84,831 | BILLS | - | 2,615 | - | 2,615 | - | 63,934 | - | 63,934 | - | 3,792 | - | 3,792 |
| 901.0 | Supervision - BIPP Related | 18,255 | BILLS | - | 563 | - | 563 | - | 13,758 | - | 13,758 | - | 816 | - | 816 |
| 902.0 | Meter Reading | 1,664,627 | MTREAD | - | 50,365 | - | 50,365 | - | 1,231,530 | - | 1,231,530 | - | 120,365 | - | 120,365 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,735,558 | BILLS | - | 53,492 | - | 53,492 | - | 1,308,011 | - | 1,308,011 | - | 77,582 | - | 77,582 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,739,077 | BILLS | - | 53,601 | - | 53,601 | - | 1,310,664 | - | 1,310,664 | - | 77,740 | - | 77,740 |
| 904.0 | Uncollectible Accts - Supply Procurement | 2,729,512 | MFC_904 | - | - | 49,373 | 49,373 | - | - | 2,025,125 | 2,025,125 | - | - | 553,423 | 553,423 |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 3,990,506 | DISTR_904 | - | 78,779 | - | 78,779 | - | 2,467,468 | - | 2,467,468 | - | 272,585 | - | 272,585 |
| 904.0 | Uncollectible Accts - BIPP | 42,590 | BIPP_904 | - | 1,080 | - | 1,080 | - | 26,403 | - | 26,403 | - | 6,009 | - | 6,009 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 3,755,642 | BILLS | - | 115,754 | - | 115,754 | - | 2,830,457 | - | 2,830,457 | - | 167,884 | - | 167,884 |
| 905.0 | Misc. Customer Accts - BIPP Related | 1,869 | BILLS | - | 58 | - | 58 | - | 1,408 | - | 1,408 | - | 84 | - | 84 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***15,762,467*** | | **-** | ***356,306*** | ***49,373*** | ***405,679*** | **-** | ***9,253,632*** | ***2,025,125*** | ***11,278,757*** | **-** | ***726,857*** | ***553,423*** | ***1,280,280*** |
| | **Customer Service & Information** | | | | | | | | | | | | | | |
| | **Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 1,073,179 | WT_MFR | - | 19,412 | - | 19,412 | - | 796,231 | - | 796,231 | - | 217,593 | - | 217,593 |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,568,972 | DISTR_904 | - | 30,974 | - | 30,974 | - | 970,150 | - | 970,150 | - | 107,174 | - | 107,174 |
| 906A | Credit & Collections - BIPP | 16,745 | BIPP_904 | - | 425 | - | 425 | - | 10,381 | - | 10,381 | - | 2,363 | - | 2,363 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 1,053,811 | MFC_906 | - | 21,767 | - | 21,767 | - | 889,227 | - | 889,227 | - | 120,818 | - | 120,818 |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 1,540,656 | DIST_906 | - | 30,860 | - | 30,860 | - | 966,576 | - | 966,576 | - | 100,364 | - | 100,364 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 16,443 | BIPP_906 | - | 507 | - | 507 | - | 12,392 | - | 12,392 | - | 735 | - | 735 |
| 907.0 | SUPERVISON | 20,230 | LABOR_908_91 | - | 483 | - | 483 | - | 15,117 | - | 15,117 | - | 470 | - | 470 |
| 908.0 | Customer Assistance Exp. - Residential | 116,651 | RESREV | - | 3,030 | - | 3,030 | - | 94,904 | - | 94,904 | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 10,347 | NORESREV | - | - | - | - | - | - | - | - | - | 2,950 | - | 2,950 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,827,026 | EEREV_908 | - | 28,001 | - | 28,001 | - | 1,136,912 | - | 1,136,912 | - | 186,204 | - | 186,204 |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. . - Energy Eff. | 31,499 | EEREV_908 | - | 312 | - | 312 | - | 12,668 | - | 12,668 | - | 2,075 | - | 2,075 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | (62,105) | WTALLOC_RMF | - | (1,481) | - | (1,481) | - | (60,624) | - | (60,624) | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | (254,665) | R_WTALLOC | - | (6,412) | - | (6,412) | - | (208,417) | - | (208,417) | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | (1,222) | R_WTALLOC | - | (31) | - | (31) | - | (1,000) | - | (1,000) | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | (2,749) | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | (2,321) | - | (2,321) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | (25,433) | NR_WTALLOC | - | - | - | - | - | - | - | - | - | (5,765) | - | (5,765) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | (24) | NR_WTALLOC | - | - | - | - | - | - | - | - | - | (6) | - | (6) |
| | ***Sub-total*** | ***7,929,363*** | | **-** | ***127,847*** | **-** | ***127,847*** | **-** | ***4,634,517*** | **-** | ***4,634,517*** | **-** | ***732,655*** | **-** | ***732,655*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 9,969 | WTALLOC_RMF | - | 238 | - | 238 | - | 9,731 | - | 9,731 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 40,879 | R_WTALLOC | - | 1,029 | - | 1,029 | - | 33,455 | - | 33,455 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 196 | R_WTALLOC | - | 5 | - | 5 | - | 161 | - | 161 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 24,538 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 20,713 | - | 20,713 |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 227,000 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 51,452 | - | 51,452 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 218 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 49 | - | 49 |
| 913.0 | Advertising Expenses - Res Supply Proc | 15,254 | WTALLOC_RMF | - | 364 | - | 364 | - | 14,890 | - | 14,890 | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | 62,549 | R_WTALLOC | - | 1,575 | - | 1,575 | - | 51,190 | - | 51,190 | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | 300 | R_WTALLOC | - | 8 | - | 8 | - | 246 | - | 246 | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | 662 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 559 | - | 559 |
| 913.0 | Advertising Expenses - Non-Res Distr | 6,124 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 1,388 | - | 1,388 |
| 913.0 | Advertising Expenses - Non-Res BIPP | 6 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 1 | - | 1 |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 15,502 | WTALLOC_RMF | - | 370 | - | 370 | - | 15,132 | - | 15,132 | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 63,566 | R_WTALLOC | - | 1,600 | - | 1,600 | - | 52,023 | - | 52,023 | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 305 | R_WTALLOC | - | 8 | - | 8 | - | 250 | - | 250 | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 673 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 568 | - | 568 |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 6,223 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 1,411 | - | 1,411 |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 6 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 1 | - | 1 |
| | ***Sub-total*** | ***473,969*** | | **-** | ***5,196*** | **-** | ***5,196*** | **-** | ***177,076*** | **-** | ***177,076*** | **-** | ***76,142*** | **-** | ***76,142*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM | | | | Lrg. Commercial Transport SC 3T LC | | | | Indus.and Muni. Transport SC 3T IM | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 84,831 | BILLS | - | 198 | - | 198 | - | 35 | - | 35 | - | 37 | - | 37 |
| 901.0 | Supervision - BIPP Related | 18,255 | BILLS | - | 43 | - | 43 | - | 7 | - | 7 | - | 8 | - | 8 |
| 902.0 | Meter Reading | 1,664,627 | MTREAD | - | 6,150 | - | 6,150 | - | 1,700 | - | 1,700 | - | 2,841 | - | 2,841 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,735,558 | BILLS | - | 4,057 | - | 4,057 | - | 708 | - | 708 | - | 747 | - | 747 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,739,077 | BILLS | - | 4,065 | - | 4,065 | - | 709 | - | 709 | - | 748 | - | 748 |
| 904.0 | Uncollectible Accts - Supply Procurement | 2,729,512 | MFC_904 | - | - | 101,591 | 101,591 | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 3,990,506 | DISTR_904 | - | 31,670 | - | 31,670 | - | 106,643 | - | 106,643 | - | 148,324 | - | 148,324 |
| 904.0 | Uncollectible Accts - BIPP | 42,590 | BIPP_904 | - | 314 | - | 314 | - | 55 | - | 55 | - | 58 | - | 58 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 3,755,642 | BILLS | - | 8,779 | - | 8,779 | - | 1,531 | - | 1,531 | - | 1,616 | - | 1,616 |
| 905.0 | Misc. Customer Accts - BIPP Related | 1,869 | BILLS | - | 4 | - | 4 | - | 1 | - | 1 | - | 1 | - | 1 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***15,762,467*** | | **-** | ***55,281*** | ***101,591*** | ***156,873*** | **-** | ***111,389*** | **-** | ***111,389*** | **-** | ***154,380*** | **-** | ***154,380*** |
| | **Customer Service & Information** | | | | | | | | | | | | | | |
| | **Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 1,073,179 | WT_MFR | - | 39,943 | - | 39,943 | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,568,972 | DISTR_904 | - | 12,452 | - | 12,452 | - | 41,930 | - | 41,930 | - | 58,317 | - | 58,317 |
| 906A | Credit & Collections - BIPP | 16,745 | BIPP_904 | - | 124 | - | 124 | - | 22 | - | 22 | - | 23 | - | 23 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 1,053,811 | MFC_906 | - | 21,999 | - | 21,999 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 1,540,656 | DIST_906 | - | 11,661 | - | 11,661 | - | 39,265 | - | 39,265 | - | 54,612 | - | 54,612 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 16,443 | BIPP_906 | - | 38 | - | 38 | - | 7 | - | 7 | - | 7 | - | 7 |
| 907.0 | SUPERVISON | 20,230 | LABOR_908_91 | - | 55 | - | 55 | - | 184 | - | 184 | - | 256 | - | 256 |
| 908.0 | Customer Assistance Exp. - Residential | 116,651 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 10,347 | NORESREV | - | 343 | - | 343 | - | 1,154 | - | 1,154 | - | 1,605 | - | 1,605 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,827,026 | EEREV_908 | - | 34,018 | - | 34,018 | - | 294,836 | - | 294,836 | - | 549,331 | - | 549,331 |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. . - Energy Eff. | 31,499 | EEREV_908 | - | 379 | - | 379 | - | 3,285 | - | 3,285 | - | 6,121 | - | 6,121 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | (62,105) | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | (254,665) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | (1,222) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | (2,749) | WTALLOC_NRM | - | (429) | - | (429) | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | (25,433) | NR_WTALLOC | - | (874) | - | (874) | - | (3,324) | - | (3,324) | - | (6,309) | - | (6,309) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | (24) | NR_WTALLOC | - | (1) | - | (1) | - | (3) | - | (3) | - | (6) | - | (6) |
| | ***Sub-total*** | ***7,929,363*** | | **-** | ***119,708*** | **-** | ***119,708*** | **-** | ***377,355*** | **-** | ***377,355*** | **-** | ***663,956*** | **-** | ***663,956*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 9,969 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 40,879 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 196 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 24,538 | WTALLOC_NRM | - | 3,825 | - | 3,825 | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 227,000 | NR_WTALLOC | - | 7,798 | - | 7,798 | - | 29,671 | - | 29,671 | - | 56,311 | - | 56,311 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 218 | NR_WTALLOC | - | 7 | - | 7 | - | 28 | - | 28 | - | 54 | - | 54 |
| 913.0 | Advertising Expenses - Res Supply Proc | 15,254 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | 62,549 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | 300 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | 662 | WTALLOC_NRM | - | 103 | - | 103 | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | 6,124 | NR_WTALLOC | - | 210 | - | 210 | - | 800 | - | 800 | - | 1,519 | - | 1,519 |
| 913.0 | Advertising Expenses - Non-Res BIPP | 6 | NR_WTALLOC | - | 0 | - | 0 | - | 1 | - | 1 | - | 1 | - | 1 |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 15,502 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 63,566 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 305 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 673 | WTALLOC_NRM | - | 105 | - | 105 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 6,223 | NR_WTALLOC | - | 214 | - | 214 | - | 813 | - | 813 | - | 1,544 | - | 1,544 |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 6 | NR_WTALLOC | - | 0 | - | 0 | - | 1 | - | 1 | - | 1 | - | 1 |
| | ***Sub-total*** | ***473,969*** | | **-** | ***12,263*** | **-** | ***12,263*** | **-** | ***31,314*** | **-** | ***31,314*** | **-** | ***59,431*** | **-** | ***59,431*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP | | | | Res.Non-Heat Transport SC 5T RNH | | | | Res. Heating Transport SC 5T RH | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 84,831 | BILLS | - | 0 | - | 0 | - | 388 | - | 388 | - | 11,445 | - | 11,445 |
| 901.0 | Supervision - BIPP Related | 18,255 | BILLS | - | 0 | - | 0 | - | 84 | - | 84 | - | 2,463 | - | 2,463 |
| 902.0 | Meter Reading | 1,664,627 | MTREAD | - | 10 | - | 10 | - | 5,992 | - | 5,992 | - | 176,585 | - | 176,585 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,735,558 | BILLS | - | 5 | - | 5 | - | 7,946 | - | 7,946 | - | 234,153 | - | 234,153 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,739,077 | BILLS | - | 5 | - | 5 | - | 7,962 | - | 7,962 | - | 234,628 | - | 234,628 |
| 904.0 | Uncollectible Accts - Supply Procurement | 2,729,512 | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 3,990,506 | DISTR_904 | - | 1,501 | - | 1,501 | - | 13,159 | - | 13,159 | - | 473,479 | - | 473,479 |
| 904.0 | Uncollectible Accts - BIPP | 42,590 | BIPP_904 | - | 0 | - | 0 | - | 160 | - | 160 | - | 4,726 | - | 4,726 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 3,755,642 | BILLS | - | 12 | - | 12 | - | 17,194 | - | 17,194 | - | 506,692 | - | 506,692 |
| 905.0 | Misc. Customer Accts - BIPP Related | 1,869 | BILLS | - | 0 | - | 0 | - | 9 | - | 9 | - | 252 | - | 252 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***15,762,467*** | | **-** | ***1,535*** | **-** | ***1,535*** | **-** | ***52,895*** | **-** | ***52,895*** | **-** | ***1,644,423*** | **-** | ***1,644,423*** |
| | **Customer Service & Information** | | | | | | | | | | | | | | |
| | **Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 1,073,179 | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,568,972 | DISTR_904 | - | 590 | - | 590 | - | 5,174 | - | 5,174 | - | 186,161 | - | 186,161 |
| 906A | Credit & Collections - BIPP | 16,745 | BIPP_904 | - | 0 | - | 0 | - | 63 | - | 63 | - | 1,858 | - | 1,858 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 1,053,811 | MFC_906 | - | - | - | - | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 1,540,656 | DIST_906 | - | 553 | - | 553 | - | 5,155 | - | 5,155 | - | 185,475 | - | 185,475 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 16,443 | BIPP_906 | - | 0 | - | 0 | - | 75 | - | 75 | - | 2,218 | - | 2,218 |
| 907.0 | SUPERVISON | 20,230 | LABOR_908_91 | - | - | - | - | - | 81 | - | 81 | - | 2,901 | - | 2,901 |
| 908.0 | Customer Assistance Exp. - Residential | 116,651 | RESREV | - | - | - | - | - | 506 | - | 506 | - | 18,211 | - | 18,211 |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 10,347 | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,827,026 | EEREV_908 | - | 5,356 | - | 5,356 | - | 5,042 | - | 5,042 | - | 216,682 | - | 216,682 |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. . - Energy Eff. | 31,499 | EEREV_908 | - | 60 | - | 60 | - | 56 | - | 56 | - | 2,414 | - | 2,414 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | (62,105) | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | (254,665) | R_WTALLOC | - | - | - | - | - | (1,056) | - | (1,056) | - | (38,780) | - | (38,780) |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | (1,222) | R_WTALLOC | - | - | - | - | - | (5) | - | (5) | - | (186) | - | (186) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | (2,749) | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | (25,433) | NR_WTALLOC | - | (36) | - | (36) | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | (24) | NR_WTALLOC | - | (0) | - | (0) | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***7,929,363*** | | **-** | ***6,523*** | **-** | ***6,523*** | **-** | ***15,092*** | **-** | ***15,092*** | **-** | ***576,954*** | **-** | ***576,954*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 9,969 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 40,879 | R_WTALLOC | - | - | - | - | - | 170 | - | 170 | - | 6,225 | - | 6,225 |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 196 | R_WTALLOC | - | - | - | - | - | 1 | - | 1 | - | 30 | - | 30 |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 24,538 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 227,000 | NR_WTALLOC | - | 319 | - | 319 | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 218 | NR_WTALLOC | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Supply Proc | 15,254 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | 62,549 | R_WTALLOC | - | - | - | - | - | 259 | - | 259 | - | 9,525 | - | 9,525 |
| 913.0 | Advertising Expenses - Res BIPP | 300 | R_WTALLOC | - | - | - | - | - | 1 | - | 1 | - | 46 | - | 46 |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | 662 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | 6,124 | NR_WTALLOC | - | 9 | - | 9 | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | 6 | NR_WTALLOC | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 15,502 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 63,566 | R_WTALLOC | - | - | - | - | - | 264 | - | 264 | - | 9,680 | - | 9,680 |
| 916.0 | Misc. Sales Exp - Res BIPP | 305 | R_WTALLOC | - | - | - | - | - | 1 | - | 1 | - | 46 | - | 46 |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 673 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 6,223 | NR_WTALLOC | - | 9 | - | 9 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 6 | NR_WTALLOC | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***473,969*** | | **-** | ***337*** | **-** | ***337*** | **-** | ***696*** | **-** | ***696*** | **-** | ***25,552*** | **-** | ***25,552*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 84,831 | BILLS | - | 2,115 | - | 2,115 | - | 273 | - | 273 | - | 1 | - | 1 |
| 901.0 | Supervision - BIPP Related | 18,255 | BILLS | - | 455 | - | 455 | - | 59 | - | 59 | - | 0 | - | 0 |
| 902.0 | Meter Reading | 1,664,627 | MTREAD | - | 59,985 | - | 59,985 | - | 9,062 | - | 9,062 | - | 41 | - | 41 |
| 903.0 | Customer Records & Collection - Del./Billing | 1,735,558 | BILLS | - | 43,261 | - | 43,261 | - | 5,579 | - | 5,579 | - | 16 | - | 16 |
| 903.0 | Customer Records & Collection - BIPP Rela | 1,739,077 | BILLS | - | 43,348 | - | 43,348 | - | 5,590 | - | 5,590 | - | 16 | - | 16 |
| 904.0 | Uncollectible Accts - Supply Procurement | 2,729,512 | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 3,990,506 | DISTR_904 | - | 317,253 | - | 317,253 | - | 78,668 | - | 78,668 | - | 977 | - | 977 |
| 904.0 | Uncollectible Accts - BIPP | 42,590 | BIPP_904 | - | 3,351 | - | 3,351 | - | 432 | - | 432 | - | 1 | - | 1 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 3,755,642 | BILLS | - | 93,613 | - | 93,613 | - | 12,073 | - | 12,073 | - | 35 | - | 35 |
| 905.0 | Misc. Customer Accts - BIPP Related | 1,869 | BILLS | - | 47 | - | 47 | - | 6 | - | 6 | - | 0 | - | 0 |
| ~ | ~ | - | ~ | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***15,762,467*** | | **-** | ***563,427*** | **-** | ***563,427*** | **-** | ***111,742*** | **-** | ***111,742*** | **-** | ***1,089*** | **-** | ***1,089*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 1,073,179 | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,568,972 | DISTR_904 | - | 124,736 | - | 124,736 | - | 30,930 | - | 30,930 | - | 384 | - | 384 |
| 906A | Credit & Collections - BIPP | 16,745 | BIPP_904 | - | 1,317 | - | 1,317 | - | 170 | - | 170 | - | 0 | - | 0 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 1,053,811 | MFC_906 | - | - | - | - | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 1,540,656 | DIST_906 | - | 116,811 | - | 116,811 | - | 28,965 | - | 28,965 | - | 360 | - | 360 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 16,443 | BIPP_906 | - | 410 | - | 410 | - | 53 | - | 53 | - | 0 | - | 0 |
| 907.0 | SUPERVISON | 20,230 | LABOR_908_91 | - | 547 | - | 547 | - | 136 | - | 136 | - | 2 | - | 2 |
| 908.0 | Customer Assistance Exp. - Residential | 116,651 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 10,347 | NORESREV | - | 3,433 | - | 3,433 | - | 851 | - | 851 | - | 11 | - | 11 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,827,026 | EEREV_908 | - | 277,001 | - | 277,001 | - | 89,406 | - | 89,406 | - | 4,237 | - | 4,237 |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. . - Energy Eff. | 31,499 | EEREV_908 | - | 3,086 | - | 3,086 | - | 996 | - | 996 | - | 47 | - | 47 |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | (62,105) | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | (254,665) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | (1,222) | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | (2,749) | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | (25,433) | NR_WTALLOC | - | (6,893) | - | (6,893) | - | (2,194) | - | (2,194) | - | (38) | - | (38) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | (24) | NR_WTALLOC | - | (7) | - | (7) | - | (2) | - | (2) | - | (0) | - | (0) |
| | ***Sub-total*** | ***7,929,363*** | | **-** | ***520,442*** | **-** | ***520,442*** | **-** | ***149,312*** | **-** | ***149,312*** | **-** | ***5,002*** | **-** | ***5,002*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 9,969 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 40,879 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 196 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 24,538 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 227,000 | NR_WTALLOC | - | 61,526 | - | 61,526 | - | 19,580 | - | 19,580 | - | 344 | - | 344 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 218 | NR_WTALLOC | - | 59 | - | 59 | - | 19 | - | 19 | - | 0 | - | 0 |
| 913.0 | Advertising Expenses - Res Supply Proc | 15,254 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | 62,549 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | 300 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | 662 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | 6,124 | NR_WTALLOC | - | 1,660 | - | 1,660 | - | 528 | - | 528 | - | 9 | - | 9 |
| 913.0 | Advertising Expenses - Non-Res BIPP | 6 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 | - | 0 | - | 0 |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 15,502 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 63,566 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 305 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 673 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 6,223 | NR_WTALLOC | - | 1,687 | - | 1,687 | - | 537 | - | 537 | - | 9 | - | 9 |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 6 | NR_WTALLOC | - | 2 | - | 2 | - | 1 | - | 1 | - | 0 | - | 0 |
| | ***Sub-total*** | ***473,969*** | | **-** | ***64,934*** | **-** | ***64,934*** | **-** | ***20,665*** | **-** | ***20,665*** | **-** | ***363*** | **-** | ***363*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 1,140,465 | LABOR | 7,031 | 12,576 | 158 | 19,765 | 316,338 | 335,216 | 6,336 | 657,890 | 50,160 | 30,182 | 996 | 81,339 |
| 921.0 | Office Supplies | 3,231,991 | LABOR | 19,924 | 35,640 | 449 | 56,013 | 896,478 | 949,977 | 17,955 | 1,864,410 | 142,151 | 85,535 | 2,823 | 230,508 |
| 922.0 | Administrative Expenses Transferred - Cred | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 6,567,866 | LABOR | 40,489 | 72,426 | 911 | 113,827 | 1,821,771 | 1,930,487 | 36,488 | 3,788,746 | 288,870 | 173,819 | 5,737 | 468,426 |
| 923.0 | Outside Service Employed - IT Supply Proc | 442,763 | WTALLO_ALLM | - | 8,881 | - | 8,881 | - | 363,558 | - | 363,558 | - | 59,362 | - | 59,362 |
| 923.0 | Outside Service Employed - IT Distr | 2,177,784 | WTALLO_ALL | - | 38,495 | - | 38,495 | - | 1,251,297 | - | 1,251,297 | - | 147,063 | - | 147,063 |
| 923.0 | Outside Service Employed - IT BIPP | 7,953 | WTALLO_ALL | - | 141 | - | 141 | - | 4,570 | - | 4,570 | - | 537 | - | 537 |
| 923.0 | Outside Service Employed - Other Supply P | 595,716 | WTALLO_ALLM | - | 11,949 | - | 11,949 | - | 489,150 | - | 489,150 | - | 79,869 | - | 79,869 |
| 923.0 | Outside Service Employed - Other Distr | 2,930,106 | WTALLO_ALL | - | 51,793 | - | 51,793 | - | 1,683,562 | - | 1,683,562 | - | 197,867 | - | 197,867 |
| 923.0 | Outside Service Employed - Other BIPP | 10,701 | WTALLO_ALL | - | 189 | - | 189 | - | 6,148 | - | 6,148 | - | 723 | - | 723 |
| 924.0 | Property Insurance | 542,302 | TDPLT | 3,507 | 6,143 | - | 9,650 | 157,806 | 150,212 | - | 308,017 | 25,023 | 11,539 | - | 36,562 |
| 925.0 | Injuries & Damages | 31,076 | LABOR | 192 | 343 | 4 | 539 | 8,620 | 9,134 | 173 | 17,926 | 1,367 | 822 | 27 | 2,216 |
| 926.0 | Employee Pension & Benefits | 3,422,953 | LABOR | 21,101 | 37,746 | 475 | 59,323 | 949,446 | 1,006,106 | 19,016 | 1,974,568 | 150,550 | 90,588 | 2,990 | 244,128 |
| 928.0 | Regulatory Commission - Reg. Asset | 960,626 | TDPLT | 6,213 | 10,882 | - | 17,094 | 279,535 | 266,083 | - | 545,617 | 44,325 | 20,441 | - | 64,765 |
| 928.0 | Regulatory Commission - Other Supply Proc | 109,960 | WTALLO_ALLM | - | 2,206 | - | 2,206 | - | 90,290 | - | 90,290 | - | 14,743 | - | 14,743 |
| 928.0 | Regulatory Commission - Other Distr | 540,853 | WTALLO_ALL | - | 9,560 | - | 9,560 | - | 310,760 | - | 310,760 | - | 36,523 | - | 36,523 |
| 928.0 | Regulatory Commission - Other BIPP | 1,975 | WTALLO_ALL | - | 35 | - | 35 | - | 1,135 | - | 1,135 | - | 133 | - | 133 |
| 928.0 | Regulatory Commission - TSAS | (569,183) | TSAS_REV | - | - | (6,922) | (6,922) | - | - | (269,994) | (269,994) | - | - | (43,507) | (43,507) |
| 929.0 | Duplicate Charges | (1,807,635) | LABOR | (11,144) | (19,933) | (251) | (31,328) | (501,395) | (531,317) | (10,042) | (1,042,754) | (79,504) | (47,839) | (1,579) | (128,922) |
| 930.1 | General Advertising Exp. - Supply Proc. | 60,516 | WTALLO_ALLM | - | 1,214 | - | 1,214 | - | 49,690 | - | 49,690 | - | 8,113 | - | 8,113 |
| 930.1 | General Advertising Exp. - Distr | 297,655 | WTALLO_ALL | - | 5,261 | - | 5,261 | - | 171,025 | - | 171,025 | - | 20,100 | - | 20,100 |
| 930.1 | General Advertising Exp. - BIPP | 1,087 | WTALLO_ALL | - | 19 | - | 19 | - | 625 | - | 625 | - | 73 | - | 73 |
| 930.2 | Misc. General Expenses | 2,508,749 | LABOR | 15,466 | 27,665 | 348 | 43,479 | 695,868 | 737,395 | 13,937 | 1,447,200 | 110,341 | 66,394 | 2,191 | 178,926 |
| 931.0 | Office Rent | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 932.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,206,278*** | | ***102,779*** | ***313,231*** | ***(4,827)*** | ***411,183*** | ***4,624,466*** | ***9,275,101*** | ***(186,132)*** | ***13,713,436*** | ***733,281*** | ***996,588*** | ***(30,321)*** | ***1,699,548*** |
| | **TOTAL O & M EXPENSES** | **75,579,161** | | **314,408** | **1,043,945** | **44,587** | **1,402,941** | **14,146,608** | **29,242,255** | **1,840,645** | **45,229,508** | **2,243,166** | **2,959,904** | **523,362** | **5,726,432** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **75,579,161** | | **314,408** | **1,043,945** | **44,587** | **1,402,941** | **14,146,608** | **29,242,255** | **1,840,645** | **45,229,508** | **2,243,166** | **2,959,904** | **523,362** | **5,726,432** |

## Labor Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Exp. - MFC | 119,344 | ESALES | - | - | 2,457 | 2,457 | - | - | 98,355 | 98,355 | - | - | 15,464 | 15,464 |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | (52,052) | DESIGN_DAY | (545) | - | - | (545) | (24,537) | - | - | (24,537) | (3,891) | - | - | (3,891) |
| 804.0 | Oth. Gas Supply Exp (Rev/Exp Bal) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***67,292*** | | ***(545)*** | ***-*** | ***2,457*** | ***1,912*** | ***(24,537)*** | ***-*** | ***98,355*** | ***73,818*** | ***(3,891)*** | ***-*** | ***15,464*** | ***11,574*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM | | | | Lrg. Commercial Transport SC 3T LC | | | | Indus.and Muni. Transport SC 3T IM | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 1,140,465 | LABOR | 9,607 | 3,165 | 198 | 12,970 | 42,827 | 2,809 | - | 45,636 | 86,620 | 4,114 | - | 90,735 |
| 921.0 | Office Supplies | 3,231,991 | LABOR | 27,226 | 8,970 | 560 | 36,756 | 121,369 | 7,961 | - | 129,330 | 245,475 | 11,660 | - | 257,135 |
| 922.0 | Administrative Expenses Transferred - Cred | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 6,567,866 | LABOR | 55,327 | 18,228 | 1,138 | 74,693 | 246,639 | 16,178 | - | 262,817 | 498,840 | 23,695 | - | 522,535 |
| 923.0 | Outside Service Employed - IT Supply Proc | 442,763 | WTALLO_ALLM | - | 10,962 | - | 10,962 | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - IT Distr | 2,177,784 | WTALLO_ALL | - | 22,288 | - | 22,288 | - | 84,806 | - | 84,806 | - | 160,951 | - | 160,951 |
| 923.0 | Outside Service Employed - IT BIPP | 7,953 | WTALLO_ALL | - | 81 | - | 81 | - | 310 | - | 310 | - | 588 | - | 588 |
| 923.0 | Outside Service Employed - Other Supply P | 595,716 | WTALLO_ALLM | - | 14,749 | - | 14,749 | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - Other Distr | 2,930,106 | WTALLO_ALL | - | 29,988 | - | 29,988 | - | 114,102 | - | 114,102 | - | 216,552 | - | 216,552 |
| 923.0 | Outside Service Employed - Other BIPP | 10,701 | WTALLO_ALL | - | 110 | - | 110 | - | 417 | - | 417 | - | 791 | - | 791 |
| 924.0 | Property Insurance | 542,302 | TDPLT | 4,793 | 1,023 | - | 5,816 | 21,364 | 774 | - | 22,139 | 43,211 | 1,191 | - | 44,402 |
| 925.0 | Injuries & Damages | 31,076 | LABOR | 262 | 86 | 5 | 353 | 1,167 | 77 | - | 1,244 | 2,360 | 112 | - | 2,472 |
| 926.0 | Employee Pension & Benefits | 3,422,953 | LABOR | 28,834 | 9,500 | 593 | 38,928 | 128,540 | 8,431 | - | 136,971 | 259,979 | 12,349 | - | 272,328 |
| 928.0 | Regulatory Commission - Reg. Asset | 960,626 | TDPLT | 8,489 | 1,812 | - | 10,302 | 37,845 | 1,372 | - | 39,216 | 76,543 | 2,110 | - | 78,652 |
| 928.0 | Regulatory Commission - Other Supply Proc | 109,960 | WTALLO_ALLM | - | 2,722 | - | 2,722 | - | - | - | - | - | - | - | - |
| 928.0 | Regulatory Commission - Other Distr | 540,853 | WTALLO_ALL | - | 5,535 | - | 5,535 | - | 21,062 | - | 21,062 | - | 39,972 | - | 39,972 |
| 928.0 | Regulatory Commission - Other BIPP | 1,975 | WTALLO_ALL | - | 20 | - | 20 | - | 77 | - | 77 | - | 146 | - | 146 |
| 928.0 | Regulatory Commission - TSAS | (569,183) | TSAS_REV | - | - | (8,197) | (8,197) | - | - | (33,381) | (33,381) | - | - | (60,811) | (60,811) |
| 929.0 | Duplicate Charges | (1,807,635) | LABOR | (15,227) | (5,017) | (313) | (20,557) | (67,881) | (4,453) | - | (72,334) | (137,293) | (6,521) | - | (143,814) |
| 930.1 | General Advertising Exp. - Supply Proc. | 60,516 | WTALLO_ALLM | - | 1,498 | - | 1,498 | - | - | - | - | - | - | - | - |
| 930.1 | General Advertising Exp. - Distr | 297,655 | WTALLO_ALL | - | 3,046 | - | 3,046 | - | 11,591 | - | 11,591 | - | 21,998 | - | 21,998 |
| 930.1 | General Advertising Exp. - BIPP | 1,087 | WTALLO_ALL | - | 11 | - | 11 | - | 42 | - | 42 | - | 80 | - | 80 |
| 930.2 | Misc. General Expenses | 2,508,749 | LABOR | 21,133 | 6,963 | 435 | 28,531 | 94,209 | 6,180 | - | 100,389 | 190,544 | 9,051 | - | 199,594 |
| 931.0 | Office Rent | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 932.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,206,278*** | | ***140,444*** | ***135,742*** | ***(5,581)*** | ***270,605*** | ***626,080*** | ***271,736*** | ***(33,381)*** | ***864,435*** | ***1,266,278*** | ***498,840*** | ***(60,811)*** | ***1,704,308*** |
| | **TOTAL O & M EXPENSES** | **75,579,161** | | **429,629** | **353,526** | **96,062** | **879,217** | **1,915,227** | **808,691** | **(33,381)** | **2,690,537** | **3,873,645** | **1,401,398** | **(60,811)** | **5,214,232** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **75,579,161** | | **429,629** | **353,526** | **96,062** | **879,217** | **1,915,227** | **808,691** | **(33,381)** | **2,690,537** | **3,873,645** | **1,401,398** | **(60,811)** | **5,214,232** |

