

BEFORE THE
STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

In the Matter of

NEW YORK STATE ELECTRIC & GAS CORPORATION

AND

ROCHESTER GAS AND ELECTRIC CORPORATION

CASES 22-E-0317, 22-G-0318, 22-E-0319 and 22-G-0320

September 2022

Prepared Exhibit of:
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State of New York
Department of Public Service
Three Empire State Plaza
Albany, New York 12223

Relied Upon Responses to Information Requests

Index of Exhibit__(SAP-1)

Company Response to Interrogatory	Cost Element	Exh. SAP-1 Page No.
DPS-10 from Cases 15-E-0283 <u>et al.</u>	Income Taxes	4
DPS-92	Unfunded Income Taxes Regulatory Asset (UFITRA)	9
DPS-151	Storm - Major Storm - Minor	16
DPS-206	Pension, Other Post-Employment Benefits (OPEBs)	42
DPS-212	All Other O&M	96
DPS-216	Labor - Payroll Inflation	98
DPS-238	Productivity	425
DPS-280	Late Payment Revenues	427
DPS-309	All Other O&M - Dues, Industry Associations	433
DPS-313	Avangrid Service Company	472
DPS-340	Earnings-Based Capitalization	474
DPS-370	Storm - Major	476
DPS-372	Incentive Compensation	479
DPS-400	Federal Income Taxes-Mixed Service Costs (MSC) and Repairs Allowance	492
DPS-412	Avangrid Service Company	496
DPS-419	Storm - Major	502
DPS-472	Pension	504
DPS-496	Earnings-Based Capitalization	514
DPS-548	Storm - Major	516
DPS-601	Pension	518

Case 22-E-0317 et al.

DPS-604	New York State Sales and Use Tax	520
DPS-605	Uncollectibles	537
DPS-605 SUPP	Uncollectibles	538
DPS-613	Avangrid Service Company	545
DPS-623	Storm - Major	548
DPS-655	Pension	550
DPS-658	Income Taxes	552

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**Electric and Gas Rate Cases - Tax Matters Review
Cases 15-E-0283, 15-E-0285, 15-G-0284, 15-G-0286
Request for Information**

Requesting Party: Debbie Evans (PSC)

Request No.: TMR-16-010 (DPS Tax-10)

Date of Request: October 31, 2016

Date of Reply: September 29, 2017

Response By: Stephen Stites / David Beber

Subject: Calculation supporting PowerTax Regulatory Assets

Questions:

1. In Central Maine Power Company's PowerTax Supplemental Filing, filed with the State of Maine Public Utilities Commission on May 12, 2016 in Docket No. 2016-00035, Central Maine Power Company provided a calculation, marked Exhibit A, which shows how the PowerTax regulatory asset balance was computed (see attached, obtained from <http://www.maine.gov/mpuc/>).

Provide similar calculations in excel, in identical format, for NYSEG Electric, NYSEG Gas, RG&E Electric and RG&E Gas, which show the supporting calculations for the regulatory asset balances as identified in the Joint Proposal in this proceeding (\$54.274 million for NYSEG Electric; \$22.325 million for NYSEG Gas; \$43.622 million for RG&E Electric; \$34.584 million for RG&E Gas). Note: if the above amounts have been updated or superseded, please provide the most current amounts/calculations. The calculation should essentially compare the deferred income tax expense computation from the Companies' legacy systems to the deferred income tax expense computed by PowerTax at the point in time that the Companies transitioned to the PowerTax system.

For each number in the calculations, cite first line source references including the title of the report and software system the number was derived from.

Responses:

This response provides two attachments (Attachment 1 [NYSEG] and Attachment 2 [RG&E]) that contain several tabs of documentation and calculations that substantively reconstruct the NYSEG and RG&E Powertax Regulatory Assets as of December 2015. These calculations were produced in a manner consistent with the Exhibit A calculations filed by Central Maine Power in Docket No. 2016-00035.

The Companies are aware of the significant amount of time that elapsed between the date of this request and the Companies response. NYSEG and RG&E appreciate the Commission providing

**New York State Gas & Electric Corporation
Rochester Gas and Electric Corporation**

**Electric and Gas Rate Cases - Tax Matters Review
Cases 15-E-0283, 15-E-0285, 15-G-0284, 15-G-0286
Request for Information**

sufficient time to produce this information. The attachments include very granular detail of the book and tax information that gave rise to these PowerTax regulatory assets. This included componentizing decades of book and tax records by type of asset by year of acquisition. An additional factor contributing to the delay in responding was a turnover of the Companies tax leadership and PowerTax resource. In lieu of this latter point, the Company retained the services of a PowerTax expert from Deloitte who assisted in preparing the documents provided in the two attachments.

It should be noted that the balances that comprise the PowerTax regulatory assets are in effect FAS109 regulatory assets that had not been calculated correctly using the prior Sage based tax depreciation and reporting system. Therefore any correction of the final PowerTax regulatory assets will be offset in the respective FAS109 regulatory assets.

The following table provides a summary comparison of the balances per the Joint Proposal request as of March 2016 to those reconstructed as of December 2015

		\$000s		
		NYSEG	RGE	Total
PowerTax Reg. Asset - March 2016		76,599	78,206	154,805
PowerTax Reg. Asset 12/15 - As reconstructed		95,625	51,270	146,895
Difference		(19,026)	26,936	7,910

The PowerTax regulatory asset balances included in the Joint Proposal as of March 2016 were based upon the PowerTax report balances created during the conversion to PowerTax and adjusted for subsequent periods based upon rates in effect prior to the Joint Proposal.

The additional table below provides a summary comparison of the balances per the attachment to those on the Companies books as of the same date.

		PowerTax Reg. Asset as of 12-31-15 - \$000s		
		NYSEG	RGE	Total
PowerTax Reg. Asset - As reconstructed		95,625	51,270	146,895
PowerTax Reg. Asset - Per SAP		72,951	74,482	147,433
Difference		22,674	(23,212)	(538)

**New York State Gas & Electric Corporation
Rochester Gas and Electric Corporation**

**Electric and Gas Rate Cases - Tax Matters Review
Cases 15-E-0283, 15-E-0285, 15-G-0284, 15-G-0286
Request for Information**

As a final consideration, aware of the density and complexity of the information provided, The Companies welcome an opportunity to meet with the Commission Staff and its auditor to facilitate the review of this material.

Avangrid
NYSEG
Deferred Tax Summary
V2008 & Prior Assets Run Out through TY2015
DRAFT

Grossup Factor 1.656040 D

	REF FROM	ELECTRIC								
		TY2008	TY2009	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	Total
Acquisition Value	Tab C-1 [2]	2,888,091,612	2,888,091,612	2,888,091,612	2,888,091,612	2,888,091,612	2,888,091,612	2,888,091,612	2,888,091,612	2,888,091,612
Tax Depreciation (Deferral)	Tab C-3 [2]	78,738,361	51,514,449	45,761,749	40,457,017	36,014,143	32,200,545	28,824,448	26,053,850	339,564,561
Original Book Depreciation (Internal)	Tab C-1 [2]	71,144,283	70,379,873	68,531,215	66,306,802	64,765,086	64,619,545	63,285,876	61,367,055	530,399,734
Original Tax/Book Timing Difference	Tab B-1 [2]	(7,594,078)	18,865,424	22,769,466	25,849,785	28,750,943	32,419,000	34,461,428	35,313,204	190,835,173
Original Deferred Tax Asset / (Liab)	Tab B-1 [2]	(2,657,927)	6,602,898	7,969,313	9,047,425	10,062,830	11,346,650	12,061,500	12,359,621	66,792,311 A
New Book Depreciation (Internal)	Tab C-2 [2]	61,763,600	60,519,419	56,373,502	54,939,806	52,728,611	49,127,514	46,933,316	46,508,951	428,894,719
New Tax/Book Timing Difference	Tab B-2 [2]	(16,974,761)	9,004,970	10,611,753	14,482,789	16,714,467	16,926,969	18,108,868	20,455,101	89,330,158
New Deferred Tax Asset / (Liab)	Tab B-2 [2]	(5,941,166)	3,151,740	3,714,114	3,068,043	3,813,502	3,955,119	4,367,807	5,066,906	21,196,063 B
DIT Difference Original vs New Asset / (Liab)		(3,283,239)	(3,451,159)	(4,255,199)	(5,979,382)	(6,249,328)	(7,391,531)	(7,693,693)	(7,292,715)	(45,596,247) C = B - A
E										
Total Difference Grossed Up Asset / (Liab)										(75,509,228) = C * D

	REF FROM	GAS								
		TY2008	TY2009	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	Total
Acquisition Value	Tab C-1 [1]	756,083,269	756,083,269	756,083,269	756,083,269	756,083,269	756,083,269	756,083,269	756,083,269	756,083,269
Tax Depreciation (Deferral)	Tab C-3 [1]	42,021,703	27,542,337	25,431,244	21,651,263	17,293,616	15,298,808	13,888,735	13,053,461	176,181,167
Original Book Depreciation (Internal)	Tab C-1 [1]	16,684,243	16,927,102	16,819,880	16,757,035	16,464,821	16,081,482	15,737,531	15,626,455	131,098,550
Original Tax/Book Timing Difference	Tab B-1 [1]	(25,337,460)	(10,615,235)	(8,611,364)	(4,894,228)	(828,795)	782,674	1,848,796	2,572,995	(45,082,617)
Original Deferred Tax Asset / (Liab)	Tab B-1 [1]	(8,868,111)	(3,715,332)	(3,013,977)	(1,712,980)	(290,078)	273,936	647,079	900,548	(15,778,916) A
New Book Depreciation (Internal)	Tab C-2 [1]	16,684,243	16,927,102	16,567,705	15,703,233	15,620,519	15,427,133	15,397,841	15,074,650	127,402,427
New Tax/Book Timing Difference	Tab B-2 [1]	(25,337,460)	(10,615,235)	(8,863,539)	(5,948,030)	(1,673,097)	128,325	1,509,106	2,021,190	(48,778,741)
New Deferred Tax Asset / (Liab)	Tab B-2 [1]	(8,868,111)	(3,715,332)	(3,102,239)	(2,339,229)	(1,128,687)	(582,762)	(140,119)	37,145	(19,839,334) B
DIT Difference Original vs New Asset / (Liab)		-	-	(88,261)	(626,249)	(838,609)	(856,698)	(787,198)	(863,404)	(4,060,419) C = B - A
E										
Total Difference Grossed Up Asset / (Liab)										(6,724,217) = C * D

	REF FROM	COMMON								
		TY2008	TY2009	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	Total
Acquisition Value	Tab C-1 [3]	204,177,837	204,177,837	204,177,837	204,177,837	204,177,837	204,177,837	204,177,837	204,177,837	204,177,837
Tax Depreciation (Deferral)	Tab C-3 [3]	31,389,507	15,124,690	9,171,337	6,031,543	3,222,710	1,849,548	1,214,728	658,276	68,662,339
Original Book Depreciation (Internal)	Tab C-1 [3]	19,942,596	21,572,832	21,297,267	20,437,969	19,648,719	17,469,698	15,458,498	12,499,634	148,327,214
Original Tax/Book Timing Difference	Tab B-1 [3]	(11,446,910)	6,448,142	12,125,930	14,406,427	16,426,008	15,620,150	14,243,771	11,841,358	79,664,875
Original Deferred Tax Asset / (Liab)	Tab B-1 [3]	(4,006,419)	2,256,850	4,244,075	5,042,249	5,749,103	5,467,052	4,985,320	4,144,475	27,882,706 A
New Book Depreciation (Internal)	Tab C-2 [3]	17,315,608	18,773,506	18,773,506	18,584,831	17,910,497	17,866,323	17,245,920	14,476,516	140,946,708
New Tax/Book Timing Difference	Tab B-2 [3]	(14,073,898)	3,648,816	9,602,169	12,553,289	14,687,787	16,016,774	16,031,192	13,818,239	72,284,368
New Deferred Tax Asset / (Liab)	Tab B-2 [3]	(4,925,864)	1,277,086	3,360,759	3,439,550	4,063,110	4,414,377	4,365,511	3,801,652	19,796,181 B
DIT Difference Original vs New Asset / (Liab)		(919,446)	(979,764)	(883,316)	(1,602,699)	(1,685,993)	(1,052,675)	(619,809)	(342,824)	(8,086,525) C = B - A
E										
Total Difference Grossed Up Asset / (Liab)										(13,391,613) = C * D

	REF FROM	TOTAL								
		TY2008	TY2009	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	Total
Acquisition Value	Tab C-1	3,848,352,717	3,848,352,717	3,848,352,717	3,848,352,717	3,848,352,717	3,848,352,717	3,848,352,717	3,848,352,717	3,848,352,717
Tax Depreciation (Deferral)	Tab C-3	152,149,570	94,181,476	80,364,330	68,139,822	56,530,470	49,348,901	43,927,910	39,765,587	584,408,068
Original Book Depreciation (Internal)	Tab C-1	107,771,122	108,879,807	106,648,362	103,501,806	100,878,626	98,170,726	94,481,905	89,493,144	809,825,498
Original Tax/Book Timing Difference	Tab B-1	(44,378,449)	14,698,331	26,284,032	35,361,984	44,348,157	48,821,824	50,553,995	49,727,557	225,417,431
Original Deferred Tax Asset / (Liab)	Tab B-1	(15,532,457)	5,144,416	9,199,411	12,376,694	15,521,855	17,087,639	17,693,898	17,404,645	78,896,101 A
New Book Depreciation (Internal)	Tab C-2	95,763,451	96,220,027	91,714,713	89,227,870	86,259,627	82,420,970	79,577,077	76,060,118	697,243,853
New Tax/Book Timing Difference	Tab B-2	(56,386,119)	2,038,552	11,350,383	21,088,048	29,729,157	33,072,068	35,649,167	36,294,530	112,835,786
New Deferred Tax Asset / (Liab)	Tab B-2	(19,735,142)	713,493	3,972,634	4,168,364	6,747,925	7,786,734	8,593,198	8,905,702	21,152,910 B
DIT Difference Original vs New Asset / (Liab)		(4,202,685)	(4,430,923)	(5,226,777)	(8,208,331)	(8,773,929)	(9,300,904)	(9,100,700)	(8,498,942)	(57,743,191) C = B - A
E										
Total Difference Grossed Up Asset / (Liab)										(95,625,058) = C * D

Note: This scenario only includes asset additions through vintage 2008.

Avangrid
RGE
Deferred Tax Summary
V2008 & Prior Assets Run Out through TY2015
DRAFT

Grossup Factor 1.656040 D

	REF FROM	ELECTRIC								
		2008	2009	2010	2011	2012	2013	2014	2015	Total
Acquisition Value	Tab C-1 [2]	2,441,816,579	2,441,816,579	2,441,816,579	2,441,816,579	2,441,816,579	2,441,816,579	2,441,816,579	2,441,816,579	2,441,816,579
Tax Depreciation (Deferral)	Tab C-3 [2]	65,153,789	42,053,020	40,803,506	37,346,296	35,041,805	33,971,970	33,407,601	33,171,897	320,949,885
Original Book Depreciation (Internal)	Tab C-1 [2]	32,825,787	32,552,716	31,569,001	30,810,655	31,234,967	30,220,536	28,299,059	27,500,349	245,013,071
Original Tax/Book Timing Difference	Tab B-1 [2]	(32,328,001)	(9,500,304)	(9,234,505)	(6,535,641)	(3,806,838)	(3,751,434)	(5,108,542)	(5,671,548)	(75,936,814)
Original Deferred Tax Asset / (Liab)	Tab B-1 [2]	(10,937,216)	(2,968,985)	(2,919,147)	(2,018,005)	(1,106,820)	(1,129,255)	(1,637,181)	(1,860,938)	(24,577,549) A
New Book Depreciation (Internal)	Tab C-2 [2]	32,825,787	32,552,716	28,279,633	21,341,720	22,290,001	22,030,719	21,640,319	21,365,854	202,326,750
New Tax/Book Timing Difference	Tab B-2 [2]	(32,328,001)	(9,500,304)	(12,523,873)	(16,004,576)	(12,751,805)	(11,941,250)	(11,767,282)	(11,806,043)	(118,623,134)
New Deferred Tax Asset / (Liab)	Tab B-2 [2]	(10,937,216)	(2,968,985)	(4,383,356)	(6,315,323)	(5,411,468)	(5,109,242)	(5,004,885)	(4,985,095)	(45,115,570) B
DIT Difference Original vs New Asset / (Liab)		-	-	(1,464,208)	(4,297,318)	(4,304,648)	(3,979,987)	(3,367,704)	(3,124,157)	(20,538,022) C = B - A
E		Total Difference Grossed Up Asset / (Liab) (34,011,794) = C * D								

	REF FROM	GAS								
		2008	2009	2010	2011	2012	2013	2014	2015	Total
Acquisition Value	Tab C-1 [1]	553,288,686	553,288,686	553,288,686	553,288,686	553,288,686	553,288,686	553,288,686	553,288,686	553,288,686
Tax Depreciation (Deferral)	Tab C-3 [1]	19,557,048	13,249,271	11,841,392	10,638,349	10,135,025	10,191,667	10,340,179	10,497,993	96,450,925
Original Book Depreciation (Internal)	Tab C-1 [1]	12,943,015	12,654,635	12,365,892	12,216,584	12,002,209	11,729,621	11,467,720	11,163,378	96,543,055
Original Tax/Book Timing Difference	Tab B-1 [1]	(6,614,033)	(594,636)	524,500	1,578,235	1,867,184	1,537,954	1,127,541	665,385	92,130
Original Deferred Tax Asset / (Liab)	Tab B-1 [1]	(2,206,736)	(111,636)	266,200	626,855	721,443	599,586	448,025	278,221	621,958 A
New Book Depreciation (Internal)	Tab C-2 [1]	12,943,015	12,654,635	11,621,635	10,046,399	9,892,635	9,756,869	9,708,314	9,567,681	86,191,184
New Tax/Book Timing Difference	Tab B-2 [1]	(6,614,033)	(594,636)	(219,757)	(591,950)	(242,390)	(434,798)	(631,865)	(930,312)	(10,259,741)
New Deferred Tax Asset / (Liab)	Tab B-2 [1]	(2,206,736)	(111,636)	(76,915)	(631,812)	(537,427)	(587,407)	(653,679)	(740,103)	(5,545,715) B
DIT Difference Original vs New Asset / (Liab)		-	-	(343,115)	(1,258,666)	(1,258,870)	(1,186,993)	(1,101,705)	(1,018,325)	(6,167,674) C = B - A
E		Total Difference Grossed Up Asset / (Liab) (10,213,917) = C * D								

	REF FROM	COMMON								
		2008	2009	2010	2011	2012	2013	2014	2015	Total
Acquisition Value	Tab C-1 [3]	341,187,326	341,187,326	341,187,326	341,187,326	341,187,326	341,187,326	341,187,326	341,187,326	341,187,326
Tax Depreciation (Deferral)	Tab C-3 [3]	9,968,520	5,632,828	2,622,015	1,992,709	1,709,658	1,602,175	1,284,803	874,836	25,687,545
Original Book Depreciation (Internal)	Tab C-1 [3]	21,077,359	13,329,001	8,392,758	8,256,299	8,157,744	7,809,836	6,915,637	5,587,529	79,526,164
Original Tax/Book Timing Difference	Tab B-1 [3]	11,108,839	7,696,173	5,770,743	6,263,590	6,448,086	6,207,661	5,630,834	4,712,693	53,838,620
Original Deferred Tax Asset / (Liab)	Tab B-1 [3]	3,888,050	2,693,617	2,019,716	2,192,213	2,256,794	2,172,653	1,970,763	1,649,414	18,843,219 A
New Book Depreciation (Internal)	Tab C-2 [3]	21,077,359	13,329,001	10,166,114	13,558,748	12,404,070	8,418,204	4,665,106	4,288,372	87,906,974
New Tax/Book Timing Difference	Tab B-2 [3]	11,108,839	7,696,173	7,544,099	11,566,039	10,694,412	6,816,029	3,380,303	3,413,536	62,219,430
New Deferred Tax Asset / (Liab)	Tab B-2 [3]	3,888,050	2,693,617	2,640,435	2,692,848	2,520,223	1,672,686	957,680	876,125	17,941,663 B
DIT Difference Original vs New Asset / (Liab)		-	-	620,718	500,635	263,429	(499,967)	(1,013,083)	(773,289)	(901,557) C = B - A
E		Total Difference Grossed Up Asset / (Liab) (1,493,014) = C * D								

	REF FROM	TOTAL								
		2008	2009	2010	2011	2012	2013	2014	2015	Total
Acquisition Value	Tab C-1	3,336,292,591	3,336,292,591	3,336,292,591	3,336,292,591	3,336,292,591	3,336,292,591	3,336,292,591	3,336,292,591	3,336,292,591
Tax Depreciation (Deferral)	Tab C-3	94,679,357	60,935,119	55,266,913	49,977,355	46,886,489	45,765,812	45,032,584	44,544,726	443,088,355
Original Book Depreciation (Internal)	Tab C-1	66,846,162	58,536,353	52,327,651	51,283,538	51,394,921	49,759,994	46,682,416	44,251,256	421,082,290
Original Tax/Book Timing Difference	Tab B-1	(27,833,195)	(2,398,767)	(2,939,262)	1,306,184	4,508,432	3,994,182	1,649,832	(293,470)	(22,006,064)
Original Deferred Tax Asset / (Liab)	Tab B-1	(9,255,902)	(387,005)	(633,230)	801,062	1,871,418	1,642,983	781,607	66,697	(5,112,371) A
New Book Depreciation (Internal)	Tab C-2	66,846,162	58,536,353	50,067,382	44,946,868	44,586,706	40,205,792	36,013,740	35,221,907	376,424,909
New Tax/Book Timing Difference	Tab B-2	(27,833,195)	(2,398,767)	(5,199,532)	(5,030,487)	(2,299,783)	(5,560,020)	(9,018,844)	(9,322,819)	(66,663,445)
New Deferred Tax Asset / (Liab)	Tab B-2	(9,255,902)	(387,005)	(1,819,836)	(4,254,287)	(3,428,672)	(4,023,964)	(4,700,884)	(4,849,073)	(32,719,623) B
DIT Difference Original vs New Asset / (Liab)		-	0	(1,186,606)	(5,055,349)	(5,300,089)	(5,666,946)	(5,482,491)	(4,915,771)	(27,607,252) C = B - A
E		Total Difference Grossed Up Asset / (Liab) (45,718,725) E = C * D								

Total Non-Book Rate Adjustments	REF FROM Tab F-1	Total (3,351,903) F								
Total Non-Rate Adjustments Grossed Up		(5,550,886) G = F * D								
		Total Isolated Rate Change Difference Grossed Up Asset / (Liab) (51,269,611) E + G								

Note: This scenario only includes asset additions through vintage 2008.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary

Request No.: NYRC-0356 (DPS-92)

Date of Request: June 22, 2022

Response Due Date: July 5, 2022

Extension Due Date: July 6, 2022

Date of Reply: July 6, 2022

Witness: Dave George, Dave Beber

Subject: Unfunded Income Taxes Regulatory Asset (UFITRA)

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. According to the workpapers NC-RRP-4-WP-02 and RC- RRP-4-WP-02 Schedule B during the historic year ending December 31, 2021, the companies increased the UFITRA by \$12.2 million for NYSEG electric and \$0.9 million for NYSEG gas and \$9.8 million for RG&E electric and \$0.9 million for RG&E gas or a total of \$23.8 million for the line items identified as “Unfunded Future Income Taxes-New Amortization.”

In the companies’ 2019 rate cases the UFITRA was updated in February 2020 to reflect AFUDC-equity (per NYSEG RGE AFUDC Equity Tax Workpaper 02-03-2020.xls). The summary page stated “In January 2020, the Avangrid tax department identified incorrect tax accounting related to the financial recording of AFUDC-equity. NYSEG and RG&E had not correctly recorded the tax impacts associated with AFUDC-equity since the 2016 Rate Plan when the Companies instituted full normalization for ratemaking purposes.”

The updates were for the period 2016-2019 and were included in the balances of UFITRA and in the associated amortization expense in Appendix AA of the Rate Case Joint Proposal. Are the adjustments labelled “Unfunded Future Income Taxes-New Amortization” primarily related to the AFUDC equity adjustment described above?

Explain why the 2020 rate case update was insufficient to correct the UFITRA and why further adjustments were necessary.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

2. Provide all documentation/calculations associated with the 2018-2021 adjustments to UFITRA, including but not limited to internal memoranda, journal entries, supporting backup, etc.
3. If the response to question 1 does not explain the additional adjustments, provide an explanation for the increases in the UFITRA associated with the lines labelled “Unfunded Future Income Taxes-New Amortization.” What items are associated with these adjustments (e.g., cost of removal [COR], etc.)? What were the causes of these adjustments? Explain the nature of the adjustments to UFITRA (were they updates, corrections, true-ups, reconciliations, etc.).
4. Are future adjustments after 2021 to UFITRA to be expected? If so, explain.

Response:

1. The amounts labelled “Unfunded Future Income Taxes-New Amortization” do not relate to the 2019 Rate Case adjustments. Rather these amounts relate to post 2019 equity AFUDC activity and consist of the grossed-up tax effects thereon, as well NCR on this new activity, as well as on the balance that accrued post 2019 and before the 2019 Rate Case customer rates became effective. This Regulatory Asset build-up for post 2019 equity AFUDC tax impacts is consistent with ASC 980/740 requirements and the treatment of equity AFUDC tax effects in Schedules A of the Companies’ Annual ESM Compliance Filings (which exclude equity AFUDC from operating income subject to tax). NCR on current activity was inadvertently forecasted and will be removed with the August update: NYSEG Electric \$0.9 million, NYSEG Gas \$70 thousand, RG&E Electric \$0.7 million and RG&E Gas \$70 thousand.
2. As the responses to parts 1 and 4 explain, the amounts of this inquiry represent routine build-up associated with normal, recurring construction activities, as well as inadvertent NCR that will be removed.
3. Not applicable.
4. Yes, the Companies anticipate similar regulatory asset increases for similar Equity AFUDC related to future construction activity.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary

Request No.: NYRC-0356 (DPS-92)

Date of Request: June 22, 2022

Response Due Date: July 5, 2022

Date of Reply: July 6, 2022

Supplemental Reply Date: July 22, 2022

Witness: Dave George, Dave Beber

Subject: Unfunded Income Taxes Regulatory Asset (UFITRA)

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. According to the workpapers NC-RRP-4-WP-02 and RC- RRP-4-WP-02 Schedule B during the historic year ending December 31, 2021, the companies increased the UFITRA by \$12.2 million for NYSEG electric and \$0.9 million for NYSEG gas and \$9.8 million for RG&E electric and \$0.9 million for RG&E gas or a total of \$23.8 million for the line items identified as “Unfunded Future Income Taxes-New Amortization.”

In the companies’ 2019 rate cases the UFITRA was updated in February 2020 to reflect AFUDC-equity (per NYSEG RGE AFUDC Equity Tax Workpaper 02-03-2020.xls). The summary page stated “In January 2020, the Avangrid tax department identified incorrect tax accounting related to the financial recording of AFUDC-equity. NYSEG and RG&E had not correctly recorded the tax impacts associated with AFUDC-equity since the 2016 Rate Plan when the Companies instituted full normalization for ratemaking purposes.”

The updates were for the period 2016-2019 and were included in the balances of UFITRA and in the associated amortization expense in Appendix AA of the Rate Case Joint Proposal. Are the adjustments labelled “Unfunded Future Income Taxes-New Amortization” primarily related to the AFUDC equity adjustment described above?

Explain why the 2020 rate case update was insufficient to correct the UFITRA and why further adjustments were necessary.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

2. Provide all documentation/calculations associated with the 2018-2021 adjustments to UFITRA, including but not limited to internal memoranda, journal entries, supporting backup, etc.
3. If the response to question 1 does not explain the additional adjustments, provide an explanation for the increases in the UFITRA associated with the lines labelled “Unfunded Future Income Taxes-New Amortization.” What items are associated with these adjustments (e.g., cost of removal [COR], etc.)? What were the causes of these adjustments? Explain the nature of the adjustments to UFITRA (were they updates, corrections, true-ups, reconciliations, etc.).
4. Are future adjustments after 2021 to UFITRA to be expected? If so, explain.

Response:

1. The amounts labelled “Unfunded Future Income Taxes-New Amortization” do not relate to the 2019 Rate Case adjustments. Rather these amounts relate to post 2019 equity AFUDC activity and consist of the grossed-up tax effects thereon, as well NCR on this new activity, as well as on the balance that accrued post 2019 and before the 2019 Rate Case customer rates became effective. This Regulatory Asset build-up for post 2019 equity AFUDC tax impacts is consistent with ASC 980/740 requirements and the treatment of equity AFUDC tax effects in Schedules A of the Companies’ Annual ESM Compliance Filings (which exclude equity AFUDC from operating income subject to tax). NCR on current activity was inadvertently forecasted and will be removed with the August update: NYSEG Electric \$0.9 million, NYSEG Gas \$70 thousand, RG&E Electric \$0.7 million and RG&E Gas \$70 thousand.
2. As the responses to parts 1 and 4 explain, the amounts of this inquiry represent routine build-up associated with normal, recurring construction activities, as well as inadvertent NCR that will be removed.
3. Not applicable.
4. Yes, the Companies anticipate similar regulatory asset increases for similar Equity AFUDC related to future construction activity.

Supplemental Response:

Please see Supp 1 Attachment 1.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

NYRC-0356 (DPS-92)
Attachment 1, Page 1 of 2

	NYSEG Electric	NYSEG Gas	Total
AFUDC Equity Buildup (May 2020 - Dec 2021) from p.2	33,637,688	2,899,933	36,537,622
Statutory Rate	26.226%	26.226%	
Tax	8,821,654	760,522	9,582,176
Gross-Up Rate	1.356	1.356	
Reg Asset Build-Up, recalculated	11,957,752	1,030,888	12,988,640
Flowback and Other	(495,935)	(68,521)	(564,456)
Total Reg Asset Build-up, net of flowback	11,461,817	962,367	12,424,184
Per SAP	11,461,817	962,367	12,424,184
Variance	(0)	(0)	(0)

	RGE Electric	RGE Gas	Total
AFUDC Equity Buildup (May 2020 - Dec 2021) from p2	25,241,173	2,503,405	27,744,578
Statutory Rate	26.135%	26.135%	
Tax	6,596,781	654,265	7,251,045
Gross-Up Rate	1.354	1.354	
Reg Asset Build-Up, recalculated	8,930,722	885,744	9,816,465
Flowback and Other	(441,835)	(68,157)	(509,993)
Total Reg Asset Build-up, net of flowback	8,488,886	817,587	9,306,473
Per SAP	8,488,886	817,587	9,306,473
Variance	0	(0)	(0)

CoCd	Type	BusA	Order	Account	DocumentNo	Assignment	Amount in local cur.	Text	Year/month
9301	SA	U310	9800004226	450100010	1400005187	20200531	782,223.50	FAS 109 BASE	2020/05
9301	SA	U310	9800004226	450100010	1400006250	20200630	363,098.67	FAS 109 BASE	2020/06
9301	SA	U310	9800004226	450100010	1400009383	20200930	1,273,913.30	FAS 109 BASE	2020/09
9301	SA	U310	9800004226	450100010	1400013148	20201231	1,488,113.04	FAS 109 BASE	2020/12
9301	SA	U310	9800004226	450100010	1400003348	20210331	1,809,272.89	FAS 109 BASE	2021/03
9301	SA	U310	9800004226	450100010	1400005566	20210531	1,203,086.44	FAS 109 BASE	2021/05
9301	SA	U310	9800004226	450100010	1400006728	20210630	630,541.56	FAS 109 BASE	2021/06
9301	SA	U310	9800004226	450100010	1400010061	20210930	2,008,109.21	FAS 109 BASE	2021/09
9301	SA	U310	9800004226	450100010	1400013496	20211231	1,903,458.63	FAS 109 BASE	2021/12
9301		U310					11,461,817.24		
9301	SA	U340	9800004228	450100010	1400005188	20200531	58,603.74	FAS 109 BASE	2020/05
9301	SA	U340	9800004228	450100010	1400006251	20200630	31,666.29	FAS 109 BASE	2020/06
9301	SA	U340	9800004228	450100010	1400009384	20200930	130,750.51	FAS 109 BASE	2020/09
9301	SA	U340	9800004228	450100010	1400013149	20201231	242,046.06	FAS 109 BASE	2020/12
9301	SA	U340	9800004228	450100010	1400003349	20210331	125,781.34	FAS 109 BASE	2021/03
9301	SA	U340	9800004228	450100010	1400005567	20210531	77,406.90	FAS 109 BASE	2021/05
9301	SA	U340	9800004228	450100010	1400006729	20210630	44,815.35	FAS 109 BASE	2021/06
9301	SA	U340	9800004228	450100010	1400010062	20210930	154,199.28	FAS 109 BASE	2021/09
9301	SA	U340	9800004228	450100010	1400013497	20211231	97,098.39	FAS 109 BASE	2021/12
9301		U340					962,367.86		

9302	SA	U310	9800006859	450100010	1400004532	20200531	853,644.58	FAS 109 BASE	2020/05
9302	SA	U310	9800006859	450100010	1400005427	20200630	543,606.45	FAS 109 BASE	2020/06
9302	SA	U310	9800006859	450100010	1400008125	20200930	1,991,294.22	FAS 109 BASE	2020/09
9302	SA	U310	9800006859	450100010	1400011178	20201231	1,709,396.71	FAS 109 BASE	2020/12
9302	SA	U310	9800006859	450100010	1400003126	20210331	721,984.05	FAS 109 BASE	2021/03
9302	SA	U310	9800006859	450100010	1400005187	20210531	533,250.26	FAS 109 BASE	2021/05
9302	SA	U310	9800006859	450100010	1400006251	20210630	278,130.39	FAS 109 BASE	2021/06
9302	SA	U310	9800006859	450100010	1400009326	20210930	828,235.81	FAS 109 BASE	2021/09
9302	SA	U310	9800006859	450100010	1400012498	20211231	1,029,343.64	FAS 109 BASE	2021/12
9302		U310					8,488,886.11		
9302	SA	U340	9800006860	450100010	1400004533	20200531	50,579.50	FAS 109 BASE	2020/05
9302	SA	U340	9800006860	450100010	1400005428	20200630	30,255.75	FAS 109 BASE	2020/06
9302	SA	U340	9800006860	450100010	1400008126	20200930	117,595.54	FAS 109 BASE	2020/09
9302	SA	U340	9800006860	450100010	1400011179	20201231	130,278.81	FAS 109 BASE	2020/12
9302	SA	U340	9800006860	450100010	1400003127	20210331	101,494.51	FAS 109 BASE	2021/03
9302	SA	U340	9800006860	450100010	1400005188	20210531	67,402.93	FAS 109 BASE	2021/05
9302	SA	U340	9800006860	450100010	1400006252	20210630	49,091.17	FAS 109 BASE	2021/06
9302	SA	U340	9800006860	450100010	1400009326	20210930	182,591.00	FAS 109 BASE	2021/09
9302	SA	U340	9800006860	450100010	1400012499	20211231	88,297.46	FAS 109 BASE	2021/12
9302		U340					817,586.67		

NYRC-0356 (DPS-92)

Attachment 1, Page 2 of 2

9301 May - Dec 2020

Business areas temporal comparison Plan/Actual b.down by Business Area		
In	USD	
Business Area	: *	- Business Area
Cost Element	: 767000100	- INTEREST CAPIT -EQ-
Business areas	Actual 2020	
TOTAL	12,288,304.94	
1110 HYDRO	409,833.98	
1120 THERMAL	2,765.28	
1150 CCGT	493.01	
1310 ELECTRIC DISTRIBUTION	4,176,274.65	
1320 ELECTRIC TRANSMISSION	5,692,957.39	
1340 GAS DISTRIBUTION	1,338,283.57	
1480 OTHER NETWORKS BUSINESS	667,697.06	

9301 Jan - Dec 2021

Business areas temporal comparison Plan/Actual b.down by Business Area		
In	USD	
Business Area	: *	- Business Area
Cost Element	: 767000100	- INTEREST CAPIT -EQ-
Business areas	Actual 2021	
TOTAL	24,249,316.87	
1110 HYDRO	630,495.54	
1120 THERMAL	4,855.83	
1150 CCGT	872.75	
1310 ELECTRIC DISTRIBUTION	9,156,387.94	
1320 ELECTRIC TRANSMISSION	11,191,181.28	
1340 GAS DISTRIBUTION	1,561,649.82	
1480 OTHER NETWORKS BUSINESS	1,703,873.71	

9301			
	May - Dec '20	Jan - Dec '21	Total
1110	409,834	630,496	1,040,330
1120	2,765	4,856	7,621
1150	493	873	1,366
1310	4,176,275	9,156,388	13,332,663
1320	5,692,957	11,191,181	16,884,139
1340	1,338,284	1,561,650	2,899,933
1480	667,697	1,703,874	2,371,571
	12,288,305	24,249,317	36,537,622
		Electric	33,637,688
		Gas	2,899,933
			36,537,622

9302 May - Dec 2020

Business areas temporal comparison Plan/Actual b.down by Business Area		
In	USD	
Business Area	: *	- Business Area
Cost Element	: 767000100	- INTEREST CAPIT -EQ-
Business areas	Actual 2020	
TOTAL	15,075,361.82	
1110 HYDRO	708,675.82	
1310 ELECTRIC DISTRIBUTION	2,828,739.62	
1320 ELECTRIC TRANSMISSION	10,237,716.36	
1340 GAS DISTRIBUTION	947,358.93	
1480 OTHER NETWORKS BUSINESS	352,871.09	

9302 Jan - Apr 2021

Business areas temporal comparison Plan/Actual b.down by Business Area		
In	USD	
Business Area	: *	- Business Area
Cost Element	: 767000100	- INTEREST CAPIT -EQ-
Business areas	Actual 2021	
TOTAL	12,669,216.22	
1110 HYDRO	1,132,044.08	
1310 ELECTRIC DISTRIBUTION	5,788,891.70	
1320 ELECTRIC TRANSMISSION	2,990,684.01	
1340 GAS DISTRIBUTION	1,556,045.93	
1480 OTHER NETWORKS BUSINESS	1,201,550.50	

9302			
	May - Dec '20	Jan - Dec '21	Total
1110	708,676	1,132,044	1,840,720
1120	-	-	-
1150	-	-	-
1310	2,828,740	5,788,892	8,617,631
1320	10,237,716	2,990,684	13,228,400
1340	947,359	1,556,046	2,503,405
1480	352,871	1,201,551	1,554,422
	15,075,362	12,669,216	27,744,578
		Electric	25,241,173
		Gas	2,503,405
			27,744,578

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-0419 (DPS-151)

Date of Request: June 27, 2022

Response Due Date: July 7, 2022

Extension Due Date: July 14, 2022

Date of Reply: July 14, 2022

Witness: Dave George

Subject: Major and Minor Storm Costs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

NYSEG and RGE Electric

1. The Company provided RE-RRP-2-WP-01 Major and Minor Storms, and NE-RRP-2-WP-01 Major and Minor Storms. Please provide updated workpapers, similar to NE-RRP-2-WP-01 and RE-RRP-2-WP-01 from the 2019 Rate Case, to include more detail on major and minor storms. An example of these workpapers is provided in “Major and Minor Storms – Attachment 1.”

Response:

See Attachments 1 and 2 which provides comparable detail as provided in the 2019 work papers.

New York State Electric & Gas Corporation
2022 Rate Case
Case No:
NE-RRP-2-WP-01

May 26, 2022 Filing
Schedule A
Summary

Major & Minor Storm - Electric
(\$000)

				A	B	C	D	E	F	G
				Per Books						Rate Year 1
Forecasting						Historic Test Year	Normalizing	Normalized	Forecasted	
Method				2019	2020	2021		Historic Test Year		5/1/23 to TME 4/31/24
1	Major Storm - Electric	5 year average		\$ 80,404	\$ 116,658	\$ 86,428	\$ (14,198)	\$ 72,230	\$ (46,648)	\$ 25,582
2	Total Major Storm - Electric			<u>\$ 80,404</u>	<u>\$ 116,658</u>	<u>\$ 86,428</u>	<u>\$ (14,198)</u>	<u>\$ 72,230</u>	<u>\$ (46,648)</u>	<u>\$ 25,582</u>
3	Minor Storm - Electric	4 year average		\$ 5,789	\$ 8,721	\$ 7,428	\$ -	\$ 7,428	\$ (3,628)	\$ 3,800
4	Total Minor Storm - Electric			<u>\$ 5,789</u>	<u>\$ 8,721</u>	<u>\$ 7,428</u>	<u>\$ -</u>	<u>\$ 7,428</u>	<u>\$ (3,628)</u>	<u>\$ 3,800</u>
Major Storm - Electric		2017	2018	2019	2020	2021	3 Yr. Avg. 2019-2021	Proposed Major Storm 3 yr avg	5 Yr. Avg. 2017-2021	Proposed Major Storm 5 yr avg
5	Total incremental major storm costs incurred	\$ 45,348	\$ 118,207	\$ 80,404	\$ 116,658	\$ 86,428	\$ 94,497	\$ 94,500	\$ 89,409	\$ 89,400
6	Less: NYSEG - Storm #1 2018 *	-	29,482	(160)	(17)	(15)	(64)	(100)	5,858	5,900
7	Less: NYSEG - Storm #7 2018N *	-	35,451	1	0	0	0	-	7,090	7,100
8	Less: NYSEG - Storm #3 2019N	-	-	24,606	244	25	8,292	8,300	4,975	5,000
9	Less: NYSEG - Storm #9 2019N *	-	-	20,170	1,965	31	7,389	7,400	4,433	4,400
10	Less: NYSEG - Storm #6 2020N *	-	-	-	39,008	1,761	13,590	13,600	8,154	8,200
11	Less: NYSEG - Storm #13 2021N	-	-	-	-	18,341	6,114	6,100	3,668	3,700
12	January 2022 Accrual Adj for PY Storm	-	-	-	-	5,945	1,982	2,000	1,189	1,200
		<u>\$ 45,348</u>	<u>\$ 53,274</u>	<u>\$ 35,787</u>	<u>\$ 75,457</u>	<u>\$ 72,230</u>	<u>\$ 61,158</u>	<u>\$ 61,200</u>	<u>\$ 56,419</u>	<u>\$ 56,300</u>
12	Adjusted Incremental Costs	(4)								\$ 56,300
13	Allowance for enhance RAM Mechanism									\$ (30,718)
14	Proposed Annual Rate Allowance for Major Storm									\$ 25,582
* Separated storm events that met the Part 105 filing criteria										
Minor Storm - Electric **		2017	2018	2019	2020	2021	3 Yr. Avg. 2019-2021	Proposed Minor Storm	4 Yr. Avg. 2018-2021	Proposed Minor Storm
15	Minor Storm - Electric	\$ -	\$ 2,695	\$ 5,789	\$ 8,721	\$ 7,428	\$ 7,313	\$ 7,300	\$ 6,158	\$ 6,200
		<u>\$ -</u>	<u>\$ 2,695</u>	<u>\$ 5,789</u>	<u>\$ 8,721</u>	<u>\$ 7,428</u>	<u>\$ 7,313</u>	<u>\$ 7,300</u>	<u>\$ 6,158</u>	<u>\$ 6,200</u>
16	Total Minor Storm - Electric	(4)								\$ 6,200
Allowance for enhance RAM Mechanism										\$ (2,400)
Proposed Annual Rate Allowance for Minor Storm										\$ 3,800

** Minor Storm Costs exclude labor costs

- Notes:**
- 1)The historic per book information (2019; 2020 and 2021) comes from O&M detail report.
 - 2)Major Storm forecast is 5 year normalized historical average.
 - 3)Minor Storm forecast is 4 year historical average
 - 4)Major and Minor Storm proposed allowance continues at current rates subject to annual recovery of Storm Cost through the RAM mechanism as addressed in Revenue Requirement testimony

New York State Electric & Gas Corporation Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2021

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-NS317		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	227.50 5_1_1_3
Electric	UI-NS317		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS335		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	332.48 5_1_1_2
Electric	UI-NS345		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	267.38 5_1_1_3
Electric	UI-NS345		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	290.92 5_1_1_3
Electric	UI-NS349		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	583.51 5_1_1_3
Electric	UI-NS349		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS351		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,942.93 5_1_1_3
Electric	UI-NS351		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS357		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	245.36 5_1_1_3
Electric	UI-NS359		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(67.90) 5_1_1_3
Electric	UI-NS359		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5830	OVERHEAD LINE EXPENSES (MAJOR ONLY)	61.75 5_1_1_3
Electric	UI-NS359		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,503.84 5_1_1_3
Electric	UI-NS359		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,179.67) 5_1_1_3
Electric	UI-NS359		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(700.48) 5_1_1_2
Electric	UI-NS361		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	570.52 5_1_1_3
Electric	UI-NS361		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	69,201.31 5_1_1_3
Electric	UI-NS361		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(512.92) 5_1_1_3
Electric	UI-NS361		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(42,349.66) 5_1_1_3
Electric	UI-NS361		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(7,482.92) 5_1_1_2
Electric	UI-NS361		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(380.24) 5_1_1_2
Electric	UI-NS41B		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,325.21 5_1_1_3
Electric	UI-NS41B		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS41B		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,635.68 5_1_1_2
Electric	UI-NS41B		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS42B		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,988.64 5_1_1_3
Electric	UI-NS42B		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS42B		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,495.29 5_1_1_2
Electric	UI-NS363		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	41,465.62 5_1_1_3
Electric	UI-NS363		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,407,062.64 5_1_1_3
Electric	UI-NS363		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS363		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_3
Electric	UI-NS363		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14,084.75 5_1_1_2
Electric	UI-NS363		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	825,586.02 5_1_1_2
Electric	UI-NS363		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS363		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_2
Electric	UI-NS367		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,884.32 5_1_1_3
Electric	UI-NS367		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	162,831.88 5_1_1_3
Electric	UI-NS367		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	168,165.95 5_1_1_2
Electric	UI-NS365		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,076.70 5_1_1_3
Electric	UI-NS365		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	189,468.06 5_1_1_3
Electric	UI-NS365		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(0.00) 5_1_1_3
Electric	UI-NS365		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,760.65 5_1_1_2
Electric	UI-NS365		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	258,193.00 5_1_1_2
Electric	UI-NS365		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS375		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	100,455.16 5_1_1_3
Electric	UI-NS375		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,060.68 5_1_1_3
Electric	UI-NS375		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS375		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_3
Electric	UI-NS375		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	70,046.46 5_1_1_2
Electric	UI-NS375		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	658.16 5_1_1_2
Electric	UI-NS375		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS44B		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	682.41 5_1_1_3
Electric	UI-NS40B		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,432.27 5_1_1_3
Electric	UI-NS40B		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(102.58) 5_1_1_3
Electric	UI-NS40B		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,975.68 5_1_1_2
Electric	UI-NS373		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,021.63 5_1_1_3
Electric	UI-NS373		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	198,732.88 5_1_1_3
Electric	UI-NS373		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_3
Electric	UI-NS373		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	869.12 5_1_1_2
Electric	UI-NS373		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	193,544.15 5_1_1_2
Electric	UI-NS373		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS383		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	119,032.15 5_1_1_3
Electric	UI-NS383		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,735.66 5_1_1_3
Electric	UI-NS383		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS383		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_3
Electric	UI-NS383		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	181,098.31 5_1_1_2
Electric	UI-NS383		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,065.52 5_1_1_2
Electric	UI-NS383		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS383		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_2
Electric	UI-NS369		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	44,731.12 5_1_1_3
Electric	UI-NS369		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,077,498.57 5_1_1_3
Electric	UI-NS369		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_3
Electric	UI-NS369		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	60,229.47 5_1_1_2
Electric	UI-NS369		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,123,854.41 5_1_1_2
Electric	UI-NS369		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJOI	234.42 5_1_1_2
Electric	UI-NS369		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00 5_1_1_2
Electric	UI-NS377		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	155,459.80 5_1_1_3
Electric	UI-NS377		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,282.00 5_1_1_3
Electric	UI-NS377		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,669.00 5_1_1_2
Electric	UI-NS43B		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	798.70 5_1_1_3
Electric	UI-NS379		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	648.32 5_1_1_3
Electric	UI-NS379		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	96,057.55 5_1_1_3
Electric	UI-NS379		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	105,206.92 5_1_1_2
Electric	UI-NS371		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	267,043.47 5_1_1_3
Electric	UI-NS371		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(0.00) 5_1_1_3
Electric	UI-NS371		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	176,914.35 5_1_1_2
Electric	UI-NS371		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS381		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,171.82 5_1_1_3
Electric	UI-NS381		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	87,615.08 5_1_1_3
Electric	UI-NS381		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(0.00) 5_1_1_3
Electric	UI-NS381		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	96,353.65 5_1_1_2
Electric	UI-NS381		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS46B		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10,685.66 5_1_1_3
Electric	UI-NS46B		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-NS385		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,907.40 5_1_1_3
Electric	UI-NS385		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	53,583.08 5_1_1_3
Electric	UI-NS385		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5_1_1_3
Electric	UI-NS385		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,089.35 5_1_1_2
Electric	UI-NS385		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-NS387		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25,202.61 5_1_1_3
Electric	UI-NS387		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,290,329.81 5_1_1_3
Electric	UI-NS387		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,784.33 5_1_1_3
Electric	UI-NS387		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	20,350.15 5_1_1_2
Electric	UI-NS387		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,740,683.64 5_1_1_2
Electric	UI-NS387		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,296.50 5_1_1_2
Electric	UI-NS387		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(530.908.12) 5_1_1_3
Electric Total			Labor / Payroll					10,965,658.84
Electric	UI-NS299		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	87.32 5_2_1_1
Electric	UI-NS299		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	42.09 5_2_6
Electric	UI-NS317		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	26,787.85 5_2_1_2_2
Electric	UI-NS317		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,293.94) 5_2_1_1
Electric	UI-NS317		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5.43 5_2_6
Electric	UI-NS323		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1

New York State Electric & Gas Corporation Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2021

Electric	UI-NS335	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	277.27	5	2	1	2	2
Electric	UI-NS335	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(797.62)	5	2	1	1	
Electric	UI-NS335	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,755.12	5	2	1	2	2
Electric	UI-NS335	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7.94	5	2	6	2	
Electric	UI-NS337	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00	5	2	1	2	2
Electric	UI-NS337	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	728.00	5	2	1	2	2
Electric	UI-NS337	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	26,574.29	5	2	1	2	2
Electric	UI-NS337	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(744,000.00)	5	2	1	2	2
Electric	UI-NS337	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1.63	5	2	6	2	
Electric	UI-NS339	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(0.00)	5	2	1	2	2
Electric	UI-NS339	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	746.38	5	2	1	2	2
Electric	UI-NS345	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0.00	5	2	1	2	2
Electric	UI-NS345	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	298.62	5	2	1	2	2
Electric	UI-NS345	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(229.38)	5	2	1	1	
Electric	UI-NS345	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	57,251.85	5	2	1	2	2
Electric	UI-NS345	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,297,372.35)	5	2	1	2	2
Electric	UI-NS345	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13.33	5	2	6	2	
Electric	UI-NS347	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	26.08	5	2	1	2	2
Electric	UI-NS347	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(154.80)	5	2	1	1	
Electric	UI-NS347	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(293,940.70)	5	2	1	2	2
Electric	UI-NS349	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	21,850.18	5	2	1	2	2
Electric	UI-NS349	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(256,818.98)	5	2	1	1	
Electric	UI-NS349	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,653.49	5	2	3	6	2
Electric	UI-NS349	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	404,233.85	5	2	1	2	2
Electric	UI-NS349	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,873.24	5	2	1	2	1
Electric	UI-NS349	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,519,759.63	5	2	1	2	2
Electric	UI-NS349	Transportation	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	432.00	5	2	1	4	1
Electric	UI-NS351	Employee Related	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(8.66)	5	2	6		
Electric	UI-NS351	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	456.40	5	2	3	6	5
Electric	UI-NS351	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,039.11	5	2	1	2	2
Electric	UI-NS351	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,831.23	5	2	1	1	
Electric	UI-NS351	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25,135.63	5	2	1	2	2
Electric	UI-NS351	Rents & Leases	621000440	VEHICLE RENT S/T	F5890	RENTS	1,752.84	5	2	1	4	2A
Electric	UI-NS351	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	646.74	5	2	6		
Electric	UI-NS353	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	253.50	5	2	3	6	5
Electric	UI-NS353	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	450.19	5	2	1	2	2
Electric	UI-NS353	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	505.70	5	2	1	1	
Electric	UI-NS353	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	229,430.09	5	2	1	2	2
Electric	UI-NS353	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,357,797.15)	5	2	1	2	2
Electric	UI-NS357	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	440,525.04	5	2	3		
Electric	UI-NS357	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	40.75	5	2	3	6	5
Electric	UI-NS357	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,398.41	5	2	1	2	2
Electric	UI-NS357	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	26,364.42	5	2	1	1	
Electric	UI-NS357	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	173,777.17	5	2	1	2	2
Electric	UI-NS357	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	145,476.56	5	2	1	2	2
Electric	UI-NS357	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14.64	5	2	6		
Electric	UI-NS359	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(698,563.18)	5	2	3		
Electric	UI-NS359	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,606.69	5	2	3	6	5
Electric	UI-NS359	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,420.74	5	2	1	2	2
Electric	UI-NS359	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(3,783.88)	5	2	1	1	
Electric	UI-NS359	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(276,956.76)	5	2	1	2	2
Electric	UI-NS359	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,842.06	5	2	1	2	1
Electric	UI-NS359	Outside Services	622000660	INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	59,872.77	5	2	1	2	2
Electric	UI-NS359	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,778,828.87	5	2	1	2	2
Electric	UI-NS359	Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	785.72	5	2	1	4	1
Electric	UI-NS359	Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,216.56	5	2	1	4	1
Electric	UI-NS359	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	378.00	5	2	1	4	1
Electric	UI-NS359	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	167,516.88	5	2	1	4	1
Electric	UI-NS359	Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,252.77	5	2	2	4	
Electric	UI-NS359	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(13.69)	5	2	6		
Electric	UI-NS359	Transportation	622999940	OH-FLEET-EXT /OPEX	F5830	OVERHEAD LINE EXPENSES (MAJOR ONLY)	28.07	5	2	6		
Electric	UI-NS359	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,194.41	5	2	6		
Electric	UI-NS361	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,175.30	5	2	1	2	2
Electric	UI-NS361	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	299.54	5	2	1	6	
Electric	UI-NS361	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	147,259.59	5	2	3		
Electric	UI-NS361	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7.26	5	2	3	3	
Electric	UI-NS361	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	373.12	5	2	3	3	
Electric	UI-NS361	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	613.44	5	2	3	6	5
Electric	UI-NS361	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14,547.12	5	2	3	6	5
Electric	UI-NS361	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	324,869.11	5	2	1	2	2
Electric	UI-NS361	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	34,502.05	5	2	1	1	
Electric	UI-NS361	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,529.87	5	2	3	6	2
Electric	UI-NS361	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,945,824.72	5	2	1	2	2
Electric	UI-NS361	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	16,045.24	5	2	1	2	1
Electric	UI-NS361	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,281,808.20	5	2	1	2	2
Electric	UI-NS361	Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,330.06	5	2	1	4	1
Electric	UI-NS361	Outside Services	622100400	IT EQUI.MAINT.CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14,632.37	5	2	3	1	
Electric	UI-NS361	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	76,580.32	5	2	1	4	1
Electric	UI-NS361	Telephone	629000180	MOBILE PHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	165.00	5	2	3	5	
Electric	UI-NS361	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1.38	5	2	6		
Electric	UI-NS361	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,203.42	5	2	6		
Electric	UI-NS361	Transportation	622999940	OH-FLEET-EXT /OPEX	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJOI	0.43	5	2	6		
Electric	UI-NS41B	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	172,809.76	5	2	3	3	
Electric	UI-NS41B	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	137.22	5	2	3	6	5
Electric	UI-NS41B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	381,534.20	5	2	1	2	2
Electric	UI-NS41B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,352,545.25	5	2	1	2	2
Electric	UI-NS41B	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	676.76	5	2	6		
Electric	UI-NS39B	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	99,921.69	5	2	3	3	
Electric	UI-NS39B	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	396.81	5	2	3	6	5
Electric	UI-NS39B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(208,152.23)	5	2	1	2	2
Electric	UI-NS39B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	414,372.60	5	2	1	2	2
Electric	UI-NS39B	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(33.73)	5	2	6		
Electric	UI-NS42B	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	81,791.32	5	2	3	3	
Electric	UI-NS42B	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	204.29	5	2	3	6	5
Electric	UI-NS42B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	68,770.19	5	2	1	2	2
Electric	UI-NS42B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	839,885.11	5	2	1	2	2
Electric	UI-NS42B	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	248.13	5	2	6		
Electric	UI-NS363	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	32,974.00	5	2	1	2	2
Electric	UI-NS363	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	639,034.64					