## Labor Expense

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Exp. - MFC | 119,344 | ESALES | - | - | 3,067 | 3,067 | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | (52,052) | DESIGN_DAY | (745) | - | - | (745) | (3,322) | - | - | (3,322) | (6,719) | - | - | (6,719) |
| 804.0 | Oth. Gas Supply Exp (Rev/Exp Bal) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***67,292*** | | ***(745)*** | ***-*** | ***3,067*** | ***2,322*** | ***(3,322)*** | ***-*** | ***-*** | ***(3,322)*** | ***(6,719)*** | ***-*** | ***-*** | ***(6,719)*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 1,140,465 | LABOR | 492 | 39 | - | 531 | 1,304 | 1,738 | - | 3,042 | 59,338 | 53,039 | - | 112,377 |
| 921.0 | Office Supplies | 3,231,991 | LABOR | 1,393 | 111 | - | 1,504 | 3,695 | 4,925 | - | 8,620 | 168,159 | 150,308 | - | 318,467 |
| 922.0 | Administrative Expenses Transferred - Cred | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 6,567,866 | LABOR | 2,832 | 226 | - | 3,057 | 7,509 | 10,008 | - | 17,517 | 341,723 | 305,448 | - | 647,171 |
| 923.0 | Outside Service Employed - IT Supply Proc | 442,763 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - IT Distr | 2,177,784 | WTALLO_ALL | - | 912 | - | 912 | - | 6,340 | - | 6,340 | - | 232,827 | - | 232,827 |
| 923.0 | Outside Service Employed - IT BIPP | 7,953 | WTALLO_ALL | - | 3 | - | 3 | - | 23 | - | 23 | - | 850 | - | 850 |
| 923.0 | Outside Service Employed - Other Supply P | 595,716 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - Other Distr | 2,930,106 | WTALLO_ALL | - | 1,227 | - | 1,227 | - | 8,530 | - | 8,530 | - | 313,258 | - | 313,258 |
| 923.0 | Outside Service Employed - Other BIPP | 10,701 | WTALLO_ALL | - | 4 | - | 4 | - | 31 | - | 31 | - | 1,144 | - | 1,144 |
| 924.0 | Property Insurance | 542,302 | TDPLT | 196 | 17 | - | 213 | 650 | 910 | - | 1,560 | 29,601 | 26,806 | - | 56,407 |
| 925.0 | Injuries & Damages | 31,076 | LABOR | 13 | 1 | - | 14 | 36 | 47 | - | 83 | 1,617 | 1,445 | - | 3,062 |
| 926.0 | Employee Pension & Benefits | 3,422,953 | LABOR | 1,476 | 118 | - | 1,593 | 3,914 | 5,216 | - | 9,129 | 178,094 | 159,189 | - | 337,284 |
| 928.0 | Regulatory Commission - Reg. Asset | 960,626 | TDPLT | 347 | 31 | - | 378 | 1,152 | 1,611 | - | 2,764 | 52,434 | 47,485 | - | 99,919 |
| 928.0 | Regulatory Commission - Other Supply Proc | 109,960 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 928.0 | Regulatory Commission - Other Distr | 540,853 | WTALLO_ALL | - | 227 | - | 227 | - | 1,575 | - | 1,575 | - | 57,823 | - | 57,823 |
| 928.0 | Regulatory Commission - Other BIPP | 1,975 | WTALLO_ALL | - | 1 | - | 1 | - | 6 | - | 6 | - | 211 | - | 211 |
| 928.0 | Regulatory Commission - TSAS | (569,183) | TSAS_REV | - | - | (565) | (565) | - | - | (1,251) | (1,251) | - | - | (53,465) | (53,465) |
| 929.0 | Duplicate Charges | (1,807,635) | LABOR | (779) | (62) | - | (841) | (2,067) | (2,754) | - | (4,821) | (94,050) | (84,067) | - | (178,117) |
| 930.1 | General Advertising Exp. - Supply Proc. | 60,516 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 930.1 | General Advertising Exp. - Distr | 297,655 | WTALLO_ALL | - | 125 | - | 125 | - | 867 | - | 867 | - | 31,822 | - | 31,822 |
| 930.1 | General Advertising Exp. - BIPP | 1,087 | WTALLO_ALL | - | 0 | - | 0 | - | 3 | - | 3 | - | 116 | - | 116 |
| 930.2 | Misc. General Expenses | 2,508,749 | LABOR | 1,082 | 86 | - | 1,168 | 2,868 | 3,823 | - | 6,691 | 130,529 | 116,673 | - | 247,202 |
| 931.0 | Office Rent | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 932.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,206,278*** | | ***7,051*** | ***3,067*** | ***(565)*** | ***9,553*** | ***19,062*** | ***42,897*** | ***(1,251)*** | ***60,708*** | ***867,444*** | ***1,414,379*** | ***(53,465)*** | ***2,228,358*** |
| | **TOTAL O & M EXPENSES** | **75,579,161** | | **19,127** | **11,787** | **(565)** | **30,349** | **58,311** | **147,321** | **(1,251)** | **204,381** | **2,653,581** | **4,714,551** | **(53,465)** | **7,314,667** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **75,579,161** | | **19,127** | **11,787** | **(565)** | **30,349** | **58,311** | **147,321** | **(1,251)** | **204,381** | **2,653,581** | **4,714,551** | **(53,465)** | **7,314,667** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Exp. - MFC | 119,344 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | (52,052) | DESIGN_DAY | (86) | - | - | (86) | (101) | - | - | (101) | (4,603) | - | - | (4,603) |
| 804.0 | Oth. Gas Supply Exp (Rev/Exp Bal) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***67,292*** | | ***(86)*** | ***-*** | ***-*** | ***(86)*** | ***(101)*** | ***-*** | ***-*** | ***(101)*** | ***(4,603)*** | ***-*** | ***-*** | ***(4,603)*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administrative and General Expenses** | | | | | | | | | | | | | | |
| 920.0 | Administrative & General Salaries | 1,140,465 | LABOR | 70,611 | 16,147 | - | 86,758 | 25,588 | 3,291 | - | 28,879 | 519 | 25 | - | 544 |
| 921.0 | Office Supplies | 3,231,991 | LABOR | 200,106 | 45,759 | - | 245,865 | 72,514 | 9,326 | - | 81,840 | 1,470 | 72 | - | 1,542 |
| 922.0 | Administrative Expenses Transferred - Cred | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 6,567,866 | LABOR | 406,645 | 92,989 | - | 499,633 | 147,359 | 18,951 | - | 166,310 | 2,987 | 146 | - | 3,134 |
| 923.0 | Outside Service Employed - IT Supply Proc | 442,763 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - IT Distr | 2,177,784 | WTALLO_ALL | - | 175,856 | - | 175,856 | - | 55,966 | - | 55,966 | - | 982 | - | 982 |
| 923.0 | Outside Service Employed - IT BIPP | 7,953 | WTALLO_ALL | - | 642 | - | 642 | - | 204 | - | 204 | - | 4 | - | 4 |
| 923.0 | Outside Service Employed - Other Supply P | 595,716 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - Other Distr | 2,930,106 | WTALLO_ALL | - | 236,606 | - | 236,606 | - | 75,299 | - | 75,299 | - | 1,321 | - | 1,321 |
| 923.0 | Outside Service Employed - Other BIPP | 10,701 | WTALLO_ALL | - | 864 | - | 864 | - | 275 | - | 275 | - | 5 | - | 5 |
| 924.0 | Property Insurance | 542,302 | TDPLT | 35,224 | 7,581 | - | 42,805 | 12,765 | 1,699 | - | 14,463 | 259 | 8 | - | 267 |
| 925.0 | Injuries & Damages | 31,076 | LABOR | 1,924 | 440 | - | 2,364 | 697 | 90 | - | 787 | 14 | 1 | - | 15 |
| 926.0 | Employee Pension & Benefits | 3,422,953 | LABOR | 211,930 | 48,463 | - | 260,392 | 76,799 | 9,877 | - | 86,675 | 1,557 | 76 | - | 1,633 |
| 928.0 | Regulatory Commission - Reg. Asset | 960,626 | TDPLT | 62,396 | 13,429 | - | 75,825 | 22,611 | 3,009 | - | 25,620 | 458 | 15 | - | 473 |
| 928.0 | Regulatory Commission - Other Supply Proc | 109,960 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 928.0 | Regulatory Commission - Other Distr | 540,853 | WTALLO_ALL | - | 43,674 | - | 43,674 | - | 13,899 | - | 13,899 | - | 244 | - | 244 |
| 928.0 | Regulatory Commission - Other BIPP | 1,975 | WTALLO_ALL | - | 159 | - | 159 | - | 51 | - | 51 | - | 1 | - | 1 |
| 928.0 | Regulatory Commission - TSAS | (569,183) | TSAS_REV | - | - | (69,818) | (69,818) | - | - | (20,768) | (20,768) | - | - | (505) | (505) |
| 929.0 | Duplicate Charges | (1,807,635) | LABOR | (111,918) | (25,593) | - | (137,511) | (40,557) | (5,216) | - | (45,773) | (822) | (40) | - | (862) |
| 930.1 | General Advertising Exp. - Supply Proc. | 60,516 | WTALLO_ALLM | - | - | - | - | - | - | - | - | - | - | - | - |
| 930.1 | General Advertising Exp. - Distr | 297,655 | WTALLO_ALL | - | 24,036 | - | 24,036 | - | 7,649 | - | 7,649 | - | 134 | - | 134 |
| 930.1 | General Advertising Exp. - BIPP | 1,087 | WTALLO_ALL | - | 88 | - | 88 | - | 28 | - | 28 | - | 0 | - | 0 |
| 930.2 | Misc. General Expenses | 2,508,749 | LABOR | 155,327 | 35,519 | - | 190,847 | 56,287 | 7,239 | - | 63,526 | 1,141 | 56 | - | 1,197 |
| 931.0 | Office Rent | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 932.0 | Maintenance of General Plant | - | LABOR | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,206,278*** | | ***1,032,245*** | ***716,658*** | ***(69,818)*** | ***1,679,085*** | ***374,063*** | ***201,636*** | ***(20,768)*** | ***554,932*** | ***7,583*** | ***3,050*** | ***(505)*** | ***10,128*** |
| | **TOTAL O & M EXPENSES** | **75,579,161** | | **3,157,720** | **2,114,124** | **(69,818)** | **5,202,026** | **1,144,290** | **529,049** | **(20,768)** | **1,652,571** | **23,198** | **9,608** | **(505)** | **32,300** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **75,579,161** | | **3,157,720** | **2,114,124** | **(69,818)** | **5,202,026** | **1,144,290** | **529,049** | **(20,768)** | **1,652,571** | **23,198** | **9,608** | **(505)** | **32,300** |
| **Labor Expense** | | | | | | | | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | | | | | | | | |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Purchased Gas Expense*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Gas Expenses** | | | | | | | | | | | | | | |
| 807.5 | Gas for Resale Expense | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Exp. - MFC | 119,344 | ESALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | (52,052) | DESIGN_DAY | (5,477) | - | - | (5,477) | (1,985) | - | - | (1,985) | (40) | - | - | (40) |
| 804.0 | Oth. Gas Supply Exp (Rev/Exp Bal) | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***67,292*** | | ***(5,477)*** | ***-*** | ***-*** | ***(5,477)*** | ***(1,985)*** | ***-*** | ***-*** | ***(1,985)*** | ***(40)*** | ***-*** | ***-*** | ***(40)*** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| | | | | Residential Non-Heat Sales SC 1S RNH | | | | Residential Heating Sales SC 1S RH | | | | Commercial Sales SC 1S C | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Acct. No. | Account Description | Amount | Alloc. Factor | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 1,900,456 | LABDISTO | 14,243 | 16,346 | - | 30,589 | 640,858 | 399,686 | - | 1,040,545 | 101,618 | 28,685 | - | 130,303 |
| 871.0 | Distribution Load Dispatch | 747,096 | DISTPLT | 4,832 | 8,463 | - | 13,295 | 217,399 | 206,937 | - | 424,336 | 34,472 | 15,897 | - | 50,369 |
| 874.0 | Mains & Services Expenses | 6,280,671 | PLT_37680 | 43,718 | 64,068 | - | 107,786 | 1,967,053 | 1,566,612 | - | 3,533,665 | 311,907 | 110,113 | - | 422,020 |
| 875.0 | M&R Station Expenses - General | 496,211 | DESIGN_DAY | 5,199 | - | - | 5,199 | 233,915 | - | - | 233,915 | 37,091 | - | - | 37,091 |
| 877.0 | M&R Station Expenses - City | 333 | DESIGN_DAY | 3 | - | - | 3 | 157 | - | - | 157 | 25 | - | - | 25 |
| 878.0 | Meter & House Regulator Expenses | 1,309,764 | DESIGN_DAY | 13,722 | - | - | 13,722 | 617,426 | - | - | 617,426 | 97,903 | - | - | 97,903 |
| 879.0 | Customer Installation Expenses | 94,823 | METERS | - | 2,600 | - | 2,600 | - | 63,564 | - | 63,564 | - | 6,219 | - | 6,219 |
| 880.0 | Other Expenses | 1,041,093 | PLT_37680 | 7,247 | 10,620 | - | 17,867 | 326,061 | 259,684 | - | 585,745 | 51,702 | 18,253 | - | 69,955 |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***11,870,448*** | | ***88,964*** | ***102,096*** | ***-*** | ***191,060*** | ***4,002,870*** | ***2,496,484*** | ***-*** | ***6,499,354*** | ***634,718*** | ***179,167*** | ***-*** | ***813,885*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM DEM | CUS | COM | TOTAL | Lrg. Commercial Transport SC 3T LC DEM | CUS | COM | TOTAL | Indus.and Muni. Transport SC 3T IM DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 1,900,456 | LABDISTO | 19,463 | 1,981 | - | 21,444 | 86,762 | 1,018 | - | 87,780 | 175,481 | 1,473 | - | 176,954 |
| 871.0 | Distribution Load Dispatch | 747,096 | DISTPLT | 6,602 | 1,409 | - | 8,012 | 29,432 | 1,067 | - | 30,499 | 59,529 | 1,641 | - | 61,169 |
| 874.0 | Mains & Services Expenses | 6,280,671 | PLT_37680 | 59,739 | 6,980 | - | 66,719 | 266,308 | 2,866 | - | 269,174 | 538,621 | 3,942 | - | 542,563 |
| 875.0 | M&R Station Expenses - General | 496,211 | DESIGN_DAY | 7,104 | - | - | 7,104 | 31,668 | - | - | 31,668 | 64,051 | - | - | 64,051 |
| 877.0 | M&R Station Expenses - City | 333 | DESIGN_DAY | 5 | - | - | 5 | 21 | - | - | 21 | 43 | - | - | 43 |
| 878.0 | Meter & House Regulator Expenses | 1,309,764 | DESIGN_DAY | 18,751 | - | - | 18,751 | 83,590 | - | - | 83,590 | 169,064 | - | - | 169,064 |
| 879.0 | Customer Installation Expenses | 94,823 | METERS | - | 847 | - | 847 | - | 933 | - | 933 | - | 1,491 | - | 1,491 |
| 880.0 | Other Expenses | 1,041,093 | PLT_37680 | 9,902 | 1,157 | - | 11,059 | 44,144 | 475 | - | 44,619 | 89,283 | 653 | - | 89,936 |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***11,870,448*** | | ***121,566*** | ***12,375*** | ***-*** | ***133,941*** | ***541,925*** | ***6,359*** | ***-*** | ***548,284*** | ***1,096,072*** | ***9,201*** | ***-*** | ***1,105,272*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| | | | | High Pressure Transport SC 3T-HP | | | | Res.Non-Heat Transport SC 5T RNH | | | | Res. Heating Transport SC 5T RH | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Acct. No. | Account Description | Amount | Alloc. Factor | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 1,900,456 | LABDISTO | 1,069 | 19 | - | 1,088 | 2,642 | 2,420 | - | 5,062 | 120,210 | 71,327 | - | 191,538 |
| 871.0 | Distribution Load Dispatch | 747,096 | DISTPLT | 270 | 24 | - | 294 | 896 | 1,253 | - | 2,149 | 40,779 | 36,930 | - | 77,709 |
| 874.0 | Mains & Services Expenses | 6,280,671 | PLT_37680 | 2,007 | 44 | - | 2,051 | 8,108 | 9,487 | - | 17,595 | 368,974 | 279,574 | - | 648,548 |
| 875.0 | M&R Station Expenses - General | 496,211 | DESIGN_DAY | 824 | - | - | 824 | 964 | - | - | 964 | 43,877 | - | - | 43,877 |
| 877.0 | M&R Station Expenses - City | 333 | DESIGN_DAY | 1 | - | - | 1 | 1 | - | - | 1 | 29 | - | - | 29 |
| 878.0 | Meter & House Regulator Expenses | 1,309,764 | DESIGN_DAY | 2,175 | - | - | 2,175 | 2,545 | - | - | 2,545 | 115,815 | - | - | 115,815 |
| 879.0 | Customer Installation Expenses | 94,823 | METERS | - | 23 | - | 23 | - | 385 | - | 385 | - | 11,343 | - | 11,343 |
| 880.0 | Other Expenses | 1,041,093 | PLT_37680 | 333 | 7 | - | 340 | 1,344 | 1,573 | - | 2,917 | 61,162 | 46,343 | - | 107,504 |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***11,870,448*** | | ***6,679*** | ***117*** | ***-*** | ***6,796*** | ***16,500*** | ***15,118*** | ***-*** | ***31,618*** | ***750,847*** | ***445,517*** | ***-*** | ***1,196,364*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Storage Operation Expenses** | | | | | | | | | | | | | | |
| 814.0 | Operation Supervision & Engineering | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| 826.0 | Rents | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Storage Maintenance Expenses** | | | | | | | | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Storage*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Operation Expenses** | | | | | | | | | | | | | | |
| 850.0 | Operation Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 860.0 | Rents | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Maintenance Expenses** | | | | | | | | | | | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Total Transmission*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Operation Expenses** | | | | | | | | | | | | | | |
| 870.0 | Operation Supervision & Engineering | 1,900,456 | LABDISTO | 143,049 | 16,310 | - | 159,358 | 51,838 | 2,902 | - | 54,740 | 1,051 | 5 | - | 1,056 |
| 871.0 | Distribution Load Dispatch | 747,096 | DISTPLT | 48,526 | 10,444 | - | 58,970 | 17,585 | 2,340 | - | 19,925 | 356 | 12 | - | 368 |
| 874.0 | Mains & Services Expenses | 6,280,671 | PLT_37680 | 439,074 | 59,495 | - | 498,568 | 159,111 | 9,644 | - | 168,755 | 3,226 | - | - | 3,226 |
| 875.0 | M&R Station Expenses - General | 496,211 | DESIGN_DAY | 52,213 | - | - | 52,213 | 18,921 | - | - | 18,921 | 384 | - | - | 384 |
| 877.0 | M&R Station Expenses - City | 333 | DESIGN_DAY | 35 | - | - | 35 | 13 | - | - | 13 | 0 | - | - | 0 |
| 878.0 | Meter & House Regulator Expenses | 1,309,764 | DESIGN_DAY | 137,818 | - | - | 137,818 | 49,942 | - | - | 49,942 | 1,012 | - | - | 1,012 |
| 879.0 | Customer Installation Expenses | 94,823 | METERS | - | 5,762 | - | 5,762 | - | 1,641 | - | 1,641 | - | 14 | - | 14 |
| 880.0 | Other Expenses | 1,041,093 | PLT_37680 | 72,781 | 9,862 | - | 82,643 | 26,374 | 1,599 | - | 27,973 | 535 | - | - | 535 |
| 881.0 | Rents | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***11,870,448*** | | ***893,496*** | ***101,872*** | ***-*** | ***995,369*** | ***323,784*** | ***18,126*** | ***-*** | ***341,910*** | ***6,564*** | ***30*** | ***-*** | ***6,594*** |
| | **Distribution Maintenance Expenses** | | | | | | | | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 885.0 | Maint. Supervision & Engineering | 108,947 | LABDISTM | 975 | 477 | - | 1,452 | 43,888 | 11,655 | - | 55,543 | 6,959 | 864 | - | 7,823 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 1,808,822 | D_MAINS | 18,973 | - | - | 18,973 | 853,690 | - | - | 853,690 | 135,366 | - | - | 135,366 |
| 889.0 | Maint. of M&R Station Equip. - General | 71,169 | DESIGN_DAY | 746 | - | - | 746 | 33,549 | - | - | 33,549 | 5,320 | - | - | 5,320 |
| 890.0 | Maint. of M&R Station Equip. - Industrial | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 272,570 | SERV | - | 8,265 | - | 8,265 | - | 202,105 | - | 202,105 | - | 14,205 | - | 14,205 |
| 893.0 | Maint. of Meters & House Regulators | 48,687 | METERS | - | 1,335 | - | 1,335 | - | 32,637 | - | 32,637 | - | 3,193 | - | 3,193 |
| 894.0 | Maint. of Other Equip. | 4,350 | DISTPLT | 28 | 49 | - | 77 | 1,266 | 1,205 | - | 2,471 | 201 | 93 | - | 293 |
| | ***Sub-total*** | ***2,314,545*** | | ***20,722*** | ***10,126*** | ***-*** | ***30,848*** | ***932,393*** | ***247,601*** | ***-*** | ***1,179,995*** | ***147,846*** | ***18,355*** | ***-*** | ***166,201*** |
| | ***Total Distribution*** | ***14,184,993*** | | ***109,686*** | ***112,222*** | ***-*** | ***221,908*** | ***4,935,263*** | ***2,744,085*** | ***-*** | ***7,679,349*** | ***782,563*** | ***197,522*** | ***-*** | ***980,085*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 45,925 | BILLS | - | 1,415 | - | 1,415 | - | 34,612 | - | 34,612 | - | 2,053 | - | 2,053 |
| 901.0 | Supervision - BIPP Related | 11,224 | BILLS | - | 346 | - | 346 | - | 8,459 | - | 8,459 | - | 502 | - | 502 |
| 902.0 | Meter Reading | 214,182 | MTREAD | - | 6,480 | - | 6,480 | - | 158,457 | - | 158,457 | - | 15,487 | - | 15,487 |
| 903.0 | Customer Records & Collection - Del./Billing | 845,683 | BILLS | - | 26,065 | - | 26,065 | - | 637,353 | - | 637,353 | - | 37,804 | - | 37,804 |
| 903.0 | Customer Records & Collection - BIPP Rela | 90,908 | BILLS | - | 2,802 | - | 2,802 | - | 68,513 | - | 68,513 | - | 4,064 | - | 4,064 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 141,127 | BILLS | - | 4,350 | - | 4,350 | - | 106,361 | - | 106,361 | - | 6,309 | - | 6,309 |
| 905.0 | Misc. Customer Accts - BIPP Related | 126 | BILLS | - | 4 | - | 4 | - | 95 | - | 95 | - | 6 | - | 6 |
| | ***Sub-total*** | ***1,349,176*** | | ***-*** | ***41,462*** | ***-*** | ***41,462*** | ***-*** | ***1,013,850*** | ***-*** | ***1,013,850*** | ***-*** | ***66,223*** | ***-*** | ***66,223*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 294,941 | WT_MFR | - | 5,335 | - | 5,335 | - | 218,827 | - | 218,827 | - | 59,801 | - | 59,801 |
| 906A | Credit & Collections - Trans. Del & Distr. | 431,199 | DISTR_904 | - | 8,513 | - | 8,513 | - | 266,625 | - | 266,625 | - | 29,455 | - | 29,455 |
| 906A | Credit & Collections - BIPP | 4,602 | BIPP_904 | - | 117 | - | 117 | - | 2,853 | - | 2,853 | - | 649 | - | 649 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 467,231 | MFC_906 | - | 9,651 | - | 9,651 | - | 394,259 | - | 394,259 | - | 53,567 | - | 53,567 |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 683,084 | DIST_906 | - | 13,682 | - | 13,682 | - | 428,553 | - | 428,553 | - | 44,499 | - | 44,499 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 7,290 | BIPP_906 | - | 225 | - | 225 | - | 5,494 | - | 5,494 | - | 326 | - | 326 |
| 908.0 | Customer Assistance Exp. - Residential | 110,240 | RESREV | - | 2,863 | - | 2,863 | - | 89,688 | - | 89,688 | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 9,779 | NORESREV | - | - | - | - | - | - | - | - | - | 2,788 | - | 2,788 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | - | EEREV_908 | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,008,366*** | | ***-*** | ***40,386*** | ***-*** | ***40,386*** | ***-*** | ***1,406,300*** | ***-*** | ***1,406,300*** | ***-*** | ***191,085*** | ***-*** | ***191,085*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 1,764 | WTALLOC_RMF | - | 42 | - | 42 | - | 1,722 | - | 1,722 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 7,232 | R_WTALLOC | - | 182 | - | 182 | - | 5,918 | - | 5,918 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 35 | R_WTALLOC | - | 1 | - | 1 | - | 28 | - | 28 | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 4,341 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 3,664 | - | 3,664 |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 40,158 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 9,102 | - | 9,102 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 39 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 9 | - | 9 |
| 913.0 | Advertising Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 7,331 | WTALLOC_RMF | - | 175 | - | 175 | - | 7,156 | - | 7,156 | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 30,061 | R_WTALLOC | - | 757 | - | 757 | - | 24,602 | - | 24,602 | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 144 | R_WTALLOC | - | 4 | - | 4 | - | 118 | - | 118 | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 318 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | 269 | - | 269 |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 2,943 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 667 | - | 667 |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 3 | NR_WTALLOC | - | - | - | - | - | - | - | - | - | 1 | - | 1 |
| | ***Sub-total*** | ***94,368*** | | ***-*** | ***1,160*** | ***-*** | ***1,160*** | ***-*** | ***39,544*** | ***-*** | ***39,544*** | ***-*** | ***13,712*** | ***-*** | ***13,712*** |
| | **TOTAL O & M LABOR EXP.** | **17,704,195** | | **109,141** | **195,231** | **2,457** | **306,829** | **4,910,726** | **5,203,780** | **98,355** | **10,212,861** | **778,672** | **468,542** | **15,464** | **1,262,678** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM DEM | CUS | COM | TOTAL | Lrg. Commercial Transport SC 3T LC DEM | CUS | COM | TOTAL | Indus.and Muni. Transport SC 3T IM DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 885.0 | Maint. Supervision & Engineering | 108,947 | LABDISTM | 1,333 | 66 | - | 1,399 | 5,942 | 42 | - | 5,984 | 12,018 | 63 | - | 12,081 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 1,808,822 | D_MAINS | 25,926 | - | - | 25,926 | 115,576 | - | - | 115,576 | 233,759 | - | - | 233,759 |
| 889.0 | Maint. of M&R Station Equip. - General | 71,169 | DESIGN_DAY | 1,019 | - | - | 1,019 | 4,542 | - | - | 4,542 | 9,186 | - | - | 9,186 |
| 890.0 | Maint. of M&R Station Equip. - Industrial | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 272,570 | SERV | - | 901 | - | 901 | - | 370 | - | 370 | - | 509 | - | 509 |
| 893.0 | Maint. of Meters & House Regulators | 48,687 | METERS | - | 435 | - | 435 | - | 479 | - | 479 | - | 766 | - | 766 |
| 894.0 | Maint. of Other Equip. | 4,350 | DISTPLT | 38 | 8 | - | 47 | 171 | 6 | - | 178 | 347 | 10 | - | 356 |
| | ***Sub-total*** | ***2,314,545*** | | ***28,317*** | ***1,410*** | ***-*** | ***29,726*** | ***126,231*** | ***897*** | ***-*** | ***127,129*** | ***255,309*** | ***1,347*** | ***-*** | ***256,657*** |
| | ***Total Distribution*** | ***14,184,993*** | | ***149,883*** | ***13,785*** | ***-*** | ***163,668*** | ***668,157*** | ***7,256*** | ***-*** | ***675,413*** | ***1,351,381*** | ***10,548*** | ***-*** | ***1,361,929*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 45,925 | BILLS | - | 107 | - | 107 | - | 19 | - | 19 | - | 20 | - | 20 |
| 901.0 | Supervision - BIPP Related | 11,224 | BILLS | - | 26 | - | 26 | - | 5 | - | 5 | - | 5 | - | 5 |
| 902.0 | Meter Reading | 214,182 | MTREAD | - | 791 | - | 791 | - | 219 | - | 219 | - | 366 | - | 366 |
| 903.0 | Customer Records & Collection - Del./Billing | 845,683 | BILLS | - | 1,977 | - | 1,977 | - | 345 | - | 345 | - | 364 | - | 364 |
| 903.0 | Customer Records & Collection - BIPP Rela | 90,908 | BILLS | - | 213 | - | 213 | - | 37 | - | 37 | - | 39 | - | 39 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 141,127 | BILLS | - | 330 | - | 330 | - | 58 | - | 58 | - | 61 | - | 61 |
| 905.0 | Misc. Customer Accts - BIPP Related | 126 | BILLS | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| | ***Sub-total*** | ***1,349,176*** | | ***-*** | ***3,444*** | ***-*** | ***3,444*** | ***-*** | ***682*** | ***-*** | ***682*** | ***-*** | ***854*** | ***-*** | ***854*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 294,941 | WT_MFR | - | 10,978 | - | 10,978 | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 431,199 | DISTR_904 | - | 3,422 | - | 3,422 | - | 11,523 | - | 11,523 | - | 16,027 | - | 16,027 |
| 906A | Credit & Collections - BIPP | 4,602 | BIPP_904 | - | 34 | - | 34 | - | 6 | - | 6 | - | 6 | - | 6 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 467,231 | MFC_906 | - | 9,754 | - | 9,754 | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 683,084 | DIST_906 | - | 5,170 | - | 5,170 | - | 17,409 | - | 17,409 | - | 24,213 | - | 24,213 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 7,290 | BIPP_906 | - | 17 | - | 17 | - | 3 | - | 3 | - | 3 | - | 3 |
| 908.0 | Customer Assistance Exp. - Residential | 110,240 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 9,779 | NORESREV | - | 324 | - | 324 | - | 1,091 | - | 1,091 | - | 1,517 | - | 1,517 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | - | EEREV_908 | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,008,366*** | | ***-*** | ***29,698*** | ***-*** | ***29,698*** | ***-*** | ***30,032*** | ***-*** | ***30,032*** | ***-*** | ***41,767*** | ***-*** | ***41,767*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 1,764 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 7,232 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 35 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 4,341 | WTALLOC_NRM | - | 677 | - | 677 | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 40,158 | NR_WTALLOC | - | 1,380 | - | 1,380 | - | 5,249 | - | 5,249 | - | 9,962 | - | 9,962 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 39 | NR_WTALLOC | - | 1 | - | 1 | - | 5 | - | 5 | - | 10 | - | 10 |
| 913.0 | Advertising Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 7,331 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 30,061 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 144 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 318 | WTALLOC_NRM | - | 50 | - | 50 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 2,943 | NR_WTALLOC | - | 101 | - | 101 | - | 385 | - | 385 | - | 730 | - | 730 |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 3 | NR_WTALLOC | - | 0 | - | 0 | - | 0 | - | 0 | - | 1 | - | 1 |
| | ***Sub-total*** | ***94,368*** | | ***-*** | ***2,208*** | ***-*** | ***2,208*** | ***-*** | ***5,639*** | ***-*** | ***5,639*** | ***-*** | ***10,702*** | ***-*** | ***10,702*** |
| | **TOTAL O & M LABOR EXP.** | **17,704,195** | | **149,138** | **49,136** | **3,067** | **201,341** | **664,835** | **43,609** | **-** | **708,444** | **1,344,662** | **63,871** | **-** | **1,408,534** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 885.0 | Maint. Supervision & Engineering | 108,947 | LABDISTM | 49 | 1 | - | 50 | 181 | 71 | - | 251 | 8,232 | 2,080 | - | 10,312 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 1,808,822 | D_MAINS | 871 | - | - | 871 | 3,519 | - | - | 3,519 | 160,133 | - | - | 160,133 |
| 889.0 | Maint. of M&R Station Equip. - General | 71,169 | DESIGN_DAY | 118 | - | - | 118 | 138 | - | - | 138 | 6,293 | - | - | 6,293 |
| 890.0 | Maint. of M&R Station Equip. - Industrial | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 272,570 | SERV | - | 6 | - | 6 | - | 1,224 | - | 1,224 | - | 36,067 | - | 36,067 |
| 893.0 | Maint. of Meters & House Regulators | 48,687 | METERS | - | 12 | - | 12 | - | 198 | - | 198 | - | 5,824 | - | 5,824 |
| 894.0 | Maint. of Other Equip. | 4,350 | DISTPLT | 2 | 0 | - | 2 | 5 | 7 | - | 13 | 237 | 215 | - | 452 |
| | ***Sub-total*** | ***2,314,545*** | | ***1,040*** | ***19*** | ***-*** | ***1,059*** | ***3,843*** | ***1,499*** | ***-*** | ***5,343*** | ***174,896*** | ***44,186*** | ***-*** | ***219,082*** |
| | ***Total Distribution*** | ***14,184,993*** | | ***7,719*** | ***135*** | ***-*** | ***7,855*** | ***20,343*** | ***16,618*** | ***-*** | ***36,961*** | ***925,743*** | ***489,703*** | ***-*** | ***1,415,446*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 45,925 | BILLS | - | 0 | - | 0 | - | 210 | - | 210 | - | 6,196 | - | 6,196 |
| 901.0 | Supervision - BIPP Related | 11,224 | BILLS | - | 0 | - | 0 | - | 51 | - | 51 | - | 1,514 | - | 1,514 |
| 902.0 | Meter Reading | 214,182 | MTREAD | - | 1 | - | 1 | - | 771 | - | 771 | - | 22,721 | - | 22,721 |
| 903.0 | Customer Records & Collection - Del./Billing | 845,683 | BILLS | - | 3 | - | 3 | - | 3,872 | - | 3,872 | - | 114,095 | - | 114,095 |
| 903.0 | Customer Records & Collection - BIPP Rela | 90,908 | BILLS | - | 0 | - | 0 | - | 416 | - | 416 | - | 12,265 | - | 12,265 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 141,127 | BILLS | - | 0 | - | 0 | - | 646 | - | 646 | - | 19,040 | - | 19,040 |
| 905.0 | Misc. Customer Accts - BIPP Related | 126 | BILLS | - | 0 | - | 0 | - | 1 | - | 1 | - | 17 | - | 17 |
| | ***Sub-total*** | ***1,349,176*** | | ***-*** | ***5*** | ***-*** | ***5*** | ***-*** | ***5,967*** | ***-*** | ***5,967*** | ***-*** | ***175,848*** | ***-*** | ***175,848*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 294,941 | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 431,199 | DISTR_904 | - | 162 | - | 162 | - | 1,422 | - | 1,422 | - | 51,162 | - | 51,162 |
| 906A | Credit & Collections - BIPP | 4,602 | BIPP_904 | - | 0 | - | 0 | - | 17 | - | 17 | - | 511 | - | 511 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 467,231 | MFC_906 | - | - | - | - | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 683,084 | DIST_906 | - | 245 | - | 245 | - | 2,286 | - | 2,286 | - | 82,234 | - | 82,234 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 7,290 | BIPP_906 | - | 0 | - | 0 | - | 33 | - | 33 | - | 984 | - | 984 |
| 908.0 | Customer Assistance Exp. - Residential | 110,240 | RESREV | - | - | - | - | - | 478 | - | 478 | - | 17,210 | - | 17,210 |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 9,779 | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Energy Eff. | - | EEREV_908 | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,008,366*** | | ***-*** | ***407*** | ***-*** | ***407*** | ***-*** | ***4,237*** | ***-*** | ***4,237*** | ***-*** | ***152,101*** | ***-*** | ***152,101*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 1,764 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 7,232 | R_WTALLOC | - | - | - | - | - | 30 | - | 30 | - | 1,101 | - | 1,101 |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 35 | R_WTALLOC | - | - | - | - | - | 0 | - | 0 | - | 5 | - | 5 |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 4,341 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 40,158 | NR_WTALLOC | - | 56 | - | 56 | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 39 | NR_WTALLOC | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 7,331 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 30,061 | R_WTALLOC | - | - | - | - | - | 125 | - | 125 | - | 4,578 | - | 4,578 |
| 916.0 | Misc. Sales Exp - Res BIPP | 144 | R_WTALLOC | - | - | - | - | - | 1 | - | 1 | - | 22 | - | 22 |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 318 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 2,943 | NR_WTALLOC | - | 4 | - | 4 | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 3 | NR_WTALLOC | - | 0 | - | 0 | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***94,368*** | | ***-*** | ***61*** | ***-*** | ***61*** | ***-*** | ***155*** | ***-*** | ***155*** | ***-*** | ***5,706*** | ***-*** | ***5,706*** |
| | **TOTAL O & M LABOR EXP.** | **17,704,195** | | **7,633** | **608** | **-** | **8,241** | **20,242** | **26,977** | **-** | **47,219** | **921,140** | **823,359** | **-** | **1,744,499** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 885.0 | Maint. Supervision & Engineering | 108,947 | LABDISTM | 9,797 | 528 | - | 10,325 | 3,550 | 104 | - | 3,654 | 72 | 0 | - | 72 |
| 886.0 | Maint. of Structures & Improv. | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 1,808,822 | D_MAINS | 190,556 | - | - | 190,556 | 69,053 | - | - | 69,053 | 1,400 | - | - | 1,400 |
| 889.0 | Maint. of M&R Station Equip. - General | 71,169 | DESIGN_DAY | 7,489 | - | - | 7,489 | 2,714 | - | - | 2,714 | 55 | - | - | 55 |
| 890.0 | Maint. of M&R Station Equip. - Industrial | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 272,570 | SERV | - | 7,675 | - | 7,675 | - | 1,244 | - | 1,244 | - | - | - | - |
| 893.0 | Maint. of Meters & House Regulators | 48,687 | METERS | - | 2,959 | - | 2,959 | - | 843 | - | 843 | - | 7 | - | 7 |
| 894.0 | Maint. of Other Equip. | 4,350 | DISTPLT | 283 | 61 | - | 343 | 102 | 14 | - | 116 | 2 | 0 | - | 2 |
| | ***Sub-total*** | ***2,314,545*** | | ***208,123*** | ***11,223*** | ***-*** | ***219,346*** | ***75,419*** | ***2,204*** | ***-*** | ***77,624*** | ***1,529*** | ***8*** | ***-*** | ***1,536*** |
| | ***Total Distribution*** | ***14,184,993*** | | ***1,101,620*** | ***113,095*** | ***-*** | ***1,214,715*** | ***399,203*** | ***20,331*** | ***-*** | ***419,534*** | ***8,093*** | ***38*** | ***-*** | ***8,131*** |
| | **Customer Account** | | | | | | | | | | | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 45,925 | BILLS | - | 1,145 | - | 1,145 | - | 148 | - | 148 | - | 0 | - | 0 |
| 901.0 | Supervision - BIPP Related | 11,224 | BILLS | - | 280 | - | 280 | - | 36 | - | 36 | - | 0 | - | 0 |
| 902.0 | Meter Reading | 214,182 | MTREAD | - | 7,718 | - | 7,718 | - | 1,166 | - | 1,166 | - | 5 | - | 5 |
| 903.0 | Customer Records & Collection - Del./Billing | 845,683 | BILLS | - | 21,080 | - | 21,080 | - | 2,718 | - | 2,718 | - | 8 | - | 8 |