New York State Electric & Gas Corporation Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2021

Electric	UI-NS367	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	245,441.25	5	2	1	2	2
Electric	UI-NS367	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	716,031.88	5	2	1	2	2
Electric	UI-NS367	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	45.00	5	2	6		
Electric	UI-NS367	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,836.95	5	2	6		
Electric	UI-NS365	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	550.90	5	2	1	2	2
Electric	UI-NS365	Employee Related	629300700 WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,653.35	5	2	3	6	5
Electric	UI-NS365	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,365.49	5	2	1	2	2
Electric	UI-NS365	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	306.62	5	2	1	1	
Electric	UI-NS365	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	105,352.71	5	2	1	2	2
Electric	UI-NS365	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	579,970.43	5	2	1	2	2
Electric	UI-NS365	Outside Services	622100140 GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10,748.52	5	2	1	4	1
Electric	UI-NS365	Outside Services	629300460 IT CONSULTANCY COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,540.78	5	2	3	1	
Electric	UI-NS365	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	91.64	5	2	6		
Electric	UI-NS365	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,510.53	5	2	6		
Electric	UI-NS375	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,496.30	5	2	1	2	2
Electric	UI-NS375	Employee Related	629200100 TRAV.EXPENSES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	79,531.08	5	2	3	3	
Electric	UI-NS375	Employee Related	629300700 WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,266.51	5	2	3	6	5
Electric	UI-NS375	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,725.52	5	2	1	2	2
Electric	UI-NS375	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	123.29	5	2	1	1	
Electric	UI-NS375	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	927.00	5	2	1	1	
Electric	UI-NS375	Outside Services	622000140 TREE PRUNING	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	181,023.50	5	2	1	2	2
Electric	UI-NS375	Outside Services	622000660 INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	455,390.99	5	2	1	2	2
Electric	UI-NS375	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	262,440.00	5	2	1	2	2
Electric	UI-NS375	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,356.54	5	2	6		
Electric	UI-NS375	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	122.30	5	2	6		
Electric	UI-NS44B	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,479,982.64	5	2	1	2	2
Electric	UI-NS44B	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	16.30	5	2	6		
Electric	UI-NS40B	Employee Related	629200100 TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	545,225.24	5	2	3	3	
Electric	UI-NS40B	Employee Related	629300700 WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	622.19	5	2	3	6	5
Electric	UI-NS40B	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	219,639.37	5	2	1	2	2
Electric	UI-NS40B	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,114,962.43	5	2	1	2	2
Electric	UI-NS40B	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	461.01	5	2	6		
Electric	UI-NS373	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	334.66	5	2	1	2	2
Electric	UI-NS373	Employee Related	629200100 TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	395,863.04	5	2	3	3	
Electric	UI-NS373	Employee Related	629300700 WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,308.82	5	2	3	6	5
Electric	UI-NS373	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,817.79	5	2	1	2	2
Electric	UI-NS373	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,866.53	5	2	1	1	
Electric	UI-NS373	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30,394.41	5	2	1	2	2
Electric	UI-NS373	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	849,206.54	5	2	1	2	2
Electric	UI-NS373	Outside Services	622100140 GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,508.00	5	2	1	4	1
Electric	UI-NS373	Outside Services	622100160 VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	240.30	5	2	1	4	1
Electric	UI-NS373	Outside Services	629300480 ENVIRONMENT. SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	21,519.84	5	2	1	3	2
Electric	UI-NS373	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	81.10	5	2	6		
Electric	UI-NS373	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,415.45	5	2	6		
Electric	UI-NS383	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	725.85	5	2	1	2	2
Electric	UI-NS383	Employee Related	629200100 TRAV.EXPENSES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	511.67	5	2	3	3	
Electric	UI-NS383	Employee Related	629200100 TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	78,874.78	5	2	3	3	
Electric	UI-NS383	Employee Related	629300700 WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,281.09	5	2	3	6	5
Electric	UI-NS383	Employee Related	629300700 WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	53.95	5	2	3	6	5
Electric	UI-NS383	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	203.07	5	2	1	2	2
Electric	UI-NS383	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,141.90	5	2	1	1	
Electric	UI-NS383	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	47,375.29	5	2	1	1	
Electric	UI-NS383	Other O&M	622100180 VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	83.39	5	2	1	4	1
Electric	UI-NS383	Other O&M	629100100 OFFICE SUPPLIES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,408.11	5	2	3	6	2
Electric	UI-NS383	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	460,057.15	5	2	1	2	2
Electric	UI-NS383	Outside Services	622000660 INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,056,997.68	5	2	1	2	2
Electric	UI-NS383	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-	5	2	1	2	2
Electric	UI-NS383	Outside Services	629300290 AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,150.37	5	2	2	4	
Electric	UI-NS383	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,715.66	5	2	6		
Electric	UI-NS383	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	443.50	5	2	6		
Electric	UI-NS369	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	19,266.95	5	2	1	2	2
Electric	UI-NS369	ASC	629400009 CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,592.16	5	2	3	6	6
Electric	UI-NS369	Employee Related	629200100 TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	110,542.71	5	2	3	3	
Electric	UI-NS369	Employee Related	629200190 OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	127.68	5	2	3	3	
Electric	UI-NS369	Employee Related	629300700 WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	840.83	5	2	3	6	5
Electric	UI-NS369	Employee Related	629300700 WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	21,081.35	5	2	3	6	5
Electric	UI-NS369	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	79,349.27	5	2	1	2	2
Electric	UI-NS369	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	157.64	5	2	1	1	
Electric	UI-NS369	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	178,209.94	5	2	1	1	
Electric	UI-NS369	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJO	61.95	5	2	1	1	
Electric	UI-NS369	Other O&M	622100180 VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	189.44	5	2	1	4	1
Electric	UI-NS369	Other O&M	628000160 WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,453.80	5	2	3	6	1
Electric	UI-NS369	Other O&M	629100100 OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,263.14	5	2	3	6	2
Electric	UI-NS369	Other O&M	629100120 SUBSCRIPTIONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	672.16	5	2	3	6	2
Electric	UI-NS369	Outside Services	621000140 SW MAINTENANCE/LICEN	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	736.58	5	2	3	1	
Electric	UI-NS369	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,147,236.04	5	2	1	2	2
Electric	UI-NS369	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,298,505.25	5	2	1	2	2
Electric	UI-NS369	Outside Services	629300290 AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,374.52	5	2	2	4	
Electric	UI-NS369	Outside Services	629300480 ENVIRONMENT. SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,343.58	5	2	1	3	2
Electric	UI-NS369	Telephone	629000160 TELEPHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	568.29	5	2	3	5	
Electric	UI-NS369	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,594.06	5	2	6		
Electric	UI-NS369	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	56,441.61	5	2	6		
Electric	UI-NS369	Transportation	622999940 OH-FLEET-EXT /OPEX	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJO	5.36	5	2	6		
Electric	UI-NS377	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	29,270.94	5	2	1	2	2
Electric	UI-NS377	Employee Related	629200100 TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	892,088.59	5	2	3	3	
Electric	UI-NS377	Employee Related	629200170 TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	28.28	5	2	3	3	
Electric	UI-NS377	Employee Related	629200180 DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	383.26	5	2	3	3	
Electric	UI-NS377	Employee Related	629200190 OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,689.52	5	2	3	3	
Electric	UI-NS377	Employee Related	629300700 WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,274.92	5	2	3	6	5
Electric	UI-NS377	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	19,894.59	5	2	1	2	2
Electric	UI-NS377	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,270.23	5	2	1	1	
Electric	UI-NS377	Other O&M	622100180 VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	126.45	5	2	1	4	1
Electric	UI-NS377	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,648,639.45	5	2	1	2	2
Electric	UI-NS377	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,939,020.82	5	2	1	2	2
Electric	UI-NS377	Outside Services	622100400 IT EQUI.MAINT.CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38.79	5	2	3	1	
Electric	UI-NS377	Outside Services	622100480 VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	71,939.02	5	2	1	4	1
Electric	UI-NS377	Outside Services	622100600 INSTALL.MAINTENANCE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,663.54	5	2	1	4	1
Electric	UI-NS377	Telephone	629000160 TELEPHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,140.03	5	2	3	5	
Electric	UI-NS377	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,304.76	5	2	6		
Electric	UI-NS43B	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	867,870.30	5	2	1	2	2
Electric	UI-NS43B	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	19.07	5	2	6		
Electric	UI-NS379	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	830.45	5	2	1	2	2
Electric	UI-NS379	Employee Related	629200100 TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	294,392.18	5	2	3	3	
Electric	UI-NS379	Employee Related	629200190 OWN VEHICLE MILEAGE	F							

New York State Electric & Gas Corporation Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2021

Electric	UI-NS371	Outside Services	622100480	VEH.&ANCIL.MAIN.CON	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	72,849.86	5	2	1	4	1
Electric	UI-NS371	Telephone	629000160	TELEPHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	531.83	5	2	3	5	
Electric	UI-NS371	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,617.60	5	2	6		
Electric	UI-NS381	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,338.52	5	2	1	2	2
Electric	UI-NS381	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	56,606.16	5	2	3	3	
Electric	UI-NS381	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,602.37	5	2	3	6	5
Electric	UI-NS381	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	323.88	5	2	1	1	
Electric	UI-NS381	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23,718.15	5	2	1	2	2
Electric	UI-NS381	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	561,952.81	5	2	1	2	2
Electric	UI-NS381	Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	378.14	5	2	2	4	
Electric	UI-NS381	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	50.82	5	2	6		
Electric	UI-NS381	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,919.92	5	2	6		
Electric	UI-NS46B	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	134.19	5	2	3	6	5
Electric	UI-NS46B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-	5	2	1	2	2
Electric	UI-NS46B	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	395.18	5	2	6		
Electric	UI-NS385	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,229.70	5	2	1	2	2
Electric	UI-NS385	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,487.46	5	2	3	3	
Electric	UI-NS385	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,723.03	5	2	3	6	5
Electric	UI-NS385	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	735.10	5	2	1	1	
Electric	UI-NS385	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJO	74.45	5	2	1	1	
Electric	UI-NS385	Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	246.09	5	2	2		
Electric	UI-NS385	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	573,836.41	5	2	1	2	2
Electric	UI-NS385	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	45.55	5	2	6		
Electric	UI-NS385	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,533.66	5	2	6		
Electric	UI-NS275	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(14,755.01)	5	2	1	1	
Electric	UI-NS47B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	527,600.74	5	2	1	2	2
Electric	UI-NS47B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	864,500.00	5	2	1	2	2
Electric	UI-NS387	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	39,950.17	5	2	1	2	2
Electric	UI-NS387	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,805.71	5	2	3	3	
Electric	UI-NS387	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5.25	5	2	3	3	
Electric	UI-NS387	Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	244.80	5	2	3	3	
Electric	UI-NS387	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,277.52	5	2	3	3	
Electric	UI-NS387	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	43,009.76	5	2	3	6	5
Electric	UI-NS387	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	176,439.83	5	2	1	1	
Electric	UI-NS387	Materials & Supplies	602000140	CONSUMABLES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	219.60	5	2	1	1	
Electric	UI-NS387	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	891.52	5	2	1	4	1
Electric	UI-NS387	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,555.67	5	2	3	6	1
Electric	UI-NS387	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	16,186.51	5	2	3	6	2
Electric	UI-NS387	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,405,073.76	5	2	1	2	2
Electric	UI-NS387	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,662,193.00	5	2	1	2	2
Electric	UI-NS387	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,098.58	5	2	6		
Electric	UI-NS387	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	111,258.79	5	2	6		
Electric	UI-NS45B	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	227,459.16	5	2	3	3	
Electric	UI-NS45B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	463,679.40	5	2	1	2	2
Electric	UI-NS45B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	866,234.73	5	2	1	2	2
Electric	UI-NS36B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	229,502.34	5	2	1	2	2
Electric	UI-NS343	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	34,832.11	5	2	1	2	2
Electric	UI-NS38B	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	152,462.33	5	2	3	3	
Electric	UI-NS38B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(309,988.61)	5	2	1	2	2
Electric	UI-NS38B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	359,713.41	5	2	1	2	2
Electric	UI-NS279	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,667.18	5	2	1	2	2
Electric	UI-NS37B	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(7,166.81)	5	2	1	2	2
Electric	UI-NS37B	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	77,147.33	5	2	1	2	2
Electric	UI-NS341	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	26,321.61	5	2	1	2	2
Electric	UI-NS379	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,099.26)	5	2	1	2	2
Electric	UI-NS387	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(4,378,711.23)	5	2	1	2	2
Electric Total							75,462,374.51					

Reconciliation to deferral calculation							
Expense in deferral calculation (Incremental Labor/Payroll)							10,965,658.84
Grand Total							10,965,658.84
Difference							(0.00)
Expense in deferral calculation (Incremental External Services)							75,462,374.51
Grand Total							75,462,374.51
Difference							(0.00)
Labor/Payroll reconciliation							
Grand Total							11,496,566.96
Less: Benefit Costs Included in Overtime							(1,238,126.42)
OT Base pay							10,258,440.54
Add: PR Tax on OT							784,770.70
Deferrable incremental Labor/Payroll							11,043,211.24
Below Threshold							(72,291.24)
210 day exclusion							(5,261.16)
Total Storm Labor/Payroll deferrable expenses							10,965,658.84

External Services reconciliation							
Grand Total							79,841,085.74
Below Threshold							(581,415.9)
15 % limitation prestaging							(1,521,435.6)
210 day exclusion							(2,275,859.8)
Total External Services deferrable expenses							75,462,374.51

Schedule ??
Major Storm

Line of Business

Internal Use

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Historical O&M - 2020

Schedule ??
Major Storm

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-NS317	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,913 5 2 1 2 2
Electric	UI-NS317	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	217,281 5 2 1 2 2
Electric	UI-NS317	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	88 5 2 6
Electric	UI-NS319	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,638) 5 2 1 1
Electric	UI-NS319	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5 2 1 2 2
Electric	UI-NS319	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4 5 2 1 2 2
Electric	UI-NS321	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6 5 2 1 2 2
Electric	UI-NS321	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(16) 5 2 6
Electric	UI-NS323	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6 5 2 1 2 2
Electric	UI-NS323	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(0) 5 2 1 2 2
Electric	UI-NS323	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(166,074) 5 2 1 2 2
Electric	UI-NS325	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(423) 5 2 1 1
Electric	UI-NS325	External Services	Materials & Supplies	602000140	CONSUMABLES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,398 5 2 1 1
Electric	UI-NS325	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2 5 2 1 2 2
Electric	UI-NS325	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38,159 5 2 1 2 2
Electric	UI-NS325	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(319,605) 5 2 1 2 2
Electric	UI-NS325	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	68 5 2 1 4 1
Electric	UI-NS325	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1 5 2 6
Electric	UI-NS327	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,986 5 2 1 1
Electric	UI-NS327	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	94 5 2 1 2 2
Electric	UI-NS327	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,265) 5 2 1 2 2
Electric	UI-NS327	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,065,065 5 2 1 2 2
Electric	UI-NS327	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,495 5 2 3 3
Electric	UI-NS327	External Services	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,891 5 2 3 6 1
Electric	UI-NS327	External Services	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	519 5 2 3 6 2
Electric	UI-NS327	External Services	Other O&M	629300510	PRINTING &STATIONERY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,171 5 2 3 6 2
Electric	UI-NS327	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,921 5 2 3 6 5
Electric	UI-NS327	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(171) 5 2 6
Electric	UI-NS329	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	39,573 5 2 1 1
Electric	UI-NS329	External Services	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,192 5 2 1 2 1
Electric	UI-NS329	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	157 5 2 1 2 2
Electric	UI-NS329	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	403 5 2 1 2 2
Electric	UI-NS329	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	84,978 5 2 1 2 2
Electric	UI-NS329	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,806,712 5 2 1 2 2
Electric	UI-NS329	External Services	Outside Services	622100100	BUILDING CLEANING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,208 5 2 1 4 1
Electric	UI-NS329	External Services	Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	707 5 2 1 4 1
Electric	UI-NS329	External Services	Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,700 5 2 1 4 1
Electric	UI-NS329	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	838 5 2 1 4 1
Electric	UI-NS329	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	410 5 2 1 6
Electric	UI-NS329	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	132 5 2 3 3
Electric	UI-NS329	External Services	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,013 5 2 3 6 1
Electric	UI-NS329	External Services	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	756 5 2 3 6 2
Electric	UI-NS329	External Services	Other O&M	629100120	SUBSCRIPTIONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	279 5 2 3 6 2
Electric	UI-NS329	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	20,242 5 2 3 6 5
Electric	UI-NS329	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(95) 5 2 6
Electric	UI-NS331	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	461 5 2 1 2 2
Electric	UI-NS331	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	96,958 5 2 1 2 2
Electric	UI-NS331	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(165,858) 5 2 1 2 2
Electric	UI-NS331	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	144,816 5 2 3 3
Electric	UI-NS331	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	278 5 2 3 6 5
Electric	UI-NS331	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1 5 2 6
Electric	UI-NS333	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(12,761) 5 2 1 1
Electric	UI-NS333	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,853 5 2 1 2 2
Electric	UI-NS333	External Services	Intercompany Expense	622000829	OP.&MAIN.SERV.(INT)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,364 5 2 1 2 2
Electric	UI-NS333	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,364 5 2 1 2 2
Electric	UI-NS333	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	182,264 5 2 1 2 2
Electric	UI-NS333	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,819,704 5 2 1 2 2
Electric	UI-NS333	External Services	Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	286 5 2 1 4 1
Electric	UI-NS333	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	403 5 2 1 4 1
Electric	UI-NS333	External Services	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	41,828 5 2 1 4 1
Electric	UI-NS333	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	236,763 5 2 3 3
Electric	UI-NS333	External Services	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,932 5 2 3 6 2
Electric	UI-NS333	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,968 5 2 3 6 5
Electric	UI-NS333	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	431 5 2 6
Electric	UI-NS335	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	29,503 5 2 1 1
Electric	UI-NS335	External Services	Materials & Supplies	602000140	CONSUMABLES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,864 5 2 1 1
Electric	UI-NS335	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	18,338 5 2 1 2 2
Electric	UI-NS335	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,144,333 5 2 1 2 2
Electric	UI-NS335	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,859,823 5 2 1 2 2
Electric	UI-NS335	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	130 5 2 1 4 1
Electric	UI-NS335	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	109 5 2 1 4 1
Electric	UI-NS335	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	133 5 2 1 6
Electric	UI-NS335	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	113,620 5 2 3 3
Electric	UI-NS335	External Services	Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	544 5 2 3 3
Electric	UI-NS335	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	395 5 2 3 3
Electric	UI-NS335	External Services	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,706 5 2 3 6 2
Electric	UI-NS335	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	19,547 5 2 3 6 5
Electric	UI-NS335	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,837 5 2 3 6 6
Electric	UI-NS335	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	60 5 2 6
Electric	UI-NS335	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30,073 5 2 6
Electric	UI-NS337	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	679 5 2 1 1
Electric	UI-NS337	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,648 5 2 1 1
Electric	UI-NS337	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJOR	265 5 2 1 1
Electric	UI-NS337	External Services	Materials & Supplies	602000120	SPARE PARTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,686 5 2 1 1
Electric	UI-NS337	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	24,179 5 2 1 2 2
Electric	UI-NS337	External Services	Intercompany Expense	622000829	OP.&MAIN.SERV.(INT)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	584,452 5 2 1 2 2
Electric	UI-NS337	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	29,342 5 2 1 2 2
Electric	UI-NS337	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	483,274 5 2 1 2 2
Electric	UI-NS337	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,845 5 2 1 2 2
Electric	UI-NS337	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,387,160 5 2 1 2 2
Electric	UI-NS337	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	57 5 2 1 4 1
Electric	UI-NS337	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,433 5 2 1 4 1
Electric	UI-NS337	External Services	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	63,089 5 2 1 4 1
Electric	UI-NS337	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	151 5 2 1 6
Electric	UI-NS337	External Services	Employee Related	629200100	TRAV.EXPENSES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	20 5 2 3 3
Electric	UI-NS337	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	132,508 5 2 3 3
Electric	UI-NS337	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	540 5 2 3 3
Electric	UI-NS337	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	148 5 2 3 3
Electric	UI-NS337	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,557 5 2 3 3
Electric	UI-NS337	External Services	Other O&M	629100120	SUBSCRIPTIONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14 5 2 3 6 2
Electric	UI-NS337	External Services	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	529 5 2 3 6 5
Electric	UI-NS337	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30,904 5 2 3 6 5
Electric	UI-NS337	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,228 5 2 3 6 6
Electric	UI-NS337	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,913 5 2 6
Electric	UI-NS337	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,629 5 2 6
Electric	UI-NS337	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5940	MAINTENANCE OF UNDERGROUND LINES (MAJOR	3 5 2 6
Electric	UI-NS339	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,968 5 2 1 1
Electric	UI-NS339	External Services	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,526 5 2 1 2 1
Electric	UI-NS339	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,350 5 2 1 2 2
Electric	UI-NS339	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,967 5 2 1 2 2
Electric	UI-NS339	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	195,435 5 2 1 2 2
Electric	UI-NS339	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	795,175 5 2 1 2 2
Electric	UI-NS339	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30,872 5 2 3 3
Electric	UI							

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Historical O&M - 2020

Schedule ??
Major Storm

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-NS345	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	92,864 5 2 1 2 2
Electric	UI-NS345	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,183,095 5 2 1 2 2
Electric	UI-NS345	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,466,760 5 2 1 2 2
Electric	UI-NS345	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	29 5 2 1 4 1
Electric	UI-NS345	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,455 5 2 1 4 1
Electric	UI-NS345	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	83 5 2 1 6
Electric	UI-NS345	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	402,770 5 2 3 3
Electric	UI-NS345	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23 5 2 3 3
Electric	UI-NS345	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,612 5 2 3 3
Electric	UI-NS345	External Services	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,599 5 2 3 6 1
Electric	UI-NS345	External Services	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,197 5 2 3 6 2
Electric	UI-NS345	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	19,111 5 2 3 6 5
Electric	UI-NS345	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	937 5 2 3 6 6
Electric	UI-NS345	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	278 5 2 6
Electric	UI-NS345	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	47,795 5 2 6
Electric	UI-NS347	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,543 5 2 1 1
Electric	UI-NS347	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,098 5 2 1 2 2
Electric	UI-NS347	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	626 5 2 1 2 2
Electric	UI-NS347	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	201,996 5 2 1 2 2
Electric	UI-NS347	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,199,593 5 2 1 2 2
Electric	UI-NS347	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30,838 5 2 3 3
Electric	UI-NS347	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23 5 2 3 3
Electric	UI-NS347	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,305 5 2 3 6 5
Electric	UI-NS347	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,682 5 2 3 6 6
Electric	UI-NS347	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,500 5 2 6
Electric	UI-NS349	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	840,346 5 2 1 1
Electric	UI-NS349	External Services	Materials & Supplies	602000120	SPARE PARTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	78 5 2 1 1
Electric	UI-NS349	External Services	Materials & Supplies	602000140	CONSUMABLES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,795 5 2 1 1
Electric	UI-NS349	External Services	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	91,791 5 2 1 2 1
Electric	UI-NS349	External Services	Intercompany Expense	622000829	OP.&MAIN.SERV.(INT)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	83,424 5 2 1 2 2
Electric	UI-NS349	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,016,260 5 2 1 2 2
Electric	UI-NS349	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,727,245 5 2 1 2 2
Electric	UI-NS349	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,794,814 5 2 1 2 2
Electric	UI-NS349	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	624 5 2 1 4 1
Electric	UI-NS349	External Services	Outside Services	622100120	BUILDING REPAIR	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,709 5 2 1 4 1
Electric	UI-NS349	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,696 5 2 1 4 1
Electric	UI-NS349	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	162 5 2 1 6
Electric	UI-NS349	External Services	Other O&M	624000100	EXT.TRNS.OF GOODS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,313 5 2 1 6
Electric	UI-NS349	External Services	Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	314 5 2 2 4
Electric	UI-NS349	External Services	Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	41,348 5 2 2 4
Electric	UI-NS349	External Services	Outside Services	622100400	IT EQUI.MAINT.CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	21,926 5 2 3 1
Electric	UI-NS349	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,658,323 5 2 3 3
Electric	UI-NS349	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	361 5 2 3 3
Electric	UI-NS349	External Services	Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	337 5 2 3 3
Electric	UI-NS349	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,002 5 2 3 3
Electric	UI-NS349	External Services	Postage	629000120	COURIER SERVICES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	306 5 2 3 5
Electric	UI-NS349	External Services	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,378 5 2 3 6 1
Electric	UI-NS349	External Services	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10,663 5 2 3 6 2
Electric	UI-NS349	External Services	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,283 5 2 3 6 5
Electric	UI-NS349	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	74,673 5 2 3 6 5
Electric	UI-NS349	External Services	Other O&M	629300750	HEALTH & SAFETY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	570 5 2 3 6 6
Electric	UI-NS349	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	895 5 2 6
Electric	UI-NS349	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	132,262 5 2 6
Electric	UI-NS351	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(15,705) 5 2 1 1
Electric	UI-NS351	External Services	Intercompany Expense	622000829	OP.&MAIN.SERV.(INT)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5 2 1 2 2
Electric	UI-NS351	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	283,802 5 2 1 2 2
Electric	UI-NS351	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	113,796 5 2 1 2 2
Electric	UI-NS351	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,123 5 2 1 4 1
Electric	UI-NS351	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,489 5 2 1 4 1
Electric	UI-NS351	External Services	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	532,177 5 2 1 4 1
Electric	UI-NS351	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	89 5 2 1 6
Electric	UI-NS351	External Services	Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	42 5 2 2 4
Electric	UI-NS351	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	204,629 5 2 3 3
Electric	UI-NS351	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	118 5 2 3 3
Electric	UI-NS351	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,514 5 2 3 3
Electric	UI-NS351	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	22,072 5 2 3 6 5
Electric	UI-NS351	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	64,825 5 2 6
Electric	UI-NS353	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	58,429 5 2 1 1
Electric	UI-NS353	External Services	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,167 5 2 1 2 1
Electric	UI-NS353	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23,229 5 2 1 2 2
Electric	UI-NS353	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,944,903 5 2 1 2 2
Electric	UI-NS353	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,170,310 5 2 1 2 2
Electric	UI-NS353	External Services	Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,006 5 2 1 4 1
Electric	UI-NS353	External Services	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	76,715 5 2 1 4 1
Electric	UI-NS353	External Services	Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,488 5 2 2 4
Electric	UI-NS353	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	449,338 5 2 3 3
Electric	UI-NS353	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3 5 2 3 3
Electric	UI-NS353	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,282 5 2 3 3
Electric	UI-NS353	External Services	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	424 5 2 3 6 5
Electric	UI-NS353	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10,003 5 2 3 6 5
Electric	UI-NS353	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,002 5 2 3 6 6
Electric	UI-NS353	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	973 5 2 6
Electric	UI-NS353	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	21,830 5 2 6
Electric	UI-NS355	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	79 5 2 3 6 5
Electric	UI-NS355	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	266 5 2 6
Electric	UI-NS357	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5830	OVERHEAD LINE EXPENSES (MAJOR ONLY)	379 5 2 1 1
Electric	UI-NS357	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38,303 5 2 1 1
Electric	UI-NS357	External Services	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	65 5 2 1 2 1
Electric	UI-NS357	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	28,031 5 2 1 2 2
Electric	UI-NS357	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	57,050 5 2 1 2 2
Electric	UI-NS357	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	988,049 5 2 1 2 2
Electric	UI-NS357	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,105,008 5 2 1 2 2
Electric	UI-NS357	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	650 5 2 1 4 1
Electric	UI-NS357	External Services	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	105 5 2 1 4 1
Electric	UI-NS357	External Services	Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	90,378 5 2 1 4 1
Electric	UI-NS357	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	153 5 2 1 6
Electric	UI-NS357	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	748 5 2 3 3
Electric	UI-NS357	External Services	Employee Related	629200160	ALLOWANCES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	240 5 2 3 3
Electric	UI-NS357	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	46 5 2 3 3
Electric	UI-NS357	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,895 5 2 3 3
Electric	UI-NS357	External Services	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	885 5 2 3 6 1
Electric	UI-NS357	External Services	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,473 5 2 3 6 5
Electric	UI-NS357	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,641 5 2 3 6 5
Electric	UI-NS357	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	213 5 2 3 6 6
Electric	UI-NS357	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,673 5 2 6
Electric	UI-NS357	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	34,263 5 2 6
Electric	UI-NS359	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5830	OVERHEAD LINE EXPENSES (MAJOR ONLY)	48 5 2 1 1
Electric	UI-NS359	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	69,834 5 2 1 1
Electric	UI-NS359	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38,385 5 2 1 2 2
Electric	UI-NS359	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38,601 5 2 1 2 2
Electric	UI-NS359	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,483,653 5 2 1 2 2
Electric	UI-NS359	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	39,245 5 2 1 2 2
Electric	UI-NS359	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,666,283 5 2 1 2 2
Electric	UI-NS359	External Services						

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2020

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-NS361	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	37,033 5_2_6
Electric	UI-NS36B	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	392,372 5_2_1_2_2
Electric	UI-NS36B	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,816 5_2_3_3
Electric	UI-NS37B	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	158,590 5_2_1_2_2
Electric	UI-NS37B	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	633,957 5_2_1_2_2
Electric	UI-NS38B	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	384,480 5_2_1_2_2
Electric	UI-NS38B	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	427,500 5_2_1_2_2
Electric	UI-NS38B	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	97 5_2_6
Electric	UI-NS39B	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	441,858 5_2_1_2_2
Electric	UI-NS39B	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	360,000 5_2_1_2_2
Electric	UI-NS39B	External Services	Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	168 5_2_6
Electric	UI-NS345	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	415,220 5_2_1_2_2
Electric	UI-NS345	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	677 5_2_1_2_2
Electric Subtotal								100,256,827
Grand Total								116,657,996
Reconciliation to deferral calculation								
Expense in deferral calculation								116,657,995
Electric Total								116,657,996
Total Difference								(0)
Labor								17,395,719
Less: Benefit Costs Included in Overtime		10%						(1,774,363.32)
								15,621,355.54
P/R tax on OT at 7.65% [excl I/C OT]		8%						1,195,033.70
Labor expenses subject to deferral								16,816,389.23
Labor deferral								16,401,169.12
Variance to Reg. Accounting deferrable expenses (flip between Labor and Ext Services)								(415,220)
External Services deferral								100,256,826.37
Variance to Reg. Accounting deferrable expenses (flip between Labor and Ext Services)								415,897

Schedule ??
Major Storm

Major Storm

101	510
102	511
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Internal Use

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2019

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-NS329		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,482,858 5 2 1 2
Electric	UI-NS331		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	378 5 2 1 2
Electric	UI-NS331		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(461) 5 2 1 2
Electric	UI-NS331		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	466,348 5 2 1 2
Electric	UI-NS331		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,178,000 5 2 1 2
Electric	UI-NS333		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	29,074 5 2 1 2
Electric	UI-NS333		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	18,401 5 2 1 2
Electric	UI-NS333		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,245,907 5 2 1 2
Electric	UI-NS333		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,413,935 5 2 1 2
Electric	UI-NS335		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	709 5 2 1 2
Electric	UI-NS335		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,355,800 5 2 1 2
Electric	UI-NS275		Outside Services	629300480	ENVIRONMENT. SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(11,143) 5 2 1 3
Electric	UI-NS313		Outside Services	622000320	OTHER PROD.OP.SERV.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,212 5 2 1 3
Electric	UI-NS317		Outside Services	622000320	OTHER PROD.OP.SERV.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,340 5 2 1 3
Electric	UI-NS329		Outside Services	622000320	OTHER PROD.OP.SERV.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,668 5 2 1 3
Electric	UI-NS333		Outside Services	622000320	OTHER PROD.OP.SERV.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,760 5 2 1 3
Electric	UI-NS227		Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,911 5 2 1 4
Electric	UI-NS279		Other O&M	622100180	VEHICLE FUEL	F5900	MAINT. SUPERVISION AND ENGINEERING (MAJ	65 5 2 1 4
Electric	UI-NS311		Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23,417 5 2 1 4
Electric	UI-NS313		Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,175 5 2 1 4
Electric	UI-NS313		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10,476 5 2 1 4
Electric	UI-NS313		Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	140,699 5 2 1 4
Electric	UI-NS313		Rents & Leases	621000440	VEHICLE RENT S/T	F5890	RENTS	2,936 5 2 1 4
Electric	UI-NS315		Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	255,108 5 2 1 4
Electric	UI-NS317		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	633 5 2 1 4

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Historical O&M - 2019

Schedule ??
Major Storm

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-NS317		Outside Services	622100100	BUILDING CLEANING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14,169 5 2 1 4
Electric	UI-NS317		Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,509 5 2 1 4
Electric	UI-NS317		Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,474 5 2 1 4
Electric	UI-NS317		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	63 5 2 1 4
Electric	UI-NS317		Outside Services	622100480	VEH.&ANCIL.MAIN CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	323,098 5 2 1 4
Electric	UI-NS317		Rents & Leases	621000440	VEHICLE RENT S/T	F5890	RENTS	3,641 5 2 1 4
Electric	UI-NS319		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	60 5 2 1 4
Electric	UI-NS325		Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	56 5 2 1 4
Electric	UI-NS327		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	45 5 2 1 4
Electric	UI-NS327		Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	77 5 2 1 4
Electric	UI-NS329		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	589 5 2 1 4
Electric	UI-NS329		Outside Services	622100100	BUILDING CLEANING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	945 5 2 1 4
Electric	UI-NS329		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,208 5 2 1 4
Electric	UI-NS329		Outside Services	622100480	VEH.&ANCIL.MAIN CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	180,075 5 2 1 4
Electric	UI-NS333		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	255 5 2 1 4
Electric	UI-NS333		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	104 5 2 1 4
Electric	UI-NS299		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10 5 2 1 6
Electric	UI-NS313		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,768 5 2 1 6
Electric	UI-NS317		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	320 5 2 1 6
Electric	UI-NS329		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	225 5 2 1 6
Electric	UI-NS333		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	36 5 2 1 6
Electric	UI-NS317		Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38 5 2 2 4
Electric	UI-NS317		Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5 2 2 4
Electric	UI-NS329		Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5 5 2 2 4
Electric	UI-NS329		Outside Services	622100400	IT EQUIP.MAINT CONSER	F5900	MAINT. SUPERVISION AND ENGINEERING (MAJ	9,062 5 2 3 1
Electric	UI-NS299		Outside Services	622100400	IT EQUIP.MAINT CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,189 5 2 3 1
Electric	UI-NS307		Outside Services	629000100	DATA COMMUNIC.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,669 5 2 3 1
Electric	UI-NS317		Outside Services	629000100	DATA COMMUNIC.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,926 5 2 3 1
Electric	UI-NS317		Outside Services	622100400	IT EQUIP.MAINT CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,858 5 2 3 1
Electric	UI-NS329		Outside Services	622100400	IT EQUIP.MAINT CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,363 5 2 3 1
Electric	UI-NS333		Employee Related	622100400	IT EQUIP.MAINT CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,711 5 2 3 1
Electric	UI-NS299		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,250 5 2 3 3
Electric	UI-NS305		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,895 5 2 3 3
Electric	UI-NS307		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,963 5 2 3 3
Electric	UI-NS311		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	48,493 5 2 3 3
Electric	UI-NS313		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,961 5 2 3 3
Electric	UI-NS313		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	24 5 2 3 3
Electric	UI-NS313		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	625 5 2 3 3
Electric	UI-NS315		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	428 5 2 3 3
Electric	UI-NS317		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,037 5 2 3 3
Electric	UI-NS317		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	247 5 2 3 3
Electric	UI-NS317		Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	394 5 2 3 3
Electric	UI-NS319		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,307 5 2 3 3
Electric	UI-NS319		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	35,887 5 2 3 3
Electric	UI-NS319		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	292 5 2 3 3
Electric	UI-NS321		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	20,529 5 2 3 3
Electric	UI-NS321		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	171 5 2 3 3
Electric	UI-NS323		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25,318 5 2 3 3
Electric	UI-NS325		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,545 5 2 3 3
Electric	UI-NS325		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	290 5 2 3 3
Electric	UI-NS327		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	121,825 5 2 3 3
Electric	UI-NS327		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	18 5 2 3 3
Electric	UI-NS329		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,064 5 2 3 3
Electric	UI-NS329		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	595,262 5 2 3 3
Electric	UI-NS329		Employee Related	629200160	ALLOWANCES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	42 5 2 3 3
Electric	UI-NS329		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	51 5 2 3 3
Electric	UI-NS329		Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	251 5 2 3 3
Electric	UI-NS329		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,132 5 2 3 3
Electric	UI-NS331		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,355 5 2 3 3
Electric	UI-NS333		Employee Related	629200100	TRAV.EXPENSES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	122 5 2 3 3
Electric	UI-NS333		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	651 5 2 3 3
Electric	UI-NS333		Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	346 5 2 3 3
Electric	UI-NS333		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	736 5 2 3 3
Electric	UI-NS313		Postage	629000120	COURIER SERVICES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25 5 2 3 5
Electric	UI-NS317		Postage	629000120	COURIER SERVICES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	147 5 2 3 5
Electric	UI-NS275		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,299 5 2 3 6
Electric	UI-NS279		Employee Related	629300700	WORK MEALS	F5900	MAINT. SUPERVISION AND ENGINEERING (MAJ	180 5 2 3 6
Electric	UI-NS305		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,157 5 2 3 6
Electric	UI-NS305		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	574 5 2 3 6
Electric	UI-NS311		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,920 5 2 3 6
Electric	UI-NS313		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,946 5 2 3 6
Electric	UI-NS313		Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	445 5 2 3 6
Electric	UI-NS313		Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,670 5 2 3 6
Electric	UI-NS313		Other O&M	629300510	PRINTING & STATIONERY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	329 5 2 3 6
Electric	UI-NS317		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,276 5 2 3 6
Electric	UI-NS317		Employee Related	629300200	COURSES & SEMINARS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	92 5 2 3 6
Electric	UI-NS317		Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	882 5 2 3 6
Electric	UI-NS317		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	38,282 5 2 3 6
Electric	UI-NS317		Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,647 5 2 3 6
Electric	UI-NS317		Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,859 5 2 3 6
Electric	UI-NS319		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,012 5 2 3 6
Electric	UI-NS319		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,787 5 2 3 6
Electric	UI-NS321		Employee Related	629300200	COURSES & SEMINARS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	133 5 2 3 6
Electric	UI-NS321		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,958 5 2 3 6
Electric	UI-NS323		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	514 5 2 3 6
Electric	UI-NS323		Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	228 5 2 3 6
Electric	UI-NS323		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,510 5 2 3 6
Electric	UI-NS325		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,492 5 2 3 6
Electric	UI-NS327		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,003 5 2 3 6
Electric	UI-NS327		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,512 5 2 3 6
Electric	UI-NS327		Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,403 5 2 3 6
Electric	UI-NS327		Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,902 5 2 3 6
Electric	UI-NS329		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,734 5 2 3 6
Electric	UI-NS329		Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	43 5 2 3 6
Electric	UI-NS329		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	58,033 5 2 3 6
Electric	UI-NS329		Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,310 5 2 3 6
Electric	UI-NS329		Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,086 5 2 3 6
Electric	UI-NS329		Other O&M	629300510	PRINTING & STATIONERY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,489 5 2 3 6
Electric	UI-NS331		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	985 5 2 3 6
Electric	UI-NS331		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	41 5 2 3 6
Electric	UI-NS333		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,358 5 2 3 6
Electric	UI-NS333		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15,561 5 2 3 6
Electric	UI-RS287		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7 5 2 3 6
Electric	UI-NS275		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17 5 2 6
Electric	UI-NS276		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12 5 2 6
Electric	UI-NS279		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	39 5 2 6
Electric	UI-NS287		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13 5 2 6
Electric	UI-NS291		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17 5 2 6
Electric	UI-NS295		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	69 5 2 6
Electric	UI-NS299		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10 5 2 6
Electric	UI-NS305		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11 5 2 6
Electric	UI-NS311		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7 5 2 6
Electric	UI-NS313		Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,175 5 2 6
Electric	UI-NS313		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	32,354 5 2 6
Electric	UI-NS315		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25 5 2 6
Electric	UI-NS317		Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,676 5 2 6
Electric	UI-NS317		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	59,767 5 2 6
Electric	UI-NS319		Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15 5 2 6
Electric	UI-NS319		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,358 5 2 6
Electric	UI-NS321		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930		

New York State Electric & Gas Corporation Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Minor Storm

Historical O&M - 2021

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-C5305	Minor storm - ES	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	65.65 5_2_1_6
Electric	UI-C5305	Minor storm - ES	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	198.18 5_2_3_6_5
Electric	UI-N5325	Minor storm - ES	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,110.43 5_2_1_2_2
Electric	UI-N5325	Minor storm - ES	Employee Related	624000120	PERSONNEL TRANSP.	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6.20 5_2_1_6
Electric	UI-N5325	Minor storm - ES	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	889.84 5_2_1_6
Electric	UI-N5325	Minor storm - ES	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	932,645.74 5_2_3_3
Electric	UI-N5325	Minor storm - ES	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5.74 5_2_3_3
Electric	UI-N5325	Minor storm - ES	Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	65.51 5_2_3_3
Electric	UI-N5325	Minor storm - ES	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,568.20 5_2_3_3
Electric	UI-N5325	Minor storm - ES	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,297.55 5_2_3_6_5
Electric	UI-N5325	Minor storm - ES	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	62,136.56 5_2_3_6_5
Electric	UI-N5325	Minor storm - ES	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	183,223.77 5_2_1_2_2
Electric	UI-N5325	Minor storm - ES	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	224.83 5_2_1_1
Electric	UI-N5325	Minor storm - ES	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	116,883.68 5_2_1_1
Electric	UI-N5325	Minor storm - ES	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	368.77 5_2_1_4_1
Electric	UI-N5325	Minor storm - ES	Other O&M	629100100	OFFICE SUPPLIES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	159.58 5_2_3_6_2
Electric	UI-N5325	Minor storm - ES	Other O&M	629100100	OFFICE SUPPLIES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,915.67 5_2_3_6_2
Electric	UI-N5325	Minor storm - ES	Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	680.36 5_2_2_4
Electric	UI-N5325	Minor storm - ES	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,748,107.12 5_2_1_2_2
Electric	UI-N5325	Minor storm - ES	Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,340.98 5_2_1_2_1
Electric	UI-N5325	Minor storm - ES	Outside Services	622000660	INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,639.00 5_2_1_2_2
Electric	UI-N5325	Minor storm - ES	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,274,453.39 5_2_1_2_2
Electric	UI-N5325	Minor storm - ES	Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,336.20 5_2_1_4_1
Electric	UI-N5325	Minor storm - ES	Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,239.65 5_2_1_4_1
Electric	UI-N5325	Minor storm - ES	Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	413.88 5_2_1_4_1
Electric	UI-N5325	Minor storm - ES	Outside Services	622100400	IT EQUIM.AINT.CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,146.34 5_2_3_1
Electric	UI-N5325	Minor storm - ES	Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,900.75 5_2_2_4
Electric	UI-N5325	Minor storm - ES	Outside Services	629300460	IT CONSULTANCY COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	21,498.10 5_2_3_1
Electric	UI-N5325	Minor storm - ES	Outside Services	629300480	ENVIRONMENT. SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17,583.05 5_2_1_3_2
Electric	UI-N5325	Minor storm - ES	Telephone	629000160	TELEPHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	386.72 5_2_3_5
Electric	UI-NS355	Minor storm - ES	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3.52 5_2_1_1
Electric	UI-RS327	Minor storm - ES	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	79.60 5_2_1_1
Electric	UI-NS46B	Minor storm - ES	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	134.19 5_2_3_6_5
Electric	UI-NS46B	Minor storm - ES	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_2_1_2_2
Electric	UI-CS442	Minor storm - ES	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25.00 5_2_1_6
Electric	UI-CS442	Minor storm - ES	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	182.73 5_2_3_3
Electric	UI-CS442	Minor storm - ES	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	58.50 5_2_3_3
Electric	UI-CS442	Minor storm - ES	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,900.06 5_2_3_6_5
Electric Total								7,427,875.04
Reconciliation for Minor Storm								
Minor storm (External Services) Combined tab								7,427,875.04
Remove Intercompany	UI-N5325	Minor storm - ES	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(183,223.77)
Remove Corporate expenses	UI-N5325	Minor storm - ES	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,110.43)
Remaining difference (unidentified)								637,956.55
Minor storm - External Services schedule/ Storm log								7,880,497.39

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Minor Storm

Historical O&M - 2020

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total		
Electric	UI-C5305	(blank)	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	36	Minor Storm	
Electric	UI-C5305		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9	Minor Storm	
Electric	UI-C5305	(blank)	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	58	Minor Storm	
Electric	UI-C5305		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,533	Minor Storm	
Electric	UI-N5325		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	8,781	Minor Storm	
Electric	UI-N5325		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,807	Minor Storm	
Electric	UI-N5325		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,038	Minor Storm	
Electric	UI-N5325		Employee Related	629200100	TRAV.EXPENSES	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	20,677	Minor Storm	
Electric	UI-N5325		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(32,542)	Minor Storm	
Electric	UI-N5325		Employee Related	629200160	ALLOWANCES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	160	Minor Storm	
Electric	UI-N5325		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	85	Minor Storm	
Electric	UI-N5325		Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	232	Minor Storm	
Electric	UI-N5325		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,891	Minor Storm	
Electric	UI-N5325		Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,966	Minor Storm	
Electric	UI-N5325		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	56,629	Minor Storm	
Electric	UI-N5325		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	126,374	Minor Storm	
Electric	UI-N5325		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	86,324	Minor Storm	
Electric	UI-N5325		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	876	Minor Storm	
Electric	UI-N5325		Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	313	Minor Storm	
Electric	UI-N5325		Other O&M	629300740	OTHER COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	143	Minor Storm	
Electric	UI-N5325	(blank)	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,456,844	Minor Storm	
Electric	UI-N5325		Outside Services	622000200	WASTE HANDLING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,783	Minor Storm	
Electric	UI-N5325		Outside Services	622000660	INST.&MAINT.NETWORK	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	20,716	Minor Storm	
Electric	UI-N5325		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,077,679	Minor Storm	
Electric	UI-N5325		Outside Services	622100120	BUILDING REPAIR	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	734	Minor Storm	
Electric	UI-N5325		Outside Services	622100140	GARD.ROAD UPKEEP	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,880	Minor Storm	
Electric	UI-N5325		Outside Services	622100140	GARD.ROAD UPKEEP	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	931	Minor Storm	
Electric	UI-N5325		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	908	Minor Storm	
Electric	UI-N5325		Outside Services	623000140	DOC.REGIST.AND COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	15	Minor Storm	
Electric	UI-N5325		Postage	629000120	COURIER SERVICES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	376	Minor Storm	
Electric	UI-N5325		Rents & Leases	621000440	VEHICLE RENT S/T	F5890	RENTS	1,109	Minor Storm	
Electric	UI-R5313		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	22	Minor Storm	
Electric	UI-R5313		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	253	Minor Storm	
Electric	UI-N5325		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(138,594)	Minor Storm	
Electric Total								8,721,046		
Grand Total								8,721,046		
Reconciliation										
Storm Log Minor Storm - External Services								8,721,046		
Unidentified difference								138,594		

New York State Electric & Gas Corporation
2022 Rate Case
Docket No:
~~NC-RRP-2-WP-03~~

Schedule ??
Minor Storm

Historical O&M - 2019

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total	
Electric	UI-N5325	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	46,736	Minor Storm
Electric	UI-NS000	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6	Minor Storm
Electric	UI-N5325	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,237	Minor Storm
Electric	UI-N5325	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	152,171	Minor Storm
Electric	UI-N5325	External Services	Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,080,172	Minor Storm
Electric	UI-N5325	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,394,690	Minor Storm
Electric	UI-N5325	External Services	Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	564	Minor Storm
Electric	UI-N5325	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	76	Minor Storm
Electric	UI-N5325	External Services	Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	417	Minor Storm
Electric	UI-N5325	External Services	Outside Services	623000140	DOC.REGIST.AND COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	16	Minor Storm
Electric	UI-N5325	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	62,174	Minor Storm
Electric	UI-N5325	External Services	Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	157	Minor Storm
Electric	UI-N5325	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,791	Minor Storm
Electric	UI-R5313	External Services	Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,268	Minor Storm
Electric	UI-R5313	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	17	Minor Storm
Electric	UI-N5325	External Services	Other O&M	628000160	WORK CLOTHES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,654	Minor Storm
Electric	UI-N5325	External Services	Other O&M	629300510	PRINTING & STATIONERY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	246	Minor Storm
Electric	UI-N5325	External Services	Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	689	Minor Storm
Electric	UI-N5325	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	34,111	Minor Storm
Electric	UI-R5313	External Services	Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	92	Minor Storm
Electric	UI-N5325	External Services	ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,555	Minor Storm
Electric Subtotal								6,796,839	
Gas	UI-NSG01	External Services	Materials & Supplies	602000100	GENERAL USE MATERIAL	F8870	MAINTENANCE OF MAINS	5,985	Minor Storm
Gas	UI-NSG01	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F8870	MAINTENANCE OF MAINS	82,439	Minor Storm
Gas	UI-NSG01	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F8870	MAINTENANCE OF MAINS	55,497	Minor Storm
Gas	UI-NSG01	External Services	Outside Services	622000660	INST.&MAINT.NETWORK	F8870	MAINTENANCE OF MAINS	558,416	Minor Storm
Gas	UI-NSG03	External Services	ASC	622001829	TECH.SH.SERV(AUT.INT	F8870	MAINTENANCE OF MAINS	4,067	Minor Storm
Gas	UI-NSG03	External Services	Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F8870	MAINTENANCE OF MAINS	16,720	Minor Storm
Gas	UI-NSG01	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F8870	MAINTENANCE OF MAINS	174	Minor Storm
Gas	UI-NSG03	External Services	Employee Related	629200100	TRAV.EXPENSES	F8870	MAINTENANCE OF MAINS	13,765	Minor Storm
Gas	UI-NSG03	External Services	Employee Related	629200170	TOLLS AND PARKING	F8870	MAINTENANCE OF MAINS	8	Minor Storm
Gas	UI-NSG03	External Services	Employee Related	629200190	OWN VEHICLE MILEAGE	F8870	MAINTENANCE OF MAINS	435	Minor Storm
Gas	UI-NSG01	External Services	Other O&M	629100100	OFFICE SUPPLIES	F8870	MAINTENANCE OF MAINS	988	Minor Storm
Gas	UI-NSG01	External Services	Employee Related	629300200	COURSES & SEMINARS	F8870	MAINTENANCE OF MAINS	95	Minor Storm
Gas	UI-NSG01	External Services	Employee Related	629300700	WORK MEALS	F8870	MAINTENANCE OF MAINS	10,187	Minor Storm
Gas	UI-NSG03	External Services	Employee Related	629300700	WORK MEALS	F8870	MAINTENANCE OF MAINS	2,337	Minor Storm
Gas Subtotal								751,112	
Grand Total								7,547,951	
<u>Reconciliation to Storm Log</u>									
Minor Storm									7,547,951
External Services									7,597,877
Difference									(49,926)

Rochester Gas & Electric Corporation
2022 Rate Case
Case No:
RE-RRP-2-WP-01

May 26, 2022 Filing
Schedule A
Summary

Major & Minor Storm - Electric
(\$000)

				A	B	C	D	E	F	G	
				Per Books					Rate Year 1		
Forecasting						Historic Test Year	Normalizing	Normalized	Forecasted		
Method				2019	2020	2021		Historic Test Year		5/1/23 to	
										TME 4/30/2024	
1	Major Storm - Electric	5 year average		\$ 13,984	\$ 7,194	\$ 18,691	\$ (10,200)	\$ 8,491	\$ (5,091)	\$ 3,400	
2	Total Major Storm - Electric			\$ 13,984	\$ 7,194	\$ 18,691	\$ (10,200)	\$ 8,491	\$ (5,091)	\$ 3,400	
3	Minor Storm - Electric	4 year average		\$ 802	\$ 2,659	\$ 1,578	\$ -	\$ 1,578	\$ (378)	\$ 1,200	
4	Total Minor Storm - Electric			\$ 802	\$ 2,659	\$ 1,578	\$ -	\$ 1,578	\$ (378)	\$ 1,200	
Major Storm - Electric *		2017	2018	2019	2020	2021	Avg. 2019-2021	Proposed Major Storm 3 yr avg	5 Yr. Avg. 2017-2021	Proposed Major Storm 5 yr avg	
5	Total incremental major storm costs incurred	\$ 61,350	\$ 14,849	\$ 13,984	\$ 7,194	\$ 18,691	\$ 13,289	\$ 13,300	\$ 23,213	\$ 23,200	
6	Less: Storm #6 2017	\$ 53,262	\$ 569	\$ (24)	\$ -	\$ -	\$ (8)	\$ -	\$ 10,761	\$ 10,800	
7	Less: Storm #1 2018 *	\$ -	\$ 2,084	\$ (1)	\$ -	\$ -	\$ (0)	\$ -	\$ 417	\$ 400	
8	Less: Storm #4 2018R *	\$ -	\$ 11,069	\$ (1,986)	\$ 0	\$ -	\$ (662)	\$ (700)	\$ 1,817	\$ 1,800	
9	Less: Storm #3 2021R	\$ -	\$ -	\$ -	\$ -	\$ 13,321	\$ 4,440	\$ 4,400	\$ 2,664	\$ 2,700	
10	January 2022 Accrual Adj for PY Storm	\$ -	\$ -	\$ -	\$ -	\$ 3,122	\$ 1,041	\$ 1,000	\$ 624	\$ 600	
11	Adjusted Incremental Costs	\$ 8,089	\$ 1,127	\$ 15,994	\$ 7,194	\$ 8,491	\$ 10,560	\$ 10,600	\$ 8,179	\$ 8,100	
12	Allowance for enhance RAM Mechanism	(4)									\$ (4,700)
13	Proposed Annual Rate Allowance for Major Storm										\$ 3,400
* Seperated storm events that met the Part 105 filing criteria											
Minor Storm - Electric **		2017	2018	2019	2020	2021	Avg. 2019-2021	Proposed Minor Storm	4 Yr. Avg. 2018-2021	Proposed Minor Storm	
14	Minor Storm - Electric		\$ 226	\$ 802	\$ 2,659	\$ 1,578	\$ 1,680	\$ 1,700	\$ 1,316	\$ 1,300	
15	Total Minor Storm - Electric	\$ -	\$ 226	\$ 802	\$ 2,659	\$ 1,578	\$ 1,680	\$ 1,700	\$ 1,316	\$ 1,300	
16	Allowance for enhance RAM Mechanism										\$ (100)
17	Proposed Annual Rate Allowance for Major Storm										\$ 1,200