| 903.0 | Customer Records & Collection - BIPP Rela | 90,908 | BILLS | - | 2,266 | - | 2,266 | - | 292 | - | 292 | - | 1 | - | 1 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | MFC_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | DISTR_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | BIPP_904 | - | - | - | - | - | - | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Rela | 141,127 | BILLS | - | 3,518 | - | 3,518 | - | 454 | - | 454 | - | 1 | - | 1 |
| 905.0 | Misc. Customer Accts - BIPP Related | 126 | BILLS | - | 3 | - | 3 | - | 0 | - | 0 | - | 0 | - | 0 |
| | ***Sub-total*** | ***1,349,176*** | | ***-*** | ***36,009*** | ***-*** | ***36,009*** | ***-*** | ***4,815*** | ***-*** | ***4,815*** | ***-*** | ***16*** | ***-*** | ***16*** |
| | **Customer Service & Information Expenses** | | | | | | | | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 294,941 | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 431,199 | DISTR_904 | - | 34,281 | - | 34,281 | - | 8,501 | - | 8,501 | - | 106 | - | 106 |
| 906A | Credit & Collections - BIPP | 4,602 | BIPP_904 | - | 362 | - | 362 | - | 47 | - | 47 | - | 0 | - | 0 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurem | 467,231 | MFC_906 | - | - | - | - | - | - | - | - | - | - | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Dist | 683,084 | DIST_906 | - | 51,791 | - | 51,791 | - | 12,842 | - | 12,842 | - | 160 | - | 160 |
| 906B | Call Ctr, Appeals & Misc - BIPP | 7,290 | BIPP_906 | - | 182 | - | 182 | - | 23 | - | 23 | - | 0 | - | 0 |
| 908.0 | Customer Assistance Exp. - Residential | 110,240 | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 908.0 | Customer Assistance Exp. - Non-Residentia | 9,779 | NORESREV | - | 3,245 | - | 3,245 | - | 805 | - | 805 | - | 10 | - | 10 |
| 908.0 | Customer Assistance Exp. - Energy Eff. | - | EEREV_908 | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | - | RESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Resident | - | NORESREV | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Pr | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supp | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,008,366*** | | ***-*** | ***89,860*** | ***-*** | ***89,860*** | ***-*** | ***22,218*** | ***-*** | ***22,218*** | ***-*** | ***275*** | ***-*** | ***275*** |
| | **Sales Expenses** | | | | | | | | | | | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Pr | 1,764 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 7,232 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 35 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Supp | 4,341 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 40,158 | NR_WTALLOC | - | 10,884 | - | 10,884 | - | 3,464 | - | 3,464 | - | 61 | - | 61 |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 39 | NR_WTALLOC | - | 10 | - | 10 | - | 3 | - | 3 | - | 0 | - | 0 |
| 913.0 | Advertising Expenses - Res Supply Proc | - | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | - | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Prc | - | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | - | NR_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 7,331 | WTALLOC_RMF | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 30,061 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 144 | R_WTALLOC | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 318 | WTALLOC_NRM | - | - | - | - | - | - | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 2,943 | NR_WTALLOC | - | 798 | - | 798 | - | 254 | - | 254 | - | 4 | - | 4 |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 3 | NR_WTALLOC | - | 1 | - | 1 | - | 0 | - | 0 | - | 0 | - | 0 |
| | ***Sub-total*** | ***94,368*** | | ***-*** | ***11,693*** | ***-*** | ***11,693*** | ***-*** | ***3,721*** | ***-*** | ***3,721*** | ***-*** | ***65*** | ***-*** | ***65*** |
| | **TOTAL O & M LABOR EXP.** | **17,704,195** | | **1,096,142** | **250,658** | **-** | **1,346,800** | **397,218** | **51,084** | **-** | **448,302** | **8,053** | **395** | **-** | **8,447** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Depreciation Expense** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 706,355 | LABOR | 4,354 | 7,789 | 98 | 12,242 | 195,926 | 207,618 | 3,924 | 407,468 | 31,067 | 18,694 | 617 | 50,378 |
| | ***Sub-total*** | ***706,355*** | | ***4,354*** | ***7,789*** | ***98*** | ***12,242*** | ***195,926*** | ***207,618*** | ***3,924*** | ***407,468*** | ***31,067*** | ***18,694*** | ***617*** | ***50,378*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| - | Production Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Underground Storage** | | | | | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 103,099 | DESIGN_DAY | 1,080 | - | - | 1,080 | 48,601 | - | - | 48,601 | 7,706 | - | - | 7,706 |
| 375.0 | Structures & Improvements | 17,807 | DESIGN_DAY | 187 | - | - | 187 | 8,394 | - | - | 8,394 | 1,331 | - | - | 1,331 |
| 376.0 | Mains | 9,644,715 | D_MAINS | 101,166 | - | - | 101,166 | 4,551,912 | - | - | 4,551,912 | 721,777 | - | - | 721,777 |
| 378.0 | M&R Station Equip. - General | 837,057 | DESIGN_DAY | 8,770 | - | - | 8,770 | 394,591 | - | - | 394,591 | 62,569 | - | - | 62,569 |
| 380.0 | Services | 5,949,739 | SERV | - | 180,417 | - | 180,417 | - | 4,411,596 | - | 4,411,596 | - | 310,081 | - | 310,081 |
| 381.0 | Meters | 2,148,617 | METERS | - | 58,903 | - | 58,903 | - | 1,440,310 | - | 1,440,310 | - | 140,921 | - | 140,921 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 521,002 | METERS | - | 14,283 | - | 14,283 | - | 349,250 | - | 349,250 | - | 34,171 | - | 34,171 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station E | 10,153 | IND_METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***19,232,189*** | | ***111,203*** | ***253,602*** | ***-*** | ***364,805*** | ***5,003,498*** | ***6,201,156*** | ***-*** | ***11,204,654*** | ***793,383*** | ***485,173*** | ***-*** | ***1,278,556*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389.0 | General Plant | 2,289,444 | GENPLT | 14,666 | 24,152 | 269 | 39,086 | 659,868 | 637,574 | 10,753 | 1,308,195 | 104,632 | 56,170 | 1,691 | 162,493 |
| | ***Sub-total*** | ***2,289,444*** | | ***14,666*** | ***24,152*** | ***269*** | ***39,086*** | ***659,868*** | ***637,574*** | ***10,753*** | ***1,308,195*** | ***104,632*** | ***56,170*** | ***1,691*** | ***162,493*** |
| | **TOTAL DEPRECIATION EXPENSES** | **22,227,987** | | **130,223** | **285,544** | **367** | **416,133** | **5,859,292** | **7,046,348** | **14,677** | **12,920,317** | **929,082** | **560,036** | **2,308** | **1,491,426** |
| **Interest and Other Expenses** | | | | | | | | | | | | | | | |
| - | Interest Expense | 13,925,461 | RATEBASE | 94,473 | 133,422 | 6,702 | 234,597 | 4,250,769 | 3,295,918 | 268,937 | 7,815,625 | 674,026 | 261,271 | 45,224 | 980,520 |
| | ***Sub-total*** | ***13,925,461*** | | ***94,473*** | ***133,422*** | ***6,702*** | ***234,597*** | ***4,250,769*** | ***3,295,918*** | ***268,937*** | ***7,815,625*** | ***674,026*** | ***261,271*** | ***45,224*** | ***980,520*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **13,925,461** | | **94,473** | **133,422** | **6,702** | **234,597** | **4,250,769** | **3,295,918** | **268,937** | **7,815,625** | **674,026** | **261,271** | **45,224** | **980,520** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| 408.0 | Property Taxes | 26,099,009 | PLANT | 168,391 | 293,962 | 343 | 462,695 | 7,576,650 | 7,247,981 | 13,715 | 14,838,346 | 1,201,396 | 566,134 | 2,156 | 1,769,687 |
| 408.0 | Payroll Taxes | 1,762,685 | LABOR | 10,866 | 19,438 | 245 | 30,549 | 488,927 | 518,105 | 9,793 | 1,016,824 | 77,527 | 46,649 | 1,540 | 125,716 |
| 408.0 | Sales & Use Taxes | 33,934 | DEL_REV | - | - | 680 | 680 | - | - | 21,289 | 21,289 | - | - | 2,211 | 2,211 |
| 408.0 | Gross Receipts Tax - Supply Procurement | - | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | - | DEL_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - BIPP | - | BIPP_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Property Tax Deferral | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***27,895,628*** | | ***179,257*** | ***313,399*** | ***1,267*** | ***493,924*** | ***8,065,578*** | ***7,766,086*** | ***44,797*** | ***15,876,460*** | ***1,278,923*** | ***612,783*** | ***5,907*** | ***1,897,613*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **27,895,628** | | **179,257** | **313,399** | **1,267** | **493,924** | **8,065,578** | **7,766,086** | **44,797** | **15,876,460** | **1,278,923** | **612,783** | **5,907** | **1,897,613** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM DEM | CUS | COM | TOTAL | Lrg. Commercial Transport SC 3T LC DEM | CUS | COM | TOTAL | Indus.and Muni. Transport SC 3T IM DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Depreciation Expense** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 706,355 | LABOR | 5,950 | 1,960 | 122 | 8,033 | 26,525 | 1,740 | - | 28,265 | 53,649 | 2,548 | - | 56,197 |
| | ***Sub-total*** | ***706,355*** | | ***5,950*** | ***1,960*** | ***122*** | ***8,033*** | ***26,525*** | ***1,740*** | ***-*** | ***28,265*** | ***53,649*** | ***2,548*** | ***-*** | ***56,197*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| - | Production Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Underground Storage** | | | | | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 103,099 | DESIGN_DAY | 1,476 | - | - | 1,476 | 6,580 | - | - | 6,580 | 13,308 | - | - | 13,308 |
| 375.0 | Structures & Improvements | 17,807 | DESIGN_DAY | 255 | - | - | 255 | 1,136 | - | - | 1,136 | 2,299 | - | - | 2,299 |
| 376.0 | Mains | 9,644,715 | D_MAINS | 138,240 | - | - | 138,240 | 616,257 | - | - | 616,257 | 1,246,411 | - | - | 1,246,411 |
| 378.0 | M&R Station Equip. - General | 837,057 | DESIGN_DAY | 11,984 | - | - | 11,984 | 53,421 | - | - | 53,421 | 108,047 | - | - | 108,047 |
| 380.0 | Services | 5,949,739 | SERV | - | 19,657 | - | 19,657 | - | 8,071 | - | 8,071 | - | 11,100 | - | 11,100 |
| 381.0 | Meters | 2,148,617 | METERS | - | 19,186 | - | 19,186 | - | 21,142 | - | 21,142 | - | 33,796 | - | 33,796 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 521,002 | METERS | - | 4,652 | - | 4,652 | - | 5,127 | - | 5,127 | - | 8,195 | - | 8,195 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station E | 10,153 | IND_METERS | - | 1,737 | - | 1,737 | - | 1,914 | - | 1,914 | - | 3,059 | - | 3,059 |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***19,232,189*** | | ***151,955*** | ***45,232*** | ***-*** | ***197,187*** | ***677,394*** | ***36,253*** | ***-*** | ***713,648*** | ***1,370,065*** | ***56,150*** | ***-*** | ***1,426,215*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389.0 | General Plant | 2,289,444 | GENPLT | 20,040 | 5,718 | 335 | 26,093 | 89,336 | 4,951 | - | 94,287 | 180,686 | 7,249 | - | 187,936 |
| | ***Sub-total*** | ***2,289,444*** | | ***20,040*** | ***5,718*** | ***335*** | ***26,093*** | ***89,336*** | ***4,951*** | ***-*** | ***94,287*** | ***180,686*** | ***7,249*** | ***-*** | ***187,936*** |
| | **TOTAL DEPRECIATION EXPENSES** | **22,227,987** | | **177,945** | **52,910** | **458** | **231,313** | **793,255** | **42,944** | **-** | **836,200** | **1,604,400** | **65,948** | **-** | **1,670,348** |
| **Interest and Other Expenses** | | | | | | | | | | | | | | | |
| - | Interest Expense | 13,925,461 | RATEBASE | 129,095 | 24,713 | 8,869 | 162,677 | 574,746 | 22,408 | (134) | 597,020 | 1,162,453 | 34,980 | (244) | 1,197,189 |
| | ***Sub-total*** | ***13,925,461*** | | ***129,095*** | ***24,713*** | ***8,869*** | ***162,677*** | ***574,746*** | ***22,408*** | ***(134)*** | ***597,020*** | ***1,162,453*** | ***34,980*** | ***(244)*** | ***1,197,189*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **13,925,461** | | **129,095** | **24,713** | **8,869** | **162,677** | **574,746** | **22,408** | **(134)** | **597,020** | **1,162,453** | **34,980** | **(244)** | **1,197,189** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| 408.0 | Property Taxes | 26,099,009 | PLANT | 230,101 | 51,180 | 428 | 281,709 | 1,025,759 | 39,572 | - | 1,065,331 | 2,074,649 | 60,407 | - | 2,135,057 |
| 408.0 | Payroll Taxes | 1,762,685 | LABOR | 14,849 | 4,892 | 305 | 20,046 | 66,193 | 4,342 | - | 70,535 | 133,879 | 6,359 | - | 140,238 |
| 408.0 | Sales & Use Taxes | 33,934 | DEL_REV | - | - | 257 | 257 | - | - | 865 | 865 | - | - | 1,203 | 1,203 |
| 408.0 | Gross Receipts Tax - Supply Procurement | - | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | - | DEL_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - BIPP | - | BIPP_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Property Tax Deferral | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***27,895,628*** | | ***244,950*** | ***56,072*** | ***990*** | ***302,012*** | ***1,091,952*** | ***43,914*** | ***865*** | ***1,136,731*** | ***2,208,528*** | ***66,767*** | ***1,203*** | ***2,276,498*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **27,895,628** | | **244,950** | **56,072** | **990** | **302,012** | **1,091,952** | **43,914** | **865** | **1,136,731** | **2,208,528** | **66,767** | **1,203** | **2,276,498** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP DEM | CUS | COM | TOTAL | Res.Non-Heat Transport SC 5T RNH DEM | CUS | COM | TOTAL | Res. Heating Transport SC 5T RH DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Depreciation Expense** | | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 706,355 | LABOR | 305 | 24 | - | 329 | 808 | 1,076 | - | 1,884 | 36,751 | 32,850 | - | 69,601 |
| | ***Sub-total*** | ***706,355*** | | ***305*** | ***24*** | ***-*** | ***329*** | ***808*** | ***1,076*** | ***-*** | ***1,884*** | ***36,751*** | ***32,850*** | ***-*** | ***69,601*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| - | Production Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Underground Storage** | | | | | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 103,099 | DESIGN_DAY | 171 | - | - | 171 | 200 | - | - | 200 | 9,116 | - | - | 9,116 |
| 375.0 | Structures & Improvements | 17,807 | DESIGN_DAY | 30 | - | - | 30 | 35 | - | - | 35 | 1,575 | - | - | 1,575 |
| 376.0 | Mains | 9,644,715 | D_MAINS | 4,645 | - | - | 4,645 | 18,763 | - | - | 18,763 | 853,835 | - | - | 853,835 |
| 378.0 | M&R Station Equip. - General | 837,057 | DESIGN_DAY | 1,390 | - | - | 1,390 | 1,626 | - | - | 1,626 | 74,016 | - | - | 74,016 |
| 380.0 | Services | 5,949,739 | SERV | - | 123 | - | 123 | - | 26,716 | - | 26,716 | - | 787,283 | - | 787,283 |
| 381.0 | Meters | 2,148,617 | METERS | - | 527 | - | 527 | - | 8,722 | - | 8,722 | - | 257,034 | - | 257,034 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 521,002 | METERS | - | 128 | - | 128 | - | 2,115 | - | 2,115 | - | 62,326 | - | 62,326 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station E | 10,153 | IND_METERS | - | 48 | - | 48 | - | - | - | - | - | - | - | - |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***19,232,189*** | | ***6,236*** | ***826*** | ***-*** | ***7,063*** | ***20,624*** | ***37,553*** | ***-*** | ***58,178*** | ***938,542*** | ***1,106,644*** | ***-*** | ***2,045,186*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389.0 | General Plant | 2,289,444 | GENPLT | 1,027 | 70 | - | 1,097 | 2,720 | 3,365 | - | 6,085 | 123,776 | 102,268 | - | 226,044 |
| | ***Sub-total*** | ***2,289,444*** | | ***1,027*** | ***70*** | ***-*** | ***1,097*** | ***2,720*** | ***3,365*** | ***-*** | ***6,085*** | ***123,776*** | ***102,268*** | ***-*** | ***226,044*** |
| | **TOTAL DEPRECIATION EXPENSES** | **22,227,987** | | **7,567** | **921** | **-** | **8,488** | **24,152** | **41,995** | **-** | **66,147** | **1,099,070** | **1,241,762** | **-** | **2,340,832** |
| **Interest and Other Expenses** | | | | | | | | | | | | | | | |
| - | Interest Expense | 13,925,461 | RATEBASE | 5,512 | 461 | (2) | 5,971 | 17,521 | 19,678 | (5) | 37,194 | 797,347 | 583,027 | (215) | 1,380,160 |
| | ***Sub-total*** | ***13,925,461*** | | ***5,512*** | ***461*** | ***(2)*** | ***5,971*** | ***17,521*** | ***19,678*** | ***(5)*** | ***37,194*** | ***797,347*** | ***583,027*** | ***(215)*** | ***1,380,160*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **13,925,461** | | **5,512** | **461** | **(2)** | **5,971** | **17,521** | **19,678** | **(5)** | **37,194** | **797,347** | **583,027** | **(215)** | **1,380,160** |
| **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | | |
| 408.0 | Property Taxes | 26,099,009 | PLANT | 9,650 | 832 | - | 10,482 | 31,230 | 43,260 | - | 74,491 | 1,421,207 | 1,278,775 | - | 2,699,982 |
| 408.0 | Payroll Taxes | 1,762,685 | LABOR | 760 | 61 | - | 821 | 2,015 | 2,686 | - | 4,701 | 91,712 | 81,976 | - | 173,688 |
| 408.0 | Sales & Use Taxes | 33,934 | DEL_REV | - | - | 12 | 12 | - | - | 114 | 114 | - | - | 4,085 | 4,085 |
| 408.0 | Gross Receipts Tax - Supply Procurement | - | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | - | DEL_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - BIPP | - | BIPP_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Property Tax Deferral | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***27,895,628*** | | ***10,410*** | ***893*** | ***12*** | ***11,315*** | ***33,246*** | ***45,946*** | ***114*** | ***79,306*** | ***1,512,918*** | ***1,360,751*** | ***4,085*** | ***2,877,755*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **27,895,628** | | **10,410** | **893** | **12** | **11,315** | **33,246** | **45,946** | **114** | **79,306** | **1,512,918** | **1,360,751** | **4,085** | **2,877,755** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Depreciation Expense** | | | | | | | | | | | | | | |
| | **Intangible Plant** | | | | | | | | | | | | | | |
| 303.0 | Misc. Intangible Plant | 706,355 | LABOR | 43,733 | 10,001 | - | 53,734 | 15,848 | 2,038 | - | 17,886 | 321 | 16 | - | 337 |
| | ***Sub-total*** | ***706,355*** | | ***43,733*** | ***10,001*** | ***-*** | ***53,734*** | ***15,848*** | ***2,038*** | ***-*** | ***17,886*** | ***321*** | ***16*** | ***-*** | ***337*** |
| | **Production Plant** | | | | | | | | | | | | | | |
| - | Production Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Underground Storage** | | | | | | | | | | | | | | |
| - | Storage Plant | - | DDSxBASE | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Transmission Plant** | | | | | | | | | | | | | | |
| - | Transmission Plant | - | TRANSPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Distribution Plant** | | | | | | | | | | | | | | |
| 374.0 | Land & Land Rights | 103,099 | DESIGN_DAY | 10,848 | - | - | 10,848 | 3,931 | - | - | 3,931 | 80 | - | - | 80 |
| 375.0 | Structures & Improvements | 17,807 | DESIGN_DAY | 1,874 | - | - | 1,874 | 679 | - | - | 679 | 14 | - | - | 14 |
| 376.0 | Mains | 9,644,715 | D_MAINS | 1,016,050 | - | - | 1,016,050 | 368,195 | - | - | 368,195 | 7,464 | - | - | 7,464 |
| 378.0 | M&R Station Equip. - General | 837,057 | DESIGN_DAY | 88,078 | - | - | 88,078 | 31,918 | - | - | 31,918 | 647 | - | - | 647 |
| 380.0 | Services | 5,949,739 | SERV | - | 167,538 | - | 167,538 | - | 27,158 | - | 27,158 | - | - | - | - |
| 381.0 | Meters | 2,148,617 | METERS | - | 130,570 | - | 130,570 | - | 37,190 | - | 37,190 | - | 314 | - | 314 |
| 382.0 | Meter Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 383.0 | House Regulators | 521,002 | METERS | - | 31,661 | - | 31,661 | - | 9,018 | - | 9,018 | - | 76 | - | 76 |
| 384.0 | House Regulators Installations | - | METERS | - | - | - | - | - | - | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station E | 10,153 | IND_METERS | - | - | - | - | - | 3,367 | - | 3,367 | - | 28 | - | 28 |
| 387.0 | Other Equipment | - | DESIGN_DAY | - | - | - | - | - | - | - | - | - | - | - | - |
| 388.0 | Other Property | - | DISTPLT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***19,232,189*** | | ***1,116,850*** | ***329,768*** | ***-*** | ***1,446,619*** | ***404,723*** | ***76,732*** | ***-*** | ***481,455*** | ***8,205*** | ***419*** | ***-*** | ***8,624*** |
| | **General Plant Plant** | | | | | | | | | | | | | | |
| 389.0 | General Plant | 2,289,444 | GENPLT | 147,292 | 30,240 | - | 177,531 | 53,375 | 6,096 | - | 59,471 | 1,082 | 44 | - | 1,126 |
| | ***Sub-total*** | ***2,289,444*** | | ***147,292*** | ***30,240*** | ***-*** | ***177,531*** | ***53,375*** | ***6,096*** | ***-*** | ***59,471*** | ***1,082*** | ***44*** | ***-*** | ***1,126*** |
| | **TOTAL DEPRECIATION EXPENSES** | **22,227,987** | | **1,307,876** | **370,009** | **-** | **1,677,884** | **473,946** | **84,867** | **-** | **558,813** | **9,608** | **479** | **-** | **10,087** |
| | **Interest and Other Expenses** | | | | | | | | | | | | | | |
| - | Interest Expense | 13,925,461 | RATEBASE | 948,831 | 174,451 | (280) | 1,123,002 | 343,836 | 40,535 | (83) | 384,287 | 6,970 | 250 | (2) | 7,219 |
| | ***Sub-total*** | ***13,925,461*** | | ***948,831*** | ***174,451*** | ***(280)*** | ***1,123,002*** | ***343,836*** | ***40,535*** | ***(83)*** | ***384,287*** | ***6,970*** | ***250*** | ***(2)*** | ***7,219*** |
| | **TOTAL INTEREST AND OTHER EXPENSE** | **13,925,461** | | **948,831** | **174,451** | **(280)** | **1,123,002** | **343,836** | **40,535** | **(83)** | **384,287** | **6,970** | **250** | **(2)** | **7,219** |
| | **Taxes Other Than Income Taxes** | | | | | | | | | | | | | | |
| 408.0 | Property Taxes | 26,099,009 | PLANT | 1,691,214 | 363,632 | - | 2,054,846 | 612,859 | 80,682 | - | 693,541 | 12,424 | 417 | - | 12,842 |
| 408.0 | Payroll Taxes | 1,762,685 | LABOR | 109,135 | 24,956 | - | 134,092 | 39,548 | 5,086 | - | 44,634 | 802 | 39 | - | 841 |
| 408.0 | Sales & Use Taxes | 33,934 | DEL_REV | - | - | 2,573 | 2,573 | - | - | 638 | 638 | - | - | 8 | 8 |
| 408.0 | Gross Receipts Tax - Supply Procurement | - | WT_MFR | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | - | DEL_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - BIPP | - | BIPP_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 408.0 | Property Tax Deferral | - | PLANT | - | - | - | - | - | - | - | - | - | - | - | - |
| | ***Sub-total*** | ***27,895,628*** | | ***1,800,349*** | ***388,589*** | ***2,573*** | ***2,191,511*** | ***652,408*** | ***85,768*** | ***638*** | ***738,814*** | ***13,226*** | ***457*** | ***8*** | ***13,691*** |
| | | - | | | | | | | | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TA** | **27,895,628** | | **1,800,349** | **388,589** | **2,573** | **2,191,511** | **652,408** | **85,768** | **638** | **738,814** | **13,226** | **457** | **8** | **13,691** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Residential Non-Heat Sales SC 1S RNH DEM | CUS | COM | TOTAL | Residential Heating Sales SC 1S RH DEM | CUS | COM | TOTAL | Commercial Sales SC 1S C DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Additions/Deductions to Oper. Inc.** | | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other Tax Adjustments** | | | | | | | | | | | | | | | |
| - | Tax Adjustments | 1,205,470 | RATEBASE | 8,178 | 11,550 | 580 | 20,308 | 367,972 | 285,314 | 23,281 | 676,566 | 58,348 | 22,617 | 3,915 | 84,880 |
| | **TOTAL** | **1,205,470** | | **8,178** | **11,550** | **580** | **20,308** | **367,972** | **285,314** | **23,281** | **676,566** | **58,348** | **22,617** | **3,915** | **84,880** |
| **Income Taxes** | | | | | | | | | | | | | | | |
| - | Tax Expense per Books | 12,658,866 | RATEBASE | 85,880 | 121,286 | 6,093 | 213,259 | 3,864,139 | 2,996,137 | 244,476 | 7,104,752 | 612,720 | 237,507 | 41,110 | 891,337 |
| | **TOTAL** | **12,658,866** | | **85,880** | **121,286** | **6,093** | **213,259** | **3,864,139** | **2,996,137** | **244,476** | **7,104,752** | **612,720** | **237,507** | **41,110** | **891,337** |
| **~** | | | | | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| - | Income Tax Change Due to RoR Change | (1,691,657) | RATEBASE | (11,477) | (16,208) | (814) | (28,499) | (516,381) | (400,386) | (32,670) | (949,437) | (81,880) | (31,739) | (5,494) | (119,113) |
| | **TOTAL** | **(1,691,657)** | | **(11,477)** | **(16,208)** | **(814)** | **(28,499)** | **(516,381)** | **(400,386)** | **(32,670)** | **(949,437)** | **(81,880)** | **(31,739)** | **(5,494)** | **(119,113)** |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 166,072,673 | DEL_REV | - | - | 3,326,496 | 3,326,496 | - | - | 104,190,562 | 104,190,562 | - | - | 10,818,623 | 10,818,623 |
| 480-482 | MFC Revenue | 6,437,627 | MFC_REV | - | - | 132,974 | 132,974 | - | - | 5,432,199 | 5,432,199 | - | - | 738,064 | 738,064 |
| 480-483 | POR Revenue | 541,351 | TSALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | EE REVENUE | 1,090,310 | EEPS_REV | - | - | 10,799 | 10,799 | - | - | 438,477 | 438,477 | - | - | 71,814 | 71,814 |
| 480-482 | GSC Fuel Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 483.0 | Wholesale Gas Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | RDM REVENUE | 986,232 | RDM_REV | - | - | 15,116 | 15,116 | - | - | 604,108 | 604,108 | - | - | 21,794 | 21,794 |
| 495.0 | BIPP | 1,772,452 | BILLS | - | 54,630 | - | 54,630 | - | 1,335,817 | - | 1,335,817 | - | 79,232 | - | 79,232 |
| 480-482 | R&D REVENUE | 344,883 | DEL_REV | - | - | 6,908 | 6,908 | - | - | 216,373 | 216,373 | - | - | 22,467 | 22,467 |
| 417.0 | Non-Utility Rev. - Interco. | 83,321 | DISTR_PLT | - | - | 1,877 | 1,877 | - | - | 59,913 | 59,913 | - | - | 7,112 | 7,112 |
| 480-482 | GSC Fuel Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,818,000 | DEL_REV | - | - | 36,415 | 36,415 | - | - | 1,140,576 | 1,140,576 | - | - | 118,432 | 118,432 |
| 488.0 | Misc Service Renue | 297,292 | DEL_REV | - | - | 5,955 | 5,955 | - | - | 186,515 | 186,515 | - | - | 19,367 | 19,367 |
| 495.0 | MFC Deferrals & Amortization | (346,033) | MFC_REV | - | - | (7,148) | (7,148) | - | - | (291,990) | (291,990) | - | - | (39,672) | (39,672) |
| 495.0 | POR Deferral & Amortization | (83,395) | TSALES | - | - | - | - | - | - | - | - | - | - | - | - |
| 495.0 | Other Gas Revenues | (3,635,047) | DISTR_PLT | - | - | (81,892) | (81,892) | - | - | (2,613,830) | (2,613,830) | - | - | (310,265) | (310,265) |
| 480-482 | Econ. Development Discount - Revenue | 9,885 | ECINCT | - | - | - | - | - | - | - | - | - | - | 2,560 | 2,560 |
| 480-482 | Econ. Development Discount - Credit | (9,885) | NORM_VOL | - | - | (99) | (99) | - | - | (3,973) | (3,973) | - | - | (625) | (625) |
| | ***Sub-total*** | ***175,379,667*** | | **-** | ***54,630*** | ***3,447,402*** | ***3,502,031*** | **-** | ***1,335,817*** | ***109,358,931*** | ***110,694,748*** | **-** | ***79,232*** | ***11,469,671*** | ***11,548,903*** |
| | **TOTAL** | **175,379,667** | | **-** | **54,630** | **3,447,402** | **3,502,031** | **-** | **1,335,817** | **109,358,931** | **110,694,748** | **-** | **79,232** | **11,469,671** | **11,548,903** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Indus.and Muni. Sales SC 1S IM | | | | Lrg. Commercial Transport SC 3T LC | | | | Indus.and Muni. Transport SC 3T IM | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Additions/Deductions to Oper. Inc.** | | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other Tax Adjustments** | | | | | | | | | | | | | | | |
| - | Tax Adjustments | 1,205,470 | RATEBASE | 11,175 | 2,139 | 768 | 14,082 | 49,753 | 1,940 | (12) | 51,682 | 100,629 | 3,028 | (21) | 103,636 |
| | **TOTAL** | **1,205,470** | | **11,175** | **2,139** | **768** | **14,082** | **49,753** | **1,940** | **(12)** | **51,682** | **100,629** | **3,028** | **(21)** | **103,636** |
| **Income Taxes** | | | | | | | | | | | | | | | |
| - | Tax Expense per Books | 12,658,866 | RATEBASE | 117,353 | 22,465 | 8,063 | 147,881 | 522,470 | 20,370 | (122) | 542,718 | 1,056,722 | 31,798 | (222) | 1,088,298 |
| | **TOTAL** | **12,658,866** | | **117,353** | **22,465** | **8,063** | **147,881** | **522,470** | **20,370** | **(122)** | **542,718** | **1,056,722** | **31,798** | **(222)** | **1,088,298** |
| **~** | | | | | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| - | Income Tax Change Due to RoR Change | (1,691,657) | RATEBASE | (15,682) | (3,002) | (1,077) | (19,762) | (69,820) | (2,722) | 16 | (72,526) | (141,214) | (4,249) | 30 | (145,434) |
| | **TOTAL** | **(1,691,657)** | | **(15,682)** | **(3,002)** | **(1,077)** | **(19,762)** | **(69,820)** | **(2,722)** | **16** | **(72,526)** | **(141,214)** | **(4,249)** | **30** | **(145,434)** |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 166,072,673 | DEL_REV | - | - | 1,256,954 | 1,256,954 | - | - | 4,232,553 | 4,232,553 | - | - | 5,886,820 | 5,886,820 |
| 480-482 | MFC Revenue | 6,437,627 | MFC_REV | - | - | 134,390 | 134,390 | - | - | - | - | - | - | - | - |
| 480-483 | POR Revenue | 541,351 | TSALES | - | - | - | - | - | - | 110,732 | 110,732 | - | - | 208,541 | 208,541 |
| 480-482 | EE REVENUE | 1,090,310 | EEPS_REV | - | - | 13,120 | 13,120 | - | - | 113,711 | 113,711 | - | - | 211,863 | 211,863 |
| 480-482 | GSC Fuel Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 483.0 | Wholesale Gas Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | RDM REVENUE | 986,232 | RDM_REV | - | - | 4,667 | 4,667 | - | - | 63,072 | 63,072 | - | - | 106,091 | 106,091 |
| 495.0 | BIPP | 1,772,452 | BILLS | - | 4,143 | - | 4,143 | - | 723 | - | 723 | - | 763 | - | 763 |
| 480-482 | R&D REVENUE | 344,883 | DEL_REV | - | - | 2,610 | 2,610 | - | - | 8,790 | 8,790 | - | - | 12,225 | 12,225 |
| 417.0 | Non-Utility Rev. - Interco. | 83,321 | DISTR_PLT | - | - | 1,131 | 1,131 | - | - | 4,306 | 4,306 | - | - | 8,637 | 8,637 |
| 480-482 | GSC Fuel Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,818,000 | DEL_REV | - | - | 13,760 | 13,760 | - | - | 46,334 | 46,334 | - | - | 64,443 | 64,443 |
| 488.0 | Misc Service Renue | 297,292 | DEL_REV | - | - | 2,250 | 2,250 | - | - | 7,577 | 7,577 | - | - | 10,538 | 10,538 |
| 495.0 | MFC Deferrals & Amortization | (346,033) | MFC_REV | - | - | (7,224) | (7,224) | - | - | - | - | - | - | - | - |
| 495.0 | POR Deferral & Amortization | (83,395) | TSALES | - | - | - | - | - | - | (17,058) | (17,058) | - | - | (32,126) | (32,126) |
| 495.0 | Other Gas Revenues | (3,635,047) | DISTR_PLT | - | - | (49,351) | (49,351) | - | - | (187,869) | (187,869) | - | - | (376,792) | (376,792) |
| 480-482 | Econ. Development Discount - Revenue | 9,885 | ECINCT | - | - | 1,588 | 1,588 | - | - | - | - | - | - | - | - |
| 480-482 | Econ. Development Discount - Credit | (9,885) | NORM_VOL | - | - | (124) | (124) | - | - | (1,036) | (1,036) | - | - | (1,951) | (1,951) |
| | ***Sub-total*** | ***175,379,667*** | | **-** | ***4,143*** | ***1,373,771*** | ***1,377,914*** | **-** | ***723*** | ***4,381,111*** | ***4,381,834*** | **-** | ***763*** | ***6,098,289*** | ***6,099,052*** |
| | **TOTAL** | **175,379,667** | | **-** | **4,143** | **1,373,771** | **1,377,914** | **-** | **723** | **4,381,111** | **4,381,834** | **-** | **763** | **6,098,289** | **6,099,052** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | High Pressure Transport SC 3T-HP | | | | Res.Non-Heat Transport SC 5T RNH | | | | Res. Heating Transport SC 5T RH | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL | DEM | CUS | COM | TOTAL |
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Additions/Deductions to Oper. Inc.** | | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other Tax Adjustments** | | | | | | | | | | | | | | | |
| - | Tax Adjustments | 1,205,470 | RATEBASE | 477 | 40 | (0) | 517 | 1,517 | 1,703 | (0) | 3,220 | 69,023 | 50,470 | (19) | 119,475 |
| | **TOTAL** | **1,205,470** | | **477** | **40** | **(0)** | **517** | **1,517** | **1,703** | **(0)** | **3,220** | **69,023** | **50,470** | **(19)** | **119,475** |
| **Income Taxes** | | | | | | | | | | | | | | | |
| - | Tax Expense per Books | 12,658,866 | RATEBASE | 5,011 | 419 | (2) | 5,428 | 15,928 | 17,888 | (5) | 33,811 | 724,824 | 529,997 | (195) | 1,254,627 |
| | **TOTAL** | **12,658,866** | | **5,011** | **419** | **(2)** | **5,428** | **15,928** | **17,888** | **(5)** | **33,811** | **724,824** | **529,997** | **(195)** | **1,254,627** |
| **~** | | | | | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| - | Income Tax Change Due to RoR Change | (1,691,657) | RATEBASE | (670) | (56) | 0 | (725) | (2,128) | (2,390) | 1 | (4,518) | (96,861) | (70,826) | 26 | (167,661) |
| | **TOTAL** | **(1,691,657)** | | **(670)** | **(56)** | **0** | **(725)** | **(2,128)** | **(2,390)** | **1** | **(4,518)** | **(96,861)** | **(70,826)** | **26** | **(167,661)** |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 166,072,673 | DEL_REV | - | - | 59,573 | 59,573 | - | - | 555,662 | 555,662 | - | - | 19,992,968 | 19,992,968 |
| 480-482 | MFC Revenue | 6,437,627 | MFC_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-483 | POR Revenue | 541,351 | TSALES | - | - | 2,099 | 2,099 | - | - | 1,893 | 1,893 | - | - | 80,523 | 80,523 |
| 480-482 | EE REVENUE | 1,090,310 | EEPS_REV | - | - | 2,066 | 2,066 | - | - | 1,945 | 1,945 | - | - | 83,568 | 83,568 |
| 480-482 | GSC Fuel Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 483.0 | Wholesale Gas Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | RDM REVENUE | 986,232 | RDM_REV | - | - | 1,088 | 1,088 | - | - | 2,776 | 2,776 | - | - | 117,624 | 117,624 |
| 495.0 | BIPP | 1,772,452 | BILLS | - | 6 | - | 6 | - | 8,115 | - | 8,115 | - | 239,130 | - | 239,130 |
| 480-482 | R&D REVENUE | 344,883 | DEL_REV | - | - | 124 | 124 | - | - | 1,154 | 1,154 | - | - | 41,519 | 41,519 |
| 417.0 | Non-Utility Rev. - Interco. | 83,321 | DISTR_PLT | - | - | 41 | 41 | - | - | 303 | 303 | - | - | - | - |
| 480-482 | GSC Fuel Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,818,000 | DEL_REV | - | - | 652 | 652 | - | - | 6,083 | 6,083 | - | - | 218,863 | 218,863 |
| 488.0 | Misc Service Renue | 297,292 | DEL_REV | - | - | 107 | 107 | - | - | 995 | 995 | - | - | 35,790 | 35,790 |
| 495.0 | MFC Deferrals & Amortization | (346,033) | MFC_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 495.0 | POR Deferral & Amortization | (83,395) | TSALES | - | - | (323) | (323) | - | - | (292) | (292) | - | - | (12,405) | (12,405) |
| 495.0 | Other Gas Revenues | (3,635,047) | DISTR_PLT | - | - | (1,809) | (1,809) | - | - | (13,239) | (13,239) | - | - | - | - |
| 480-482 | Econ. Development Discount - Revenue | 9,885 | ECINCT | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | Econ. Development Discount - Credit | (9,885) | NORM_VOL | - | - | (20) | (20) | - | - | (18) | (18) | - | - | (753) | (753) |
| | ***Sub-total*** | ***175,379,667*** | | **-** | ***6*** | ***63,598*** | ***63,604*** | **-** | ***8,115*** | ***557,262*** | ***565,377*** | **-** | ***239,130*** | ***20,557,699*** | ***20,796,829*** |
| | **TOTAL** | **175,379,667** | | **-** | **6** | **63,598** | **63,604** | **-** | **8,115** | **557,262** | **565,377** | **-** | **239,130** | **20,557,699** | **20,796,829** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Accounts Detail by Service Class**