** Minor Storm Costs exclude labor costs

- Notes:**
- 1)The historic per book information (2019; 2020 and 2021) comes from O&M detail report.
- 2)Major Storm forecast is 5 year normalized historical average.
- 3)Minor Storm forecast is 4 year historical average
- 4)Major Storm proposed allowance continues at current rates subject to annual recovery of Storm Cost through the RAM mechanism as addressed in Revenue Requirement testimony

Rochester Gas and Electric Corporation
2022 Rate Case
Docket No:
~~NC RRP 2 WP 03~~

Schedule ??
Major Storm

Historical O&M - 2021

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-RS365		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23,390 5_1_1_2
Electric	UI-RS363		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	24,935 5_1_1_2
Electric	UI-RS363		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_2
Electric	UI-RS387		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	343,314 5_1_1_2
Electric	UI-RS387		Labor / Payroll	640997283	CATS-SB.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(510) 5_1_1_2
Electric	UI-RS359		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	816 5_1_1_3
Electric	UI-RS361		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	603 5_1_1_3
Electric	UI-RS361		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	420 5_1_1_3
Electric	UI-RS361		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(559) 5_1_1_3
Electric	UI-RS361		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	- 5_1_1_3
Electric	UI-RS365		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	101,066 5_1_1_3
Electric	UI-RS365		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0 5_1_1_3
Electric	UI-RS363		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	240,919 5_1_1_3
Electric	UI-RS363		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0 5_1_1_3
Electric	UI-RS385		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	392 5_1_1_3
Electric	UI-RS387		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	912,652 5_1_1_3
Electric	UI-RS387		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,573 5_1_1_3
Electric Personnel Subtotal								1,657,012
Electric	UI-RS361		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	559
Electric	UI-RS361		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(603)
Electric	UI-RS385		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(392)
Electric	UI-RS361		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(420)
Electric	UI-RS363		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(201,595)
Electric	UI-RS363		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	111,274
Electric Personnel Total								1,565,834
Electric	UI-RS337		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,052 5_2_1_2
Electric	UI-RS349		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	24,233 5_2_1_2
Electric	UI-RS359		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,274 5_2_1_2
Electric	UI-RS365		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,800 5_2_1_2
Electric	UI-RS363		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,981 5_2_1_2
Electric	UI-RS327		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	86 5_2_1_2
Electric	UI-RS387		Intercompany Expense	622000829	OP.&MAIN.SERV.(INT)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	485,136 5_2_1_2
Electric	UI-RS323		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	167 5_2_1_2
Electric	UI-RS337		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0 5_2_1_2
Electric	UI-RS361		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	542 5_2_1_2
Electric	UI-RS365		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,215 5_2_1_2
Electric	UI-RS363		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,298 5_2_1_2
Electric	UI-RS385		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,019 5_2_1_2
Electric	UI-RS387		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	50,291 5_2_1_2
Electric	UI-RS363		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	660 5_2_3_6
Electric	UI-RS363		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	125 5_2_1_6
Electric	UI-RS365		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	137 5_2_3_3
Electric	UI-RS363		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	420 5_2_3_3
Electric	UI-RS387		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,655 5_2_3_3
Electric	UI-RS363		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5 5_2_3_3
Electric	UI-RS363		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	182,924 5_2_3_3
Electric	UI-RS39B		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,030 5_2_3_3
Electric	UI-RS337		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	57 5_2_3_6
Electric	UI-RS359		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,509 5_2_3_6
Electric	UI-RS365		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	130 5_2_3_6
Electric	UI-RS363		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,816 5_2_3_6
Electric	UI-RS387		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,939 5_2_3_6
Electric	UI-RS387		Materials & Supplies	602000140	CONSUMABLES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12 5_2_1_1
Electric	UI-RS317		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,329) 5_2_1_1
Electric	UI-RS337		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,638 5_2_1_1
Electric	UI-RS359		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(112) 5_2_1_1
Electric	UI-RS365		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	16,278 5_2_1_1
Electric	UI-RS363		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	197 5_2_1_1
Electric	UI-RS387		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	204,886 5_2_1_1
Electric	UI-RS337		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,102 5_2_1_2
Electric	UI-RS359		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	207,023 5_2_1_2
Electric	UI-RS365		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,157,560 5_2_1_2
Electric	UI-RS363		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,313,533 5_2_1_2
Electric	UI-RS39B		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	445,806 5_2_1_2
Electric	UI-RS40B		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,122,752 5_2_1_2
Electric	UI-RS387		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	9,057,250 5_2_1_2
Electric	UI-RS365		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	84,794 5_2_1_2
Electric	UI-RS363		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	386,747 5_2_1_2
Electric	UI-RS387		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,291,324 5_2_1_2
Electric	UI-RS387		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11 5_2_1_4
Electric	UI-RS363		Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,368 5_2_2_4
Electric	UI-RS365		Outside Services	629300460	IT CONSULTANCY COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,366 5_2_3_1
Electric	UI-RS363		Outside Services	622100400	IT EQUILMAINT.CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,727 5_2_3_1
Electric	UI-RS365		Telephone	629000180	MOBILE PHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	48 5_2_3_5
Electric	UI-RS363		Telephone	629000160	TELEPHONES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	470 5_2_3_5
Electric	UI-RS361		Transportation	622999940		F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	44 5_2_6
Electric	UI-RS337		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	166 5_2_6
Electric	UI-RS359		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2 5_2_6
Electric	UI-RS361		Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1 5_2_6
Electric	UI-RS365		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,007 5_2_6
Electric	UI-RS363		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,961 5_2_6
Electric	UI-RS385		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7 5_2_6
Electric	UI-RS387		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	24,262 5_2_6
Electric External Services Subtotal								17,154,399
Electric	UI-RS387		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,629)
Electric	UI-RS349		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(24,233)
Electric	UI-RS327		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(86)
Electric	UI-RS323		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(167)
Electric	UI-RS361		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(542)
Electric	UI-RS385		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,019)
Electric	UI-RS361		Transportation	622999940		F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(44)
Electric	UI-RS361		Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1)
Electric	UI-RS385		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(7)
Electric External Services Total								17,124,672
Grand Total								18,690,506

Reconciliation to deferral calculation							
Expense in deferral calculation							
Grand Total							
Difference							

Expense in deferral calculation - External Services/Incremental							
Total - External Services							
Difference							

Rochester Gas and Electric Corporation
2022 Rate Case
Docket No:
~~NC RRP 2 WP 03~~

Schedule ??
Major Storm

Historical O&M - 2021

Not included in Reg. Accounting:					
UI-RS349	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(24,233)
UI-RS327	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(86)
UI-RS323	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(167)
UI-RS361	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(542)
UI-RS385	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,019)
UI-RS361	Transportation	622999940	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(44)
UI-RS361	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1)
UI-RS385	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(7)
Pension - Intercompany labor going to ext serv - Pension and OPEB portion					(2,629)
Expense in deferral calculation - Incremental Payroll					1,565,834
Total - Incremental Payroll					1,565,834
Difference					0
Not included in Reg. Accounting:					
UI-RS361	Labor / Payroll	640997102 CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	559
UI-RS361	Labor / Payroll	640997100 CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(603)
UI-RS385	Labor / Payroll	640997100 CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(392)
UI-RS361	Labor / Payroll	640997100	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(420)
Benefit Costs for Overtime					(201,595.24)
PR Tax on OT					111,273.85

Rochester Gas and Electric Corporation
2022 Rate Case
Docket No:
~~NC-RRP-2-WP-03~~

Schedule ??
Minor Storm

Historical O&M - 2021

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-N5325		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25,687
Electric	UI-R5313		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	77,778
Electric	UI-US125		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	339
Electric	UI-R5313		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,771
Electric	UI-R5313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,322
Electric	UI-R5313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30,435
Electric	UI-R5313		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	884,672
Electric	UI-R5313		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	459,920
Electric	UI-RS357		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	91,595
Electric	UI-N5325		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	89
Electric	UI-N5325		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	50
Electric	UI-R5313		Employee Related	624000120	PERSONNEL TRANSP.	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	54
Electric	UI-CS442		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	100
Electric	UI-R5313		Outside Services	629300290	AGENCY STAFF SERVICE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,448
Electric	UI-R5313		Outside Services	622100400	IT EQUI.MAINT.CONSER	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	145
Electric	UI-R5313		Outside Services	629300460	IT CONSULTANCY COSTS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,951
Electric	UI-N5325		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	151
Electric	UI-N5325		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5
Electric	UI-N5325		Employee Related	629200180	DAILY CAR RENTAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	272
Electric	UI-N5325		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	497
Electric	UI-R5313		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,193
Electric	UI-R5313		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	282
Electric	UI-N5325		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,106
Electric	UI-R5313		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,266
Electric	UI-CS442		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,047
Electric	UI-RM009		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,634
Electric	UI-RM009		Employee Related	629300200	COURSES & SEMINARS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7
Electric Subtotal - Minor Storm								1,598,816
Electric	UI-R5313		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(5,771)
Electric	UI-R5313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,322)
Electric	UI-R5313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,435)
Electric	UI-RM009		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,128
Electric	UI-RM009		Other O&M	622100180	VEHICLE FUEL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,364
Electric	UI-RM009		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,664
Electric	UI-RM009		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,120
Electric Total - Minor Storm								1,577,565
Grand Total								1,577,565

Reconciliation for Minor Storm								
External Services								
Expense in External Services sub-schedule								1,577,261
Include:	UI-R5313	9400109673		602000100	GENERAL USE MATERIAL			304
								1,577,565
Total - External Services								1,577,565
	UI-R5313		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(5,771)
	UI-R5313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,322)
	UI-R5313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,435)
Include Mutal A UI-RM009								16,300

Rochester Gas and Electric Corporation
2022 Rate Case
Docket No:
~~NC RRP 2 WP 03~~

Schedule ??
Major Storm

Historical O&M - 2020

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-RS287		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	141
Electric	UI-RS329		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,080
Electric	UI-RS335		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	138
Electric	UI-RS335		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	319
Electric	UI-RS335		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(135)
Electric	UI-RS335		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(191)
Electric	UI-RS337		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,468
Electric	UI-RS337		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	386,246
Electric	UI-RS337		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS343		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,502
Electric	UI-RS345		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,045
Electric	UI-RS345		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS347		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	112,641
Electric	UI-RS349		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	29,223
Electric	UI-RS353		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	63
Electric	UI-RS357		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	28,254
Electric	UI-RS357		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS359		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,278
Electric	UI-RS359		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	237,328
Electric	UI-RS359		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS361		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	559
Electric Subtotal								820,959
Electric	UI-RS337	Less: Benefit Costs Inc Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(90,565)
Electric	UI-RS337	Add: PR Tax on OT Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(55,998)
Electric	UI-RS335	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(138)
Electric	UI-RS335	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(319)
Electric	UI-RS335	Not included in Reg Ac Labor / Payroll		640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	135
Electric	UI-RS335	Not included in Reg Ac Labor / Payroll		640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	191
Electric	UI-RS343	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(12,502)
Electric	UI-RS345	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(4,045)
Electric	UI-RS345	Not included in Reg Ac Labor / Payroll		640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS347	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(112,641)
Electric	UI-RS349	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(29,223)
Electric	UI-RS357	Not included in Reg Ac Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(28,254)
Electric	UI-RS357	Not included in Reg Ac Labor / Payroll		640997102	CATS-OT.SAL.ACCRUAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS361	Not included in Reg Ac Labor / Payroll		640997102	CATS-OT.SAL.ACCRUAL	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(559)
Electric	UI-RS287	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS313	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS317	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS329	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS331	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS337	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS341	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS353	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric	UI-RS359	Included in Reg Acctg. Labor / Payroll		640997100	CATS-OVERTIME SALARY	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	33,433
Electric Total								787,937
Electric	UI-RS313	ASC		622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS317	ASC		622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS323	ASC		622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,320
Electric	UI-RS335	ASC		629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	64
Electric	UI-RS337	ASC		622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5,705
Electric	UI-RS337	ASC		629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,691
Electric	UI-RS359	ASC		622001829	TECH.SH.SERV(AUT.INT	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	6,170
Electric	UI-RS359	ASC		629400009	CORP.SERV(AUT.INTER)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	213
Electric	UI-RS329	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,157
Electric	UI-RS331	Employee Related		629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,237
Electric	UI-RS337	Employee Related		629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	14,257
Electric	UI-RS337	Employee Related		629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	564
Electric	UI-RS337	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	4,182
Electric	UI-RS341	Employee Related		629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13,543
Electric	UI-RS343	Employee Related		629200190	OWN VEHICLE MILEAGE	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	104
Electric	UI-RS343	Employee Related		629200190		F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23
Electric	UI-RS343	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	102
Electric	UI-RS347	Employee Related		624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	53
Electric	UI-RS347	Employee Related		629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	469
Electric	UI-RS347	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,592
Electric	UI-RS349	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	237
Electric	UI-RS357	Employee Related		624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	150
Electric	UI-RS357	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,698
Electric	UI-RS359	Employee Related		629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5
Electric	UI-RS359	Employee Related		629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12
Electric	UI-RS359	Employee Related		629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,127
Electric	UI-RS313	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	46
Electric	UI-RS317	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	503
Electric	UI-RS319	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0
Electric	UI-RS323	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0
Electric	UI-RS329	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	99
Electric	UI-RS331	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,897
Electric	UI-RS337	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	25,034
Electric	UI-RS349	Intercompany Expense		622000829	OP.&MAIN.SERV.(INT)	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	-
Electric	UI-RS349	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	503,036
Electric	UI-RS359	Intercompany Expense		622001839	OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	39,120
Electric	UI-RS329	Materials & Supplies		602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	19,100
Electric	UI-RS337	Materials & Supplies		602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11,570
Electric	UI-RS347	Materials & Supplies		602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	269
Electric	UI-RS357	Materials & Supplies		602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	100
Electric	UI-RS359	Materials & Supplies		602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23,110
Electric	UI-RS329	Outside Services		622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,202,038
Electric	UI-RS329	Outside Services		622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	50
Electric	UI-RS331	Outside Services		622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(319,554)
Electric	UI-RS337	Outside Services		622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	139,450
Electric	UI-RS337	Outside Services		622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,349,262
Electric	UI-RS337	Outside Services		622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	875
Electric	UI-RS341	Outside Services		622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,555,208

Rochester Gas and Electric Corporation
2022 Rate Case
Docket No:
~~NC RRP-2-WP-03~~

Schedule ??
Major Storm

Historical O&M - 2020

Electric	UI-RS343	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,558
Electric	UI-RS347	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	260,514
Electric	UI-RS347	Outside Services	622100160 VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30
Electric	UI-RS347	Outside Services	622100480 VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	324
Electric	UI-RS353	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	80,665
Electric	UI-RS353	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	116,527
Electric	UI-RS359	Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	257,983
Electric	UI-RS359	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,220,237
Electric	UI-RS359	Outside Services	622100480 VEH.&ANCIL.MAIN.CONS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,841
Electric	UI-RS287	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3
Electric	UI-RS329	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	68
Electric	UI-RS331	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	22
Electric	UI-RS335	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	0
Electric	UI-RS335	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3
Electric	UI-RS337	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	111
Electric	UI-RS337	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10,741
Electric	UI-RS339	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	5
Electric	UI-RS343	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	293
Electric	UI-RS345	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	174
Electric	UI-RS347	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3,283
Electric	UI-RS349	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	844
Electric	UI-RS353	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1
Electric	UI-RS357	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	904
Electric	UI-RS359	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	124
Electric	UI-RS359	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7,210
Electric	UI-RS361	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	11
Electric	UI-RS361	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	26
Electric Subtotal						6,605,390
Electric	UI-RS349	Intercompany labor goi Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(2,148)
Electric	UI-RS353	Incremental cost below Outside Services	622000140 TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(80,665)
Electric	UI-RS353	Incremental cost below Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(116,527)
Electric	UI-RS353	Incremental cost below Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1)
Electric	UI-RS01A	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS02A	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS03A	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS147	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS148	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS150	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS203	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS204	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS206	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS207	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS208	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS210	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS223	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS255	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS256	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS258	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS275	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS276	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS278	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS288	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS289	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS290	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS295	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS296	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS297	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric	UI-RS298	Included in Reg Acctg.	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(30,353)
Electric Total						5,616,862
Grand Total						6,404,798
Reconciliation to deferral calculation						
Expense in deferral calculation						6,387,153
Grand Total						6,404,798
Difference						17,645
Expense in deferral calculation - External Services/Incremental						5,617,854
Total - External Services						5,616,862
Difference						(992)
Expense in deferral calculation - Incremental Payroll						769,299
Total - Incremental Payroll						787,937
Difference						18,637

Rochester Gas and Electric Corporation
2022 Rate Case
Docket No:
~~NC-RRP-2-WP-03~~

Schedule ??
Minor Storm

Historical O&M - 2020

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-R5313		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	31,753.42
Electric	UI-RS347		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	268.80
Electric	UI-RS357		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	100.32
Electric	UI-R5313		Materials & Supplies	602000140	CONSUMABLES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	16.41
Electric	UI-R5313		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	926,297.59
Electric	UI-RS353		Outside Services	622000140	TREE PRUNING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	80,665.20
Electric	UI-R5313		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,158,175.46
Electric	UI-RS343		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,558.24
Electric	UI-RS347		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	260,513.63
Electric	UI-RS353		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	116,526.55
Electric	UI-N5325		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	3.24
Electric	UI-RS347		Outside Services	622100160	VEH.REP.&MAINT.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	30.00
Electric	UI-R5313		Employee Related	624000120	PERSONNEL TRANSP.	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	35.45
Electric	UI-RS347		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	53.10
Electric	UI-RS357		Employee Related	624000120	PERSONNEL TRANSP.	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	150.00
Electric	UI-N5325		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	13.70
Electric	UI-R5313		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	48,648.46
Electric	UI-US081		Employee Related	629200100	TRAV.EXPENSES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	746.96
Electric	UI-N5325		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	28.45
Electric	UI-R5313		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	7.75
Electric	UI-US081		Employee Related	629200170	TOLLS AND PARKING	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	48.00
Electric	UI-N5325		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	834.34
Electric	UI-R5313		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	290.06
Electric	UI-RS343		Employee Related	629200190	OWN VEHICLE MILEAGE	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	103.50
Electric	UI-RS343		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	23.00
Electric	UI-RS347		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	469.22
Electric	UI-US081		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	589.98
Electric	UI-R5313		Employee Related	627000280	HOSPITALITIES, PUBLI	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	63.13
Electric	UI-R5313		Postage	629000120	COURIER SERVICES	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	10.90
Electric	UI-N5325		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,505.15
Electric	UI-R5313		Employee Related	629300700	WORK MEALS	F5710	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	82.07
Electric	UI-R5313		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	12,296.38
Electric	UI-RS343		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	102.48
Electric	UI-RS347		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	1,591.51
Electric	UI-RS349		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	236.88
Electric	UI-RS357		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	2,698.10
Electric	UI-US081		Employee Related	629300700	WORK MEALS	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	269.62
Electric Subtotal								2,658,807.05
Grand Total								2,658,807.05

Reconciliation for Minor Storm								
External Services								
Expense in External Services sub-schedule								2,658,751
Include:								2,658,751
Total - External Services								2,658,807

Include Mutal AUI-RM009

NC-RRP-2-WP-03
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2019

Line of Business	WBS	Order	JP Category	Natural Acct	Natural Acct Name	FERC Acct	FERC Acct Name	Total
Electric	UI-RS275		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5900	CATS-BASIC SALARY (DEBIT)	1,413 5_1_1_1
Electric	UI-RS279		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	269 5_1_1_1
Electric	UI-RS287		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	- 5_1_1_3
Electric	UI-RS287		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	CATS-OVERTIME SALARY (DEBIT)	547 5_1_1_3
Electric	UI-RS311		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	806 5_1_1_1
Electric	UI-RS313		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5710	CATS-BASIC SALARY (DEBIT)	1,427 5_1_1_1
Electric	UI-RS313		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	54,680 5_1_1_1
Electric	UI-RS313		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5940	CATS-BASIC SALARY (DEBIT)	876 5_1_1_1
Electric	UI-RS313		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	CATS-STANDBY SALARY (DEBIT)	75,563 5_1_1_2
Electric	UI-RS313		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5940	CATS-STANDBY SALARY (DEBIT)	987 5_1_1_2
Electric	UI-RS313		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	CATS-OVERTIME SALARY (DEBIT)	5,502 5_1_1_3
Electric	UI-RS313		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	CATS-OVERTIME SALARY (DEBIT)	311,902 5_1_1_3
Electric	UI-RS313		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5940	CATS-OVERTIME SALARY (DEBIT)	197 5_1_1_3
Electric	UI-RS317		Labor / Payroll	640000100	BASIC SALARY MANUAL	F5930	BASIC SALARY (MANUAL)	- 5_1_1_1
Electric	UI-RS317		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5710	CATS-BASIC SALARY (DEBIT)	2,797 5_1_1_1
Electric	UI-RS317		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	65,519 5_1_1_1
Electric	UI-RS317		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5710	CATS-STANDBY SALARY (DEBIT)	1,505 5_1_1_2
Electric	UI-RS317		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	CATS-STANDBY SALARY (DEBIT)	159,326 5_1_1_2
Electric	UI-RS317		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	CATS-OVERTIME SALARY (DEBIT)	9,428 5_1_1_3
Electric	UI-RS317		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	CATS-OVERTIME SALARY (DEBIT)	465,556 5_1_1_3
Electric	UI-RS319		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	1,278 5_1_1_1
Electric	UI-RS323		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	2,489 5_1_1_1
Electric	UI-RS325		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	2,489 5_1_1_1
Electric	UI-RS329		Labor / Payroll	640997201	CATS-B.S.DEBIT.ACCRU	F5930	CATS BASIC SALARY(DEBIT) ACCRUAL	- 5_1_1_1
Electric	UI-RS329		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5710	CATS-BASIC SALARY (DEBIT)	242 5_1_1_1
Electric	UI-RS329		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	104,929 5_1_1_1
Electric	UI-RS329		Labor / Payroll	640997280	CATS-STANDBY SALARY	F5930	CATS-STANDBY SALARY (DEBIT)	9,729 5_1_1_2
Electric	UI-RS329		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	- 5_1_1_3
Electric	UI-RS329		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5710	CATS-OVERTIME SALARY (DEBIT)	136 5_1_1_3
Electric	UI-RS329		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	CATS-OVERTIME SALARY (DEBIT)	444,553 5_1_1_3
Electric	UI-RS329		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	967 5_1_1_1
Electric	UI-RS331		Labor / Payroll	640997100	CATS-OVERTIME SALARY	F5930	CATS-OVERTIME SALARY (DEBIT)	1,769 5_1_1_3
Electric	UI-RS335		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	135 5_1_1_3
Electric	UI-RS335		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	191 5_1_1_3
Electric Subtotal - Payroll								1,727,209
Electric	UI-RS279		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	(269.12)
Electric	UI-RS311		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	(806.16)
Electric	UI-RS319		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	(1,278.32)
Electric	UI-RS323		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	(2,489.36)
Electric	UI-RS325		Labor / Payroll	640997200	CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	(2,489.36)
Electric	UI-RS335		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5710	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	(134.90)
Electric	UI-RS335		Labor / Payroll	640997102	CATS-OT.SAL.ACCRUAL	F5930	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	(191.44)

Electric Total - Payroll								1,719,550.54
Electric	UI-RS01A		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	OWN VEHICLE MILEAGE	- 5_2_3_3
Electric	UI-RS01A		Employee Related	629300700	WORK MEALS	F5930	WORK MEALS	- 5_2_3_6_5
Electric	UI-RS01A		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	- 5_2_1_1
Electric	UI-RS01A		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	- 5_2_1_2_2
Electric	UI-RS02A		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	OWN VEHICLE MILEAGE	64 5_2_3_3
Electric	UI-RS02A		Employee Related	629300700	WORK MEALS	F5930	WORK MEALS	3,054 5_2_3_6_5
Electric	UI-RS02A		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	8,164 5_2_1_1
Electric	UI-RS02A		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	1,166,796 5_2_1_2_2
Electric	UI-RS03A		Outside Services	622000140	TREE PRUNING	F5930	TREE CLEARANCE	215,333 5_2_1_2_2
Electric	UI-RS03A		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	472,920 5_2_1_2_2
Electric	UI-RS207		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(14,205) 5_2_1_2_2
Electric	UI-RS207		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	(9,708) 5_2_1_2_2
Electric	UI-RS255		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5900	OPERATION AND MAINTENANCE SERVICES (AUTO	1 5_2_1_2_2
Electric	UI-RS275		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	- 5_2_1_2_2
Electric	UI-RS275		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(1,462) 5_2_1_2_2
Electric	UI-RS279		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	- 5_2_1_2_2
Electric	UI-RS279		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(2,245) 5_2_1_2_2
Electric	UI-RS279		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	6 5_2_6
Electric	UI-RS283		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(400) 5_2_1_2_2
Electric	UI-RS287		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	- 5_2_1_2_2
Electric	UI-RS287		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(20,942) 5_2_1_2_2
Electric	UI-RS287		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	1,080 5_2_1_1
Electric	UI-RS287		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	(1,967,078) 5_2_1_2_2
Electric	UI-RS287		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	12 5_2_6
Electric	UI-RS291		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	- 5_2_1_2_2
Electric	UI-RS291		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(1,291) 5_2_1_2_2
Electric	UI-RS295		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	- 5_2_1_2_2
Electric	UI-RS295		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(2,614) 5_2_1_2_2
Electric	UI-RS295		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	(73) 5_2_1_1
Electric	UI-RS299		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	- 5_2_1_2_2
Electric	UI-RS299		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	11 5_2_1_2_2
Electric	UI-RS311		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(874) 5_2_1_2_2
Electric	UI-RS311		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	1,564 5_2_1_2_2
Electric	UI-RS311		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	17 5_2_6
Electric	UI-RS313		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	16,224 5_2_1_2_2
Electric	UI-RS313		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	OWN VEHICLE MILEAGE	277 5_2_3_3
Electric	UI-RS313		Employee Related	629300700	WORK MEALS	F5930	WORK MEALS	4,706 5_2_3_6_5
Electric	UI-RS313		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	18,030 5_2_1_2_2
Electric	UI-RS313		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	8,465 5_2_1_1
Electric	UI-RS313		Outside Services	622000140	TREE PRUNING	F5930	TREE CLEARANCE	73,203 5_2_1_2_2
Electric	UI-RS313		Outside Services	622000660	INST.&MAINT.NETWORK	F5710	TRANS/DIST.NETWORK INSPECTION & MAINT.	11,681 5_2_1_2_2
Electric	UI-RS313		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	641,943 5_2_1_2_2
Electric	UI-RS313		Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	VEHICLES & ANCILLARY MEANS MAINT. & CONS	36,836 5_2_1_4_1
Electric	UI-RS313		Transportation	622999940	OH-FLEET-EXT /OPEX	F5710	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	149 5_2_6
Electric	UI-RS313		Transportation	622999940	OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	9,500 5_2_6
Electric	UI-RS313		Transportation	622999940	OH-FLEET-EXT /OPEX	F5940	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	40 5_2_6
Electric	UI-RS317		ASC	622001829	TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	339,029 5_2_1_2_2
Electric	UI-RS317		ASC	629400009	CORP.SERV(AUT.INTER)	F5930	CORPORATE SERVICES (AUTOM.INTERCO)	9,517 5_2_3_6_6
Electric	UI-RS317		Employee Related	624000120	PERSONNEL TRANSP.	F5930	PERSONNEL TRANSPORT	61 5_2_1_6
Electric	UI-RS317		Employee Related	629200100	TRAV.EXPENSES	F5930	TRAVELLING EXPENSES	5,392 5_2_3_3
Electric	UI-RS317		Employee Related	629200190	OWN VEHICLE MILEAGE	F5930	OWN VEHICLE MILEAGE	386 5_2_3_3
Electric	UI-RS317		Employee Related	629300700	WORK MEALS	F5930	WORK MEALS	14,827 5_2_3_6_5
Electric	UI-RS317		Intercompany Expense	622000829	OP.&MAIN.SERV.(INT)	F5930	OPERATION AND MAINTENANCE SERVICES (INTE	10,263 5_2_1_2_2
Electric	UI-RS317		Intercompany Expense	622001839	OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	73,307 5_2_1_2_2
Electric	UI-RS317		Materials & Supplies	602000100	GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	23,613 5_2_1_1
Electric	UI-RS317		Outside Services	622000140	TREE PRUNING	F5930	TREE CLEARANCE	1,116,709 5_2_1_2_2
Electric	UI-RS317		Outside Services	622000660	INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	6,905,463 5_2_1_2_2
Electric	UI-RS317		Outside Services	622100100	BUILDING CLEANING	F5930	BUILDING CLEANING SERVICES	2,230 5_2_1_4_1
Electric	UI-RS317		Outside Services	622100120	BUILDING REPAIR	F5930	BUILDING REPAIR	1,694 5_2_1_4_1
Electric	UI-RS317		Outside Services	622100140	GARD.ROAD UPKEEP	F5930	GARDENING AND ACCESS ROAD UPKEEP WORKS	3,356 5_2_1_4_1
Electric	UI-RS317		Outside Services	622100480	VEH.&ANCIL.MAIN.CONS	F5930	VEHICLES & ANCILLARY MEANS MAINT. & CONS	124,289 5_2_1_4_1
Electric	UI-RS317		Outside Services	622100600	INSTALL.MAINTENANCE	F5930	COMPREHENSIVE INSTALLATION MAINTENANCE	393 5_2_1_4_1
Electric	UI-RS317		Outside Services	629300290	AGENCY STAFF SERVICE	F5930	AGENCY STAFF SERVICES	- 5_2_2_4