| Acct. No. | Account Description | Amount | Alloc. Factor | Sml. Commercial Transport SC 5T SC DEM | CUS | COM | TOTAL | Indus.and Muni.Transport SC 5T IM DEM | CUS | COM | TOTAL | Non Res. DG Transport SC 7T DG DEM | CUS | COM | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Additions to Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Deductions from Operating Income** | | | | | | | | | | | | | | | |
| | **TOTAL** | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Additions/Deductions to Oper. Inc.** | | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other Tax Adjustments** | | | | | | | | | | | | | | | |
| - | Tax Adjustments | 1,205,470 | RATEBASE | 82,136 | 15,102 | (24) | 97,214 | 29,764 | 3,509 | (7) | 33,266 | 603 | 22 | (0) | 625 |
| | **TOTAL** | **1,205,470** | | **82,136** | **15,102** | **(24)** | **97,214** | **29,764** | **3,509** | **(7)** | **33,266** | **603** | **22** | **(0)** | **625** |
| **Income Taxes** | | | | | | | | | | | | | | | |
| - | Tax Expense per Books | 12,658,866 | RATEBASE | 862,530 | 158,584 | (255) | 1,020,859 | 312,562 | 36,848 | (76) | 349,334 | 6,336 | 228 | (2) | 6,562 |
| | **TOTAL** | **12,658,866** | | **862,530** | **158,584** | **(255)** | **1,020,859** | **312,562** | **36,848** | **(76)** | **349,334** | **6,336** | **228** | **(2)** | **6,562** |
| **~** | | | | | | | | | | | | | | | |
| **Income Tax Change** | | | | | | | | | | | | | | | |
| - | Income Tax Change Due to RoR Change | (1,691,657) | RATEBASE | (115,263) | (21,192) | 34 | (136,422) | (41,769) | (4,924) | 10 | (46,683) | (847) | (30) | 0 | (877) |
| | **TOTAL** | **(1,691,657)** | | **(115,263)** | **(21,192)** | **34** | **(136,422)** | **(41,769)** | **(4,924)** | **10** | **(46,683)** | **(847)** | **(30)** | **0** | **(877)** |
| **Operating Revenues** | | | | | | | | | | | | | | | |
| 480-482 | Delivery Revenue | 166,072,673 | DEL_REV | - | - | 12,591,420 | 12,591,420 | - | - | 3,122,249 | 3,122,249 | - | - | 38,792 | 38,792 |
| 480-482 | MFC Revenue | 6,437,627 | MFC_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-483 | POR Revenue | 541,351 | TSALES | - | - | 101,267 | 101,267 | - | - | 34,705 | 34,705 | - | - | 1,590 | 1,590 |
| 480-482 | EE REVENUE | 1,090,310 | EEPS_REV | - | - | 106,832 | 106,832 | - | - | 34,482 | 34,482 | - | - | 1,634 | 1,634 |
| 480-482 | GSC Fuel Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 483.0 | Wholesale Gas Revenue | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | RDM REVENUE | 986,232 | RDM_REV | - | - | 38,784 | 38,784 | - | - | 11,111 | 11,111 | - | - | - | - |
| 495.0 | BIPP | 1,772,452 | BILLS | - | 44,180 | - | 44,180 | - | 5,698 | - | 5,698 | - | 17 | - | 17 |
| 480-482 | R&D REVENUE | 344,883 | DEL_REV | - | - | 26,149 | 26,149 | - | - | 6,484 | 6,484 | - | - | 81 | 81 |
| 417.0 | Non-Utility Rev. - Interco. | 83,321 | DISTR_PLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | GSC Fuel Revenue/Expense Balance | - | COM_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,818,000 | DEL_REV | - | - | 137,838 | 137,838 | - | - | 34,179 | 34,179 | - | - | 425 | 425 |
| 488.0 | Misc Service Renue | 297,292 | DEL_REV | - | - | 22,540 | 22,540 | - | - | 5,589 | 5,589 | - | - | 69 | 69 |
| 495.0 | MFC Deferrals & Amortization | (346,033) | MFC_REV | - | - | - | - | - | - | - | - | - | - | - | - |
| 495.0 | POR Deferral & Amortization | (83,395) | TSALES | - | - | (15,600) | (15,600) | - | - | (5,346) | (5,346) | - | - | (245) | (245) |
| 495.0 | Other Gas Revenues | (3,635,047) | DISTR_PLT | - | - | - | - | - | - | - | - | - | - | - | - |
| 480-482 | Econ. Development Discount - Revenue | 9,885 | ECINCT | - | - | 4,173 | 4,173 | - | - | 1,564 | 1,564 | - | - | - | - |
| 480-482 | Econ. Development Discount - Credit | (9,885) | NORM_VOL | - | - | (947) | (947) | - | - | (325) | (325) | - | - | (15) | (15) |
| | ***Sub-total*** | ***175,379,667*** | | **-** | ***44,180*** | ***13,012,456*** | ***13,056,636*** | **-** | ***5,698*** | ***3,244,693*** | ***3,250,391*** | **-** | ***17*** | ***42,331*** | ***42,348*** |
| | **TOTAL** | **175,379,667** | | **-** | **44,180** | **13,012,456** | **13,056,636** | **-** | **5,698** | **3,244,693** | **3,250,391** | **-** | **17** | **42,331** | **42,348** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Summary of Results by Function**

| Line No. | Description | System Total | Supply | Merchant Function | Distribution & Transmission | Billing & Payment Processing |
|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| | **Rate Base** | | | | | |
| 1 | Plant in Service | $ 933,931,412 | $ - | $ 4,467,196 | $ 928,893,534 | $ 570,682 |
| 2 | Accumulated Reserve | (385,697,994) | - | (2,516,893) | (382,859,569) | (321,532) |
| 3 | Other Rate Base Items | (95,918,165) | - | 10,141,297 | (106,197,268) | 137,806 |
| 4 | Total Rate Base | $ 452,315,252 | $ - | $ 12,091,600 | $ 439,836,696 | $ 386,956 |
| | **Revenues at Current Rates** | | | | | |
| 5 | Delivery Revenue | $ 166,072,673 | $ - | $ - | $ 166,072,673 | $ - |
| 6 | MFC Revenue | 6,437,627 | - | 6,437,627 | - | - |
| 7 | Commodity Revenue | - | - | - | - | - |
| 8 | BIPP Revenue | 1,772,452 | - | - | - | 1,772,452 |
| 9 | Miscellaneous Revenues | 1,096,914 | - | 195,317 | 901,597 | - |
| 10 | Total Revenues | $ 175,379,667 | $ - | $ 6,632,945 | $ 166,974,270 | $ 1,772,452 |
| | **Revenue Requirement at Equal Rates of Return** | | | | | |
| 11 | Operations & Maintenance Expenses | $ 75,579,161 | $ - | $ 6,832,555 | $ 66,792,608 | $ 1,953,998 |
| 12 | Depreciation Expense | 22,227,987 | - | 133,596 | 22,077,324 | 17,067 |
| 13 | Taxes Other Than Income Taxes | 27,895,628 | - | 213,973 | 27,654,320 | 27,335 |
| 14 | Total Expenses - Current | $ 125,702,776 | $ - | $ 7,180,124 | $ 116,524,252 | $ 1,998,400 |
| 15 | Present Return | 7.92% | 7.92% | 7.92% | 7.92% | 7.92% |
| 16 | Return on Rate Base at Present Return | $ 35,812,555 | $ - | $ 957,366 | $ 34,824,551 | $ 30,638 |
| 17 | Income Taxes | 13,864,336 | $ - | $ 370,631 | $ 13,481,844 | $ 11,861 |
| 18 | Revenue Requirement at Equal Rates of Return | 175,379,667 | - | 8,508,121 | 164,830,647 | 2,040,898 |
| | **Revenue Requirement at Equal Rates of Return** | | | | | |
| 19 | Required Return | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |
| 20 | Required Operating Income | $ 32,726,600 | $ - | $ 874,870 | $ 31,823,732 | $ 27,998 |
| | **Expenses at Required Return** | | | | | |
| 21 | Operations & Maintenance Expenses | $ 75,579,161 | $ - | $ 6,832,555 | $ 66,792,608 | $ 1,953,998 |
| 22 | Depreciation Expense | 22,227,987 | - | 133,596 | 22,077,324 | 17,067 |
| 23 | Taxes Other than Income | 27,895,628 | - | 213,973 | 27,654,320 | 27,335 |
| 24 | Income Taxes | 12,172,679 | - | 325,408 | 11,836,857 | 10,414 |
| 25 | Total Expense - Required | $ 137,875,455 | $ - | $ 7,505,533 | $ 128,361,109 | $ 2,008,814 |
| 26 | Total Revenue Requirement at Equal Return | $ 170,602,055 | $ - | $ 8,380,403 | $ 160,184,841 | $ 2,036,811 |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| **RATE BASE** | | | - | | | | |
| | | | - | | | | |
| **Plant-in Service** | | | - | | | | |
| | | | - | | | | |
| | **Intangible Plant** | | - | | | | |
| 301.0 | Organizational Expense | 383 | - | - | 19 | 361 | 2 |
| 302.0 | Franchise & Consents | 921 | - | - | - | 921 | - |
| 303.0 | Misc. Intangible Plant | 34,146,341 | - | - | 1,726,719 | 32,199,035 | 220,588 |
| | ***Sub-total*** | ***34,147,646*** | - | **-** | ***1,726,738*** | ***32,200,317*** | ***220,590*** |
| | | | - | | | | |
| | **Production Plant** | | - | | | | |
| 325.0 | Land and Land Rights | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | - | - | - | - | - |
| 332.0 | Field Lines | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Underground Storage Plant** | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Transmission Plant** | | - | | | | |
| | ***Sub-total*** | - | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Distribution Plant** | | - | | | | |
| 374.0 | Land & Land Rights | 7,734,382 | - | - | - | 7,734,382 | - |
| 375.0 | Structures & Improvements | 1,295,072 | - | - | - | 1,295,072 | - |
| 376.0 | Mains | 333,492,234 | - | - | - | 333,492,234 | - |
| 376.0 | Mains HP | 136,215,138 | - | - | - | 136,215,138 | - |
| 378.0 | M&R Station Equip. - General | 36,479,644 | - | - | - | 36,479,644 | - |
| 380.0 | Services | 238,111,080 | - | - | - | 238,111,080 | - |
| 381.0 | Meters | 65,195,217 | - | - | - | 65,195,217 | - |
| 382.0 | Meter Installations | - | - | - | - | - | - |
| 383.0 | House Regulators | 16,675,859 | - | - | - | 16,675,859 | - |
| 384.0 | House Regulators Installations | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | 342,332 | - | - | - | 342,332 | - |
| 387.0 | Other Equipment | - | - | - | - | - | - |
| 388.0 | Other Property | 141,322 | - | - | - | 141,322 | - |
| | ***Sub-total*** | ***835,682,279*** | - | **-** | **-** | ***835,682,279*** | **-** |
| | | | - | | | | |
| | **General Plant** | | - | | | | |
| 389.0 | Land & Land Rights | 696,376 | - | - | 35,214 | 656,663 | 4,499 |
| 390.0 | Structures & Improvements | 19,503,366 | - | - | 986,250 | 18,391,123 | 125,993 |
| 391.0 | Office Furniture & Equipment | 4,137,516 | - | - | 209,227 | 3,901,560 | 26,729 |
| 392.0 | Transportation Equipment | 13,078,631 | - | - | 661,363 | 12,332,779 | 84,489 |
| 393.0 | Stores Equipment | 66,367 | - | - | - | 66,367 | - |
| 394.0 | Tools, Shop & Garage Equip. | 7,877,096 | - | - | - | 7,877,096 | - |
| 395.0 | Laboratory Equip. | 715,246 | - | - | - | 715,246 | - |
| 396.0 | Power Operated Equip. | 1,249,867 | - | - | - | 1,249,867 | - |
| 397.0 | Communication Equip. | 11,218,937 | - | - | 567,321 | 10,579,141 | 72,475 |
| 398.0 | Miscellaneous Equip. | 5,558,484 | - | - | 281,082 | 5,241,493 | 35,908 |
| | ***Sub-total*** | ***64,101,886*** | - | **-** | ***2,740,458*** | ***61,011,336*** | ***350,092*** |
| | | | - | | | | |
| | **Other** | | - | | | | |
| - | Reconciliation of 13 Month Average Balance | - | - | - | - | - | - |
| - | Non-Interest Bearing CWIP | (398) | - | - | - | (398) | - |
| | ***Sub-total*** | ***(398)*** | - | **-** | **-** | ***(398)*** | **-** |
| | | | - | | | | |
| | **TOTAL PLANT-IN-SERVICE** | **933,931,412** | - | **-** | **4,467,196** | **928,893,534** | **570,682** |