NC-RRP-2-WP-03
2022 Rate Case
Docket No:
NC-RRP-2-WP-03

Schedule ??
Major Storm

Historical O&M - 2019

Electric	UI-RS317	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	295	5_2_6
Electric	UI-RS317	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	14,840	5_2_6
Electric	UI-RS319	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	80	5_2_1_2_2
Electric	UI-RS319	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	27	5_2_6
Electric	UI-RS323	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	13,996	5_2_1_2_2
Electric	UI-RS323	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	300	5_2_1_2_2
Electric	UI-RS323	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	54	5_2_6
Electric	UI-RS325	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	54	5_2_6
Electric	UI-RS329	ASC	629400009 CORP.SERV(AUT.INTER)	F5930	CORPORATE SERVICES (AUTOM.INTERCO)	3,844	5_2_3_6_6
Electric	UI-RS329	Employee Related	624000120 PERSONNEL TRANSP.	F5930	PERSONNEL TRANSPORT	7	5_2_1_6
Electric	UI-RS329	Employee Related	629200100 TRAV.EXPENSES	F5930	TRAVELLING EXPENSES	75,427	5_2_3_3
Electric	UI-RS329	Employee Related	629200170 TOLLS AND PARKING	F5930	TOLLS AND PARKING	12	5_2_3_3
Electric	UI-RS329	Employee Related	629200190 OWN VEHICLE MILEAGE	F5930	OWN VEHICLE MILEAGE	587	5_2_3_3
Electric	UI-RS329	Employee Related	629300700 WORK MEALS	F5930	WORK MEALS	6,085	5_2_3_6_5
Electric	UI-RS329	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	73,062	5_2_1_2_2
Electric	UI-RS329	Materials & Supplies	602000100 GENERAL USE MATERIAL	F5930	GENERAL USE MATERIAL	35,061	5_2_1_1
Electric	UI-RS329	Other O&M	622100180 VEHICLE FUEL	F5930	VEHICLE FUEL	41	5_2_1_4_1
Electric	UI-RS329	Outside Services	622000140 TREE PRUNING	F5930	TREE CLEARANCE	643,437	5_2_1_2_2
Electric	UI-RS329	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	1,130,859	5_2_1_2_2
Electric	UI-RS329	Outside Services	622100100 BUILDING CLEANING	F5930	BUILDING CLEANING SERVICES	2,878	5_2_1_4_1
Electric	UI-RS329	Outside Services	622100160 VEH.REP.&MAINT.	F5930	VEHICLE REPAIR AND MAINTENANCE	189	5_2_1_4_1
Electric	UI-RS329	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	8	5_2_6
Electric	UI-RS329	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	12,015	5_2_6
Electric	UI-RS331	ASC	629400009 CORP.SERV(AUT.INTER)	F5930	CORPORATE SERVICES (AUTOM.INTERCO)	1,028	5_2_3_6_6
Electric	UI-RS331	Employee Related	629200100 TRAV.EXPENSES	F5930	TRAVELLING EXPENSES	32	5_2_3_3
Electric	UI-RS331	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(20)	5_2_1_2_2
Electric	UI-RS331	Outside Services	622000140 TREE PRUNING	F5930	TREE CLEARANCE	71,671	5_2_1_2_2
Electric	UI-RS331	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	891,000	5_2_1_2_2
Electric	UI-RS331	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	59	5_2_6
Electric	UI-RS335	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	3	5_2_6
Electric	UI-RS335	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	4	5_2_6
Electric Subtotal - External Services						12,276,649	
Electric	UI-RS317	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	MAINTENANCE OF OVERHEAD LINES (MAJOR ON	(1,320)	
Electric	UI-RS279	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	-	5_2_1_2_2
Electric	UI-RS279	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	2,245	5_2_1_2_2
Electric	UI-RS279	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(6)	5_2_6
Electric	UI-RS283	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	400	5_2_1_2_2
Electric	UI-RS291	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	-	5_2_1_2_2
Electric	UI-RS291	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	1,291	5_2_1_2_2
Electric	UI-RS299	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	-	5_2_1_2_2
Electric	UI-RS299	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(11)	5_2_1_2_2
Electric	UI-RS311	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	874	5_2_1_2_2
Electric	UI-RS311	Outside Services	622000660 INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	(1,564)	5_2_1_2_2
Electric	UI-RS311	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(17)	5_2_6
Electric	UI-RS319	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(80)	5_2_1_2_2
Electric	UI-RS319	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(27)	5_2_6
Electric	UI-RS323	ASC	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	(13,996)	5_2_1_2_2
Electric	UI-RS323	Intercompany Expense	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(300)	5_2_1_2_2
Electric	UI-RS323	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(54)	5_2_6
Electric	UI-RS325	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(54)	5_2_6
Electric	UI-RS335	Transportation	622999940 OH-FLEET-EXT /OPEX	F5710	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(3)	5_2_6
Electric	UI-RS335	Transportation	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	(4)	5_2_6
Electric Total - External Services						12,264,024	
Grand Total						13,983,575	

Reconciliation to deferral calculation

Expense in deferral calculation	13,675,040
Grand Total	13,983,575
Difference	308,535

Expense in deferral calculation - External Services/Incremental	12,265,345
Total - External Services	12,264,024
Difference	(1,320)

Not included in Reg. Accounting:

Electric	UI-RS279	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	-	5_2_1_2_2
Electric	UI-RS279	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(2,245)	5_2_1_2_2
Electric	UI-RS279	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	6	5_2_6
Electric	UI-RS283	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(400)	5_2_1_2_2
Electric	UI-RS291	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	-	5_2_1_2_2
Electric	UI-RS291	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(1,291)	5_2_1_2_2
Electric	UI-RS299	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	-	5_2_1_2_2
Electric	UI-RS299	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	11	5_2_1_2_2
Electric	UI-RS311	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	(874)	5_2_1_2_2
Electric	UI-RS311	622000660 INST.&MAINT.NETWORK	F5930	TRANS/DIST.NETWORK INSPECTION & MAINT.	1,564	5_2_1_2_2
Electric	UI-RS311	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	17	5_2_6
Electric	UI-RS319	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	80	5_2_1_2_2
Electric	UI-RS319	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	27	5_2_6
Electric	UI-RS323	622001829 TECH.SH.SERV(AUT.INT	F5930	TECHNICAL SHARED SERVICES (AUTOM.INTERCO	13,996	5_2_1_2_2
Electric	UI-RS323	622001839 OP.&MAIN.SERV.(AUT.I	F5930	OPERATION AND MAINTENANCE SERVICES (AUTO	300	5_2_1_2_2
Electric	UI-RS323	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	54	5_2_6
Electric	UI-RS325	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	54	5_2_6
Electric	UI-RS335	622999940 OH-FLEET-EXT /OPEX	F5710	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	3	5_2_6
Electric	UI-RS335	622999940 OH-FLEET-EXT /OPEX	F5930	EXTERNAL SERV (OPEX)- FLEET OVERHEAD	4	5_2_6

Pension - Intercompany labor going to ext serv - Pension and OPEB portion	(1,320)
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Expense in deferral calculation - Incremental Payroll	1,414,397
Total - Incremental Payroll	1,719,551
Difference	305,153

Not included in Reg. Accounting:

Electric	UI-RS279	640997200 CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	269	5_1_1_1
Electric	UI-RS311	640997200 CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	806	5_1_1_1
Electric	UI-RS319	640997200 CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	1,278	5_1_1_1
Electric	UI-RS323	640997200 CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	2,489	5_1_1_1
Electric	UI-RS325	640997200 CATS-BASIC SALARY (D	F5930	CATS-BASIC SALARY (DEBIT)	2,489	5_1_1_1
Electric	UI-RS335	640997102 CATS-OT.SALACCRUAL	F5710	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	135	5_1_1_3
Electric	UI-RS335	640997102 CATS-OT.SALACCRUAL	F5930	CATS-OVERTIME SALARY (DEBIT) ACCRUAL	191	5_1_1_3

Schedule ??
Minor Storm

[illegible]

Reconciliation for Minor Storm	
External Services	802,549

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank (DPS)

Request No.: NYRC-0477 (DPS-206)

Date of Request: July 6, 2022

Response Due Date: July 18, 2022

Date of Reply: July 18, 2022

Witness: Paul Visconti, Dave George

Subject: Workforce, Compensation and Benefits / Revenue Requirement
Panel – Pension and OPEB

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. In the IR Response to DPS-25 Pre-Filed, Staff asked the Company to provide a copy of the latest actuarial report prepared for or by the company that supports its pension benefit obligations and plan assets. In its response, the Company provided several pages showing the pension benefits, but did not provide the entire actuarial report. Please provide the entire actuarial report.
2. In the IR Response to DPS-26 Pre-Filed, Staff asked the Company to provide a copy of the latest actuarial report prepared for or by the company that supports its OPEB obligations and plan assets. In its response, the Company provided several pages showing the OPEBs, but did not provide the entire actuarial report. Please provide the entire actuarial report.
3. Referring to the Revenue Requirement Panel Testimony, page 28, explain why the Companies used a 3-year average to develop Pension and OPEB expense allowances for the Rate Year.
4. Referring to NC-RRP-2-WP-11 and RC-RRP-2-WP-11, NYSEG Pension includes assumptions for expected return on assets.
 - a. Please explain what the assumptions are for expected return on assets for NYSEG OPEB.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- b. Confirm that RG&E OPEB includes no assumptions for expected return on assets because there are no plan assets.
5. Referring to NC-RRP-2-WP-11, NYSEG assumed a discount rate of 2.29% for 2021 and 2.85% for 2022-2026 for the qualified pension plan costs.
 - a. Provide the computations and assumptions for the discount rates of 2.29% and 2.85%.
 - b. Provide the assumed discount rates, computations, and assumptions for NYSEG's OPEB plan costs for 2021 and for 2022-2026.
6. Referring to RC-RRP-2-WP-11, RGE assumed a discount rate of 1.70% for 2021 and 2.31% for 2022-2026 for the qualified pension plan costs, and a discount rate of 2.00% for 2021 and 2.47% for 2022-2026 for OPEB plan costs.
 - a. Provide the computations and assumptions for the discount rates of 1.70% and 2.31% for qualified pension plan costs.
 - b. Provide the computations and assumptions for the discount rates of 2.00% and 2.47% for OPEB plan costs.

Response:

1. As part of the response to DPS-25 Pre-Filed, the Companies provided Exhibit E which is the complete 12/31/2021 pension GAAP disclosure report prepared by our actuary.
2. As part of the response to DPS-25 Pre-Filed, the Companies provided Exhibit F which is the complete 12/31/2021 OPEB GAAP disclosure report prepared by our actuary.
3. The Companies used a 3-year average in an effort to smooth out large forecasting variances in the annual amounts.
4. (a) The expected return on asset assumption for the NYSEG VEBA was 3.0% in 2021 and is projected to be 3.2% over the rate period as previously provided on page 38 of the Workforce Compensation and Benefits Panel Testimony as well as Exhibit_(WCB-13).
 - (b) Yes, that is correct.
5. (a) Discount rates are calculated through the following custom process:
 - o Search bonds through Bloomberg terminal with "SRCH" command
 - o Apply the following filters:
 - Select corporate and finance bonds (Exclude sovereigns)

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- Select the required currency (USD for US)
- Select bond issuances with Moody's rating of "AA"
- Select bond issuances with notional above \$50m
- Repeat steps again for S&P "AA" and Fitch "AA"
- Download into Excel and add columns: "Market Value" & "Index Weight"
- The bonds with "NA" data, negative yields, and other incoherent results are eliminated. If there are not enough long-term references, the curve will be adjusted with "AAA" issuances or sovereigns.
- Develop a chart showing yield per each duration (of each bond). The size of the bubble of each point means the size of issuance related to portfolio.
- Use excel tools to chart the second-degree polynomial function of the data and interpolate the estimate duration of the liabilities.

Using the yield curve output as of December 28, 2021, as an example, the above steps resulted in the following table of estimated discount rates by duration. Since NYSEG pension plan had a duration of 12 at that time, the applicable discount rate to use for year-end disclosure purposes was 2.85%.

Duration	Estimated		Duration	Estimated		Duration	Estimated
1	0.88		11	2.74		21	3.13
2	1.12		12	2.85		22	3.14
3	1.35		13	2.96		23	3.14
4	1.57		14	3.05		24	3.14
5	1.77		15	3.06		25	3.14
6	1.97		16	3.07		26	3.14
7	2.15		17	3.08		27	3.14
8	2.31		18	3.09		28	3.14
9	2.47		19	3.10		29	3.14
10	2.61		20	3.11		30	3.14

- Discount rate of 2.29% was calculated using same steps as above.

(b) The assumed discount rates, computations, and assumptions for NYSEG's OPEB plan costs for 2021 and for 2022-2026 were previously provided by the Companies in Exhibit__(WCB-13).

6. (a) Discount rates of 1.70% and 2.31% were calculated using same steps as above.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

(b) Discount rates of 2.00% and 2.47% were calculated using same steps as above.

SUPPLEMENTAL RESPONSE:

1. See Attachment 1 which is the full pension actuarial report for 2021.
2. The Companies do not have a full actuarial report for OPEBs. What was previously provided in response to question 2 contains the information the Companies have available.

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The NYSEG and RGE Pension Plan
2021 Actuary's Report





December 28, 2021

Avangrid
180 Marsh Hill Road
Orange, CT 06477

Re: The NYSEG and RGE Pension Plan

We are pleased to present this report containing the results of the January 1, 2021 actuarial valuation of The NYSEG and RGE Pension Plan ("the Plan" or "NYSEG and RGE") of Avangrid pursuant to our engagement letter with Avangrid dated June 19, 2019.

Avangrid (the "Company") retained PwC to perform an actuarial valuation of the Plan for the purposes of:

1. Calculating the minimum funding requirement for Avangrid for the Plan year beginning January 1, 2021 under Internal Revenue Code ("IRC") section 412, and calculating the adjusted funding target attainment percentage for purposes of benefit restrictions that may apply to the Plan under IRC section 436. However, this report does not address whether additional contributions may be required during the Plan year in order to satisfy the liquidity requirements under IRC section 430(j)(4);
2. Providing certain accounting information for the Plan's financial statements in accordance with Accounting Standards Codification 960: Plan Accounting - Defined Benefit Pension Plans ("ASC 960") for the plan year ending December 31, 2021; and
3. Providing information necessary to meet certain government filing requirements of the Plan. In addition, this report will also serve as the certification of the Adjusted Funding Target Attainment Percentage ("AFTAP") for the 2021 Plan year in accordance with Section 436 of the Internal Revenue Code. This certification supersedes all prior certifications for the 2021 plan, effective immediately. This report will also serve as the revised certification of the Adjusted Funding Target Attainment Percentage for the 2020 Plan year for the Rochester Gas and Electric Corporation Retirement Plan ("RGE Plan"), which was merged into this plan as of January 1, 2021, in accordance with Section 436 of the Internal Revenue Code. This certification supersedes all prior certifications for the RGE Plan for the 2020 plan year, effective immediately.

This valuation has been conducted in accordance with the required Actuarial Standards of Practice as issued by the American Academy of Actuaries.

This valuation reflects the provisions of the Pension Protection Act of 2006 ("PPA"), the American Rescue Plan Act ("ARPA"), the Infrastructure Investment and Jobs Act, and any regulatory guidance provided prior to the issuance of this report. PPA includes provisions that affect funding for 2006 and later plan years. ARPA and the Infrastructure Investment and Jobs Act include provisions that affect funding for 2019 and later plan years. No assurance can be given that future legislative, judicial or administrative changes, on either a prospective or retroactive basis, will not adversely affect the accuracy of the valuation. PwC undertakes no responsibility to advise you or anyone else of any new developments in the application or interpretation of applicable laws and regulations.

Please note that for the purpose of calculating minimum required contributions, the IRC and the Employee Retirement Income Security Act of 1974 ("ERISA") require that the assumptions and methods selected must be reasonable and, in addition, offer the actuary's best estimate of anticipated experience under the Plan. The

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interest rate and mortality assumptions used to measure the Funding Target are prescribed by IRC section 430(h) subject to specified elections by the plan sponsor. In our opinion, all other assumptions are reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer our best estimate of anticipated experience under the plan. PwC has determined and taken responsibility for the actuarial assumptions and the actuarial policies and methods employed in the valuation of liabilities and actuarial value of plan assets.

Actuarial calculations under ASC 960 are for purposes of the Plan's compliance with the disclosure requirements of ASC 960. The actuarial present value of accumulated plan benefits has been computed in accordance with the method prescribed in ASC 960. The actuarial present value of accumulated plan benefits has been developed on an ongoing plan basis and does not represent the liabilities of the Plan if the Plan were to be terminated.

In preparing the results presented in this report, we have relied upon information Avangrid provided to us regarding plan provisions, plan participants, unaudited plan assets and benefit payments. The census data and plan asset information used in calculating the results herein were collected as of January 1, 2021. While the scope of our engagement did not call for us to perform an audit or independent verification of this information, we have reviewed this information for reasonableness. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information.

ASC 960 requires that each significant assumption reflect the best estimate of the Plan's future experience solely with respect to that assumption. Avangrid has determined and taken responsibility for the actuarial assumptions and the accounting policies and methods employed in the valuation of obligations and costs under ASC 960.

A range of results, different from those presented in this report could be considered reasonable. Future actuarial measurements may differ significantly from the current measurement presented in this report due to a number of factors including but not limited to: plan experience differing from that anticipated by the economic and demographic assumptions; increases or decreases expected as part of the natural operation of the methods used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); rounding conventions; and changes in plan provisions or applicable law. Due to the limited scope of this report, an analysis of the potential range of such future measurements has not been performed.

This report was prepared for the internal use of Avangrid, the Plan, and their auditors in connection with our actuarial valuation of the Plan and not for reliance by any other person. PwC disclaims any contractual or other responsibility or duty of care to others based upon the services or deliverables provided in connection with this report.

This report is not intended to satisfy the requirements of any standard or to be used for any purpose other than those specifically stated herein. Significantly different results from those presented in this report may be required or applicable for other purposes.

The content of this document is limited to the matters specifically addressed herein and does not address any other potential tax consequences, or the potential application of tax penalties, to any matter other than as set forth herein. Our conclusions are not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. In addition, no exceptions (including the reasonable cause exception) are available for any federal or state penalties imposed if any portion of a transaction is determined to lack economic substance or fails to satisfy any similar rule of law, and our



advice will not protect you from any such penalties. This document supersedes all prior written or oral advice with respect to the issues addressed in this document and all such prior communications should not be relied upon by any person for any purpose.

The undersigned actuaries meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. To the best of our knowledge, the individuals involved in this engagement have no relationship that may impair, or appear to impair, the objectivity of our work.

We appreciate this opportunity to be of service to Avangrid. We are available to answer any questions with respect to our report.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Brian Hurleigh", written over a horizontal line.

Brian Hurleigh
Member, American Academy of Actuaries
Enrolled Actuary (No. 20-06945)

A handwritten signature in dark ink, appearing to read "Timothy Lynch", written over a horizontal line.

Timothy Lynch
Member, American Academy of Actuaries
Associate of the Society of Actuaries

Table of Contents

Section I – Summary	1
Section II – Funding	5
A. Summary of Minimum Required Contribution as of January 1, 2021	5
B. Shortfall Amortization	6
C. Reconciliation of Carryover and Prefunding Balances	7
D. Development of Required Quarterly Contributions	8
Section III – Accounting	9
A. Statement of Actuarial Present Value of Accumulated Plan Benefits and Assets under ASC 960	9
B. Statement of Changes in the Actuarial Present Value of Accumulated Plan Benefits under ASC 960	10
Section IV – Assets	11
A. Actuarial Value of Assets	11
B. Market Value of Assets	12
C. Investment Return	13
Section V – Census Data	14
A. Summary of Census Data	14
B. Age/Service Distribution of Active Participants as of January 1, 2021	15
Section VI – Actuarial Assumptions and Methods	17
Section VII – Summary of Plan Provisions	27
APPENDIX I – Risk Assessment	41
APPENDIX II – Actuarial Modeling	42
APPENDIX III – 2021 AFTAP Certification	43
APPENDIX III – Revised RGE 2020 AFTAP Certification	44

SECTION I - Summary

This report presents the results of the January 1, 2021 actuarial valuation of The NYSEG and RGE Pension Plan. The valuation was based on the employee census data furnished by Avangrid for active participants, participants terminated with vested rights, and retired participants. The actuarial assumptions and methods used for the valuation are summarized in Section VI. The main provisions of the Plan are summarized in Section VII.

This section presents a summary of the valuation results and the status of the Plan as of January 1, 2021. A 2-year comparison of historical Plan information is also presented.

Change in Actuarial Basis:

The January 1, 2021 valuation reflects the following changes in actuarial assumptions and methods:

- For IRS funding purposes, the interest rate assumption was changed from the segment rates applicable for January 2020 reflecting the rates specified under the Bipartisan Budget Act of 2015 (BBA) to the segment rates applicable for January 2021 reflecting the rates specified under ARPA.
- For IRS funding purposes, the mortality table assumption was changed from the 2020 Static Mortality Table to the 2021 Static Mortality Table pursuant to Internal Revenue Code Section 430(h)(3)(A).
- The mortality assumption for lump sum payments was updated from the 2020 plan year 417(e)(3) mortality table to the 2021 plan year 417(e)(3) mortality table.
- The rate of salary increase assumption for union participants was changed from age-related rates to 3.00%.
- For ASC 960 purposes, the mortality improvement scale was updated from the Society of Actuaries' (SOA) MP-2020 scale to the SOA's MP-2021 scale.
- For ASC 960 purposes, the lump sum conversion interest rate was updated from 2.93% to 2.29% for legacy participants of The Retirement Benefit Plan for Employees of New York State Electric and Gas Corporation (NYSEG) and 1.70% for legacy RGE participants.

These changes are reflected in this report.

Changes in Plan Provisions:

- The Rochester Gas and Electric Corporation Retirement Plan merged into The Retirement Benefit Plan for Employees of New York State Electric and Gas Corporation. The merged plan was renamed The NYSEG and RGE Pension Plan. These changes are effective January 1, 2021.

Changes in Legislation:

On March 11, 2021, President Biden signed into law The American Rescue Plan Act (ARPA). While providing coronavirus relief, the legislation also includes "funding relief" for single employer defined benefit pension plans. This relief includes: (1) extension of the period for amortizing unfunded liability from 7 years to 15 years and (2) extension of prior law interest rate relief which was due to start phasing out in 2021, through 2026. Companies have the option to apply this relief retroactively as far back as 2019 for amortization period extension and 2020 for interest rates relief.

On November 15, 2021 President Biden signed into law The Infrastructure Investment and Jobs Act. This legislation further extended funding rate stabilization, with phase-out beginning in 2031 (90% corridor) and full phase out (70% corridor) by 2035.

Interest Rates:

The Moving Ahead for Progress in the 21st Century Act (MAP-21) established a "corridor" for the 24-month average segment rates, generally beginning in 2012. This corridor allows for each 24-month segment rate for a given plan year to be adjusted as needed to be within a specified percentage of a 25-year average of that segment rate through September 30th of the preceding calendar year. The corridor is 90%-110% of the applicable 25-year average. The Highway and Transportation Funding Act of 2014 (HATFA) and subsequently

SECTION I - Summary

the Bipartisan Budget Act of 2015 (BBA) deferred the expansion of the corridor until 2021. ARPA made two changes to the determination of the corridor, (1) a permanent floor of 5% is applied to each of the 25-year average segment rates prior to the application of the corridor, and (2) the corridor was narrowed to 95%-105% through 2025 before it expands by 5% per year through 2030. Client has elected to reflect this relief for the first time in 2021. The Infrastructure Investment and Jobs Act further extended the funding rate stabilization with phase-out beginning in 2031 (90% corridor) and full phase out (70% corridor) by 2035.

The MAP-21, HAFTA, BBA, ARPA and the Infrastructure Investment and Jobs Act corridors do not apply for purposes of determining the PBGC variable rate premiums nor do they apply for purposes of calculating the maximum deductible contribution limit.

Shortfall Amortizations:

ARPA extended the period of amortization for any unfunded liability from seven years to fifteen years. In addition, all prior year shortfall amortization bases are reduced to zero in the first year in which the plan sponsor elects to apply the new provisions. For this plan, the company has elected to apply the new provisions for the first time in 2021.

SECTION I - Summary

The PPA defines the funding target attainment percentage (FTAP) and other key funding ratios which are used for various purposes. Below is a summary of relevant funding ratios, thresholds, and implications of each.