## Accumulated Reserve for Depreciation

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | | | - | | | | |
| | | | - | | | | |
| | **Intangible Plant** | | - | | | | |
| 301.0 | Organizational Expense | (383) | - | - | (19) | (361) | (2) |
| 302.0 | Franchise & Consents | (21,922) | - | - | - | (21,922) | - |
| 303.0 | Misc. Intangible Plant | (30,122,612) | - | - | (1,523,246) | (28,404,772) | (194,594) |
| | ***Sub-total*** | ***(30,144,917)*** | - | **-** | ***(1,523,265)*** | ***(28,427,055)*** | ***(194,596)*** |
| | | | - | | | | |
| | **Production Plant** | | - | | | | |
| 325.0 | Land and Land Rights | - | - | - | - | - | - |
| 330.0 | Producing Gas Wells-Well Construction | - | - | - | - | - | - |
| 331.0 | Producing Gas Wells-Well Equipment | - | - | - | - | - | - |
| 332.0 | Field Lines | - | - | - | - | - | - |
| 335.0 | Drilling and Cleaning Equipments | - | - | - | - | - | - |
| - | | - - | - | - | - | - | - |
| - | | - - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Underground Storage Plant** | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Transmission Plant** | | - | | | | |
| | ***Sub-total*** | - | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Distribution Plant** | | - | | | | |
| 374.0 | Land & Land Rights | (7,519) | - | - | - | (7,519) | - |
| 375.0 | Structures & Improvements | (280,483) | - | - | - | (280,483) | - |
| 376.0 | Mains | (120,613,044) | - | - | - | (120,613,044) | - |
| 376.0 | Mains HP | (49,264,483) | - | - | - | (49,264,483) | - |
| 378.0 | M&R Station Equip. - General | (11,046,265) | - | - | - | (11,046,265) | - |
| 380.0 | Services | (115,652,813) | - | - | - | (115,652,813) | - |
| 381.0 | Meters | (25,630,205) | - | - | - | (25,630,205) | - |
| 382.0 | Meter Installations | - | - | - | - | - | - |
| 383.0 | House Regulators | (8,622,232) | - | - | - | (8,622,232) | - |
| 384.0 | House Regulators Installations | - | - | - | - | - | - |
| 385.0 | INDUSTRIAL M&R | (91,703) | - | - | - | (91,703) | - |
| 387.0 | Other Equipment | 178,881 | - | - | - | 178,881 | - |
| 388.0 | Other Property | (91,126) | - | - | - | (91,126) | - |
| | ***Sub-total*** | ***(331,120,995)*** | - | **-** | **-** | ***(331,120,995)*** | **-** |
| | | | - | | | | |
| | **General Plant** | | - | | | | |
| 389.0 | Land & Land Rights | - | - | - | - | - | - |
| 390.0 | Structures & Improvements | (6,239,947) | - | - | (315,543) | (5,884,094) | (40,310) |
| 391.0 | Office Furniture & Equipment | (2,259,709) | - | - | (114,269) | (2,130,842) | (14,598) |
| 392.0 | Transportation Equipment | (6,400,555) | - | - | (323,664) | (6,035,542) | (41,348) |
| 393.0 | Stores Equipment | (45,555) | - | - | - | (45,555) | - |
| 394.0 | Tools, Shop & Garage Equip. | (3,864,331) | - | - | - | (3,864,331) | - |
| 395.0 | Laboratory Equip. | (371,909) | - | - | - | (371,909) | - |
| 396.0 | Power Operated Equip. | (501,031) | - | - | - | (501,031) | - |
| 397.0 | Communication Equip. | (3,732,486) | - | - | (188,745) | (3,519,628) | (24,112) |
| 398.0 | Miscellaneous Equip. | (1,016,560) | - | - | (51,406) | (958,587) | (6,567) |
| 399.0 | OTHER TANGIBLE PROPERTY | - | - | - | - | - | - |
| | ***Sub-total*** | ***(24,432,082)*** | - | **-** | ***(993,627)*** | ***(23,311,519)*** | ***(126,935)*** |
| | | | - | | | | |
| | **Other** | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **TOTAL DEPRECIATION ACCRUAL** | **(385,697,994)** | - | **-** | **(2,516,893)** | **(382,859,569)** | **(321,532)** |
| | | | - | | | | |
| | **NET PLANT** | **548,233,418** | - | **-** | **1,950,303** | **546,033,964** | **249,150** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | | | - | | | | |
| **Rate Base Adjustments** | | | - | | | | |
| | | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Adjustments** | | - | | | | |
| - | Materials & Supplies | 2,763,588 | - | - | - | 2,763,588 | - |
| - | Prepayments | 10,357,485 | - | - | 49,542 | 10,301,614 | 6,329 |
| - | Underground Gas Storage - Reliability | 308,609 | - | - | - | 308,609 | - |
| - | Underground Gas Storage - MFC | 7,413,391 | - | - | 7,413,391 | - | - |
| - | O&M - Working Capital | 9,114,663 | - | - | 543,443 | 8,318,057 | 253,164 |
| - | O&M - Working Capital - Gas (MFC) | - | - | - | - | - | - |
| - | Other Wk. Cap. - Commodity Hedge Margin Acct. | 1,373,000 | - | - | 1,373,000 | - | - |
| - | Deferred Gas Costs | - | - | - | - | - | - |
| - | Def. Debits/Credits - Plant Related | (32,192,000) | - | - | (153,981) | (32,018,348) | (19,671) |
| - | Def. Debits/Credits - Prod Plant Related | - | - | - | - | - | - |
| - | Def. Debits/Credits - Distr. Plant Related | (2,062,000) | - | - | - | (2,062,000) | - |
| - | Def. Debits/Credits - Labor Related | (19,486,000) | - | - | (985,372) | (18,374,747) | (125,881) |
| - | Def. Debits/Credits - T&D Related | (140,000) | - | - | - | (140,000) | - |
| - | Def. Debits/Credits - Revenue Related | - | - | - | - | - | - |
| - | Def. Debits/Credits - MFC | - | - | - | - | - | - |
| - | DIT - Plant Related | (80,013,902) | - | - | (382,724) | (79,582,285) | (48,893) |
| - | DIT - Prod Plant Related | - | - | - | - | - | - |
| - | DIT - Distr. Plant Related | 505,000 | - | - | - | 505,000 | - |
| - | DIT - Labor Related | 9,502,000 | - | - | 480,499 | 8,960,117 | 61,384 |
| - | DIT - Energy Related | 870,000 | - | - | 870,000 | - | - |
| - | DIT - Revenue Related | - | - | - | - | - | - |
| - | DIT - T&D Related | 253,000 | - | - | - | 253,000 | - |
| - | DIT - Bad Debts | 2,795,000 | - | - | 1,128,113 | 1,649,285 | 17,602 |
| - | DIT - MFC | - | - | - | - | - | - |
| - | DIT - Supply Com | - | - | - | - | - | - |
| - | Deferred Investment Tax Credtis | - | - | - | - | - | - |
| - | Earnings Based Cap Differential | (7,280,000) | - | - | (194,614) | (7,079,158) | (6,228) |
| | ***Sub-total*** | ***(95,918,165)*** | - | ***-*** | ***10,141,297*** | ***(106,197,268)*** | ***137,806*** |
| | | | - | | | | |
| | | | - | | | | |
| | **TOTAL RATE BASE ADJ.** | **(95,918,165)** | - | **-** | **10,141,297** | **(106,197,268)** | **137,806** |
| | | | - | | | | |
| **TOTAL RATE BASE** | | **452,315,252** | - | **-** | **12,091,600** | **439,836,696** | **386,956** |
| | | | - | | | | |
| | | | - | | | | |
| **EXPENSES** | | | - | | | | |
| | | | - | | | | |
| **O & M Expenses** | | | - | | | | |
| | | | - | | | | |
| | **Purchased Gas Expenses** | | - | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | - | - | - | - | - |
| 804.0 | Natural Gas City Gate Purchases - Reliability Stor. | - | - | - | - | - | - |
| 805.1 | Purchased Gas Cost Adjustments | - | - | - | - | - | - |
| 808.1 | Gas Withdrawn from Storage - Debit | - | - | - | - | - | - |
| 808.2 | Gas Delivered to Storage - Credit | - | - | - | - | - | - |
| 812.0 | Gas Used for Other Utility Operations | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | ***Total Purchased Gas Expense*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Other Gas Expenses** | | - | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | - | - | - | - | - |
| 807.5 | Gas for Resale Expense | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Expense | 154,955 | - | - | - | 154,955 | - |
| 813.0 | Other Gas Supply Expense - MFC | 2,004 | - | - | 2,004 | - | - |
| | ***Sub-total*** | ***156,959*** | - | **-** | ***2,004*** | ***154,955*** | **-** |
| | | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Production Maintenance Expenses** | | - | | | | |
| 785.0 | Maintenance of Structures and Improvements | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Total Production*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Total ~*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Transmission Operation Expenses** | | - | | | | |
| 850.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | - | - | - | - | - |
| 860.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Transmission Maintenance Expenses** | | - | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Total Transmission*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Distribution Operation Expenses** | | - | | | | |
| 870.0 | Operation Supervision & Engineering | 2,821,083 | - | - | - | 2,821,083 | - |
| 871.0 | Distribution Load Dispatch | 1,282,054 | - | - | - | 1,282,054 | - |
| 874.0 | Mains & Services Expenses | 16,159,895 | - | - | - | 16,159,895 | - |
| 875.0 | M&R Station Expenses - General | 982,252 | - | - | - | 982,252 | - |
| 877.0 | M&R Station Expenses - City | 19,788 | - | - | - | 19,788 | - |
| 878.0 | Meter & House Regulator Expenses | 416,632 | - | - | - | 416,632 | - |
| 879.0 | Customer Installation Expenses | 336,699 | - | - | - | 336,699 | - |
| 880.0 | Other Expenses | (527,841) | - | - | - | (527,841) | - |
| 881.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | ***21,490,563*** | - | **-** | **-** | ***21,490,563*** | **-** |
| | | | - | | | | |
| | **Distribution Maintenance Expenses** | | - | | | | |
| 885.0 | Maint. Supervision & Engineering | 196,599 | - | - | - | 196,599 | - |
| 886.0 | Maint. of Structures & Improv. | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 4,845,104 | - | - | - | 4,845,104 | - |
| 888.0 | Maint. of Compr. Station Equip. | - | - | - | - | - | - |
| 889.0 | Maint. of M&R Station Equip. - General | 242,734 | - | - | - | 242,734 | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | (1) | - | - | - | (1) | - |
| 892.0 | Maint. of Services | 629,970 | - | - | - | 629,970 | - |
| 893.0 | Maint. of Meters & House Regulators | 98,582 | - | - | - | 98,582 | - |
| 894.0 | Maint. of Other Equip. | 546,574 | - | - | - | 546,574 | - |
| | ***Sub-total*** | ***6,559,562*** | - | **-** | **-** | ***6,559,562*** | **-** |
| | | | - | | | | |
| | ***Total Distribution*** | ***28,050,125*** | - | **-** | **-** | ***28,050,125*** | **-** |
| | | | - | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | **Customer Account** | | - | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 84,831 | - | - | - | 84,831 | - |
| 901.0 | Supervision - BIPP Related | 18,255 | - | - | - | - | 18,255 |
| 902.0 | Meter Reading | 1,664,627 | - | - | - | 1,664,627 | - |
| 903.0 | Customer Records & Collection - Del./Billing Related | 1,735,558 | - | - | - | 1,735,558 | - |
| 903.0 | Customer Records & Collection - BIPP Related | 1,739,077 | - | - | - | - | 1,739,077 |
| 904.0 | Uncollectible Accts - Supply Procurement | 2,729,512 | - | - | 2,729,512 | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | 3,990,506 | - | - | - | 3,990,506 | - |
| 904.0 | Uncollectible Accts - BIPP | 42,590 | - | - | - | - | 42,590 |
| 905.0 | Misc. Customer Accts - Delivery/Billing Related | 3,755,642 | - | - | - | 3,755,642 | - |
| 905.0 | Misc. Customer Accts - BIPP Related | 1,869 | - | - | - | - | 1,869 |
| ~ | ~ | - | - | - | - | - | - |
| | ***Sub-total*** | ***15,762,467*** | - | ***-*** | ***2,729,512*** | ***11,231,164*** | ***1,801,791*** |
| | | | - | | | | |
| | **Customer Service & Information Expenses** | | - | | | | |
| 906A | Credit & Collections - Supply Procurement | 1,073,179 | - | - | 1,073,179 | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,568,972 | - | - | - | 1,568,972 | - |
| 906A | Credit & Collections - BIPP | 16,745 | - | - | - | - | 16,745 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurement | 1,053,811 | - | - | 1,053,811 | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr. | 1,540,656 | - | - | - | 1,540,656 | - |
| 906B | Call Ctr, Appeals & Misc - BIPP | 16,443 | - | - | - | - | 16,443 |
| 907.0 | SUPERVISON | 20,230 | - | - | - | 20,230 | - |
| 908.0 | Customer Assistance Exp. - Residential | 116,651 | - | - | - | 116,651 | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 10,347 | - | - | - | 10,347 | - |
| 908.0 | Customer Assistance Exp. - Energy Eff. | 2,827,026 | - | - | - | 2,827,026 | - |
| 909.0 | Informational & Instruc. Exp. - Residential | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residential | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. . - Energy Eff. | 31,499 | - | - | - | 31,499 | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Proc | (62,105) | - | - | (62,105) | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | (254,665) | - | - | - | (254,665) | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | (1,222) | - | - | - | - | (1,222) |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supply Proc | (2,749) | - | - | (2,749) | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | (25,433) | - | - | - | (25,433) | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | (24) | - | - | - | - | (24) |
| | ***Sub-total*** | ***7,929,363*** | - | ***-*** | ***2,062,137*** | ***5,835,284*** | ***31,942*** |
| | | | - | | | | |
| | **Sales Expenses** | | - | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Proc | 9,969 | - | - | 9,969 | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 40,879 | - | - | - | 40,879 | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 196 | - | - | - | - | 196 |
| 912.0 | Demostrating & Selling Exp - Non-Res Supply Proc | 24,538 | - | - | 24,538 | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 227,000 | - | - | - | 227,000 | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 218 | - | - | - | - | 218 |
| 913.0 | Advertising Expenses - Res Supply Proc | 15,254 | - | - | 15,254 | - | - |
| 913.0 | Advertising Expenses - Res Distr | 62,549 | - | - | - | 62,549 | - |
| 913.0 | Advertising Expenses - Res BIPP | 300 | - | - | - | - | 300 |
| 913.0 | Advertising Expenses - Non-Res Supply Proc | 662 | - | - | 662 | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | 6,124 | - | - | - | 6,124 | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | 6 | - | - | - | - | 6 |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 15,502 | - | - | 15,502 | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 63,566 | - | - | - | 63,566 | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 305 | - | - | - | - | 305 |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 673 | - | - | 673 | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 6,223 | - | - | - | 6,223 | - |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 6 | - | - | - | - | 6 |
| | ***Sub-total*** | ***473,969*** | - | ***-*** | ***66,597*** | ***406,341*** | ***1,031*** |
| | | | - | | | | |

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | **Administrative and General Expenses** | | - | | | | |
| 920.0 | Administrative & General Salaries | 1,140,465 | - | - | 57,671 | 1,075,426 | 7,367 |
| 921.0 | Office Supplies | 3,231,991 | - | - | 163,436 | 3,047,676 | 20,879 |
| 922.0 | Administrative Expenses Transferred - Credit | - | - | - | - | - | - |
| 923.0 | Outside Service Employed - USS | 6,567,866 | - | - | 332,125 | 6,193,312 | 42,429 |
| 923.0 | Outside Service Employed - IT Supply Proc | 442,763 | - | - | 442,763 | - | - |
| 923.0 | Outside Service Employed - IT Distr | 2,177,784 | - | - | - | 2,177,784 | - |
| 923.0 | Outside Service Employed - IT BIPP | 7,953 | - | - | - | - | 7,953 |
| 923.0 | Outside Service Employed - Other Supply Proc | 595,716 | - | - | 595,716 | - | - |
| 923.0 | Outside Service Employed - Other Distr | 2,930,106 | - | - | - | 2,930,106 | - |
| 923.0 | Outside Service Employed - Other BIPP | 10,701 | - | - | - | - | 10,701 |
| 924.0 | Property Insurance | 542,302 | - | - | - | 542,302 | - |
| 925.0 | Injuries & Damages | 31,076 | - | - | 1,571 | 29,304 | 201 |
| 926.0 | Employee Pension & Benefits | 3,422,953 | - | - | 173,093 | 3,227,748 | 22,112 |
| 928.0 | Regulatory Commission - Reg. Asset | 960,626 | - | - | - | 960,626 | - |
| 928.0 | Regulatory Commission - Other Supply Proc | 109,960 | - | - | 109,960 | - | - |
| 928.0 | Regulatory Commission - Other Distr | 540,853 | - | - | - | 540,853 | - |
| 928.0 | Regulatory Commission - Other BIPP | 1,975 | - | - | - | - | 1,975 |
| 928.0 | Regulatory Commission - TSAS | (569,183) | - | - | - | (569,183) | - |
| 929.0 | Duplicate Charges | (1,807,635) | - | - | (91,409) | (1,704,549) | (11,677) |
| 930.1 | General Advertising Exp. - Supply Proc. | 60,516 | - | - | 60,516 | - | - |
| 930.1 | General Advertising Exp. - Distr | 297,655 | - | - | - | 297,655 | - |
| 930.1 | General Advertising Exp. - BIPP | 1,087 | - | - | - | - | 1,087 |
| 930.2 | Misc. General Expenses | 2,508,749 | - | - | 126,863 | 2,365,679 | 16,207 |
| 931.0 | Office Rent | - | - | - | - | - | - |
| 932.0 | Maintenance of General Plant | - | - | - | - | - | - |
| | ***Sub-total*** | ***23,206,278*** | - | - | ***1,972,305*** | ***21,114,739*** | ***119,234*** |
| | | | - | | | | |
| | **TOTAL O & M EXPENSES** | **75,579,161** | - | - | **6,832,555** | **66,792,608** | **1,953,998** |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **75,579,161** | - | - | **6,832,555** | **66,792,608** | **1,953,998** |
| | | | - | | | | |
| **Labor Expense** | | | - | | | | |
| | | | - | | | | |
| | **Purchased Gas Expenses** | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Purchased Gas Expense*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Other Gas Expenses** | | - | | | | |
| 807.5 | Gas for Resale Expense | - | - | - | - | - | - |
| 813.0 | Other Gas Supply Exp. - MFC | 119,344 | - | - | 119,344 | - | - |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | (52,052) | - | - | - | (52,052) | - |
| 804.0 | Oth. Gas Supply Exp (Rev/Exp Bal) | - | - | - | - | - | - |
| | ***Sub-total*** | ***67,292*** | - | - | ***119,344*** | ***(52,052)*** | - |
| | | | - | | | | |
| | **Storage Operation Expenses** | | - | | | | |
| 814.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 816.0 | Wells Expenses | - | - | - | - | - | - |
| 818.0 | Compressor Station Expenses | - | - | - | - | - | - |
| 819.0 | Compressor Station Fuel & Power | - | - | - | - | - | - |
| 824.0 | Other Expenses | - | - | - | - | - | - |
| 826.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Storage Maintenance Expenses** | | - | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Storage*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |
| | ***Total Storage*** | - | - | - | - | - | - |
| | | | - | | | | |
| | **Transmission Operation Expenses** | | - | | | | |
| 850.0 | Operation Supervision & Engineering | - | - | - | - | - | - |
| 851.0 | System Control & Load Dispatching | - | - | - | - | - | - |
| 856.0 | Mains Expenses | - | - | - | - | - | - |
| 857.0 | M&R Station Expenses | - | - | - | - | - | - |
| 859.0 | Other Expenses | - | - | - | - | - | - |
| 860.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | - | - | - | - |
| | | | - | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | **Transmission Maintenance Expenses** | | - | | | | |
| 861.0 | Maintenance Supervision & Engineering | - | - | - | - | - | - |
| 862.0 | Maintenance of Structures & Improvements | - | - | - | - | - | - |
| 863.0 | Maintenance of Mains | - | - | - | - | - | - |
| 865.0 | Maintenance of M&R Station Equipment | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | ***Total Transmission*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Distribution Operation Expenses** | | - | | | | |
| 870.0 | Operation Supervision & Engineering | 1,900,456 | - | - | - | 1,900,456 | - |
| 871.0 | Distribution Load Dispatch | 747,096 | - | - | - | 747,096 | - |
| 874.0 | Mains & Services Expenses | 6,280,671 | - | - | - | 6,280,671 | - |
| 875.0 | M&R Station Expenses - General | 496,211 | - | - | - | 496,211 | - |
| 877.0 | M&R Station Expenses - City | 333 | - | - | - | 333 | - |
| 878.0 | Meter & House Regulator Expenses | 1,309,764 | - | - | - | 1,309,764 | - |
| 879.0 | Customer Installation Expenses | 94,823 | - | - | - | 94,823 | - |
| 880.0 | Other Expenses | 1,041,093 | - | - | - | 1,041,093 | - |
| 881.0 | Rents | - | - | - | - | - | - |
| | ***Sub-total*** | ***11,870,448*** | - | **-** | **-** | ***11,870,448*** | **-** |
| | | | - | | | | |
| | **Distribution Maintenance Expenses** | | - | | | | |
| 885.0 | Maint. Supervision & Engineering | 108,947 | - | - | - | 108,947 | - |
| 886.0 | Maint. of Structures & Improv. | - | - | - | - | - | - |
| 887.0 | Maint. of Mains | 1,808,822 | - | - | - | 1,808,822 | - |
| 889.0 | Maint. of M&R Station Equip. - General | 71,169 | - | - | - | 71,169 | - |
| 890.0 | Maint. of M&R Station Equip. - Industrial | - | - | - | - | - | - |
| 891.0 | Maint. of M&R Station Equip. - City Gate | - | - | - | - | - | - |
| 892.0 | Maint. of Services | 272,570 | - | - | - | 272,570 | - |
| 893.0 | Maint. of Meters & House Regulators | 48,687 | - | - | - | 48,687 | - |
| 894.0 | Maint. of Other Equip. | 4,350 | - | - | - | 4,350 | - |
| | ***Sub-total*** | ***2,314,545*** | - | **-** | **-** | ***2,314,545*** | **-** |
| | | | - | | | | |
| | ***Total Distribution*** | ***14,184,993*** | - | **-** | **-** | ***14,184,993*** | **-** |
| | | | - | | | | |
| | **Customer Account** | | - | | | | |
| 901.0 | Supervision - Delivery/Billing Related | 45,925 | - | - | - | 45,925 | - |
| 901.0 | Supervision - BIPP Related | 11,224 | - | - | - | - | 11,224 |
| 902.0 | Meter Reading | 214,182 | - | - | - | 214,182 | - |
| 903.0 | Customer Records & Collection - Del./Billing Related | 845,683 | - | - | - | 845,683 | - |
| 903.0 | Customer Records & Collection - BIPP Related | 90,908 | - | - | - | - | 90,908 |
| 904.0 | Uncollectible Accts - Supply Procurement | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - Trans. Del. & Distr. | - | - | - | - | - | - |
| 904.0 | Uncollectible Accts - BIPP | - | - | - | - | - | - |
| 905.0 | Misc. Customer Accts - Delivery/Billing Related | 141,127 | - | - | - | 141,127 | - |
| 905.0 | Misc. Customer Accts - BIPP Related | 126 | - | - | - | - | 126 |
| | ***Sub-total*** | ***1,349,176*** | - | **-** | **-** | ***1,246,918*** | ***102,257*** |
| | | | - | | | | |
| | **Customer Service & Information Expenses** | | - | | | | |
| 906A | Credit & Collections - Supply Procurement | 294,941 | - | - | 294,941 | - | - |
| 906A | Credit & Collections - Trans. Del & Distr. | 431,199 | - | - | - | 431,199 | - |
| 906A | Credit & Collections - BIPP | 4,602 | - | - | - | - | 4,602 |
| 906B | Call Ctr, Appeals & Misc - Supply Procurement | 467,231 | - | - | 467,231 | - | - |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr. | 683,084 | - | - | - | 683,084 | - |
| 906B | Call Ctr, Appeals & Misc - BIPP | 7,290 | - | - | - | - | 7,290 |
| 908.0 | Customer Assistance Exp. - Residential | 110,240 | - | - | - | 110,240 | - |
| 908.0 | Customer Assistance Exp. - Non-Residential | 9,779 | - | - | - | 9,779 | - |
| 908.0 | Customer Assistance Exp. - Energy Eff. | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Residential | - | - | - | - | - | - |
| 909.0 | Informational & Instruc. Exp. - Non-Residential | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Supply Proc | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res Distr | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Res BIPP | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Supply Proc | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res Distr | - | - | - | - | - | - |
| 910.0 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | - | - | - | - | - | - |
| | ***Sub-total*** | ***2,008,366*** | - | **-** | ***762,172*** | ***1,234,302*** | ***11,892*** |
| | | | - | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| | **Sales Expenses** | | - | | | | |
| 912.0 | Demostrating & Selling Exp - Res Supply Proc | 1,764 | - | - | 1,764 | - | - |
| 912.0 | Demostrating & Selling Exp - Res Distr | 7,232 | - | - | - | 7,232 | - |
| 912.0 | Demostrating & Selling Exp - Res BIPP | 35 | - | - | - | - | 35 |
| 912.0 | Demostrating & Selling Exp - Non-Res Supply Proc | 4,341 | - | - | 4,341 | - | - |
| 912.0 | Demostrating & Selling Exp - Non-Res Distr | 40,158 | - | - | - | 40,158 | - |
| 912.0 | Demostrating & Selling Exp - Non-Res BIPP | 39 | - | - | - | - | 39 |
| 913.0 | Advertising Expenses - Res Supply Proc | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res Distr | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Res BIPP | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Supply Proc | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res Distr | - | - | - | - | - | - |
| 913.0 | Advertising Expenses - Non-Res BIPP | - | - | - | - | - | - |
| 916.0 | Misc. Sales Exp - Res Supply Proc | 7,331 | - | - | 7,331 | - | - |
| 916.0 | Misc. Sales Exp - Res Distr | 30,061 | - | - | - | 30,061 | - |
| 916.0 | Misc. Sales Exp - Res BIPP | 144 | - | - | - | - | 144 |
| 916.0 | Misc. Sales Exp - Non-Res Supply Proc | 318 | - | - | 318 | - | - |
| 916.0 | Misc. Sales Exp -Non- Res Distr | 2,943 | - | - | - | 2,943 | - |
| 916.0 | Misc. Sales Exp - Non-Res BIPP | 3 | - | - | - | - | 3 |
| | ***Sub-total*** | ***94,368*** | - | **-** | ***13,754*** | ***80,394*** | ***220*** |
| | | | - | | | | |
| | **TOTAL O & M LABOR EXP.** | **17,704,195** | - | **-** | **895,269** | **16,694,556** | **114,370** |
| | **TOT. LABOR EXP. x 3 Part Alloc. Amts.** | **17,609,827** | - | **-** | **881,516** | **16,614,162** | **114,150** |
| | | | - | | | | |
| **Depreciation Expense** | | | - | | | | |
| | | | - | | | | |
| | **Intangible Plant** | | - | | | | |
| 303.0 | Misc. Intangible Plant | 706,355 | - | - | 35,719 | 666,072 | 4,563 |
| | ***Sub-total*** | ***706,355*** | - | **-** | ***35,719*** | ***666,072*** | ***4,563*** |
| | | | - | | | | |
| | **Production Plant** | | - | | | | |
| - | Production Plant | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Underground Storage** | | - | | | | |
| - | Storage Plant | - | - | - | - | - | - |
| | ***Sub-total*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Transmission Plant** | | - | | | | |
| - | Transmission Plant | - | - | - | - | - | - |
| | ***Sub-total*** | - | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| | **Distribution Plant** | | - | | | | |
| 374.0 | Land & Land Rights | 103,099 | - | - | - | 103,099 | - |
| 375.0 | Structures & Improvements | 17,807 | - | - | - | 17,807 | - |
| 376.0 | Mains | 9,644,715 | - | - | - | 9,644,715 | - |
| 378.0 | M&R Station Equip. - General | 837,057 | - | - | - | 837,057 | - |
| 380.0 | Services | 5,949,739 | - | - | - | 5,949,739 | - |
| 381.0 | Meters | 2,148,617 | - | - | - | 2,148,617 | - |
| 382.0 | Meter Installations | - | - | - | - | - | - |
| 383.0 | House Regulators | 521,002 | - | - | - | 521,002 | - |
| 384.0 | House Regulators Installations | - | - | - | - | - | - |
| 385.0 | Industrial Measuring & Regulating Station Equip. | 10,153 | - | - | - | 10,153 | - |
| 387.0 | Other Equipment | - | - | - | - | - | - |
| 388.0 | Other Property | - | - | - | - | - | - |
| | ***Sub-total*** | ***19,232,189*** | - | **-** | **-** | ***19,232,189*** | **-** |
| | | | - | | | | |
| | **General Plant Plant** | | - | | | | |
| 389.0 | General Plant | 2,289,444 | - | - | 97,877 | 2,179,063 | 12,504 |
| | ***Sub-total*** | ***2,289,444*** | - | **-** | ***97,877*** | ***2,179,063*** | ***12,504*** |
| | | | - | | | | |
| | **TOTAL DEPRECIATION EXPENSES** | **22,227,987** | - | **-** | **133,596** | **22,077,324** | **17,067** |
| | | | - | | | | |
| **Interest and Other Expenses** | | | - | | | | |
| - | Interest Expense | 13,925,461 | - | - | 372,265 | 13,541,283 | 11,913 |
| | ***Sub-total*** | ***13,925,461*** | - | **-** | ***372,265*** | ***13,541,283*** | ***11,913*** |
| | | | - | | | | |
| | **TOTAL INTEREST AND OTHER EXPENSES** | **13,925,461** | - | **-** | **372,265** | **13,541,283** | **11,913** |
| | | | - | | | | |
| | | | - | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Detail Listing of Accounts by Function**

| Acct. No. | Account Description | Amount | | Supply F_SUPLY | Merchant Function F_MRCHT | Distribution & Transmission F_DISTR | Billing & Payment Processing F_BIPPS |
|---|---|---|---|---|---|---|---|
| | | | - | | | | |
| **Taxes Other Than Income Taxes** | | | - | | | | |
| 408.0 | Property Taxes | 26,099,009 | - | - | 124,837 | 25,958,224 | 15,948 |
| 408.0 | Payroll Taxes | 1,762,685 | - | - | 89,136 | 1,662,162 | 11,387 |
| 408.0 | Sales & Use Taxes | 33,934 | - | - | - | 33,934 | - |
| 408.0 | Gross Receipts Tax - Supply Procurement | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - Delivery | - | - | - | - | - | - |
| 408.0 | Gross Receipts Tax - BIPP | - | - | - | - | - | - |
| 408.0 | Property Tax Deferral | - | - | - | - | - | - |
| | ***Sub-total*** | ***27,895,628*** | - | **-** | ***213,973*** | ***27,654,320*** | ***27,335*** |
| | | - | - | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **27,895,628** | - | **-** | **213,973** | **27,654,320** | **27,335** |
| | | | - | | | | |
| | | | - | | | | |
| **Additions to Operating Income** | | | - | | | | |
| | ***TOTAL*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| **Deductions from Operating Income** | | | - | | | | |
| | ***TOTAL*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| **Net Additions/Deductions to Oper. Inc.** | | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| **Other Tax Adjustments** | | | - | | | | |
| - | Tax Adjustments | 1,205,470 | - | - | 32,225 | 1,172,213 | 1,031 |
| | ***TOTAL*** | ***1,205,470*** | - | **-** | ***32,225*** | ***1,172,213*** | ***1,031*** |
| | | | - | | | | |
| **Income Taxes** | | | - | | | | |
| - | Tax Expense per Books | 12,658,866 | - | - | 338,405 | 12,309,631 | 10,830 |
| | **TOTAL** | ***12,658,866*** | - | **-** | ***338,405*** | ***12,309,631*** | ***10,830*** |
| | | | - | | | | |
| **~** | | | - | | | | |
| | ***TOTAL*** | **-** | - | **-** | **-** | **-** | **-** |
| | | | - | | | | |
| **Income Tax Change** | | | - | | | | |
| - | Income Tax Change Due to RoR Change | (1,691,657) | - | - | (45,223) | (1,644,987) | (1,447) |
| | ***TOTAL*** | **-** | ### | **-** | ***(45,223)*** | ***(1,644,987)*** | ***(1,447)*** |
| | | | **END** | | | | |
| **Operating Revenues** | | | | | | | |
| 480-482 | Delivery Revenue | 166,072,673 | - | - | - | 166,072,673 | - |
| 480-482 | MFC Revenue | 6,437,627 | - | - | 6,437,627 | - | - |
| 480-483 | POR Revenue | 541,351 | - | - | 541,351 | - | - |
| 480-482 | EE REVENUE | 1,090,310 | - | - | - | 1,090,310 | - |
| 480-482 | GSC Fuel Revenue | - | - | - | - | - | - |
| 483.0 | Wholesale Gas Revenue | - | - | - | - | - | - |
| 480-482 | RDM REVENUE | 986,232 | - | - | - | 986,232 | - |
| 495.0 | BIPP | 1,772,452 | - | - | - | - | 1,772,452 |
| 480-482 | R&D REVENUE | 344,883 | - | - | - | 344,883 | - |
| 417.0 | Non-Utility Rev. - Interco. | 83,321 | - | - | - | 83,321 | - |
| 480-482 | GSC Fuel Revenue/Expense Balance | - | - | - | - | - | - |
| 487.0 | Forfeited Discounts | 1,818,000 | - | - | - | 1,818,000 | - |
| 488.0 | Misc Service Renue | 297,292 | - | - | - | 297,292 | - |
| 495.0 | MFC Deferrals & Amortization | (346,033) | - | - | (346,033) | - | - |
| 495.0 | POR Deferral & Amortization | (83,395) | - | - | - | (83,395) | - |
| 495.0 | Other Gas Revenues | (3,635,047) | - | - | - | (3,635,047) | - |
| 480-482 | Econ. Development Discount - Revenue | 9,885 | - | - | - | 9,885 | - |
| 480-482 | Econ. Development Discount - Credit | (9,885) | - | - | - | (9,885) | - |
| | ***Sub-total*** | ***175,379,667*** | - | **-** | ***6,632,945*** | ***166,974,270*** | ***1,772,452*** |
| | | | - | | | | |
| | **TOTAL** | **175,379,667** | - | **-** | **6,632,945** | **166,974,270** | **1,772,452** |
| | | | - | | | | |

## RATE BASE

### Plant-in Service

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | |
| 301 | Organizational Expense | 383 | | | | | | LABOR |
| 302 | Franchise & Consents | 921 | | | | | | PSTDPLT |
| 303 | Misc. Intangible Plant | 34,146,341 | | | | | | LABOR |
| | ***Sub-total*** | ***34,147,646*** | | | | | | |
| | **Production Plant** | | | | | | | |
| 325.0 | Land and Land Rights | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 330.0 | Producing Gas Wells-Well Construction | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 331.0 | Producing Gas Wells-Well Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 332.0 | Field Lines | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 335.0 | Drilling and Cleaning Equipments | - | F_DISTR | DEM | DESIGN_DAY | | | |
| | ***Sub-total*** | *-* | | | | | | |
| | **Underground Storage Plant** | | | | | | | |
| | ***Sub-total*** | *-* | | | | | | |
| | **Transmission Plant** | | | | | | | |
| | ***Sub-total*** | *-* | | | | | | |
| | **Distribution Plant** | | | | | | | |
| 374.0 | Land & Land Rights | 7,734,382 | F_DISTR | DEM | DESIGN_DAY | | | |
| 375.0 | Structures & Improvements | 1,295,072 | F_DISTR | DEM | DESIGN_DAY | | | |
| 376.0 | Mains | 333,492,234 | F_DISTR | DEM | DDxHP | | | |
| 376.0 | Mains HP | 136,215,138 | F_DISTR | DEM | DESIGN_DAY | | | |
| 378.0 | M&R Station Equip. - General | 36,479,644 | F_DISTR | DEM | DESIGN_DAY | | | |
| 380.0 | Services | 238,111,080 | F_DISTR | CUS | | SERV | | |
| 381.0 | Meters | 65,195,217 | F_DISTR | CUS | | METERS | | |
| 382.0 | Meter Installations | - | F_DISTR | CUS | | METERS | | |
| 383.0 | House Regulators | 16,675,859 | F_DISTR | CUS | | METERS | | |
| 384.0 | House Regulators Installations | - | F_DISTR | CUS | | METERS | | |
| 385.0 | INDUSTRIAL M&R | 342,332 | F_DISTR | CUS | | IND_METERS | | |
| 387.0 | Other Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 388.0 | Other Property | 141,322 | | | | | | DISTPLT |
| | ***Sub-total*** | ***835,682,279*** | | | | | | |
| | **General Plant** | | | | | | | |
| 389.0 | Land & Land Rights | 696,376 | | | | | | LABOR |
| 390.0 | Structures & Improvements | 19,503,366 | | | | | | LABOR |
| 391.0 | Office Furniture & Equipment | 4,137,516 | | | | | | LABOR |
| 392.0 | Transportation Equipment | 13,078,631 | | | | | | LABOR |
| 393.0 | Stores Equipment | 66,367 | | | | | | PSTDPLT |
| 394.0 | Tools, Shop & Garage Equip. | 7,877,096 | | | | | | LABTD |
| 395.0 | Laboratory Equip. | 715,246 | | | | | | LABTD |
| 396.0 | Power Operated Equip. | 1,249,867 | | | | | | LABTD |
| 397.0 | Communication Equip. | 11,218,937 | | | | | | LABOR |
| 398.0 | Miscellaneous Equip. | 5,558,484 | | | | | | LABOR |
| | ***Sub-total*** | ***64,101,886*** | | | | | | |
| | **Other** | | | | | | | |
| | Reconciliation of 13 Month Average Balance | - | | | | | | |
| | Non-Interest Bearing CWIP | (398) | | | | | | DISTPLT |
| | ***Sub-total*** | ***(398)*** | | | | | | |
| | **TOTAL PLANT-IN-SERVICE** | **933,931,412** | | | | | | |

## Accumulated Reserve for Depreciation

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Intangible Plant** | | | | | | | |
| 301 | Organizational Expense | (383) | | | | | | LABOR |
| 302 | Franchise & Consents | (21,922) | | | | | | PSTDPLT |
| 303 | Misc. Intangible Plant | (30,122,612) | | | | | | LABOR |
| | ***Sub-total*** | ***(30,144,917)*** | | | | | | |
| | **Production Plant** | | | | | | | |
| 325.0 | Land and Land Rights | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 330.0 | Producing Gas Wells-Well Construction | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 331.0 | Producing Gas Wells-Well Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 332.0 | Field Lines | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 335.0 | Drilling and Cleaning Equipments | - | F_DISTR | DEM | DESIGN_DAY | | | |
| | | | | | | | | |
| | | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Underground Storage Plant** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Plant** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Distribution Plant** | | | | | | | |
| 374.0 | Land & Land Rights | (7,519) | F_DISTR | DEM | DESIGN_DAY | | | |
| 375.0 | Structures & Improvements | (280,483) | F_DISTR | DEM | DESIGN_DAY | | | |
| 376.0 | Mains | (120,613,044) | F_DISTR | DEM | DDxHP | | | |
| 376.0 | Mains HP | (49,264,483) | F_DISTR | DEM | DESIGN_DAY | | | |
| 378.0 | M&R Station Equip. - General | (11,046,265) | F_DISTR | DEM | DESIGN_DAY | | | |
| 380.0 | Services | (115,652,813) | F_DISTR | CUS | | SERV | | |
| 381.0 | Meters | (25,630,205) | F_DISTR | CUS | | METERS | | |
| 382.0 | Meter Installations | - | F_DISTR | CUS | | METERS | | |
| 383.0 | House Regulators | (8,622,232) | F_DISTR | CUS | | METERS | | |
| 384.0 | House Regulators Installations | - | F_DISTR | CUS | | METERS | | |
| 385.0 | INDUSTRIAL M&R | (91,703) | F_DISTR | CUS | | IND_METERS | | |
| 387.0 | Other Equipment | 178,881 | F_DISTR | DEM | DESIGN_DAY | | | |
| 388.0 | Other Property | (91,126) | | | | | | DISTPLT |
| | ***Sub-total*** | ***(331,120,995)*** | | | | | | |
| | **General Plant** | | | | | | | |
| 389.0 | Land & Land Rights | - | | | | | | LABOR |
| 390.0 | Structures & Improvements | (6,239,947) | | | | | | LABOR |
| 391.0 | Office Furniture & Equipment | (2,259,709) | | | | | | LABOR |
| 392.0 | Transportation Equipment | (6,400,555) | | | | | | LABOR |
| 393.0 | Stores Equipment | (45,555) | | | | | | PSTDPLT |
| 394.0 | Tools, Shop & Garage Equip. | (3,864,331) | | | | | | LABTD |
| 395.0 | Laboratory Equip. | (371,909) | | | | | | LABTD |
| 396.0 | Power Operated Equip. | (501,031) | | | | | | LABTD |
| 397.0 | Communication Equip. | (3,732,486) | | | | | | LABOR |
| 398.0 | Miscellaneous Equip. | (1,016,560) | | | | | | LABOR |
| 399.0 | OTHER TANGIBLE PROPERTY | - | | | | | | LABOR |
| | ***Sub-total*** | ***(24,432,082)*** | | | | | | |
| | **Other** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **TOTAL DEPRECIATION ACCRUAL** | **(385,697,994)** | | | | | | |
| | **NET PLANT** | **548,233,418** | | | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| **Rate Base Adjustments** | | | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Adjustments** | | | | | | | |
| | Materials & Supplies | 2,763,588 | | | | | | PSTDPLT |
| | Prepayments | 10,357,485 | | | | | | PLANT |
| | Underground Gas Storage - Reliability | 308,609 | F_DISTR | DEM | DDxSC3 | | | |
| | Underground Gas Storage - MFC | 7,413,391 | F_MRCHT | COM | | | ESALES | |
| | O&M - Working Capital | 9,114,663 | | | | | | OMXGPU |
| | O&M - Working Capital - Gas (MFC) | - | F_MRCHT | COM | | | ESALES | |
| | Other Wk. Cap. - Commodity Hedge Margin Acct. | 1,373,000 | F_MRCHT | COM | | | ESALES | |
| | Deferred Gas Costs | | F_DISTR | COM | | | COM_REV | |
| | Def. Debits/Credits - Plant Related | (32,192,000) | | | | | | PLANT |
| | Def. Debits/Credits - Prod Plant Related | - | | | | | | |
| | Def. Debits/Credits - Distr. Plant Related | (2,062,000) | | | | | | DISTPLT |
| | Def. Debits/Credits - Labor Related | (19,486,000) | | | | | | LABOR |
| | Def. Debits/Credits - T&D Related | (140,000) | | | | | | TDPLT |
| | Def. Debits/Credits - Revenue Related | - | | | | | | PLANT |
| | Def. Debits/Credits - MFC | | F_MRCHT | COM | | | ESALES | |
| | DIT - Plant Related | (80,013,902) | | | | | | PLANT |
| | DIT - Prod Plant Related | - | | | | | | |
| | DIT - Distr. Plant Related | 505,000 | | | | | | DISTPLT |
| | DIT - Labor Related | 9,502,000 | | | | | | LABOR |
| | DIT - Energy Related | 870,000 | F_MRCHT | COM | | | ESALES | |
| | DIT - Revenue Related | - | | | | | | |
| | DIT - T&D Related | 253,000 | | | | | | TDPLT |
| | DIT - Bad Debts | 2,795,000 | | | | | | ACCT904 |
| | DIT - MFC | | F_MRCHT | COM | | | ESALES | |
| | DIT - Supply Com | | F_DISTR | COM | | | COM_REV | |
| | Deferred Investment Tax Credtis | - | | | | | | PLANT |
| | Earnings Based Cap Differential | (7,280,000) | | | | | | RBXEBC |
| | ***Sub-total*** | ***(95,918,165)*** | | | | | | |
| | **TOTAL RATE BASE ADJ.** | **(95,918,165)** | | | | | | |
| **TOTAL RATE BASE** | | **452,315,252** | | | | | | |
| **EXPENSES** | | | | | | | | |
| **O & M Expenses** | | | | | | | | |
| | **Purchased Gas Expenses** | | | | | | | |
| 804.0 | Natural Gas City Gate Purchases | - | F_SUPLY | COM | | | COM_REV | |
| 804.0 | Natural Gas City Gate Purchases - Reliability | - | F_DISTR | COM | | | COM_REV | |
| 804.0 | Natural Gas City Gate Purchases - Reliability Stor. | - | F_MRCHT | COM | | | ESALES | |
| 805.1 | Purchased Gas Cost Adjustments | - | F_SUPLY | COM | | | COM_REV | |
| 808.1 | Gas Withdrawn from Storage - Debit | - | F_SUPLY | COM | | | COM_REV | |
| 808.2 | Gas Delivered to Storage - Credit | - | F_SUPLY | COM | | | COM_REV | |
| 812.0 | Gas Used for Other Utility Operations | - | F_SUPLY | COM | | | COM_REV | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | ***Sub-total*** | - | | | | | | |
| | ***Total Purchased Gas Expense*** | - | | | | | | |
| | **Other Gas Expenses** | | | | | | | |
| 807.5 | Gas for Resale Expense - Transport | - | F_DISTR | DEM | TRANS_DD | | | |
| 807.5 | Gas for Resale Expense | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 813.0 | Other Gas Supply Expense | 154,955 | F_DISTR | DEM | DESIGN_DAY | | | |
| 813.0 | Other Gas Supply Expense - MFC | 2,004 | F_MRCHT | COM | | | ESALES | |
| | ***Sub-total*** | ***156,959*** | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Production Maintenance Expenses** | | | | | | | |
| 785.0 | Maintenance of Structures and Improvements | - | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Production*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total ~*** | - | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | |
| 850 | Operation Supervision & Engineering | | | | | | | TRANSPLT |
| 851 | System Control & Load Dispatching | | | | | | | TRANSPLT |
| 856 | Mains Expenses | | | | | | | TRANSPLT |
| 857 | M&R Station Expenses | | | | | | | TRANSPLT |
| 859 | Other Expenses | | | | | | | TRANSPLT |
| 860 | Rents | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | |
| 861 | Maintenance Supervision & Engineering | | | | | | | TRANSPLT |
| 862 | Maintenance of Structures & Improvements | | | | | | | TRANSPLT |
| 863 | Maintenance of Mains | | | | | | | TRANSPLT |
| 865 | Maintenance of M&R Station Equipment | | | | | | | TRANSPLT |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Transmission*** | - | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | |
| 870 | Operation Supervision & Engineering | 2,821,083 | | | | | | LABDISTO |
| 871 | Distribution Load Dispatch | 1,282,054 | | | | | | DISTPLT |
| 874 | Mains & Services Expenses | 16,159,895 | | | | | | PLT_37680 |
| 875 | M&R Station Expenses - General | 982,252 | F_DISTR | DEM | DESIGN_DAY | | | |
| 877 | M&R Station Expenses - City | 19,788 | F_DISTR | DEM | DESIGN_DAY | | | |
| 878 | Meter & House Regulator Expenses | 416,632 | F_DISTR | CUS | | METERS | | |
| 879 | Customer Installation Expenses | 336,699 | | | | | | PLT_37680 |
| 880 | Other Expenses | (527,841) | | | | | | DISTPLT |
| 881 | Rents | - | | | | | | DISTPLT |
| | ***Sub-total*** | ***21,490,563*** | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | |
| 885 | Maint. Supervision & Engineering | 196,599 | | | | | | LABDISTM |
| 886 | Maint. of Structures & Improv. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 887 | Maint. of Mains | 4,845,104 | | | | | | D_MAINS |
| 888 | Maint. of Compr. Station Equip. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 889 | Maint. of M&R Station Equip. - General | 242,734 | F_DISTR | DEM | DESIGN_DAY | | | |
| 891 | Maint. of M&R Station Equip. - City Gate | (1) | F_DISTR | DEM | DESIGN_DAY | | | |
| 892 | Maint. of Services | 629,970 | F_DISTR | CUS | | SERV | | |
| 893 | Maint. of Meters & House Regulators | 98,582 | F_DISTR | CUS | | METERS | | |
| 894 | Maint. of Other Equip. | 546,574 | | | | | | DISTPLT |
| | ***Sub-total*** | ***6,559,562*** | | | | | | |
| | ***Total Distribution*** | ***28,050,125*** | | | | | | |
| | **Customer Account** | | | | | | | |
| 901 | Supervision - Delivery/Billing Related | 84,831 | F_DISTR | CUS | | BILLS | | |
| 901 | Supervision - BIPP Related | 18,255 | F_BIPPS | CUS | | BILLS | | |
| 902 | Meter Reading | 1,664,627 | F_DISTR | CUS | | MTREAD | | |
| 903 | Customer Records & Collection - Del./Billing Related | 1,735,558 | F_DISTR | CUS | | BILLS | | |
| 903 | Customer Records & Collection - BIPP Related | 1,739,077 | F_BIPPS | CUS | | BILLS | | |
| 904 | Uncollectible Accts - Supply Procurement | 2,729,512 | F_MRCHT | COM | | | MFC_904 | |
| 904 | Uncollectible Accts - Trans. Del. & Distr. | 3,990,506 | F_DISTR | CUS | | DISTR_904 | | |
| 904 | Uncollectible Accts - BIPP | 42,590 | F_BIPPS | CUS | | BIPP_904 | | |
| 905 | Misc. Customer Accts - Delivery/Billing Related | 3,755,642 | F_DISTR | CUS | | BILLS | | |
| 905 | Misc. Customer Accts - BIPP Related | 1,869 | F_BIPPS | CUS | | BILLS | | |
| | ***Sub-total*** | ***15,762,467*** | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Customer Service & Information Expenses** | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 1,073,179 | F_MRCHT | CUS | | WT_MFR | | |
| 906A | Credit & Collections - Trans. Del & Distr. | 1,568,972 | F_DISTR | CUS | | DISTR_904 | | |
| 906A | Credit & Collections - BIPP | 16,745 | F_BIPPS | CUS | | BIPP_904 | | |
| 906B | Call Ctr, Appeals & Misc - Supply Procurement | 1,053,811 | F_MRCHT | CUS | | MFC_906 | | |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr. | 1,540,656 | F_DISTR | CUS | | DIST_906 | | |
| 906B | Call Ctr, Appeals & Misc - BIPP | 16,443 | F_BIPPS | CUS | | BIPP_906 | | |
| 907 | SUPERVISON | 20,230 | | | | | | LABOR_908_9 |
| 908 | Customer Assistance Exp. - Residential | 116,651 | F_DISTR | CUS | | RESREV | | |
| 908 | Customer Assistance Exp. - Non-Residential | 10,347 | F_DISTR | CUS | | NORESREV | | |
| 908 | Customer Assistance Exp. - Energy Eff. | 2,827,026 | F_DISTR | CUS | | EEREV_908 | | |
| 909 | Informational & Instruc. Exp. - Residential | - | F_DISTR | CUS | | RESREV | | |
| 909 | Informational & Instruc. Exp. - Non-Residential | - | F_DISTR | CUS | | NORESREV | | |
| 909 | Informational & Instruc. Exp. . - Energy Eff. | 31,499 | F_DISTR | CUS | | EEREV_908 | | |
| 910 | Misc. Cust. Serv & Info Exp - Res Supply Proc | (62,105) | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res Distr | (254,665) | F_DISTR | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res BIPP | (1,222) | F_BIPPS | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res Supply Proc | (2,749) | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res Distr | (25,433) | F_DISTR | CUS | | NR_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | (24) | F_BIPPS | CUS | | NR_WTALLOC | | |
| | ***Sub-total*** | ***7,929,363*** | | | | | | |
| | **Sales Expenses** | | | | | | | |
| 912 | Demostrating & Selling Exp - Res Supply Proc | 9,969 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 912 | Demostrating & Selling Exp - Res Distr | 40,879 | F_DISTR | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Res BIPP | 196 | F_BIPPS | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res Supply Proc | 24,538 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 912 | Demostrating & Selling Exp - Non-Res Distr | 227,000 | F_DISTR | CUS | | NR_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res BIPP | 218 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 913 | Advertising Expenses - Res Supply Proc | 15,254 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 913 | Advertising Expenses - Res Distr | 62,549 | F_DISTR | CUS | | R_WTALLOC | | |
| 913 | Advertising Expenses - Res BIPP | 300 | F_BIPPS | CUS | | R_WTALLOC | | |
| 913 | Advertising Expenses - Non-Res Supply Proc | 662 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 913 | Advertising Expenses - Non-Res Distr | 6,124 | F_DISTR | CUS | | NR_WTALLOC | | |
| 913 | Advertising Expenses - Non-Res BIPP | 6 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Exp - Res Supply Proc | 15,502 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 916 | Misc. Sales Exp - Res Distr | 63,566 | F_DISTR | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Exp - Res BIPP | 305 | F_BIPPS | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Exp - Non-Res Supply Proc | 673 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 916 | Misc. Sales Exp -Non- Res Distr | 6,223 | F_DISTR | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Exp - Non-Res BIPP | 6 | F_BIPPS | CUS | | NR_WTALLOC | | |
| | ***Sub-total*** | ***473,969*** | | | | | | |
| | **Administrative and General Expenses** | | | | | | | |
| 920 | Administrative & General Salaries | 1,140,465 | | | | | | LABOR |
| 921 | Office Supplies | 3,231,991 | | | | | | LABOR |
| 922 | Administrative Expenses Transferred - Credit | - | | | | | | LABOR |
| 923 | Outside Service Employed - USS | 6,567,866 | | | | | | LABOR |
| 923 | Outside Service Employed - IT Supply Proc | 442,763 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 923 | Outside Service Employed - IT Distr | 2,177,784 | F_DISTR | CUS | | WTALLO_ALL | | |
| 923 | Outside Service Employed - IT BIPP | 7,953 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 923 | Outside Service Employed - Other Supply Proc | 595,716 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 923 | Outside Service Employed - Other Distr | 2,930,106 | F_DISTR | CUS | | WTALLO_ALL | | |
| 923 | Outside Service Employed - Other BIPP | 10,701 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 924 | Property Insurance | 542,302 | | | | | | TDPLT |
| 925 | Injuries & Damages | 31,076 | | | | | | LABOR |
| 926 | Employee Pension & Benefits | 3,422,953 | | | | | | LABOR |
| 928 | Regulatory Commission - Reg. Asset | 960,626 | | | | | | TDPLT |
| 928 | Regulatory Commission - Other Supply Proc | 109,960 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 928 | Regulatory Commission - Other Distr | 540,853 | F_DISTR | CUS | | WTALLO_ALL | | |
| 928 | Regulatory Commission - Other BIPP | 1,975 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 928 | Regulatory Commission - TSAS | (569,183) | F_DISTR | COM | | | TSAS_REV | |
| 929 | Duplicate Charges | (1,807,635) | | | | | | LABOR |
| 930.1 | General Advertising Exp. - Supply Proc. | 60,516 | F_MRCHT | CUS | | WTALLO_ALLMFC | | |
| 930.1 | General Advertising Exp. - Distr | 297,655 | F_DISTR | CUS | | WTALLO_ALL | | |
| 930.1 | General Advertising Exp. - BIPP | 1,087 | F_BIPPS | CUS | | WTALLO_ALL | | |
| 930.2 | Misc. General Expenses | 2,508,749 | | | | | | LABOR |
| 931 | Office Rent | - | | | | | | PLANT |
| 932 | Maintenance of General Plant | - | | | | | | LABOR |
| | ***Sub-total*** | ***23,206,278*** | | | | | | |
| | **TOTAL O & M EXPENSES** | **75,579,161** | | | | | | |
| | **TOTAL O & M EXPENSES x Purch. Gas** | **75,579,161** | | | | | | |

## Labor Expense

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | **Purchased Gas Expenses** | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Purchased Gas Expense*** | - | | | | | | |
| | **Other Gas Expenses** | | | | | | | |
| 807.5 | Gas for Resale Expense | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 813.0 | Other Gas Supply Exp. - MFC | 119,344 | F_MRCHT | COM | | | ESALES | |
| 813.0 | Other Gas Supply Expense & Bal. of 807.5 | (52,052) | F_DISTR | DEM | DESIGN_DAY | | | |
| 804.0 | Oth. Gas Supply Exp (Rev/Exp Bal) | | | | | | | |
| | ***Sub-total*** | ***67,292*** | | | | | | |
| | **Storage Operation Expenses** | | | | | | | |
| 814.0 | Operation Supervision & Engineering | | | | | | | |
| 816.0 | Wells Expenses | | | | | | | |
| 818.0 | Compressor Station Expenses | | F_DISTR | DEM | DDSxBASE | | | |
| 819.0 | Compressor Station Fuel & Power | | | | | | | |
| 824.0 | Other Expenses | | F_DISTR | DEM | DDSxBASE | | | |
| 826.0 | Rents | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | **Storage Maintenance Expenses** | | | | | | | |
| 834.0 | Maintenance of Compr. Sta. Equipment | | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Storage*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ~ | | | | | | | |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Storage*** | - | | | | | | |
| | **Transmission Operation Expenses** | | | | | | | |
| 850 | Operation Supervision & Engineering | | | | | | | TRANSPLT |
| 851 | System Control & Load Dispatching | | | | | | | TRANSPLT |
| 856 | Mains Expenses | | | | | | | TRANSPLT |
| 857 | M&R Station Expenses | | | | | | | TRANSPLT |
| 859 | Other Expenses | | | | | | | TRANSPLT |
| 860 | Rents | | | | | | | TRANSPLT |
| | ***Sub-total*** | - | | | | | | |
| | **Transmission Maintenance Expenses** | | | | | | | |
| 861 | Maintenance Supervision & Engineering | | | | | | | TRANSPLT |
| 862 | Maintenance of Structures & Improvements | | | | | | | TRANSPLT |
| 863 | Maintenance of Mains | | | | | | | TRANSPLT |
| 865 | Maintenance of M&R Station Equipment | | | | | | | TRANSPLT |
| | ***Sub-total*** | - | | | | | | |
| | ***Total Transmission*** | - | | | | | | |
| | **Distribution Operation Expenses** | | | | | | | |
| 870 | Operation Supervision & Engineering | 1,900,456 | | | | | | LABDISTO |
| 871 | Distribution Load Dispatch | 747,096 | | | | | | DISTPLT |
| 874 | Mains & Services Expenses | 6,280,671 | | | | | | PLT_37680 |
| 875 | M&R Station Expenses - General | 496,211 | F_DISTR | DEM | DESIGN_DAY | | | |
| 877 | M&R Station Expenses - City | 333 | F_DISTR | DEM | DESIGN_DAY | | | |
| 878 | Meter & House Regulator Expenses | 1,309,764 | F_DISTR | DEM | DESIGN_DAY | | | |
| 879 | Customer Installation Expenses | 94,823 | F_DISTR | CUS | | METERS | | |
| 880 | Other Expenses | 1,041,093 | | | | | | PLT_37680 |
| 881 | Rents | - | | | | | | DISTPLT |
| | ***Sub-total*** | ***11,870,448*** | | | | | | |
| | **Distribution Maintenance Expenses** | | | | | | | |
| 885 | Maint. Supervision & Engineering | 108,947 | | | | | | LABDISTM |
| 886 | Maint. of Structures & Improv. | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 887 | Maint. of Mains | 1,808,822 | | | | | | D_MAINS |
| 889 | Maint. of M&R Station Equip. - General | 71,169 | F_DISTR | DEM | DESIGN_DAY | | | |
| 890 | Maint. of M&R Station Equip. - Industrial | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 891 | Maint. of M&R Station Equip. - City Gate | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 892 | Maint. of Services | 272,570 | F_DISTR | CUS | | SERV | | |
| 893 | Maint. of Meters & House Regulators | 48,687 | F_DISTR | CUS | | METERS | | |
| 894 | Maint. of Other Equip. | 4,350 | | | | | | DISTPLT |
| | ***Sub-total*** | ***2,314,545*** | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Account Inputs**

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| | ***Total Distribution*** | ***14,184,993*** | | | | | | |
| | **Customer Account** | | | | | | | |
| 901 | Supervision - Delivery/Billing Related | 45,925 | F_DISTR | CUS | | BILLS | | |
| 901 | Supervision - BIPP Related | 11,224 | F_BIPPS | CUS | | BILLS | | |
| 902 | Meter Reading | 214,182 | F_DISTR | CUS | | MTREAD | | |
| 903 | Customer Records & Collection - Del./Billing Related | 845,683 | F_DISTR | CUS | | BILLS | | |
| 903 | Customer Records & Collection - BIPP Related | 90,908 | F_BIPPS | CUS | | BILLS | | |
| 904 | Uncollectible Accts - Supply Procurement | | F_MRCHT | COM | | | MFC_904 | |
| 904 | Uncollectible Accts - Trans. Del. & Distr. | | F_DISTR | CUS | | DISTR_904 | | |
| 904 | Uncollectible Accts - BIPP | | F_BIPPS | CUS | | BIPP_904 | | |
| 905 | Misc. Customer Accts - Delivery/Billing Related | 141,127 | F_DISTR | CUS | | BILLS | | |
| 905 | Misc. Customer Accts - BIPP Related | 126 | F_BIPPS | CUS | | BILLS | | |
| | ***Sub-total*** | ***1,349,176*** | | | | | | |
| | **Customer Service & Information Expenses** | | | | | | | |
| 906A | Credit & Collections - Supply Procurement | 294,941 | F_MRCHT | CUS | | WT_MFR | | |
| 906A | Credit & Collections - Trans. Del & Distr. | 431,199 | F_DISTR | CUS | | DISTR_904 | | |
| 906A | Credit & Collections - BIPP | 4,602 | F_BIPPS | CUS | | BIPP_904 | | |
| 906B | Call Ctr, Appeals & Misc - Supply Procurement | 467,231 | F_MRCHT | CUS | | MFC_906 | | |
| 906B | Call Ctr, Appeals & Misc - Trans. Del. & Distr. | 683,084 | F_DISTR | CUS | | DIST_906 | | |
| 906B | Call Ctr, Appeals & Misc - BIPP | 7,290 | F_BIPPS | CUS | | BIPP_906 | | |
| 908 | Customer Assistance Exp. - Residential | 110,240 | F_DISTR | CUS | | RESREV | | |
| 908 | Customer Assistance Exp. - Non-Residential | 9,779 | F_DISTR | CUS | | NORESREV | | |
| 908 | Customer Assistance Exp. - Energy Eff. | - | F_DISTR | CUS | | EEREV_908 | | |
| 909 | Informational & Instruc. Exp. - Residential | - | F_DISTR | CUS | | RESREV | | |
| 909 | Informational & Instruc. Exp. - Non-Residential | - | F_DISTR | CUS | | NORESREV | | |
| 910 | Misc. Cust. Serv & Info Exp - Res Supply Proc | - | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res Distr | - | F_DISTR | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Res BIPP | - | F_BIPPS | CUS | | R_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res Supply Proc | - | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res Distr | - | F_DISTR | CUS | | NR_WTALLOC | | |
| 910 | Misc. Cust. Serv & Info Exp - Non-Res BIPP | - | F_BIPPS | CUS | | NR_WTALLOC | | |
| | ***Sub-total*** | ***2,008,366*** | | | | | | |
| | **Sales Expenses** | | | | | | | |
| 912 | Demostrating & Selling Exp - Res Supply Proc | 1,764 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 912 | Demostrating & Selling Exp - Res Distr | 7,232 | F_DISTR | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Res BIPP | 35 | F_BIPPS | CUS | | R_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res Supply Proc | 4,341 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 912 | Demostrating & Selling Exp - Non-Res Distr | 40,158 | F_DISTR | CUS | | NR_WTALLOC | | |
| 912 | Demostrating & Selling Exp - Non-Res BIPP | 39 | F_BIPPS | CUS | | NR_WTALLOC | | |
| 913 | Advertising Expenses - Res Supply Proc | - | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 913 | Advertising Expenses - Res Distr | - | F_DISTR | CUS | | R_WTALLOC | | |
| 913 | Advertising Expenses - Res BIPP | - | F_BIPPS | CUS | | R_WTALLOC | | |
| 913 | Advertising Expenses - Non-Res Supply Proc | - | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 913 | Advertising Expenses - Non-Res Distr | - | F_DISTR | CUS | | NR_WTALLOC | | |
| 913 | Advertising Expenses - Non-Res BIPP | - | F_BIPPS | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Exp - Res Supply Proc | 7,331 | F_MRCHT | CUS | | WTALLOC_RMFC | | |
| 916 | Misc. Sales Exp - Res Distr | 30,061 | F_DISTR | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Exp - Res BIPP | 144 | F_BIPPS | CUS | | R_WTALLOC | | |
| 916 | Misc. Sales Exp - Non-Res Supply Proc | 318 | F_MRCHT | CUS | | WTALLOC_NRMFC | | |
| 916 | Misc. Sales Exp -Non- Res Distr | 2,943 | F_DISTR | CUS | | NR_WTALLOC | | |
| 916 | Misc. Sales Exp - Non-Res BIPP | 3 | F_BIPPS | CUS | | NR_WTALLOC | | |
| | ***Sub-total*** | ***94,368*** | | | | | | |
| | **TOTAL O & M LABOR EXP.** | **17,704,195** | | | | | | |
| | **TOT. LABOR EXP. x 3 Part Alloc. Amts.** | **17,609,827** | | | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| **Depreciation Expense** | | | | | | | | |
| | **Intangible Plant** | | | | | | | |
| 303 | Misc. Intangible Plant | 706,355 | | | | | | LABOR |
| | ***Sub-total*** | ***706,355*** | | | | | | |
| | **Production Plant** | | | | | | | |
| | Production Plant | | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | *-* | | | | | | |
| | **Underground Storage** | | | | | | | |
| | Storage Plant | | F_DISTR | DEM | DDSxBASE | | | |
| | ***Sub-total*** | *-* | | | | | | |
| | **Transmission Plant** | | | | | | | |
| | Transmission Plant | | | | | | | TRANSPLT |
| | ***Sub-total*** | *-* | | | | | | |
| | **Distribution Plant** | | | | | | | |
| 374.0 | Land & Land Rights | 103,099 | F_DISTR | DEM | DESIGN_DAY | | | |
| 375.0 | Structures & Improvements | 17,807 | F_DISTR | DEM | DESIGN_DAY | | | |
| 376.0 | Mains | 9,644,715 | | | | | | D_MAINS |
| 378.0 | M&R Station Equip. - General | 837,057 | F_DISTR | DEM | DESIGN_DAY | | | |
| 380.0 | Services | 5,949,739 | F_DISTR | CUS | | SERV | | |
| 381.0 | Meters | 2,148,617 | F_DISTR | CUS | | METERS | | |
| 382.0 | Meter Installations | - | F_DISTR | CUS | | METERS | | |
| 383.0 | House Regulators | 521,002 | F_DISTR | CUS | | METERS | | |
| 384.0 | House Regulators Installations | - | F_DISTR | CUS | | METERS | | |
| 385.0 | Industrial Measuring & Regulating Station Equip. | 10,153 | F_DISTR | CUS | | IND_METERS | | |
| 387.0 | Other Equipment | - | F_DISTR | DEM | DESIGN_DAY | | | |
| 388.0 | Other Property | - | | | | | | DISTPLT |
| | ***Sub-total*** | ***19,232,189*** | | | | | | |
| | **General Plant Plant** | | | | | | | |
| 389.0 | General Plant | 2,289,444 | | | | | | GENPLT |
| | ***Sub-total*** | ***2,289,444*** | | | | | | |
| | **TOTAL DEPRECIATION EXPENSES** | **22,227,987** | | | | | | |
| **Interest and Other Expenses** | | | | | | | | |
| | Interest Expense | 13,925,461 | | | | | | RATEBASE |
| | ***Sub-total*** | ***13,925,461*** | | | | | | |
| | **TOTAL INTEREST AND OTHER EXPENSES** | **13,925,461** | | | | | | |
| **Taxes Other Than Income Taxes** | | | | | | | | |
| 408 | Property Taxes | 26,099,009 | | | | | | PLANT |
| 408 | Payroll Taxes | 1,762,685 | | | | | | LABOR |
| 408 | Sales & Use Taxes | 33,934 | F_DISTR | COM | | | DEL_REV | |
| 408 | Gross Receipts Tax - Supply Procurement | - | F_MRCHT | COM | | | WT_MFR | |
| 408 | Gross Receipts Tax - Delivery | - | F_DISTR | COM | | | DEL_REV | |
| 408 | Gross Receipts Tax - BIPP | - | F_BIPPS | COM | | | BIPP_REV | |
| 408 | Property Tax Deferral | - | | | | | | PLANT |
| | ***Sub-total*** | ***27,895,628*** | | | | | | |
| | **TOTAL TAXES OTHER THAN INCOME TAX** | **27,895,628** | | | | | | |

| Acct. No. | Account Description | | Function | Classifier | DEM | CUS | COM | Internal |
|---|---|---|---|---|---|---|---|---|
| **Additions to Operating Income** | | | | | | | | |
| | **TOTAL** | **-** | | | | | | |
| **Deductions from Operating Income** | | | | | | | | |
| | **TOTAL** | **-** | | | | | | |
| **Net Additions/Deductions to Oper. Inc.** | | **-** | | | | | | |
| **Other Tax Adjustments** | | | | | | | | |
| | Tax Adjustments | 1,205,470 | | | | | | RATEBASE |
| | **TOTAL** | **1,205,470** | | | | | | |
| **Income Taxes** | | | | | | | | |
| | Tax Expense per Books | 12,658,866 | | | | | | RATEBASE |
| | **TOTAL** | **12,658,866** | | | | | | |
| | **TOTAL** | **-** | | | | | | |
| **Income Tax Change** | | | | | | | | |
| | Income Tax Change Due to RoR Change | (1,691,657) | | | | | | RATEBASE |
| | **TOTAL** | **(1,691,657)** | | | | | | |
| **Operating Revenues** | | | | | | | | |
| 480-482 | Delivery Revenue | 166,072,673 | F_DISTR | COM | | | DEL_REV | |
| 480-482 | MFC Revenue | 6,437,627 | F_MRCHT | COM | | | MFC_REV | |
| 480-483 | POR Revenue | 541,351 | F_MRCHT | COM | | | TSALES | |
| 480-482 | EE REVENUE | 1,090,310 | F_DISTR | COM | | | EEPS_REV | |
| 480-482 | GSC Fuel Revenue | - | F_SUPLY | COM | | | COM_REV | |
| 483 | Wholesale Gas Revenue | - | F_SUPLY | COM | | | COM_REV | |
| 480-482 | RDM REVENUE | 986,232 | F_DISTR | COM | | | RDM_REV | |
| 495 | BIPP | 1,772,452 | F_BIPPS | CUS | | BILLS | | |
| 480-482 | R&D REVENUE | 344,883 | F_DISTR | COM | | | DEL_REV | |
| 417 | Non-Utility Rev. - Interco. | 83,321 | F_DISTR | COM | | | DISTR_PLT | |
| 480-482 | GSC Fuel Revenue/Expense Balance | | F_DISTR | COM | | | COM_REV | |
| 487 | Forfeited Discounts | 1,818,000 | F_DISTR | COM | | | DEL_REV | |
| 488 | Misc Service Renue | 297,292 | F_DISTR | COM | | | DEL_REV | |
| 495 | MFC Deferrals & Amortization | (346,033) | F_MRCHT | COM | | | MFC_REV | |
| 495 | POR Deferral & Amortization | (83,395) | F_DISTR | COM | | | TSALES | |
| 495 | Other Gas Revenues | (3,635,047) | F_DISTR | COM | | | DISTR_PLT | |
| 480-482 | Econ. Development Discount - Revenue | 9,885 | F_DISTR | COM | | | ECINCT | |
| 480-482 | Econ. Development Discount - Credit | (9,885) | F_DISTR | COM | | | NORM_VOL | |
| | ***Sub-total*** | ***175,379,667*** | | | | | | |
| | **TOTAL** | **175,379,667** | | | | | | |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Gas ECOS Allocators**