<u>2020 Funding Ratios¹</u>	<u>Percentage</u>	<u>Threshold</u>	<u>Implications</u>
Use of credit balances	108.24%	80%	Eligible to apply credit balances for the 2021 plan year
Quarterly contributions	108.24%	100%	Quarterly contributions are not required for the 2021 plan year

<u>2021 Funding Ratios</u>	<u>Percentage</u>	<u>Threshold</u>	<u>Implications</u>
Use of credit balances	113.72%	80%	Eligible to apply credit balances for the 2022 plan year
Quarterly contributions	113.72%	100%	Quarterly contributions are not required for the 2022 plan year
Shortfall amortization exemption	113.72%	100%	Exempt for 2021 plan year
Eliminate shortfall bases	113.72%	100%	Shortfall amortization bases are eliminated for the 2021 plan year ²

¹ Based on hypothetical combined Plans as of January 1, 2020

² In accordance with ARPA, the plan sponsor elected to eliminate all prior bases in 2021, if applicable.

SECTION I - Summary

	January 1, 2021	January 1, 2020 ¹
Funding Requirements:		
Minimum required contribution (before credit balances)	\$0	\$0
Contribution made for plan year	TBD	\$0
Carryover balance	\$0	\$0
Prefunding balance	\$5,758,824	\$0
PPA Liabilities:		
PPA Target Liability		
Active members	\$368,466,255	\$311,629,026
Retirees and beneficiaries	1,090,666,921	916,557,156
Terminated vested members	<u>35,998,177</u>	<u>31,425,378</u>
Total	\$1,495,131,353	\$1,259,611,560
PPA Target Normal Cost	\$23,007,237	\$18,119,175
Effective interest rate	5.49%	5.29%
Adjusted Funding Target Attainment Percentage	114.10%	111.31%
Plan Assets:		
Market value (including receivables)	\$1,854,943,487	\$1,455,654,156
Actuarial value (including receivables)	\$1,706,063,539	\$1,402,083,693
Actual rate of return for prior plan year	13.94% ¹	18.71%
Actuarial Value of Accumulated Plan Benefits (ASC 960)		
Participants currently receiving payments	\$954,758,483	\$762,299,317
Participants entitled to deferred payments	31,148,369	25,506,645
Other participants	<u>330,323,781</u>	<u>258,363,672</u>
Total Vested	\$1,316,230,633	\$1,046,169,634
Non-vested benefits	<u>0</u>	<u>0</u>
Total	\$1,316,230,633	\$1,046,169,634
Discount rate	7.00%	7.30%
Plan Participants:		
Number of participants:		
Active	1,597	1,192
Retirees and beneficiaries	4,337	3,385
Terminated vested	<u>425</u>	<u>324</u>
Total	6,359	4,901

¹ Prior to RGE Plan merger into the Plan.

SECTION II – Funding

A. Summary of Minimum Required Contribution as of January 1, 2021

1. Effective interest rate	5.49%
2. Target normal cost ¹	
a. Preliminary target normal cost	\$21,007,237
b. Administrative expenses	<u>2,000,000</u>
c. Total target normal cost	\$23,007,237
3. Shortfall amortization charge: Section II-B	\$0
4. Credit for excess assets	
a. Adjusted assets: Section II-B, (3)(d)	\$1,700,304,715
b. Funding target	1,495,131,353
c. Excess assets: (4)(a) - (4)(b), not less than zero	\$205,173,362
5. Preliminary minimum required contribution (MRC): (2) + (3) - (4)(c), not less than zero	\$0
6. Balances available to offset minimum funding contribution	
a. Prior year funded ratio ²	108.24%
b. Eligible to apply against MRC: Yes, if (6)(a) > 80%	Yes
c. Funding standard carryover balance (COB)	\$0
d. Elected to apply COB against MRC?	No
e. Prefunding balance (PFB)	\$5,758,824
f. Elected to apply PFB against MRC?	No
g. Balance available to offset minimum funding contribution: (6)(c) + (6)(e), if eligible and elected	\$0
7. MRC payable January 1, 2021 adjusted for carryover and prefunding balances, if elected: (5) - (6)(g), not less than zero	\$0

The minimum required contribution under Section 102 of the Pension Protection Act of 2006 (which replaced Section 302 of the Employee Retirement Income Security Act) and IRC Section 430(a) for the plan year ending December 31, 2021 must be contributed no later than September 15, 2022. The contributions made to satisfy the MRC are adjusted to January 1, 2021 using the 2021 plan year's effective interest rate of 5.49% if the contribution is not made on January 1, 2021.

¹ In accordance with PPA regulations, target normal cost includes plan administrative expense load.

² Funded ratio as of January 1, 2020 on combined basis, where the prior year funded ratio is calculated as: (Assets minus Prefunding Balance) divided by the Funding Target. Funded ratio for NYSEG plan as of January 1, 2020 was 111.31%.

SECTION II – Funding

B. Shortfall Amortization

1. Amortization Interest Rates		
a. 1st rate		4.75%
b. 2nd rate		5.36%
2. Funding target		\$1,495,131,353
3. Adjusted plan assets		
a. Actuarial value of assets		\$1,706,063,539
b. Funding standard carryover balance		0
c. Prefunding balance		5,758,824
d. Adjusted assets: (3)(a) - (3)(b) - (3)(c), not less than zero		\$1,700,304,715
4. Funding shortfall: (2) - (3)(d), not less than zero		\$0
5. Exemption from shortfall amortization		
a. Target liability percentage		100%
b. Required shortfall funding target: (2) × (5)(a)		\$1,495,131,353
c. Prefunding balance, if used to reduce the minimum required contribution		0
d. Exempt from shortfall amortization?: [(3)(a) - (5)(c)] ≥ (5)(b)		Yes
6. Current shortfall amortization installments	<u>Annual Installment</u>	<u>Present Value</u>
a. Annual installments ¹		
i. 14 years remaining	\$0	\$0
ii. 13 years remaining	0	0
iii. 12 years remaining	0	0
iv. 11 years remaining	0	0
v. 10 years remaining	0	0
vi. 9 years remaining	0	0
vii. 8 years remaining	0	0
viii. 7 years remaining	0	0
ix. 6 years remaining	0	0
x. 5 years remaining	0	0
xi. 4 years remaining	0	0
xii. 3 years remaining	0	0
xiii. 2 years remaining	0	0
xiv. 1 year remaining	0	0
b. Total annual installments and present values	\$0	\$0
7. a. Current year base: (5)(b) – (3)(d) – (6)(b) (present values), or zero if exempt		\$0
b. Current year standard 15 year installment amount		\$0
8. Shortfall amortization charge		\$0

¹ In accordance with ARPA, the plan sponsor elected to eliminate all prior bases in 2021, if applicable, and amortize new bases over 15 years instead of 7.

SECTION II – Funding

C. Reconciliation of Carryover and Prefunding Balances¹

	<u>NYSEG</u>	<u>RGE</u>
1. Net return on assets for prior year	13.94%	13.65%
2. Balance at January 1, 2020	\$0	\$3,374,624
3. Portion used to offset prior year's funding Requirement	\$0	\$0
4. Net return on assets applied to outstanding balance: (1) x [(2) - (3)]	\$0	\$460,636
5. Contributions for prior year in excess of MRC stated as of January 1, 2020		
a. Excess contributions ²		
(i) Discounted contribution to January 1, 2020	\$0	\$10,015,038
(ii) 2020 MRC, after application of Credit Balances	0	8,191,236
(iii) Excess contribution at January 1, 2020: (i) – (ii), not less than zero	0	1,823,802
b. Portion covered by Credit Balances (COB + PFB): (3), not greater than (a)(iii)	0	0
c. Contributions in excess of MRC after Credit Balances: (a)(iii) – (b), not less than zero	0	1,823,802
d. Interest on (b) at asset return rate	0	0
e. Interest on (c) at prior year's effective interest rate of 5.29% for NYSEG, 5.47% for RGE	0	99,762
f. Total available at beginning of current plan year (b) + (c) + (d) + (e)	0	1,923,564
g. Portion to be added to prefunding balance	\$0	\$1,923,564
6. Portion waived to avoid restrictions or reduced voluntarily	\$0	\$0
7. Balance at January 1, 2021: (2) - (3) + (4) + (5)(g) - (6)	\$0	\$5,758,824
8. Prior year funded ratio (for eligibility to use credit balances)	111.31%	94.99%
9. Eligible to apply against MRC? Yes, if (8) ≥ 80% ³	Yes	Yes

¹ Revised to reflect the RGE Plan's adoption of ARPA.

² This includes excess contributions known as of the date of this report, discounted to the beginning of the plan year at the prior plan year's effective rate.

³ The funded ratio is based on the Actuarial Value of Assets less Prefunding Balance, divided by the Funding Target. Funded ratio for hypothetical combined Plans as of January 1, 2020 was 108.24%.

SECTION II – Funding

D. Development of Required Quarterly Contributions

Under the Pension Protection Act of 2006, plans with a funding shortfall for the preceding plan year are required to make quarterly contributions. Because the Plan did not have a funding shortfall for the plan year ended December 31, 2020, there is no quarterly contribution requirement for the plan year ended December 31, 2021. The quarterly amount is developed below:

1. Prior year funding target attainment percentage ¹	108.24%
2. Quarterlies required? If (1) is less than 100%, then Yes	No
3. Prior year preliminary minimum required contribution	\$0
4. Current year preliminary minimum required contribution	\$0
5. Required annual payment: Lesser of (3) or 90% of (4)	\$0
6. Required quarterly installment: 25% of (5)	\$0

¹ Based on hypothetical combined Plans as of January 1, 2020.

SECTION III - Accounting

A. Statement of Actuarial Present Value of Accumulated Plan Benefits and Assets under ASC 960

A comparison of present value of accumulated plan benefits and applicable assets as of January 1, 2021 and January 1, 2020 is presented below.

	<u>January 1, 2021</u>	<u>January 1, 2020¹</u>
1. Actuarial Present Value of Vested Benefits		
(a) Participants currently receiving payments	\$954,758,483	\$762,299,317
(b) Participants entitled to deferred payments	31,148,369	25,506,645
(c) Other participants	<u>330,323,781</u>	<u>258,363,672</u>
(d) Total	\$1,316,230,633	\$1,046,169,634
2. Actuarial Present Value of Non-Vested Benefits	\$0	\$0
3. Actuarial Present Value of Accumulated Benefits = (1d) + (2)	\$1,316,230,633	\$1,046,169,634
4. Market value of Plan assets (including receivables)	\$1,854,946,199	\$1,455,654,156
5. Discount Rate	7.00%	7.30%

The present value of accumulated benefits was determined in accordance with the method prescribed by Accounting Standards Codification (ASC) 960. All other assumptions used in this computation are summarized in Section VI.

Actuarial computations under ASC 960 are for purposes of fulfilling plan accounting and reporting requirements. Determinations for other purposes may be significantly different. For example, estimated future salary increases are not considered in the accumulated plan benefits determined under ASC 960, but are taken into account in determining plan costs. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination or adequacy of funding for an ongoing plan.

¹ Prior to RGE Plan merger into the Plan.

SECTION III - Accounting

B. Statement of Changes in the Actuarial Present Value of Accumulated Plan Benefits under ASC 960

The changes in accumulated Plan benefits for the year ended December 31, 2020 are presented below.

	NYSEG	RGE
1. Actuarial present value of accumulated Plan benefits at beginning of year	\$1,046,169,634	\$256,501,509
2. Increase (decrease) during the year attributable to:		
(a) Interest due to the shortening of the discount period	72,913,694	17,461,048
(b) Benefits paid	(96,401,737)	(35,238,793)
(c) Plan amendment	0	0
(d) Changes in actuarial assumptions	41,728,311	4,645,917
(e) Other (including benefits accumulated and actuarial experience gains and losses)	3,445,737	5,005,313
(f) Net increase (decrease) = (a)+(b)+(c)+(d)+(e)	\$21,686,005	(\$8,126,515)
3. Merger of RGE Plan into the Plan	\$248,374,994	(\$248,374,994)
4. Actuarial present value of accumulated Plan benefits at December 31, 2020 = (1) + (2f) + (3)	\$1,316,230,633	\$0

SECTION IV - Assets

A. Actuarial Value of Assets¹

The following develops the actuarial value of assets for the plan year under IRC Section 430(g)(3)(B) as amended by WRERA

<u>Fair Market Value of Assets</u>	<u>1/1/2019</u>	<u>1/1/2020</u>	<u>1/1/2021</u>
Fair Market Value 1/1	\$1,581,717,961	\$1,742,111,869	\$1,853,515,199
Discounted Contributions Receivable	\$4,104,068	\$3,446,991	\$1,428,288
Fair Market Value 1/1 (Including Receivables)	\$1,585,822,029	\$1,745,558,860	\$1,854,943,487

<u>Expected Earnings</u>	<u>2019</u>	<u>2020</u>
Plan Expected Return	7.30%	7.30%
3rd segment rate	6.11%	6.27%
Assumed Rate of Return (capped at 3rd segment rate)	6.11%	6.27%
Expected Earnings	93,048,802	105,546,562

<u>Adjusted Fair Market Value of Assets</u>	<u>2019</u>	<u>2020</u>
Fair Market Value 1/1 (Including Receivables)	\$1,585,822,029	\$1,745,558,860
Net Adjustments:		
Contributions for 2019	12,281,991	N/A
Contributions for 2020	10,338,288	10,338,288
Benefit Payments for 2019	(130,179,576)	N/A
Benefit Payments for 2020	(131,640,530)	(131,640,530)
Expenses for 2019	(5,862,932)	N/A
Expenses for 2020	(2,955,343)	(2,955,343)
Expected Earnings for 2019	93,048,802	N/A
Expected Earnings for 2020	105,546,562	105,546,562
Adjusted Fair Market Value	\$1,536,399,291	\$1,726,847,837

<u>Actuarial Value of Assets</u>	<u>1/1/2021</u>
Preliminary Actuarial Value of Assets 1/1	\$1,706,063,539
Corridor Lower Limit (90% of Fair Market Value)	\$1,669,449,138
Corridor Upper Limit (110% of Fair Market Value)	\$2,040,437,836
Final Actuarial Value of Assets 1/1	\$1,706,063,539

¹ Based on combined Plans as of January 1, 2021.

SECTION IV - Assets

B. Market Value of Assets

Changes in Market Value of Assets, Plan Year Ending December 31, 2020

1. a.	Market value of assets at the beginning of the year (January 1, 2020)	\$1,455,654,156
b.	Discounted contribution receivable included in (1)(a)	<u>0</u>
c.	Market value of assets at the beginning of the year without receivable contribution (1)(a) - (1)(b)	\$1,455,654,156
2. a.	Changes during the year: Additions	
	(i) Contributions	\$12,390,000
	(ii) Transfer from RGE Plan	<u>\$286,457,713</u>
	(iii) Total	\$298,847,713
b.	Changes during the year: Deductions	
	(i) Payments to members and beneficiaries	\$131,640,530
	(ii) Administrative and other expenses	<u>2,955,343</u>
	(iii) Total	\$134,595,873
c.	Investment income (includes realized and unrealized gain/(loss))	\$233,609,203
d.	Net increase (decrease) during the year: (2)(a)(iii) - (2)(b)(iii) + (2)(c)	\$397,861,043
3. a.	Market value of assets at the end of the year (December 31, 2020): (1)(c) + (2)(d)	\$1,853,515,199
b.	Contributions receivable for funding purposes (discounted to December 31, 2020)	<u>\$1,428,288</u>
c.	Market value of assets for funding purposes: (3)(a) + (3)(b)	\$1,854,943,487

SECTION IV - Assets

C. Investment Return

The following develops the approximate rate of return on the assets of the Plan during 2020:

	<u>NYSEG</u>	<u>RGE</u>
1. Balance, beginning of the year	\$1,455,654,156	\$286,457,713
2. Balance, end of the year	\$1,553,840,948	\$299,674,251
3. Total increase: (2) - (1)	\$98,186,792	\$13,216,538
4. Contributions during the plan year	\$0	\$12,390,000
5. Benefit payments	\$96,401,737	\$35,238,793
6. Expenses	\$1,568,925	\$1,386,418
7. Net additions: (4) - (5) - (6)	(\$97,970,662)	(\$24,235,211)
8. Net investment increase: (3) - (7)	\$196,157,454	\$37,451,749
9. Average assets: [(1) + (2) - (8)] ÷ 2	\$1,406,668,825	\$274,340,108
10. Approximate rate of return: (8)/(9)	13.94%	13.65%

SECTION V - Census Data

A. <u>Summary of Census Data</u>	<u>January 1, 2021</u>	<u>January 1, 2020¹</u>
1. <u>Active Participants</u>		
Number of Lives	1,597	1,192
Average Salary	\$108,248	\$106,348
Average Service	23.3	22.1
Average Age	52.8	52.2
2. <u>Retired Participants & Beneficiaries</u>		
Number of Lives	4,337	3,385
Total Annual Benefits	\$110,068,723	\$85,825,896
Average Annual Benefits	\$25,379	\$25,355
Average Age	75.7	74.6
3. <u>Participants Terminated with Vested Benefits</u>		
Number of Lives	425	324
Total Annual Age 65 Annuity Benefits ²	\$3,225,426	\$3,004,965
Average Annual Age 65 Annuity Benefits	\$9,404	\$10,732
Average Age	56.6	57.7

¹ Prior to RGE Plan merger into the Plan.

² Total benefits shown are strictly for terminated vested participants without a deferred lump sum option

SECTION V - Census Data**B. Age/Service Distribution of Cash Balance Active Participants as of January 1, 2021**

Attained Age	Number of Participants, Average Compensation and Average Cash Balance Account										
	Years of Credited Service										
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	Over 40	Total
<25 Count Avg. Sal Avg. CB											
25-29 Count Avg. Sal Avg. CB			2								2
30-34 Count Avg. Sal Avg. CB			11	23 102,866 30,122							34
35-39 Count Avg. Sal Avg. CB			19	68 96,447 28,949	24 101,102 54,334						111
40-44 Count Avg. Sal Avg. CB			3	51 97,503 29,566	57 100,270 56,339						111
45-49 Count Avg. Sal Avg. CB			8	44 101,296 29,675	63 106,037 64,942						115
50-54 Count Avg. Sal Avg. CB			12	45 93,949 30,612	85 106,991 65,438	2					144
55-59 Count Avg. Sal Avg. CB			7	30 93,752 29,527	62 102,914 66,444						99
60-64 Count Avg. Sal Avg. CB			11	15	38 103,274 68,621						64
65-69 Count Avg. Sal Avg. CB			2	4	6						12
70 & Up Count Avg. Sal Avg. CB											
Total			75	280	335	2					692

SECTION V - Census Data

C. Age/Service Distribution of Traditional and PEP Active Participants as of January 1, 2021

	Number of Participants and Average Compensation										
	Years of Credited Service										
Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	Over 40	Total
<25 Count Avg. Sal											
25-29 Count Avg. Sal											
30-34 Count Avg. Sal	11										
35-39 Count Avg. Sal	33										
40-44 Count Avg. Sal	21227108,41741										
45-49 Count Avg. Sal	10557274										
50-54 Count Avg. Sal	1125843892205										
55-59 Count Avg. Sal	12434620577383										
60-64 Count Avg. Sal	251315514737170										
65-69 Count Avg. Sal	161531026										
70 & Up Count Avg. Sal	112										
Total	65520311235213047905										

SECTION VI - Actuarial Assumptions and Methods

A. Actuarial Assumptions and Methods for Funding Requirements

Valuation Interest Rates	Based on segment rates with a four-month lookback (as of September 2020), taking into account the corridor around the 25-year average segment rates in accordance with MAP-21, HATFA/BBA and ARPA for determining MRC.
Minimum Required Contribution	IRC section 430(h) segment rates adjusted for ARPA
	<u>Adjusted Segment Rates</u>
	4.75%
	5.36%
	6.11%
Salary Increases	See Tables 6, 3.00% for union
Cash Balance Interest Crediting Rate	3.00% for Legacy NYSEG, 2.00% for Legacy RGE
Inflation Rate	2.00%
Optional Payment Form Elections	
Cash Balance or Pension Equity Formulas	Lump sum
Traditional Formula	Lump sum at termination; single life annuity at retirement.
Greater of Traditional/Pension Equity Formula or Cash Balance Formula	Lump sum at termination. At retirement, single life annuity if traditional formula is greater, otherwise lump sum.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	See Table 2
Mortality Rates for Healthy and Disabled	2021 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Tables 3, 4
Disability Rates	See Table 5
Decrement Timing	Middle-of-year decrements with beginning-of-year decrement at 100% retirement rate.
Surviving Spouse Benefit	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.

SECTION VI - Actuarial Assumptions and Methods

Benefit and Compensation Limits

Projected benefits and compensation are limited by the current IRC section 415 maximum benefit and IRC section 401(a)(17) compensation limits.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% or more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2019 Plan Year

7.30%, limited to 6.11%

2020 Plan Year

7.30%, limited to 5.94%

2021 Plan Year

7.00%, limited to 6.11%

Trust Expenses Included in Target Normal Cost

\$2,000,000. Set equal to the anticipated noninvestment trust expenses for the plan year, taking into account PBGC premiums, with the result rounded up to the nearest \$10,000.

Actuarial Method

Standard unit credit cost.

Valuation Date

January 1, 2021.

SECTION VI - Actuarial Assumptions and Methods

B. Actuarial Assumptions and Methods for ASC 960 Requirements

Interest Rate	7.00%
Lump Sum Conversion Interest Rate	2.29% for Legacy NYSEG, 1.70% for Legacy RGE
Value of Accrued Benefits for Plan Reporting Purposes	Beginning-of-year values are determined in accordance with the recommended procedures of the American Academy of Actuaries as described in Illustrations 1 and 2 of the October 1993 edition of ASOP No. 4, using the standard unit credit cost method.
Mortality Rates for Healthy and Disabled	The PRI-2012 Total Dataset Mortality Table for Non-Union employees and the PRI-2012 Blue Collar Mortality Table for Union employees with a fully generational mortality improvement projection using scale MP-2021 with separate rates for healthy annuitants, healthy non-annuitants and contingent annuitants.
All Other Assumptions	Same as ERISA funding assumptions.

SECTION VI - Actuarial Assumptions and Methods

C. Actuarial Assumptions Rationale

Valuation Interest Rates (Funding)	The interest rate assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Valuation Interest Rates (ASC 960)	The interest rate assumption used is equal to the trust's expected return on assets, which is developed by Avangrid and its assets investment advisors.
Mortality (Funding)	The mortality assumption used is prescribed by IRC section 430(h) subject to specified elections by the plan sponsor.
Mortality (ASC 960)	Given the size of the plan's population and that the plan does not have enough deaths to develop a credible/partially credible mortality table based on its own experience, the plan will rely on the Society of Actuaries new "standard" mortality table published in 2019 and their improvement scale published in 2021.
Retirement, Turnover, Disability, Form of Payment and Marriage	These assumptions are based on the plan sponsor's historical experience and expectations for the future with periodic monitoring of observed gains and losses caused by actual experience different than assumed.

SECTION VI - Actuarial Assumptions and Methods

D. Tables

Table 1

Retirement Rates—Actives

Age	Non-Cash Balance	Cash Balance Plan & All RGE
55	10.00%	5.00%
56	10.00%	5.00%
57	10.00%	5.00%
58	10.00%	5.00%
59	15.00%	5.00%
60	30.00%	5.00%
61	30.00%	10.00%
62	35.00%	10.00%
63	35.00%	25.00%
64	35.00%	25.00%
65	45.00%	25.00%
66	45.00%	25.00%
67	45.00%	25.00%
68	45.00%	25.00%
69	45.00%	25.00%
70	100.00%	100.00%

SECTION VI - Actuarial Assumptions and Methods

Table 2

Retirement Rates—Term Vesteds

Age	Rate
50	2.00%
51	2.00%
52	2.00%
53	2.00%
54	2.00%
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	7.00%
61	10.00%
62	15.00%
63	15.00%
64	15.00%
65	100.00%

SECTION VI - Actuarial Assumptions and Methods

Table 3

Withdrawal Rates—Union

Age	Rate	Age	Rate
20	3.00%	40	2.20%
21	3.00%	41	2.10%
22	3.00%	42	2.00%
23	3.00%	43	1.90%
24	3.00%	44	1.80%
25	3.00%	45	1.70%
26	3.00%	46	1.60%
27	3.00%	47	1.50%
28	3.00%	48	1.40%
29	3.00%	49	1.30%
30	3.00%	50	1.20%
31	3.00%	51	1.10%
32	3.00%	52	1.00%
33	2.90%	53	1.00%
34	2.80%	54	1.00%
35	2.70%	55+	0.00%
36	2.60%		
37	2.50%		
38	2.40%		
39	2.30%		

SECTION VI - Actuarial Assumptions and Methods

Table 4

Withdrawal Rates—Non-Union

Age	Rate	Age	Rate
20	10.00%	40	4.40%
21	10.00%	41	4.20%
22	10.00%	42	4.00%
23	10.00%	43	3.60%
24	10.00%	44	3.20%
25	10.00%	45	2.80%
26	10.00%	46	2.40%
27	10.00%	47	2.00%
28	9.60%	48	2.00%
29	9.20%	49	2.00%
30	8.80%	50	2.00%
31	8.40%	51	2.00%
32	8.00%	52	2.00%
33	7.40%	53	2.00%
34	6.80%	54	2.00%
35	6.20%	55+	0.00%
36	5.60%		
37	5.00%		
38	4.80%		
39	4.60%		

SECTION VI - Actuarial Assumptions and Methods

Table 5

Disability Rates

Age	Male	Female	Age	Male	Female
20	0.00021	0.00021	45	0.00112	0.00168
21	0.00021	0.00021	46	0.00126	0.00189
22	0.00021	0.00021	47	0.00147	0.00210
23	0.00021	0.00021	48	0.00175	0.00231
24	0.00021	0.00021	49	0.00196	0.00252
25	0.00021	0.00021	50	0.00231	0.00280
26	0.00021	0.00021	51	0.00273	0.00308
27	0.00021	0.00021	52	0.00322	0.00343
28	0.00021	0.00028	53	0.00371	0.00378
29	0.00021	0.00028	54	0.00427	0.00413
30	0.00021	0.00028	55	0.00483	0.00448
31	0.00021	0.00035	56	0.00539	0.00483
32	0.00021	0.00035	57	0.00602	0.00518
33	0.00021	0.00042	58	0.00665	0.00560
34	0.00021	0.00042	59	0.00735	0.00595
35	0.00028	0.00049	60	0.00805	0.00630
36	0.00028	0.00056	61	0.00882	0.00672
37	0.00035	0.00063	62	0.00966	0.00707
38	0.00042	0.00070	63	0.01057	0.00735
39	0.00049	0.00084	64	0.01148	0.00763
40	0.00056	0.00091			
41	0.00063	0.00105			
42	0.00070	0.00119			
43	0.00084	0.00133			
44	0.00098	0.00154			

SECTION VI - Actuarial Assumptions and Methods

Table 6

Salary Increases—Non-Union

Age	Increase	Age	Increase
20	6.50%	45	5.00%
21	6.50%	46	5.00%
22	6.50%	47	5.00%
23	6.50%	48	4.90%
24	6.50%	49	4.80%
25	6.50%	50	4.70%
26	6.50%	51	4.60%
27	6.50%	52	4.50%
28	6.50%	53	4.40%
29	6.50%	54	4.30%
30	6.50%	55	4.20%
31	6.50%	56	4.10%
32	6.50%	57	4.00%
33	6.40%	58	4.00%
34	6.30%	59	4.00%
35	6.20%	60	4.00%
36	6.10%	61	4.00%
37	6.00%	62	4.00%
38	5.80%	63	4.00%
39	5.60%	64	4.00%
40	5.40%	65	4.00%
41	5.20%		
42	5.00%		
43	5.00%		
44	5.00%		

SECTION VII - Summary of Plan Provisions

A. Plan Provisions for Legacy NYSEG

Effective Date	Effective as of July 1, 1965 (original plan, March 1, 1941). Amended and restated effective January 1, 2014.
Eligibility for Participation	<p>All employees who were participants in the plan on December 31, 1975 remain participants. All other employees shall become participants on their date of employment. Employees who transfer employment to Avangrid (formerly Iberdrola USA Management Corporation and Energy East Management Corporation) or Utility Shared Services Corporation continue to participate in this plan.</p> <p>Union employees hired after July 1, 2010 are not eligible to participate.</p> <p>Non-Union employees covered by the Cash Balance formula no longer receive pension credits after January 1, 2014.</p> <p>Non-Union employees hired after December 31, 2013 are not eligible to participate.</p>
Applicable Benefit Formula	
Union—Employed on January 1, 2001	Choice of Traditional or Cash Balance formula at retirement.
Union—Hired after January 1, 2001	Cash Balance formula.
Non-Union—Hired prior to January 1, 2002	Traditional formula.
Non-Union—Hired on or after January 1, 2002	Cash Balance formula.
Credited Service	The period of service commencing on the employee's date of employment or re-employment and ending on the date of separation from service, but including any absence from service of 12 months or less for any reason other than termination or death, and including periods of absence due to disability of 24 months or less.
Pensionable Earnings	The annualized basic wage or salary exclusive of overtime, premium pay, or awards. As of January 1, 2002, bonus paid in the year is included in pensionable earnings for Non-Union employees.