**External Allocators**

Demand Related

| | |
|---|---|
| DESIGN_DAY | Design Day dekatherms |
| DDSxBASE | Sales Design day excluding Base Use |
| TRANS_DD | Design Day for transportation rate schedules |
| DDxHP | Design Day excluding SC 3 High Pressure |
| DDxSC3 | Design Day excluding SC 3 |

Customer Related

| | |
|---|---|
| CUSTS | Average number of customers |
| SERV | Services investment by rate class |
| METERS | Meter investment by rate class |
| IND_METERS | Meters - Industrial Classes |
| BILLS | Number of bills issued by rate class |
| MTREAD | Number of Meter Reads by rate class |
| RESREV | Residential Distribution Delivery Revenues |
| NORESREV | Non-Residential Distribution Delivery Revenues |
| WT_MFR | Weighted MFC and Commodity Revenues |
| DISTR_904 | Weighted Distribution Delivery Revenues |
| BIPP_904 | Weighted BIPP Revenues |
| R_WTALLOC | Residential 3 Part Weighted Allocator |
| NR_WTALLOC | Non-Residential 3 Part Weighted Allocator |
| WTALLO_ALL | 3 Part Weighted Allocator All Classes |
| WTALLOC_RMFC | Residential Supply & MFC 3 Part Weighted Allocator |
| WTALLOC_NRMFC | Non-Residential Supply & MFC 3 Part Weighted Allocator |
| WTALLO_ALLMFC | All Classes Supply & MFC 3 Part Weighted Allocator |
| DIST_906 | Distribution Delivery Revenue |
| MFC_906 | MFC Revenue |
| BIPP_906 | BIPP Revenue |
| CUSTxHP | Number of customers excluding SC3 High Pressure |
| EEREV_908 | EE Revenues |

Commodity Related

| | |
|---|---|
| DEL_REV | Distribution Delivery Revenue |
| MFC_REV | MFC Revenue |
| COM_REV | Commodity (Supply) Revenue |
| MFC_904 | Weighted MFC & Commodity Revenue |
| RDM_REV | RDM Revenues |
| ESALES | Normalized Firm Sales |
| NORM_VOL | Normalized Throughput |
| ECINCT | Economic Development Incentive |
| TSAS_REV | TSAS Revenue |
| EEPS_REV | EEPS Revenue |
| TSALES | Normalized Transport Sales |
| TOTPLT | Total Plant |
| DISTR_PLT | Distribution & Transmission Plant |
| BIPP_REV | BIPP Revenue |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**External Allocation Factors**

| Name | Description | | Total | SC 1S RNH | SC 1S RH | SC 1S C | SC 1S IM | SC 3T LC | SC 3T IM | SC 3T-HP | SC 5T RNH | SC 5T RH | SC 5T SC | SC 5T IM | SC 7T DG |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DEMAND ALLOCATORS** | | | | | | | | | | | | | | | |
| DESIGN_DAY | Design Peak Day | DEM | | 1.05% | 47.14% | 7.47% | 1.43% | 6.38% | 12.91% | 0.17% | 0.19% | 8.84% | 10.52% | 3.81% | 0.08% |
| | | | 491,038 | 5,145 | 231,476 | 36,704 | 7,030 | 31,338 | 63,383 | 816 | 954 | 43,420 | 51,669 | 18,724 | 380 |
| DDSxBASE | Sales Design Day less Base Use | DEM | | 1.77% | 82.67% | 13.04% | 2.53% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 263,914 | 4,658 | 218,180 | 34,409 | 6,667 | | | | | | | | |
| TRANS_DD | Transport Design Day | DEM | | 0.00% | 0.00% | 0.00% | 0.00% | 14.87% | 30.08% | 0.39% | 0.45% | 20.61% | 24.52% | 8.89% | 0.18% |
| | | | 210,683 | | | | | 31,338 | 63,383 | 816 | 954 | 43,420 | 51,669 | 18,724 | 380 |
| DDxHP | Design Day excluding SC3 HP | DEM | | 1.05% | 47.22% | 7.49% | 1.43% | 6.39% | 12.93% | 0.00% | 0.19% | 8.86% | 10.54% | 3.82% | 0.08% |
| | | | 490,222 | 5,145 | 231,476 | 36,704 | 7,030 | 31,338 | 63,383 | - | 954 | 43,420 | 51,669 | 18,724 | 380 |
| DDxSC3 | Design Day excluding SC3 | DEM | | 1.30% | 58.53% | 9.28% | 1.78% | 0.00% | 0.00% | 0.00% | 0.24% | 10.98% | 13.06% | 4.73% | 0.10% |
| | | | 395,501 | 5,145 | 231,476 | 36,704 | 7,030 | | | | 954 | 43,420 | 51,669 | 18,724 | 380 |
| **CUSTOMER ALLOCATORS** | | | | | | | | | | | | | | | |
| CUSTS | No. of Customers (Avg) | CUS | | 3.08% | 75.25% | 4.64% | 0.24% | 0.04% | 0.04% | 0.00% | 0.46% | 13.43% | 2.51% | 0.33% | 0.00% |
| | | | 313,680 | 9,653 | 236,038 | 14,549 | 739 | 127 | 136 | 1 | 1,429 | 42,123 | 7,861 | 1,021 | 3 |
| SERV | Services | CUS | | 3.03% | 74.15% | 5.21% | 0.33% | 0.14% | 0.19% | 0.00% | 0.45% | 13.23% | 2.82% | 0.46% | 0.00% |
| | | | 465,930,379 | 14,128,617 | 345,476,739 | 24,282,744 | 1,539,369 | 632,045 | 869,272 | 9,658 | 2,092,166 | 61,652,978 | 13,120,045 | 2,126,746 | - |
| METERS | Meters | CUS | | 2.74% | 67.03% | 6.56% | 0.89% | 0.98% | 1.57% | 0.02% | 0.41% | 11.96% | 6.08% | 1.73% | 0.01% |
| | | | 132,185,052 | 3,623,767 | 88,609,327 | 8,669,619 | 1,180,319 | 1,300,680 | 2,079,152 | 32,450 | 536,608 | 15,813,015 | 8,032,796 | 2,287,976 | 19,344 |
| IND_METERS | Meters - Industrial Classes | CUS | | 0.00% | 0.00% | 0.00% | 17.11% | 18.85% | 30.13% | 0.47% | 0.00% | 0.00% | 0.00% | 33.16% | 0.28% |
| | | | 6,899,921 | | | | 1,180,319 | 1,300,680 | 2,079,152 | 32,450 | | | | 2,287,976 | 19,344 |
| BILLS | No. of Bills | CUS | | 3.08% | 75.37% | 4.47% | 0.23% | 0.04% | 0.04% | 0.00% | 0.46% | 13.49% | 2.49% | 0.32% | 0.00% |
| | | | 3,813,275 | 117,531 | 2,873,892 | 170,460 | 8,914 | 1,555 | 1,641 | 12 | 17,458 | 514,468 | 95,050 | 12,258 | 36 |
| MTREAD | No. of Meter Reads | CUS | | 3.03% | 73.98% | 7.23% | 0.37% | 0.10% | 0.17% | 0.00% | 0.36% | 10.61% | 3.60% | 0.54% | 0.00% |
| | | | 1,946,159 | 58,883 | 1,439,814 | 140,722 | 7,190 | 1,987 | 3,322 | 12 | 7,006 | 206,450 | 70,130 | 10,595 | 48 |
| RESREV | Residential Delivery Revenues | CUS | | 2.60% | 81.36% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.43% | 15.61% | 0.00% | 0.00% | 0.00% |
| | | | 129,760,974 | 3,370,531 | 105,569,798 | | | | | | 563,018 | 20,257,628 | | | |
| NORESREV | Non-Residential Delivery Revenues | CUS | | 0.00% | 0.00% | 28.51% | 3.31% | 11.15% | 15.51% | 0.00% | 0.00% | 0.00% | 33.18% | 8.23% | 0.10% |
| | | | 38,449,745 | | | 10,961,836 | 1,273,593 | 4,288,582 | 5,964,748 | | | | 12,758,100 | 3,163,580 | 39,306 |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**External Allocation Factors**

| Name | Description | | Total | SC 1S RNH | SC 1S RH | SC 1S C | SC 1S IM | SC 3T LC | SC 3T IM | SC 3T-HP | SC 5T RNH | SC 5T RH | SC 5T SC | SC 5T IM | SC 7T DG |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WT_MFR | Weighted MFC Revenues | CUS | | 1.81% | 74.19% | 20.28% | 3.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 105,098,116 | 1,901,071 | 77,976,131 | 21,309,207 | 3,911,708 | - | - | - | - | - | - | - | - |
| DISTR_904 | Wt. Delivery Revenues | CUS | | 1.97% | 61.83% | 6.83% | 0.79% | 2.67% | 3.72% | 0.04% | 0.33% | 11.87% | 7.95% | 1.97% | 0.02% |
| | | | 168,271,081 | 3,321,939 | 104,047,820 | 11,494,338 | 1,335,461 | 4,496,912 | 6,254,502 | 63,294 | 554,901 | 19,965,578 | 13,377,861 | 3,317,260 | 41,215 |
| BIPP_904 | Wt. BIPP Revenues | CUS | | 2.54% | 61.99% | 14.11% | 0.74% | 0.13% | 0.14% | 0.00% | 0.38% | 11.10% | 7.87% | 1.01% | 0.00% |
| | | | 1,772,452 | 44,936 | 1,098,796 | 250,078 | 13,078 | 2,281 | 2,407 | 18 | 6,675 | 196,700 | 139,446 | 17,983 | 53 |
| R_WTALLOC | 3 Part Weighted Alloc. - Residential | CUS | | 2.52% | 81.84% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.41% | 15.23% | 0.00% | 0.00% | 0.00% |
| | | | 146,236,230 | 3,681,839 | 119,679,424 | - | - | - | - | - | 606,370 | 22,268,597 | - | - | - |
| NR_WTALLOC | 3 Part Weighted Alloc. - Non-Res | CUS | | 0.00% | 0.00% | 22.67% | 3.44% | 13.07% | 24.81% | 0.14% | 0.00% | 0.00% | 27.10% | 8.63% | 0.15% |
| | | | 62,056,338 | - | - | 14,065,748 | 2,131,753 | 8,111,207 | 15,394,070 | 87,258 | - | - | 16,819,607 | 5,352,785 | 93,910 |
| WTALLO_ALL | 3 Part Weighted Allocator - All | CUS | | 1.77% | 57.46% | 6.75% | 1.02% | 3.89% | 7.39% | 0.04% | 0.29% | 10.69% | 8.07% | 2.57% | 0.05% |
| | | | 208,292,568 | 3,681,839 | 119,679,424 | 14,065,748 | 2,131,753 | 8,111,207 | 15,394,070 | 87,258 | 606,370 | 22,268,597 | 16,819,607 | 5,352,785 | 93,910 |
| WTALLOC_RMFC | 3 Part Weighted Alloc. - Residential | CUS | | 2.38% | 97.62% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 35,492,020 | 846,314 | 34,645,705 | - | - | - | - | - | - | - | - | - | - |
| WTALLOC_NRMFC | 3 Part Weighted Alloc. - Non-Res | CUS | | 0.00% | 0.00% | 84.41% | 15.59% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 6,701,589 | - | - | 5,656,969 | 1,044,620 | - | - | - | - | - | - | - | - |
| WTALLO_ALLMFC | 3 Part Weighted Allocator - All | CUS | | 2.01% | 82.11% | 13.41% | 2.48% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 42,193,609 | 846,314 | 34,645,705 | 5,656,969 | 1,044,620 | - | - | - | - | - | - | - | - |
| DIST_906 | Delivery Revenue | CUS | | 2.00% | 62.74% | 6.51% | 0.76% | 2.55% | 3.54% | 0.04% | 0.33% | 12.04% | 7.58% | 1.88% | 0.02% |
| | | | 168,271,081 | 3,370,531 | 105,569,798 | 10,961,836 | 1,273,593 | 4,288,582 | 5,964,748 | 60,362 | 563,018 | 20,257,628 | 12,758,100 | 3,163,580 | 39,306 |
| MFC_906 | MFC Revenue | CUS | | 2.07% | 84.38% | 11.46% | 2.09% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 5,909,263 | 122,060 | 4,986,355 | 677,488 | 123,360 | - | - | - | - | | | | |
| BIPP_906 | BIPP Revenue (Current) | CUS | | 3.08% | 75.37% | 4.47% | 0.23% | 0.04% | 0.04% | 0.00% | 0.46% | 13.49% | 2.49% | 0.32% | 0.00% |
| | | | 1,772,452 | 54,630 | 1,335,817 | 79,232 | 4,143 | 723 | 763 | 6 | 8,115 | 239,130 | 44,180 | 5,698 | 17 |
| CUSTxHP | Customers excluding HP | CUS | | 3.08% | 75.25% | 4.64% | 0.24% | 0.04% | 0.04% | 0.00% | 0.46% | 13.43% | 2.51% | 0.33% | 0.00% |
| | | | 313,679 | 9,653 | 236,038 | 14,549 | 739 | 127 | 136 | | 1,429 | 42,123 | 7,861 | 1,021 | 3 |
| EEREV_908 | EE Revenues | CUS | | 0.99% | 40.22% | 6.59% | 1.20% | 10.43% | 19.43% | 0.19% | 0.18% | 7.66% | 9.80% | 3.16% | 0.15% |
| | | | 2,837,343 | 28,103 | 1,141,060 | 186,884 | 34,142 | 295,912 | 551,335 | 5,376 | 5,061 | 217,472 | 278,012 | 89,733 | 4,252 |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**External Allocation Factors**

| Name | Description | | Total | SC 1S RNH | SC 1S RH | SC 1S C | SC 1S IM | SC 3T LC | SC 3T IM | SC 3T-HP | SC 5T RNH | SC 5T RH | SC 5T SC | SC 5T IM | SC 7T DG |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **COMMODITY ALLOCATORS** | | | | | | | | | | | | | | | |
| DEL_REV | Delivery Revenue | COM | | 2.00% | 62.74% | 6.51% | 0.76% | 2.55% | 3.54% | 0.04% | 0.33% | 12.04% | 7.58% | 1.88% | 0.02% |
| | | | 168,271,081 | 3,370,531 | 105,569,798 | 10,961,836 | 1,273,593 | 4,288,582 | 5,964,748 | 60,362 | 563,018 | 20,257,628 | 12,758,100 | 3,163,580 | 39,306 |
| MFC_REV | MFC Revenue | COM | | 2.07% | 84.38% | 11.46% | 2.09% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 5,909,263 | 122,060 | 4,986,355 | 677,488 | 123,360 | - | - | - | - | | | | |
| COM_REV | Commodity Revenue | COM | | 2.00% | 82.07% | 13.46% | 2.47% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 99,188,853 | 1,984,160 | 81,404,413 | 13,348,841 | 2,451,438 | - | - | - | - | - | - | - | - |
| MFC_904 | Weighted Supply Procurement Rev | COM | | 1.81% | 74.19% | 20.28% | 3.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 105,098,116 | 1,901,071 | 77,976,131 | 21,309,207 | 3,911,708 | | | | | | | | |
| RDM_REV | RDM Revenues | COM | | 1.53% | 61.25% | 2.21% | 0.47% | 6.40% | 10.76% | 0.11% | 0.28% | 11.93% | 3.93% | 1.13% | 0.00% |
| | | | 1,515,832 | 23,233 | 928,510 | 33,498 | 7,173 | 96,941 | 163,061 | 1,673 | 4,266 | 180,788 | 59,611 | 17,078 | - |
| ESALES | Normalized Firm Sales | COM | | 2.06% | 82.41% | 12.96% | 2.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 266,613,269 | 5,488,909 | 219,724,735 | 34,547,154 | 6,852,471 | | | | | | | | |
| NORM_VOL | Normal Volumes | COM | | 1.00% | 40.19% | 6.32% | 1.25% | 10.48% | 19.74% | 0.20% | 0.18% | 7.62% | 9.58% | 3.28% | 0.15% |
| | | | 546,729,895 | 5,488,909 | 219,724,735 | 34,547,154 | 6,852,471 | 57,297,429 | 107,907,370 | 1,085,945 | 979,710 | 41,665,696 | 52,399,813 | 17,957,945 | 822,717 |
| ECINCT | Economic Development Incentive | COM | | 0.00% | 0.00% | 25.90% | 16.06% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 42.21% | 15.82% | 0.00% |
| | | | (9,885) | - | - | (2,560) | (1,588) | - | - | - | - | - | (4,173) | (1,564) | - |
| TSAS_REV | TSAS Revenue | COM | | 1.22% | 47.44% | 7.64% | 1.44% | 5.86% | 10.68% | 0.10% | 0.22% | 9.39% | 12.27% | 3.65% | 0.09% |
| | | | 1,504,804 | 18,299 | 713,810 | 115,023 | 21,670 | 88,253 | 160,771 | 1,494 | 3,307 | 141,351 | 184,584 | 54,905 | 1,336 |
| EEPS_REV | EEPS Revenues | COM | | 0.99% | 40.22% | 6.59% | 1.20% | 10.43% | 19.43% | 0.19% | 0.18% | 7.66% | 9.80% | 3.16% | 0.15% |
| | | | 2,837,343 | 28,103 | 1,141,060 | 186,884 | 34,142 | 295,912 | 551,335 | 5,376 | 5,061 | 217,472 | 278,012 | 89,733 | 4,252 |
| TSALES | Normalized Transport Sales | COM | | 0.00% | 0.00% | 0.00% | 0.00% | 20.45% | 38.52% | 0.39% | 0.35% | 14.87% | 18.71% | 6.41% | 0.29% |
| | | | 280,116,625 | | | | | 57,297,429 | 107,907,370 | 1,085,945 | 979,710 | 41,665,696 | 52,399,813 | 17,957,945 | 822,717 |
| TOTPLT | Plant | COM | | 2.24% | 71.90% | 8.57% | 1.37% | 5.16% | 10.35% | 0.05% | 0.36% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 738,506,493 | 16,557,166 | 530,977,924 | 63,326,770 | 10,080,710 | 38,121,987 | 76,401,240 | 375,104 | 2,665,593 | | | | |
| DISTR_PLT | Distribution & Transmission Plant | COM | | 2.25% | 71.91% | 8.54% | 1.36% | 5.17% | 10.37% | 0.05% | 0.36% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 660,097,059 | 14,870,998 | 474,651,713 | 56,341,745 | 8,961,786 | 34,115,645 | 68,422,522 | 328,507 | 2,404,144 | | | | |
| BIPP_REV | BIPP Revenue (Current) | COM | | 3.08% | 75.37% | 4.47% | 0.23% | 0.04% | 0.04% | 0.00% | 0.46% | 13.49% | 2.49% | 0.32% | 0.00% |
| | | | 1,772,452 | 54,630 | 1,335,817 | 79,232 | 4,143 | 723 | 763 | 6 | 8,115 | 239,130 | 44,180 | 5,698 | 17 |
| **OTHER ALLOCATORS** | | | | | | | | | | | | | | | |
| ROR | Rate of Return | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | | | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Internal Allocation Factors**

**Allocator**

| Name | Description | Total | SC 1S RNH | SC 1S RH | SC 1S C | SC 1S IM | SC 3T LC | SC 3T IM | SC 3T-HP | SC 5T RNH | SC 5T RH | SC 5T SC | SC 5T IM | SC 7T DG |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LABOR | Labor (excluding A&G) | 17,704,195 | 306,829 | 10,212,861 | 1,262,678 | 201,341 | 708,444 | 1,408,534 | 8,241 | 47,219 | 1,744,499 | 1,346,800 | 448,302 | 8,447 |
| | Percent | 100.00% | 1.73% | 57.69% | 7.13% | 1.14% | 4.00% | 7.96% | 0.05% | 0.27% | 9.85% | 7.61% | 2.53% | 0.05% |
| PSTDPLT | Production, Storage, Transmission & Distribution Plant | 835,682,279 | 14,870,998 | 474,651,713 | 56,341,745 | 8,961,786 | 34,115,645 | 68,422,522 | 328,507 | 2,404,144 | 86,922,895 | 65,962,627 | 22,287,991 | 411,707 |
| | Percent | 100.00% | 1.78% | 56.80% | 6.74% | 1.07% | 4.08% | 8.19% | 0.04% | 0.29% | 10.40% | 7.89% | 2.67% | 0.05% |
| LABTD | Transmission & Distribution Labor | 14,184,993 | 221,908 | 7,679,349 | 980,085 | 163,668 | 675,413 | 1,361,929 | 7,855 | 36,961 | 1,415,446 | 1,214,715 | 419,534 | 8,131 |
| | Percent | 100.00% | 1.56% | 54.14% | 6.91% | 1.15% | 4.76% | 9.60% | 0.06% | 0.26% | 9.98% | 8.56% | 2.96% | 0.06% |
| DISTPLT | Distribution Plant | 835,682,279 | 14,870,998 | 474,651,713 | 56,341,745 | 8,961,786 | 34,115,645 | 68,422,522 | 328,507 | 2,404,144 | 86,922,895 | 65,962,627 | 22,287,991 | 411,707 |
| | Percent | 100.00% | 1.78% | 56.80% | 6.74% | 1.07% | 4.08% | 8.19% | 0.04% | 0.29% | 10.40% | 7.89% | 2.67% | 0.05% |
| PLANT | Total Plant in Service | 933,931,412 | 16,557,166 | 530,977,924 | 63,326,770 | 10,080,710 | 38,121,987 | 76,401,240 | 375,104 | 2,665,593 | 96,616,620 | 73,530,970 | 24,817,798 | 459,531 |
| | Percent | 100.00% | 1.77% | 56.85% | 6.78% | 1.08% | 4.08% | 8.18% | 0.04% | 0.29% | 10.35% | 7.87% | 2.66% | 0.05% |
| OMXGPU | Total O&M excluding Gas Purchases & Uncollectibles | 68,816,553 | 1,273,709 | 40,710,513 | 4,894,414 | 745,641 | 2,583,839 | 5,065,851 | 28,848 | 191,061 | 6,836,462 | 4,881,423 | 1,573,471 | 31,321 |
| | Percent | 100.00% | 1.85% | 59.16% | 7.11% | 1.08% | 3.75% | 7.36% | 0.04% | 0.28% | 9.93% | 7.09% | 2.29% | 0.05% |
| RATEBASE | Rate Base | 452,315,252 | 7,619,990 | 253,860,617 | 31,848,450 | 5,283,937 | 19,391,903 | 38,886,094 | 193,953 | 1,208,115 | 44,829,193 | 36,476,421 | 12,482,106 | 234,473 |
| | Percent | 100.00% | 1.68% | 56.12% | 7.04% | 1.17% | 4.29% | 8.60% | 0.04% | 0.27% | 9.91% | 8.06% | 2.76% | 0.05% |
| TRANSPLT | Transmission Plant | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Percent | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| PLT_37680 | Distribution Mains & Service Plant | 707,818,452 | 12,147,246 | 398,236,643 | 47,560,816 | 7,519,134 | 30,335,335 | 61,145,719 | 231,162 | 1,982,952 | 73,090,023 | 56,187,592 | 19,018,313 | 363,518 |
| | Percent | 100.00% | 1.72% | 56.26% | 6.72% | 1.06% | 4.29% | 8.64% | 0.03% | 0.28% | 10.33% | 7.94% | 2.69% | 0.05% |
| LABDISTO | Labor - Distribution Operations | 9,969,992 | 160,471 | 5,458,809 | 683,582 | 112,497 | 460,504 | 928,318 | 5,708 | 26,556 | 1,004,826 | 836,010 | 287,170 | 5,539 |
| | Percent | 100.00% | 1.61% | 54.75% | 6.86% | 1.13% | 4.62% | 9.31% | 0.06% | 0.27% | 10.08% | 8.39% | 2.88% | 0.06% |
| LABDISTM | Labor - Distribution Maintenance | 2,205,598 | 29,396 | 1,124,452 | 158,378 | 28,327 | 121,145 | 244,576 | 1,009 | 5,091 | 208,770 | 209,021 | 73,970 | 1,464 |
| | Percent | 100.00% | 1.33% | 50.98% | 7.18% | 1.28% | 5.49% | 11.09% | 0.05% | 0.23% | 9.47% | 9.48% | 3.35% | 0.07% |
| TDPLT | Transmission & Distribution Plant | 835,682,279 | 14,870,998 | 474,651,713 | 56,341,745 | 8,961,786 | 34,115,645 | 68,422,522 | 328,507 | 2,404,144 | 86,922,895 | 65,962,627 | 22,287,991 | 411,707 |
| | Percent | 100.00% | 1.78% | 56.80% | 6.74% | 1.07% | 4.08% | 8.19% | 0.04% | 0.29% | 10.40% | 7.89% | 2.67% | 0.05% |
| GENPLT | General Plant | 64,101,886 | 1,094,367 | 36,627,997 | 4,549,616 | 730,585 | 2,639,920 | 5,261,986 | 30,702 | 170,375 | 6,328,992 | 4,970,679 | 1,665,135 | 31,531 |
| | Percent | 100.00% | 1.71% | 57.14% | 7.10% | 1.14% | 4.12% | 8.21% | 0.05% | 0.27% | 9.87% | 7.75% | 2.60% | 0.05% |
| ACCT904 | Account 904 | 6,762,608 | 129,232 | 4,518,995 | 832,018 | 133,576 | 106,698 | 148,382 | 1,501 | 13,320 | 478,205 | 320,603 | 79,100 | 979 |
| | Percent | 100.00% | 1.91% | 66.82% | 12.30% | 1.98% | 1.58% | 2.19% | 0.02% | 0.20% | 7.07% | 4.74% | 1.17% | 0.01% |
| RBXEBC | Rate Base excluding Earnings Based Cap Diff | 459,595,252 | 7,742,634 | 257,946,496 | 32,361,050 | 5,368,982 | 19,704,015 | 39,511,964 | 197,074 | 1,227,560 | 45,550,718 | 37,063,508 | 12,683,005 | 238,247 |
| | Percent | 100.00% | 1.68% | 56.12% | 7.04% | 1.17% | 4.29% | 8.60% | 0.04% | 0.27% | 9.91% | 8.06% | 2.76% | 0.05% |
| D_MAINS | All Distribution Mains | 469,707,372 | 4,926,896 | 221,682,713 | 35,151,257 | 6,732,448 | 30,012,332 | 60,701,483 | 226,226 | 913,762 | 41,582,617 | 49,482,668 | 17,931,452 | 363,518 |
| | Percent | 100.00% | 1.05% | 47.20% | 7.48% | 1.43% | 6.39% | 12.92% | 0.05% | 0.19% | 8.85% | 10.53% | 3.82% | 0.08% |
| LABOR_908_910 | Customer Service & Information Labor (excluding EE) | 120,019 | 2,863 | 89,688 | 2,788 | 324 | 1,091 | 1,517 | - | 478 | 17,210 | 3,245 | 805 | 10 |
| | Percent | 100.00% | 2.39% | 74.73% | 2.32% | 0.27% | 0.91% | 1.26% | 0.00% | 0.40% | 14.34% | 2.70% | 0.67% | 0.01% |
| | Total Plant in Service | 933,931,412 | 16,557,166 | 530,977,924 | 63,326,770 | 10,080,710 | 38,121,987 | 76,401,240 | 375,104 | 2,665,593 | 96,616,620 | 73,530,970 | 24,817,798 | 459,531 |
| | Percent | 100.00% | 1.77% | 56.85% | 6.78% | 1.08% | 4.08% | 8.18% | 0.04% | 0.29% | 10.35% | 7.87% | 2.66% | 0.05% |
| | Transmission & Distribution Plant | 835,682,279 | 14,870,998 | 474,651,713 | 56,341,745 | 8,961,786 | 34,115,645 | 68,422,522 | 328,507 | 2,404,144 | 86,922,895 | 65,962,627 | 22,287,991 | 411,707 |
| | Percent | 100.00% | 1.78% | 56.80% | 6.74% | 1.07% | 4.08% | 8.19% | 0.04% | 0.29% | 10.40% | 7.89% | 2.67% | 0.05% |

**Rochester Gas and Electric Corporation**
**Gas Embedded Class Cost of Service Study**
**Summary of Unit Costs**

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Total Revenue Requirement** | | | | | | | | | | | | | |
| 1 | Demand | $ 88,523,387 | $ 928,495 | $ 41,777,055 | $ 6,624,405 | $ 1,268,759 | $ 5,653,563 | $ 11,434,622 | $ 54,878 | $ 172,202 | $ 7,836,422 | $ 9,325,220 | $ 3,379,259 | $ 68,507 |
| 2 | Customer | $ 78,674,280 | $ 2,073,074 | $ 54,681,579 | $ 4,975,129 | $ 542,188 | $ 967,799 | $ 1,646,896 | $ 15,087 | $ 298,708 | $ 9,196,894 | $ 3,435,197 | $ 830,379 | $ 11,350 |
| 3 | Commodity | $ 3,404,387 | $ 67,831 | $ 2,767,240 | $ 677,388 | $ 126,107 | $ (32,948) | $ (60,395) | $ (560) | $ (1,154) | $ (50,072) | $ (68,148) | $ (20,398) | $ (504) |
| 4 | ***Total Revenue Requirement*** | ***$ 170,602,055*** | ***$ 3,069,399*** | ***$ 99,225,875*** | ***$ 12,276,922*** | ***$ 1,937,054*** | ***$ 6,588,414*** | ***$ 13,021,124*** | ***$ 69,405*** | ***$ 469,757*** | ***$ 16,983,244*** | ***$ 12,692,269*** | ***$ 4,189,239*** | ***$ 79,353*** |

## Unit Costs

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Supply** | | | | | | | | | | | | | |
| 5 | Demand ($/dth) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | Customer ($/month) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | Commodity ($/therm) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Merchant Function** | | | | | | | | | | | | | |
| 8 | Demand ($/dth) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | Customer ($/month) | $ 1.18 | $ 0.75 | $ 1.25 | $ 3.93 | $ 14.19 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | Commodity ($/therm) | $ 0.0072 | $ 0.0135 | $ 0.0137 | $ 0.0208 | $ 0.0196 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **Distribution & Transmission** | | | | | | | | | | | | | |
| 11 | Demand ($/dth) | $ 15.02 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.03 | $ 15.03 | $ 5.61 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.04 |
| 12 | Customer ($/month) | $ 19.18 | $ 16.61 | $ 17.52 | $ 24.01 | $ 46.37 | $ 631.80 | $ 1,005.06 | $ 1,255.91 | $ 16.88 | $ 17.66 | $ 35.83 | $ 67.18 | $ 314.44 |
| 13 | Commodity ($/therm) | $ (0.0010) | $ (0.0012) | $ (0.0011) | $ (0.0012) | $ (0.0012) | $ (0.0006) | $ (0.0006) | $ (0.0005) | $ (0.0012) | $ (0.0012) | $ (0.0013) | $ (0.0011) | $ (0.0006) |
| | **Billing & Payment Processing** | | | | | | | | | | | | | |
| 14 | Demand ($/dth) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | Customer ($/month) | $ 0.54 | $ 0.54 | $ 0.54 | $ 0.56 | $ 0.60 | $ 1.16 | $ 1.60 | $ 1.37 | $ 0.54 | $ 0.54 | $ 0.59 | $ 0.61 | $ 0.85 |
| 16 | Commodity ($/therm) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | **TOTAL** | | | | | | | | | | | | | |
| 17 | Demand ($/dth) | $ 15.02 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.03 | $ 15.03 | $ 5.61 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.04 | $ 15.04 |
| 18 | Customer ($/month) | $ 20.90 | $ 17.90 | $ 19.31 | $ 28.50 | $ 61.15 | $ 632.96 | $ 1,006.66 | $ 1,257.27 | $ 17.41 | $ 18.19 | $ 36.42 | $ 67.79 | $ 315.29 |
| 19 | Commodity ($/therm) | $ 0.0062 | $ 0.0124 | $ 0.0126 | $ 0.0196 | $ 0.0184 | $ (0.0006) | $ (0.0006) | $ (0.0005) | $ (0.0012) | $ (0.0012) | $ (0.0013) | $ (0.0011) | $ (0.0006) |
| 20 | ***Design Peak Day*** | ***491,038*** | ***5,145*** | ***231,476*** | ***36,704*** | ***7,030*** | ***31,338*** | ***63,383*** | ***816*** | ***954*** | ***43,420*** | ***51,669*** | ***18,724*** | ***380*** |
| 21 | ***No. of Customers (Avg)*** | ***313,680*** | ***9,653*** | ***236,038*** | ***14,549*** | ***739*** | ***127*** | ***136*** | ***1*** | ***1,429*** | ***42,123*** | ***7,861*** | ***1,021*** | ***3*** |
| 22 | ***Normal Volumes*** | ***546,729,895*** | ***5,488,909*** | ***219,724,735*** | ***34,547,154*** | ***6,852,471*** | ***57,297,429*** | ***107,907,370*** | ***1,085,945*** | ***979,710*** | ***41,665,696*** | ***52,399,813*** | ***17,957,945*** | ***822,717*** |

# Rochester Gas and Electric Corporation
## Gas Embedded Cost of Service Study
## Merchant Function Calculation

| Line No. | Description | Delivery | Commodity | Total |
|---|---|---|---|---|
| | (A) | (B) | (C) | (D) |
| | **Delivery Components** | | | |
| 1 | Call Center (906B) | $ 1,053,811 | | $ 1,053,811 |
| 2 | Credit and Collections (906A) | 1,073,179 | | 1,073,179 |
| 3 | Uncollectible (904) | | | |
| 4 | Residential | | 2,074,498 | 2,074,498 |
| 5 | Non-Residential | | 655,015 | 655,015 |
| 6 | **Subtotal** | **$ 2,126,991** | **$ 2,729,512** | **$ 4,856,503** |
| 7 | Gas Supply | $ 2,004 | | $ 2,004 |
| 8 | A&G (920 - 935) | 1,972,305 | | 1,972,305 |
| 9 | Customer Service Expense (907 - 916) | 1,743 | | 1,743 |
| 10 | Depreciation | 133,596 | | 133,596 |
| 11 | Taxes Other Than Income | 213,973 | | 213,973 |
| 12 | Income Taxes & Adjustments | 88,950 | 236,459 | 325,408 |
| 13 | **Subtotal** | **$ 2,412,571** | **$ 236,459** | **$ 2,649,030** |
| | **Rate Base** | | | |
| 14 | Net Plant | 1,950,303 | | $ 1,950,303 |
| 15 | Rate Base Adj.(excludes Storage Inventory and Commodity Hedge) | 1,354,906 | | 1,354,906 |
| 16 | Working Capital on Purchased Gas Component | | - | - |
| 17 | Working Capital on Storage Inventory Component | | 7,413,391 | 7,413,391 |
| 18 | Working Capital on Commodity Hedge Margin | | 1,373,000 | 1,373,000 |
| 19 | **Subtotal** | **$ 3,305,209** | **$ 8,786,391** | **$ 12,091,600** |
| 20 | **Return on Rate Base @ Claimed RoR - 7.24%** | **$ 239,144** | **$ 635,726** | **$ 874,870** |
| 21 | **Total Delivery and Commodity** | **$ 4,778,705** | **$ 3,601,697** | **$ 8,380,403** |

**Rochester Gas and Electric Corporation**
**Gas Embedded Cost of Service Study**
**Index of Workpapers**

| Workpaper | Description |
|---|---|
| WP-RG&E Gas 1 | Determination of Gas Reliability Costs |
| WP-RG&E Gas 2 | Customer Care (A/C 901 - 905) Analysis |
| WP-RG&E Gas 3 | Account 907 - 916 Analysis |
| WP-RG&E Gas 4 | A&G Account Analysis |
| WP-RG&E Gas 5 | Energy Trading Department Analysis |
| WP-RG&E Gas 6 | 2018 Financial Compliance Costs and Adjustments by Account |
| WP-RG&E Gas 7 | Summary of External Allocation Factors |
| WP-RG&E Gas 8 | Customer Counts |
| WP-RG&E Gas 9 | Annual Throughput and Revenue by Service Class |
| WP-RG&E Gas 10 | Determination of Design Day |
| WP-RG&E Gas 11 | Bills and Meter Reads |
| WP-RG&E Gas 12 | Meter Costs by Class |
| WP-RG&E Gas 13 | Services Costs by Class |
| WP-RG&E Gas 14 | Account 904 Weights |
| WP-RG&E Gas 15 | Three Part Weighted Allocator |
| WP-RG&E Gas 16 | Economic Development Discounts |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of of Results by Rate Class Using 100% Demand Allocation**

| Line No. | Description | System Total | Residential Regular SC 1 | GS with Dem < 500kW SC 2 | Prim with Dem > 500 kW SC 3P | Subtran with Dem > 500kW SC 3S | GS without Dem SC 6 | GS with Dem > 500kW SC 7-1 | Prim with Dem > 500kW SC 7-2 | Subtran with Dem > 500kw SC 7-3 |
|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| | **Rate Base** | | | | | | | | | |
| 1 | Plant in Service | $ 4,384,173,726 | $ 1,729,833,440 | $ 912,725,914 | $ 40,778,904 | $ 555,881 | $ 129,850,328 | $ 315,489,994 | $ 318,027,993 | $ 79,806,584 |
| 2 | Accumulated Reserve | (2,192,721,022) | (892,980,208) | (441,034,664) | (19,545,373) | (276,376) | (70,076,215) | (150,035,771) | (149,711,112) | (36,652,467) |
| 3 | Other Rate Base Items | (270,033,307) | (100,424,769) | (60,003,586) | (2,430,357) | (28,792) | (7,150,971) | (21,522,127) | (20,644,304) | (5,305,217) |
| 4 | Total Rate Base | $ 1,921,419,397 | $ 736,428,463 | $ 411,687,663 | $ 18,803,174 | $ 250,714 | $ 52,623,143 | $ 143,932,097 | $ 147,672,577 | $ 37,848,900 |
| | **Revenues at Current Rates** | | | | | | | | | |
| 5 | Delivery Revenue | $ 643,739,718 | $ 310,975,867 | $ 114,254,183 | $ 4,147,987 | $ 122,799 | $ 28,207,438 | $ 36,910,010 | $ 29,273,293 | $ 8,300,118 |
| 6 | BIPP Revenues | 7,352,950 | 5,195,932 | 365,999 | 2,594 | 103 | 575,896 | 22,964 | 3,189 | 1,145 |
| 7 | MFC Revenue | 22,221,048 | 13,471,376 | 2,549,172 | 85,832 | 1,283 | 713,900 | 493,919 | 289,118 | 76,233 |
| 8 | Total Retail Sales Revenue | $ 673,313,717 | $ 329,643,174 | $ 117,169,355 | $ 4,236,413 | $ 124,185 | $ 29,497,234 | $ 37,426,894 | $ 29,565,600 | $ 8,377,497 |
| 9 | Other Revenue | $ 151,151,168 | $ 61,915,866 | $ 27,323,980 | $ 1,111,263 | $ 36,343 | $ 3,823,828 | $ 12,758,494 | $ 11,290,292 | $ 5,211,807 |
| 10 | Total Revenues | $ 824,464,885 | $ 391,559,041 | $ 144,493,335 | $ 5,347,676 | $ 160,528 | $ 33,321,062 | $ 50,185,387 | $ 40,855,892 | $ 13,589,304 |
| | **Expenses at Current Rates** | | | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 435,790,074 | $ 188,529,616 | $ 83,998,227 | $ 4,194,430 | $ 52,089 | $ 15,123,366 | $ 26,644,202 | $ 30,130,900 | $ 4,645,299 |
| 12 | Depreciation and Amortization Expense | 98,404,900 | 39,668,260 | 19,786,863 | 909,890 | 14,433 | 3,186,993 | 6,660,572 | 6,641,221 | 1,517,287 |
| 13 | Taxes Other Than Income Taxes | 108,482,450 | 43,382,123 | 22,289,875 | 1,015,346 | 14,294 | 3,331,511 | 7,621,990 | 7,773,985 | 1,875,566 |
| 14 | Income Taxes | 52,535,836 | 37,947,495 | 3,986,539 | (389,130) | 26,681 | 3,811,332 | 2,392,007 | (2,215,950) | 1,732,491 |
| 15 | Total Expenses - Current | $ 695,213,260 | $ 309,527,494 | $ 130,061,504 | $ 5,730,536 | $ 107,497 | $ 25,453,202 | $ 43,318,771 | $ 42,330,155 | $ 9,770,643 |
| 16 | Current Operating Income | $ 129,251,625 | $ 82,031,547 | $ 14,431,831 | $ (382,860) | $ 53,031 | $ 7,867,860 | $ 6,866,617 | $ (1,474,264) | $ 3,818,661 |
| 17 | Return at Current Rates | 6.73% | 11.14% | 3.51% | -2.04% | 21.15% | 14.95% | 4.77% | -1.00% | 10.09% |
| 18 | Index Rate of Return | 1.00 | 1.66 | 0.52 | (0.30) | 3.14 | 2.22 | 0.71 | (0.15) | 1.50 |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | | | |
| 19 | Present Return | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% |
| 20 | Present Operating Income @ Equal Return | $ 129,251,625 | $ 49,538,677 | $ 27,693,745 | $ 1,264,867 | $ 16,865 | $ 3,539,897 | $ 9,682,143 | $ 9,933,761 | $ 2,546,051 |
| 21 | Income Taxes | 52,535,836 | 20,135,575 | 11,256,447 | 514,120 | 6,855 | 1,438,833 | 3,935,420 | 4,037,693 | 1,034,872 |
| 22 | Other Expenses | 642,677,424 | 271,579,999 | 126,074,965 | 6,119,666 | 80,816 | 21,641,870 | 40,926,764 | 44,546,106 | 8,038,152 |
| 23 | Present Revenues @ Equal Rates of Return | 824,464,885 | 341,254,251 | 165,025,157 | 7,898,654 | 104,537 | 26,620,599 | 54,544,327 | 58,517,560 | 11,619,075 |
| 24 | Present (Subsidies)/Excesses | $ - | $ 50,304,790 | $ (20,531,822) | $ (2,550,978) | $ 55,992 | $ 6,700,462 | $ (4,358,940) | $ (17,661,668) | $ 1,970,228 |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | | | |
| 25 | Claimed Rate of Return | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |
| 26 | Required Operating Income | $ 129,471,619 | $ 49,622,995 | $ 27,740,882 | $ 1,267,020 | $ 16,894 | $ 3,545,922 | $ 9,698,623 | $ 9,950,669 | $ 2,550,385 |
| 27 | Operating Income (Deficiency)/Surplus | $ (219,995) | $ 32,408,552 | $ (13,309,051) | $ (1,649,880) | $ 36,138 | $ 4,321,937 | $ (2,832,006) | $ (11,424,933) | $ 1,268,276 |
| | **Expenses at Claimed Rate of Return** | | | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 435,790,074 | $ 188,529,616 | $ 83,998,227 | $ 4,194,430 | $ 52,089 | $ 15,123,366 | $ 26,644,202 | $ 30,130,900 | $ 4,645,299 |
| 29 | Depreciation and Amortization Expense | 98,404,900 | 39,668,260 | 19,786,863 | 909,890 | 14,433 | 3,186,993 | 6,660,572 | 6,641,221 | 1,517,287 |
| 30 | Taxes Other than Income | 108,482,450 | 43,382,123 | 22,289,875 | 1,015,346 | 14,294 | 3,331,511 | 7,621,990 | 7,773,985 | 1,875,566 |
| 31 | Income Taxes | 52,677,935 | 20,190,038 | 11,286,893 | 515,511 | 6,874 | 1,442,724 | 3,946,065 | 4,048,614 | 1,037,671 |
| 32 | Total Expense - Required | $ 695,355,359 | $ 291,770,037 | $ 137,361,858 | $ 6,635,177 | $ 87,690 | $ 23,084,594 | $ 44,872,829 | $ 48,594,720 | $ 9,075,824 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 824,826,978 | $ 341,393,032 | $ 165,102,740 | $ 7,902,197 | $ 104,584 | $ 26,630,516 | $ 54,571,451 | $ 58,545,389 | $ 11,626,208 |
| 34 | Revenue (Deficiency)/Surplus | $ (362,093) | $ 50,166,009 | $ (20,609,405) | $ (2,554,521) | $ 55,945 | $ 6,690,545 | $ (4,386,064) | $ (17,689,497) | $ 1,963,096 |

**New York State Electric & Gas Corporation**
**Embedded Cost of Service Study**
**Summary of of Results by Rate Class Using 100% Demand Allocation**

| Line No. | Description | System Total | Transm Srvc with Dem > 500kW SC 7-4 | Residential TOU SC 8 | GS without Dem TOU SC 9 | Residential Large TOU SC 12 | Street Lighting Strtlght 1-4 | Area Lighting Arealght |
|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) | (P) |
| | **Rate Base** | | | | | | | |
| 1 | Plant in Service | $ 4,384,173,726 | $ 70,147,950 | $ 629,696,801 | $ 7,995,306 | $ 60,690,006 | $ 73,386,359 | $ 15,188,266 |
| 2 | Accumulated Reserve | (2,192,721,022) | (32,137,049) | (316,372,466) | (4,097,506) | (29,491,864) | (41,908,343) | (8,401,608) |
| 3 | Other Rate Base Items | (270,033,307) | (4,708,502) | (37,347,181) | (466,383) | (3,899,860) | (5,123,335) | (977,924) |
| 4 | Total Rate Base | $ 1,921,419,397 | $ 33,302,399 | $ 275,977,154 | $ 3,431,417 | $ 27,298,282 | $ 26,354,681 | $ 5,808,734 |
| | **Revenues at Current Rates** | | | | | | | |
| 5 | Delivery Revenue | $ 643,739,718 | $ 2,954,402 | $ 85,836,658 | $ 1,491,573 | $ 7,575,509 | $ 11,045,888 | $ 2,643,994 |
| 6 | BIPP Revenues | 7,352,950 | 187 | 1,060,279 | 19,905 | 31,054 | 9,413 | 64,290 |
| 7 | MFC Revenue | 22,221,048 | 40,105 | 4,042,017 | 58,573 | 300,210 | 61,665 | 37,644 |
| 8 | Total Retail Sales Revenue | $ 673,313,717 | $ 2,994,694 | $ 90,938,954 | $ 1,570,052 | $ 7,906,773 | $ 11,116,965 | $ 2,745,928 |
| 9 | Other Revenue | $ 151,151,168 | $ 3,257,048 | $ 19,908,005 | $ 284,463 | $ 2,208,212 | 1,632,402 | $ 389,165 |
| 10 | Total Revenues | $ 824,464,885 | $ 6,251,742 | $ 110,846,959 | $ 1,854,515 | $ 10,114,984 | $ 12,749,368 | $ 3,135,093 |
| | **Expenses at Current Rates** | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 435,790,074 | $ 3,429,556 | $ 65,843,927 | $ 865,795 | $ 5,824,240 | $ 5,095,745 | $ 1,412,683 |
| 12 | Depreciation and Amortization Expense | 98,404,900 | 1,335,765 | 14,272,058 | 184,408 | 1,322,551 | 2,432,898 | 471,704 |
| 13 | Taxes Other Than Income Taxes | 108,482,450 | 1,645,755 | 15,671,924 | 200,566 | 1,485,566 | 1,795,400 | 378,549 |
| 14 | Income Taxes | 52,535,836 | (261,482) | 3,632,732 | 192,645 | 356,875 | 1,050,556 | 273,045 |
| 15 | Total Expenses - Current | $ 695,213,260 | $ 6,149,593 | $ 99,420,640 | $ 1,443,413 | $ 8,989,232 | $ 10,374,599 | $ 2,535,981 |
| 16 | Current Operating Income | $ 129,251,625 | $ 102,149 | $ 11,426,319 | $ 411,101 | $ 1,125,752 | $ 2,374,769 | $ 599,112 |
| 17 | Return at Current Rates | 6.73% | 0.31% | 4.14% | 11.98% | 4.12% | 9.01% | 10.31% |
| 18 | Index Rate of Return | 1.00 | 0.05 | 0.62 | 1.78 | 0.61 | 1.34 | 1.53 |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | |
| 19 | Present Return | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% | 6.73% |
| 20 | Present Operating Income @ Equal Return | $ 129,251,625 | $ 2,240,213 | $ 18,564,659 | $ 230,827 | $ 1,836,323 | $ 1,772,848 | $ 390,747 |
| 21 | Income Taxes | 52,535,836 | 910,561 | 7,545,823 | 93,822 | 746,395 | 720,595 | 158,824 |
| 22 | Other Expenses | 642,677,424 | 6,411,075 | 95,787,908 | 1,250,768 | 8,632,357 | 9,324,043 | 2,262,936 |
| 23 | Present Revenues @ Equal Rates of Return | 824,464,885 | 9,561,849 | 121,898,390 | 1,575,418 | 11,215,076 | 11,817,486 | 2,812,506 |
| 24 | Present (Subsidies)/Excesses | $ - | $ (3,310,107) | $ (11,051,431) | $ 279,097 | $ (1,100,092) | $ 931,881 | $ 322,586 |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | |
| 25 | Claimed Rate of Return | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% | 6.74% |
| 26 | Required Operating Income | $ 129,471,619 | $ 2,244,026 | $ 18,596,257 | $ 231,220 | $ 1,839,449 | $ 1,775,866 | $ 391,412 |
| 27 | Operating Income (Deficiency)/Surplus | $ (219,995) | $ (2,141,877) | $ (7,169,938) | $ 179,881 | $ (713,697) | $ 598,903 | $ 207,700 |
| | **Expenses at Claimed Rate of Return** | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 435,790,074 | $ 3,429,556 | $ 65,843,927 | $ 865,795 | $ 5,824,240 | $ 5,095,745 | $ 1,412,683 |
| 29 | Depreciation and Amortization Expense | 98,404,900 | 1,335,765 | 14,272,058 | 184,408 | 1,322,551 | 2,432,898 | 471,704 |
| 30 | Taxes Other than Income | 108,482,450 | 1,645,755 | 15,671,924 | 200,566 | 1,485,566 | 1,795,400 | 378,549 |
| 31 | Income Taxes | 52,677,935 | 913,024 | 7,566,233 | 94,076 | 748,414 | 722,544 | 159,253 |
| 32 | Total Expense - Required | $ 695,355,359 | $ 7,324,099 | $ 103,354,141 | $ 1,344,844 | $ 9,380,771 | $ 10,046,587 | $ 2,422,189 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 824,826,978 | $ 9,568,125 | $ 121,950,398 | $ 1,576,065 | $ 11,220,220 | $ 11,822,453 | $ 2,813,601 |
| 34 | Revenue (Deficiency)/Surplus | $ (362,093) | $ (3,316,383) | $ (11,103,439) | $ 278,450 | $ (1,105,236) | $ 926,915 | $ 321,492 |

## RG&E Embedded Cost of Service Study
## Summary of Results

| Line No. | Description | System Total | Residential SC 1 | GS Small SC 2 | GS 100 kW SC 3 | Residential TOU SC 4 | GS 12 kW Minimum SC 7 | Large GS TOU Primary SC 8P | Large GS TOU Secondary SC 8S | Large GS TOU Subtran - Comm SC 8STComm | Large GS TOU Subtran - Ind SC 8STInd | Large GS TOU Transmission SC 8T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | **Rate Base** | | | | | | | | | | | |
| 1 | Plant in Service | $ 2,438,829,603 | $ 1,030,678,326 | $ 93,229,615 | $ 233,887,845 | $ 29,176,510 | $ 314,316,834 | $ 202,256,923 | $ 281,452,162 | $ 79,293,199 | $ 95,493,122 | $ 4,180,294 |
| 2 | Accumulated Reserve | (745,767,323) | (332,997,222) | (30,174,540) | (70,239,158) | (9,146,020) | (94,902,056) | (57,061,714) | (82,004,447) | (17,309,018) | (20,488,181) | (909,133) |
| 3 | Other Rate Base Items | (426,581,454) | (174,000,414) | (15,610,333) | (40,037,304) | (4,935,796) | (53,161,480) | (36,288,984) | (48,177,087) | (17,403,192) | (23,445,268) | (961,053) |
| 4 | Total Rate Base | $ 1,266,480,826 | $ 523,680,690 | $ 47,444,741 | $ 123,611,383 | $ 15,094,694 | $ 166,253,298 | $ 108,906,225 | $ 151,270,628 | $ 44,580,989 | $ 51,559,673 | $ 2,310,109 |
| | **Revenues at Current Rates** | | | | | | | | | | | |
| 5 | Delivery Revenue | $ 384,943,738 | $ 193,302,392 | $ 14,444,070 | $ 29,564,359 | $ 4,733,609 | $ 52,897,194 | $ 21,304,635 | $ 28,742,939 | $ 11,733,724 | $ 15,727,841 | $ 705,604 |
| 6 | BIPP Revenues | 2,076,136 | 1,824,358 | 157,866 | 6,085 | 19,352 | 47,832 | 908 | 2,109 | 324 | 281 | 5 |
| 7 | MFC Revenue | 10,973,735 | 8,910,192 | 552,257 | 284,153 | 197,031 | 740,020 | 62,151 | 112,687 | 26,500 | 29,159 | - |
| 8 | Total Retail Sales Revenue | $ 397,993,609 | $ 204,036,943 | $ 15,154,194 | $ 29,854,597 | $ 4,949,992 | $ 53,685,045 | $ 21,367,694 | $ 28,857,735 | $ 11,760,549 | $ 15,757,281 | $ 705,609 |
| 9 | Other Revenue | 41,799,088 | 15,307,178 | 1,546,738 | 3,679,011 | 797,853 | 5,245,523 | 3,709,815 | 6,072,187 | 1,823,685 | 2,480,085 | 81,293 |
| 10 | Total Revenues | $ 439,792,697 | $ 219,344,120 | $ 16,700,931 | $ 33,533,608 | $ 5,747,845 | $ 58,930,568 | $ 25,077,509 | $ 34,929,922 | $ 13,584,234 | $ 18,237,366 | $ 786,902 |
| | **Expenses at Current Rates** | | | | | | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 148,261,590 | $ 76,352,306 | $ 6,463,380 | $ 12,610,122 | $ 1,921,902 | $ 17,903,941 | $ 10,357,386 | $ 13,280,141 | $ 2,529,874 | $ 3,149,922 | $ 128,696 |
| 12 | Depreciation and Amortization Expense | 57,195,646 | 26,089,341 | 2,306,112 | 5,044,452 | 683,278 | 6,898,560 | 4,553,938 | 5,958,116 | 1,602,155 | 1,966,628 | 85,102 |
| 13 | Taxes Other Than Income Taxes | 81,397,524 | 34,756,017 | 3,133,886 | 7,775,603 | 978,831 | 10,467,032 | 6,711,618 | 9,300,052 | 2,576,618 | 3,103,973 | 135,893 |
| 14 | Income Taxes | 44,285,420 | 25,660,787 | 1,296,826 | 1,670,043 | 660,370 | 7,206,675 | 39,106 | 673,587 | 2,138,815 | 3,276,250 | 142,286 |
| 15 | Total Expenses - Current | $ 331,140,181 | $ 162,858,451 | $ 13,200,204 | $ 27,100,220 | $ 4,244,381 | $ 42,476,209 | $ 21,662,048 | $ 29,211,896 | $ 8,847,462 | $ 11,496,773 | $ 491,977 |
| 16 | Current Operating Income | $ 108,652,516 | $ 56,485,669 | $ 3,500,727 | $ 6,433,388 | $ 1,503,464 | $ 16,454,360 | $ 3,415,461 | $ 5,718,026 | $ 4,736,772 | $ 6,740,593 | $ 294,925 |
| 17 | Return at Current Rates | 8.58% | 10.79% | 7.38% | 5.20% | 9.96% | 9.90% | 3.14% | 3.78% | 10.63% | 13.07% | 12.77% |
| 18 | Index Rate of Return | 1.00 | 1.26 | 0.86 | 0.61 | 1.16 | 1.15 | 0.37 | 0.44 | 1.24 | 1.52 | 1.49 |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | | | | | | |
| 19 | Present Return | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% |
| 20 | Present Operating Income @ Equal Return | $ 108,652,516 | $ 44,927,032 | $ 4,070,327 | $ 10,604,730 | $ 1,294,987 | $ 14,263,018 | $ 9,343,162 | $ 12,977,642 | $ 3,824,643 | $ 4,423,350 | $ 198,186 |
| 21 | Income Taxes | 44,285,420 | 18,311,702 | 1,659,015 | 4,322,357 | 527,821 | 5,813,430 | 3,808,157 | 5,289,526 | 1,558,877 | 1,802,903 | 80,778 |
| 22 | Other Expenses | 286,854,760 | 137,197,664 | 11,903,378 | 25,430,177 | 3,584,011 | 35,269,534 | 21,622,941 | 28,538,309 | 6,708,647 | 8,220,523 | 349,691 |
| 23 | Present Revenues @ Equal Rates of Return | 439,792,697 | 200,436,398 | 17,632,719 | 40,357,264 | 5,406,819 | 55,345,982 | 34,774,260 | 46,805,476 | 12,092,167 | 14,446,776 | 628,655 |
| 24 | Present (Subsidies)/Excesses | $ - | $ 18,907,723 | $ (931,788) | $ (6,823,656) | $ 341,026 | $ 3,584,587 | $ (9,696,752) | $ (11,875,554) | $ 1,492,067 | $ 3,790,591 | $ 158,247 |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | | | | | | |
| 25 | Required Return | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |
| 26 | Required Operating Income | $ 91,634,344 | $ 37,890,140 | $ 3,432,794 | $ 8,943,718 | $ 1,092,154 | $ 12,029,011 | $ 7,879,749 | $ 10,944,962 | $ 3,225,591 | $ 3,730,524 | $ 167,144 |
| 27 | Operating Income (Deficiency)/Surplus | $ 17,018,173 | $ 18,595,529 | $ 67,933 | $ (2,510,331) | $ 411,310 | $ 4,425,349 | $ (4,464,288) | $ (5,226,936) | $ 1,511,180 | $ 3,010,070 | $ 127,780 |
| | **Expenses at Required Return** | | | | | | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 148,261,590 | $ 76,352,306 | $ 6,463,380 | $ 12,610,122 | $ 1,921,902 | $ 17,903,941 | $ 10,357,386 | $ 13,280,141 | $ 2,529,874 | $ 3,149,922 | $ 128,696 |
| 29 | Depreciation and Amortization Expense | 57,195,646 | 26,089,341 | 2,306,112 | 5,044,452 | 683,278 | 6,898,560 | 4,553,938 | 5,958,116 | 1,602,155 | 1,966,628 | 85,102 |
| 30 | Taxes Other than Income | 81,397,524 | 34,756,017 | 3,133,886 | 7,775,603 | 978,831 | 10,467,032 | 6,711,618 | 9,300,052 | 2,576,618 | 3,103,973 | 135,893 |
| 31 | Income Taxes | 34,956,071 | 14,454,083 | 1,309,520 | 3,411,791 | 416,628 | 4,588,749 | 3,005,915 | 4,175,213 | 1,230,478 | 1,423,096 | 63,761 |
| 32 | Total Expense - Required | $ 321,810,832 | $ 151,651,747 | $ 13,212,897 | $ 28,841,968 | $ 4,000,639 | $ 39,858,282 | $ 24,628,856 | $ 32,713,521 | $ 7,939,125 | $ 9,643,619 | $ 413,452 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 413,445,175 | $ 189,541,887 | $ 16,645,691 | $ 37,785,686 | $ 5,092,793 | $ 51,887,293 | $ 32,508,605 | $ 43,658,484 | $ 11,164,716 | $ 13,374,142 | $ 580,596 |
| 34 | Revenue (Deficiency)/Surplus | $ 26,347,522 | $ 29,802,233 | $ 55,240 | $ (4,252,079) | $ 655,052 | $ 7,043,275 | $ (7,431,096) | $ (8,728,562) | $ 2,419,518 | $ 4,863,224 | $ 206,306 |

## RG&E Embedded Cost of Service Study
## Summary of Results

| Line No. | Description | System Total | Large GS TOU Substation SC 8SubS | GS TOU SC 9 | Street Lighting StrtlGht 1-3 | Area Lighting - Non-Res AreaIghtNonRes | Area Lighting - Res AreaIghtRes |
|---|---|---|---|---|---|---|---|
| | (A) | (B) | (M) | (N) | (P) | (Q) | (V) |
| | **Rate Base** | | | | | | |
| 1 | Plant in Service | $ 2,438,829,603 | $ 16,443,958 | $ 17,414,768 | $ 33,278,011 | $ 6,701,135 | $ 1,026,900 |
| 2 | Accumulated Reserve | (745,767,323) | (3,502,970) | (5,217,330) | (17,335,296) | (3,828,257) | (651,982) |
| 3 | Other Rate Base Items | (426,581,454) | (3,664,649) | (2,949,876) | (4,864,857) | (941,667) | (139,492) |
| 4 | Total Rate Base | $ 1,266,480,826 | $ 9,276,339 | $ 9,247,562 | $ 11,077,858 | $ 1,931,211 | $ 235,426 |
| | **Revenues at Current Rates** | | | | | | |
| 5 | Delivery Revenue | $ 384,943,738 | $ 3,331,679 | $ 2,682,568 | $ 4,639,283 | $ 1,008,508 | $ 125,333 |
| 6 | BIPP Revenues | 2,076,136 | 200 | 1,757 | 2,508 | 8,893 | 3,659 |
| 7 | MFC Revenue | 10,973,735 | 7,224 | 14,988 | 19,315 | 16,018 | 2,038 |
| 8 | Total Retail Sales Revenue | $ 397,993,609 | $ 3,339,102 | $ 2,699,313 | $ 4,661,107 | $ 1,033,418 | $ 131,030 |
| 9 | Other Revenue | 41,799,088 | 338,254 | 281,943 | 357,209 | 70,742 | 8,443 |
| 10 | Total Revenues | $ 439,792,697 | $ 3,677,357 | $ 2,981,257 | $ 5,018,315 | $ 1,104,161 | $ 139,473 |
| | **Expenses at Current Rates** | | | | | | |
| 11 | Operations & Maintenance Expenses | $ 148,261,590 | $ 547,443 | $ 948,781 | $ 1,621,681 | $ 375,459 | $ 70,556 |
| 12 | Depreciation and Amortization Expense | 57,195,646 | 335,648 | 379,829 | 1,024,610 | 228,123 | 39,755 |
| 13 | Taxes Other Than Income Taxes | 81,397,524 | 534,095 | 579,035 | 1,090,704 | 220,210 | 33,959 |
| 14 | Income Taxes | 44,285,420 | 767,463 | 306,604 | 365,430 | 85,859 | (4,683) |
| 15 | Total Expenses - Current | $ 331,140,181 | $ 2,184,649 | $ 2,214,250 | $ 4,102,424 | $ 909,651 | $ 139,587 |
| 16 | Current Operating Income | $ 108,652,516 | $ 1,492,708 | $ 767,007 | $ 915,891 | $ 194,510 | $ (115) |
| 17 | Return at Current Rates | 8.58% | 16.09% | 8.29% | 8.27% | 10.07% | -0.05% |
| 18 | Index Rate of Return | 1.00 | 1.88 | 0.97 | 0.96 | 1.17 | (0.01) |
| | **Present Revenue Requirement at Equal Rates of Return** | | | | | | |
| 19 | Present Return | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% | 8.58% |
| 20 | Present Operating Income @ Equal Return | $ 108,652,516 | $ 795,825 | $ 793,357 | $ 950,379 | $ 165,680 | $ 20,197 |
| 21 | Income Taxes | 44,285,420 | 324,369 | 323,362 | 387,363 | 67,529 | 8,232 |
| 22 | Other Expenses | 286,854,760 | 1,417,186 | 1,907,646 | 3,736,994 | 823,791 | 144,270 |
| 23 | Present Revenues @ Equal Rates of Return | 439,792,697 | 2,537,380 | 3,024,364 | 5,074,736 | 1,057,001 | 172,700 |
| 24 | Present (Subsidies)/Excesses | $ - | $ 1,139,976 | $ (43,108) | $ (56,421) | $ 47,160 | $ (33,227) |
| | **Revenue Requirement at Claimed Rate of Return** | | | | | | |
| 25 | Required Return | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% | 7.24% |
| 26 | Required Operating Income | $ 91,634,344 | $ 671,176 | $ 669,094 | $ 801,522 | $ 139,730 | $ 17,034 |
| 27 | Operating Income (Deficiency)/Surplus | $ 17,018,173 | $ 821,532 | $ 97,913 | $ 114,369 | $ 54,780 | $ (17,148) |
| | **Expenses at Required Return** | | | | | | |
| 28 | Operations & Maintenance Expenses | $ 148,261,590 | $ 547,443 | $ 948,781 | $ 1,621,681 | $ 375,459 | $ 70,556 |
| 29 | Depreciation and Amortization Expense | 57,195,646 | 335,648 | 379,829 | 1,024,610 | 228,123 | 39,755 |
| 30 | Taxes Other than Income | 81,397,524 | 534,095 | 579,035 | 1,090,704 | 220,210 | 33,959 |
| 31 | Income Taxes | 34,956,071 | 256,036 | 255,241 | 305,759 | 53,303 | 6,498 |
| 32 | Total Expense - Required | $ 321,810,832 | $ 1,673,222 | $ 2,162,887 | $ 4,042,754 | $ 877,095 | $ 150,768 |
| 33 | Total Revenue Requirement at Claimed ROR | $ 413,445,175 | $ 2,344,398 | $ 2,831,981 | $ 4,844,276 | $ 1,016,825 | $ 167,802 |
| 34 | Revenue (Deficiency)/Surplus | $ 26,347,522 | $ 1,332,959 | $ 149,276 | $ 174,040 | $ 87,336 | $ (28,329) |