SECTION VII - Summary of Plan Provisions

Average Earnings	The average of the participant's five highest consecutive 12-month periods of pensionable earnings during his final 10 years of service.
Plan Year	Calendar year.
ERISA Maximums	Retirement benefit is capped at the IRC section 415 limit payable as a life annuity reduced for early receipt. Salary is capped at the IRC section 401(a)(17) limit for benefit determination.
Normal Form of Benefits	Life annuity for single participants. Married participants will receive reduced benefits in a 50% contingent annuitant option unless otherwise elected. For retirements on or after January 1, 1986, if the survivor predeceases the retiree within five years following retirement, the full unreduced retirement benefit is restored (pop-up benefit).
Optional Form of Benefits	Life annuity for married participants. 50%, 66-2/3%, 75% or 100% joint and survivor annuity or joint and survivor annuity with or without pop-up for life (pop-up not available for Non-Union employees hired after July 1, 2002). 10-year certain and continuous annuity*. Lump sum for terminations after January 1, 2002. * Not available to Non-Union employees hired after January 1, 2002 who are covered by the cash balance formula.
Supplemental Benefit	Union employees who retire between July 1, 2005 and July 1, 2015 after attainment of age 59 receive \$250 per month added to the annuity payable or \$37,500 added to the cash balance account.
Benefits for Former Columbia Gas of New York (CNY) Employees	Service with CNY is treated as plan service. Former CNY employees can elect to receive benefits determined as if all service had been plan service, or the CNY benefit (with all rights and features, including a lump sum option at retirement) accrued to date of acquisition plus a plan benefit adjusted to reflect the value of the CNY benefit.

SECTION VII - Summary of Plan Provisions

Traditional Formula – Legacy NYSEG

Normal Retirement

Eligibility

Age 65

Amount of Benefit

Union employees receive 1.40% of the first \$10,000 of average earnings plus 1.68% of average earnings in excess of \$10,000 for each year of credited service not in excess of 35 years, plus 1.00% of average earnings for each year of credited service in excess of 35 years but not exceeding 40 years.

Non-Union employees receive 1.37% of the first \$10,000 of average earnings plus 1.65% of average earnings in excess of \$10,000 for each year of credited service not in excess of 35 years, plus 1.00% of average earnings for each year of credited service in excess of 35 years but not exceeding 40 years.

Early Retirement

Eligibility

Age 55 and 10 years of service.

Amount of Benefit

A benefit computed as for Normal Retirement, based on credited service at date of early retirement and reduced 3.00% for each of the five years by which Early Retirement precedes age 60.

Alternatively, the Cash Balance account is available for eligible employees but is no less than the lump sum value of the age 65 Traditional formula benefit for Union employees who have a choice between the Cash Balance formula benefit and the Traditional formula benefit.

Late Retirement

Eligibility

Over age 65

Amount of Benefit

The Normal Retirement benefit based on pay and service at actual retirement.

Disability Retirement

Eligibility

Union employees: 15 years of service.

Non-Union employees: Five years of service and receiving benefits under the long-term disability plan.

Amount of Benefit

Union employees: A benefit computed as for Normal Retirement, based on credited service and earnings at date of disability and reduced 3.00% for each year by which Early Retirement precedes age 60, payable as early as age 55.

Non-Union employees: A benefit computed as

SECTION VII - Summary of Plan Provisions

	for Normal Retirement, based on credited service and earnings at actual retirement, and payable at actual retirement.
Preretirement Death Eligibility	Death with a vested benefit and a surviving spouse (to whom the participant was married at least one year).
Amount of Benefit	<p>Upon the death of a vested active participant who has attained age 45 and 15 years of service, 50% of his accrued benefit payable immediately, actuarially adjusted for the spouse's age at early commencement, and a 50% contingent annuitant option.</p> <p>Upon the death of a vested participant who has not attained age 45 and 15 years of service, 50% of his accrued benefit payable at his earliest retirement age, reduced for early commencement, and a 50% contingent annuitant option.</p> <p>Alternatively, the surviving spouse may elect to receive a lump sum payment of 50% of the actuarially equivalent value of the participant's Normal Retirement benefit.</p>
Vested Deferred Retirement Eligibility	<p>Five years of service after age 18.</p> <p>Three years of service after age 18 for Union employees who receive the better of the Traditional or Cash Balance formula.</p>
Amount of Benefit	At termination, employees may choose to receive the lump sum value of their age 65 benefit or its annuity equivalent.

SECTION VII - Summary of Plan Provisions

Cash Balance Formula – Legacy NYSEG

Normal Retirement Eligibility

Age 65.

Amount of Benefit

Union employees receive the present value of the Traditional formula accrued benefit on December 31, 2000 credited with \$3,500 for each year of service after 2000 and an annual interest credit at the yield on 30-year Treasury Bonds at December 31 for the month of November of the prior year. The Cash Balance account can never be less than the present value of the Traditional formula accrued benefit deferred to age 65. Such present value is calculated using the 417(e) basis.

Non-Union employees receive an annual pay credit of 6% of pensionable earnings and an annual interest credit at the average of the 30-year Treasury Bond yield for the month of November of the prior year.

Early Retirement Eligibility

Age 55 and 10 years of service.

Amount of Benefit

A benefit computed as for Normal Retirement, based on the Cash Balance account at Early Retirement.

Late Retirement Eligibility

Over age 65.

Amount of Benefit

A benefit computed as for Normal Retirement, based on the Cash Balance account at actual retirement.

Disability Retirement Eligibility

Union employees: 15 years of service.

Non-Union employees: Three years of service and receiving benefits under the long-term disability plan.

Amount of Benefit

Union employees: The participant may elect to receive benefits as if he had terminated upon date of disability.

Non-Union employees: Employees will continue to receive credits as described under Normal Retirement until the earlier of the month prior to age 65 or the month prior to the employee's commencement of benefit payments. The employee may elect to receive benefit payments following the date of disability at age 55 or older.

SECTION VII - Summary of Plan Provisions

Preretirement Death Eligibility

Immediately vested in account balance upon death.

Amount of Benefit

As described under Normal Retirement, based on the Cash Balance account at the date of death. Benefit is payable as a lump sum or actuarially equivalent annuity if benefit is payable to the surviving spouse.

Vested Deferred Retirement Eligibility

Three years of service after age 18.

Amount of Benefit

As described under Normal Retirement, based on the Cash Balance account at the date of termination. Benefit is payable during any month following termination, but no later than age 65.

SECTION VII - Summary of Plan Provisions

B. Plan Provisions for Legacy RGE

Effective Date	January 1, 1933, amended and restated January 1, 2014
Covered Employee	Any employee who is at least age 21 and who is not a leased employee, independent contractor, contract employee from an outside agency, person who waived participation, or a member of a collective bargaining unit which did not bargain for participation in the plan.
Eligibility for Participation	<p>Employees who transfer employment to Iberdrola Management Corporation USA (formerly Energy East Management Corporation) or Utility Shared Services Corporation continue to participate in this plan.</p> <p>Any covered employee will become a participant on the first day of the month following the later of (i) date of hire or (ii) attainment of age 21.</p> <p>Union employees hired after October 1, 2009 are not eligible to participate.</p> <p>Non-Union employees covered by the cash balance formula no longer receive pension credits after January 1, 2014.</p> <p>Non-Union employees hired after December 31, 2013 are not eligible to participate.</p>
Applicable Benefit Formula	
Union	Traditional formula
Non-Union—Employed before December 31, 2004	Traditional formula
Non-Union—Hired on or after January 1, 2005	Cash Balance formula
Years of Participation	Years and months of service since participation date.
Years of Service	Completed years from hire date to severance from service date.
Plan Year	Calendar year
Final Average Compensation (FAC)	Final Average Compensation is the average of compensation over 36 consecutive months out of the last 120 months preceding the date of determination which produces the highest average. Final Average Compensation for former Pavilion Plan participants is the average of Compensation over any 60 consecutive months during employment which produces the highest

SECTION VII - Summary of Plan Provisions

	average.
	Compensation includes base pay, lump sum merit pay, shift differential, and, effective January 1, 2005, incentive pay for regulated Non-Union employees.
Social Security Covered Compensation	A 35-year average of Social Security wage bases ending with the year in which a participant attains Social Security normal retirement age.
Social Security Benefit (PIA)	The participant's unreduced primary insurance amount (PIA) payable at normal or later retirement age. The PIA is calculated on the basis of the Social Security Act in effect at date of determination, assuming for participants less than age 60 with 25 years of service, level wages from date of determination to Social Security normal retirement age. Wage history is estimated assuming past increases at the rate of 6 percent per year, unless the participant submits an actual wage history from the Social Security Administration. For participants under age 65, the PIA is reduced by the Social Security early retirement factor applicable to the later of retirement age and age 62.
ERISA Maximums	Retirement benefit is capped at the IRC section 415 limit payable as a life annuity reduced for early receipt. Salary is capped at the IRC section 401(a)(17) limit for benefit determination.
Normal Form of Benefits	Single life annuity for single participants; actuarially reduced 50% joint and survivor annuity for married participants.
Optional Form of Benefits	Joint annuity with 25%, 50%, 75%, or 100% continued to the participant's surviving contingent annuitant. Married participants may elect a joint and survivor annuity with a five-year pop-up benefit. If the spouse dies before the participant has been retired for five years, a percentage of the reduction in the participant's pension for this option will be restored (100% during the first year, 80% during the second year, 60% during the third year, 40% during the fourth year and 20% during the fifth year). Life annuity. Lump sum.

SECTION VII - Summary of Plan Provisions

Traditional Formula – Legacy RGE

Normal Retirement

Eligibility

First of the month coincident with or next following the later of age 65 or the fifth anniversary of the participant's commencement of participation in the Plan.

Amount of Benefit

Pension Equity Formula—Lump Sum equal to the sum of i and ii, but not less than iii.

- i. 8.50% of FAC x Years of Participation, plus 4.25% of FAC over Covered Compensation x Years of Participation (Credit Formula)
- ii. 4.00% of FAC x Years of Participation as of June 30, 1999 (Transition Formula)
- iii. The actuarial present value of the participant's accrued benefit on June 30, 1999 payable at Normal Retirement Age

The accrued benefit is equal to the accrued normal retirement lump sum (prior to any reduction) as described above. If payable as an annuity, the accrued benefit is equal to the accrued normal retirement lump sum divided by an age 65 annuity factor determined at the time of benefit commencement.

Participants who meet both conditions below are Grandfathered Participants and are entitled to the greater of I and II.

- Active employee on June 30, 1999, and
- As of December 31, 1999 satisfies either of the following:
 - Age 55 with 10 years of service
 - Sum of age and years of service is greater than or equal to 75

Participants hired before January 1, 1976 receive i, but no greater than ii. Participants hired after January 1, 1976 but before June 30, 1999 receive iii.

- i. 1% of FAC x Years of Participation + 33.54% of FAC in excess of \$7,800. The 33.54% factor is prorated by the minimum of 1 or the ratio of the participant's actual Years of Participation to the total anticipated Years of Participation at age 55.
- ii. For those hired prior to July 1, 1965: [80% of FAC] less PIA; the 80% factor is

SECTION VII - Summary of Plan Provisions

increased/decreased by 0.5% for each Year of Participation greater than/less than 35.

For those employed after July 1, 1965 and prior to January 1, 1976: [75% of FAC] less PIA; the 75% factor is increased/decreased by 0.5% for each Year of Participation greater than/less than 35.

- iii. 60% of FAC minus 50% of the PIA multiplied by the ratio of Years of Participation to 35 (not in excess of 1). The 60% factor is increased by 0.5% for each Year of Participation in excess of 35. This benefit will be reduced by any Workers' Compensation benefits the participant is receiving.

Service and Final Average Compensation under the Section II formulas were frozen on June 30, 2011.

Employees of Pavilion, who became participants in this plan on February 28, 1981 (date of merger), are entitled only to iii of the Section II formulas. Pavilion employees are eligible for a minimum benefit based on the Pavilion Plan benefit formula and using total service and FAC. FAC for this purpose is a five-year average.

For participants active on May 1, 2002, the lump sum value of the participant's benefit shall not be less than \$10,000 (reduced for early retirement according to the Pension Equity early retirement provisions).

Supplemental Benefit

Benefits for part-time employees are based on actual service and actual pensionable pay.

In addition to the benefits provided above, employees listed in Appendix D of the plan document receive a Supplemental Benefit as shown in Appendix D. This benefit will be paid in the same form as the participant's basic benefit is paid.

Early Retirement

Eligibility

Age 55 and 10 years of service.

Amount of Benefit

The lump sum benefit payable upon Early Retirement under the Pension Equity formula is the participant's accrued Normal Retirement lump sum benefit reduced by 3.5% for each year retirement precedes age 57, subject to a maximum reduction of 77% (22 years of reduction). The accrued Normal Retirement

SECTION VII - Summary of Plan Provisions

	<p>lump sum benefit is unreduced if paid at age 57 or later. If the benefit is paid as an annuity, the reduced lump sum benefit is divided by an immediate annuity factor determined on the commencement date.</p> <p>For Grandfathered participants, if the participant has 35 or more Years of Participation, the accrued normal retirement benefit (II above) is reduced by 5% for each year retirement precedes age 62. If the participant has less than 35 Years of Participation, the benefit is reduced by 5% for each year retirement precedes age 65.</p>
Late Retirement	
Eligibility	Over age 65
Amount of Benefit	Benefit calculated using Years of Participation and FAC as of the participant's actual retirement date.
Disability Retirement	
Eligibility	Participants who are also covered under the Rochester Gas & Electric Corporation's Long Term Disability Plan (LTD Plan) may retire under the disability provision.
Amount of Benefit	<p>Final Average Compensation is calculated as of the date of disability.</p> <p>Service will continue to accrue until the earlier of the participant's Normal Retirement Date or the end of LTD Plan coverage.</p> <p>The participant may elect to commence benefits earlier, in accordance with the Early Retirement benefit provisions.</p>
Preretirement Death	
Eligibility	Death with a vested benefit and a surviving spouse (to whom the participant was married at least one year).
Amount of Benefit	<p>50% of the benefit that would have been payable to the participant if the participant had: (1) terminated immediately before death, (2) elected to retire at the earliest retirement eligibility or date of death if later, and (3) elected a 50% joint and survivor annuity with the spouse as the beneficiary.</p> <p>The surviving spouse's benefit is first payable on the first of the month following the later of the date of death or the Early Retirement date. The spouse may elect to receive the</p>

SECTION VII - Summary of Plan Provisions

	actuarial equivalent lump sum of the annuity benefit.
Termination Prior to Retirement	
Eligibility	Three years of service.
Amount of Benefit	Accrued Normal Retirement benefit as of date of termination, payable at Normal Retirement age. Earlier benefit commencement may be elected, with the benefit reduced for early commencement in accordance with Early Retirement provisions.

SECTION VII - Summary of Plan Provisions

Cash Balance Formula – Legacy RGE

Normal Retirement

Eligibility

Later of age 65 or the third anniversary of the participant's commencement of participation in the Plan.

Amount of Benefit

Cash Balance account credited with an annual pay credit of 6% of compensation and an annual interest credit at the 417(e) first segment rate for the month of November of the prior year.

Early Retirement

Eligibility

Age 55 and 10 years of service.

Amount of Benefit

A benefit computed as for Normal Retirement, based on the Cash Balance account at Early Retirement.

Late Retirement

Eligibility

Over age 65

Amount of Benefit

A benefit computed as for Normal Retirement, based on the Cash Balance account at actual retirement.

Disability Retirement

Eligibility

Participants who are also covered under the Rochester Gas & Electric Corporation's Long Term Disability Plan (LTD Plan) may retire under the disability provision.

Amount of Benefit

Employees will continue to receive credits as described under Normal Retirement until the earlier of the month prior to age 65 or the month prior to the employee's commencement of benefit payments. The employee may elect to receive benefit payments following the date of disability at age 55 or older.

Preretirement Death

Eligibility

Three years of service.

Amount of Benefit

As described under Normal Retirement, based on the Cash Balance account at the date of death. Benefit is payable as a lump sum. If benefit is payable to the surviving spouse, an actuarially equivalent annuity may be elected.

Termination Prior to Retirement

Eligibility

Three years of service.

SECTION VII - Summary of Plan Provisions

Amount of Benefit

As described under Normal Retirement, based on the Cash Balance account at the date of termination. Benefit is payable during any month following termination, but no later than age 65.

Appendix

APPENDIX I – Risk Assessment

Assessment of Risk Associated with Measurement of Plan Obligations and Contributions

In accordance with Actuarial Standard of Practice No. 51 we have assessed the following risks related to the measurement of the Plan's obligations and determination of contributions:

- Investment risk
- Interest rate risk
- Contribution risk
- Lump sum risk
- Asset/liability mismatch risk
- Longevity and other demographic risks

The plan is invested in equity and bonds, thus there are investment and interest rate risks. In an unfavorable market, the expected return on assets of 7.00% may not be achieved, causing the asset value to decrease and requiring additional funding contributions. Similarly, if bond rates decline, the liability increases and additional funding contributions would be needed.

This plan pays lump sums, thus there is a risk that too many lump sums will be paid out of the plan, decreasing assets and negatively impacting funded status.

Funding valuations under ERISA are required to determine plan liabilities using interest rates based on investment grade corporate bonds. The Plan's funding target is determined based on the 24-month average of segment rates, adjusted for the corridor around the 25-year average of segment rates under the Bipartisan Budget Act (BBA) of 2015, the American Rescue Plan Act of 2021 (ARPA) and the Infrastructure Investment and Jobs Act. As the 25-year corridor widens beginning in 2031, the funding target will likely be determined based on the unadjusted 24-month average segment rates. The funding target and asset/liability mismatch will be impacted by the short-term changes in interest rates.

Future changes in the mandated interest rates will impact the asset/liability mismatch, minimum required contributions and PBGC variable rate premiums.

Based on actual plan experience, there is minimal longevity and demographic risk. However, assumptions are reviewed periodically to ensure they are appropriate, and to minimize longevity and demographic risks.

Appendix

APPENDIX II – Actuarial Modeling

In preparing the results presented herein, we used and evaluated actuarial models in accordance with Actuarial Standards of Practice No. 56. We use the ProVal valuation system developed by Winklevoss Technologies, LLC in performing actuarial valuations of pension plans. ProVal measures plan liabilities and costs based on participant data by projecting retirement benefits and applying plan specific assumptions, actuarial methods and plan provisions under applicable accounting and funding standards. We utilized the ProVal software to prepare the actuarial valuation results presented herein. We are not aware of any material limitations or known weaknesses in the ProVal software.

Appendix

APPENDIX III – 2021 AFTAP Certification

Certification of Adjusted Funding Target Attainment Percentage for 2021

This is a certification of the 2021 Adjusted Funding Target Attainment Percentage ("AFTAP") as required under the Pension Protection Act of 2006 ("PPA"). It supersedes all prior certifications (if any) for the 2021 plan year, effective immediately.

The interest rates and shortfall amortization values used for purposes of determining the **2021** Funding Target reflect the provisions specified under the American Rescue Plan Act of 2021.

The PPA imposes certain restrictions on plans based on the AFTAP level, and so the AFTAP must be established each year to administer these restrictions, if applicable.

2021 Specific AFTAP Calculation & Certification

1.	2021 Actuarial Value of Assets (including Credit Balances)	\$	1,706,063,558
2.	2021 Funding Target (IRC §430(h))	\$	1,495,131,353
3.	2021 Credit Balances		
	a. Carryover balance	\$	0
	b. Prefunding balance		5,758,824
	c. Total	\$	5,758,824
4.	Non Highly Compensated Employee Annuity Purchases during prior Plan Year	\$	0
5.	Non Highly Compensated Employee Annuity Purchases during 2 nd prior Plan Year	\$	0
6.	2021 Funded Ratio = (1) ÷ (2)		114.10%
7.	2021 AFTAP = [(1) + (4) + (5)] ÷ [(2) + (4) + (5)]		114.10%
8.	Final 2021 AFTAP: if (7) is less than 100%, [(1) - (3)(c) + (4) + (5)] ÷ [(2) + (4) + (5)], otherwise (7)		114.10%

If the Funded Ratio as shown in line 7, calculated by including the Credit Balances in the actuarial value of assets, is less than 100%, then the AFTAP is calculated by excluding the Credit Balances from assets. Since the funding ratio for 2021 is above 100%, an adjustment for the Credit Balances was not made for purposes of calculating the AFTAP.

I certify the AFTAP for the 2021 Plan Year is 114.10%. Because the certified AFTAP for the 2021 Plan Year is 80% or higher, the Plan is not subject to any benefit restrictions.

A plan may rely on the prior year valuation results for the first three (3) months of the year. After the first day of the fourth (4th) month (April 1), if the actuarial certification of the plan's AFTAP for the current year is not complete, there is a presumed 10 percentage point reduction in the prior year AFTAP. Unless the actuarial certification of the plan's specific AFTAP is made before the first day of the 10th month (October 1), the plan's AFTAP is presumed to be less than 60% on that date and continuing through the remainder of the plan year. Based on the 2021 AFTAP for the plan, no further action is required until September 30, 2022.

Appendix

APPENDIX III – Revised RGE 2020 AFTAP Certification

Revised Certification of Adjusted Funding Target Attainment Percentage for 2020 for RGE

This is a Revised certification of the 2020 Adjusted Funding Target Attainment Percentage ("AFTAP") for the RGE Plan as required under the Pension Protection Act of 2006 ("PPA"). It supersedes all prior certifications for the 2020 plan year, effective immediately.

The interest rates and shortfall amortization values used for purposes of determining the **2020** Funding Target reflect the provisions specified under the American Rescue Plan Act of 2021.

The PPA imposes certain restrictions on plans based on the AFTAP level, and so the AFTAP must be established each year to administer these restrictions, if applicable.

2020 Specific AFTAP Calculation & Certification

1. 2020 Actuarial Value of Assets (including Credit Balances)	\$	280,183,374
2. 2020 Funding Target (IRC §430(h))	\$	291,403,935
3. 2020 Credit Balances		
a. Carryover balance	\$	0
b. Prefunding balance		3,374,624
c. Total	\$	3,374,624
4. Non Highly Compensated Employee Annuity Purchases during prior Plan Year	\$	0
5. Non Highly Compensated Employee Annuity Purchases during 2 nd prior Plan Year	\$	0
6. 2020 Funded Ratio = (1) ÷ (2)		96.14%
7. 2020 AFTAP = [(1) + (4) + (5)] ÷ [(2) + (4) + (5)]		96.14%
8. Final 2020 AFTAP: if (7) is less than 100%, [(1) - (3)(c) + (4) + (5)] ÷ [(2) + (4) + (5)], otherwise (7)		94.99%

If the Funded Ratio as shown in line 7, calculated by including the Credit Balances in the actuarial value of assets, is less than 100%, then the AFTAP is calculated by excluding the Credit Balances from assets. Since the funding ratio for 2020 is not above 100%, an adjustment for the Credit Balances was made for purposes of calculating the AFTAP.

I certify the AFTAP for the 2020 Plan Year is 94.99%. Because the certified AFTAP for the 2020 Plan Year is 80% or higher, the Plan is not subject to any benefit restrictions.

Appendix

APPENDIX III – AFTAP Certification

The accuracy of the results presented in these certifications is dependent upon the accuracy and completeness of the underlying information. The assets, census data, assumptions and methods, and plan provisions used in this certification are summarized in Sections IV, V, VI, and VII of this Report. For the revised 2020 certification, assets, census data assumptions and methods and plan provisions are consistent with the prior 2020 AFTAP certification issued on December 31, 2020, with the exception of items updated for recent legislation, including ARPA.

The information contained in this Certification was prepared for the internal use of and for complying with the PPA in connection with our actuarial valuation of the Plan.

This certification reflects our understanding of the changes made by the provisions of the PPA and any regulatory guidance provided prior to the issuance of this certification. PPA was signed into law on August 17, 2006. PPA includes provisions that affect funding for 2006 and later plan years. These provisions include, but are not limited to, changes to the allowable interest rate range used in the determination of the Funding Target. The IRS has not issued final guidance on certain provisions of PPA. The certification may need to be modified if subsequent regulatory guidance, legal or other changes (e.g., through Congressional technical corrections) affect the results of this certification. No assurance can be given that future legislative, judicial or administrative changes, on either a prospective or retroactive basis, will not adversely affect the accuracy of the certification. PricewaterhouseCoopers LLP undertakes no responsibility to advise you or anyone else of any new developments in the application or interpretation of applicable laws and regulations.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Tshepo Simpson

Request No.: NYRC-0483 (DPS-212)

Date of Request: July 8, 2022

Response Due Date: July 18, 2022

Date of Reply: July 18, 2022

Witness: Dave George

Subject: All Other O&M

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

- 1.) Referring to the NYSEG workpaper NC-RRP-2-WP-06, explain why the Company reflected inflation on the calendar year 2019 costs for its Rate Year forecast of Collection and Stores expenses.
- 2.) Referring to the RG&E workpaper RC-RRP-2-WP-06, explain why the Company reflected inflation on the calendar year 2019 costs for its Rate Year forecast of Collection expenses.
- 3.) Referring to the NYSEG workpaper NC-RRP-2-WP-06, Schedule A, Employee Related expenses have increased from \$2.365 million for the calendar year 2020 to \$5.134 in the Historic Test Year.
 - a. Provide the basis for the increase in Historic Test Year Employee Related expenses.
 - b. Explain why the Company expects the level of expenses to recur in the Rate Year.

Response:

- 1) In an effort to forecast a normalized level of Collections expense, the Company forecasted the rate year amount using pre-covid 2019 rather than the covid impacted 2021 data.
- 2) See response to 1.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- 3) a. The increase from 2020 to 2021 is primarily employee travel which was heavily restricted due to COVID in 2020.
- b. The Companies expect travel to continue at or above 2021 post COVID levels.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Nicholas Turan (DPS)

Request No.: NYRC-0487 (DPS-216)

Date of Request: July 8, 2022

Response Due Date: July 18, 2022

Date of Reply: July 18, 2022

Witness: Dave George

Subject: Workforce, Compensation and Benefits Panel – Labor – Payroll Inflation

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to NC-RRP-2-WP-07 Payroll, Schedule C.2 Non-Union Payroll Inflation Index.
 - a. Provide supporting documentation for the Merit Increase and the Promotion Increase.
 - b. Explain how the Merit and Promotion increases are earned.
 - c. Provide the actual percentage of merit and promotion increases earned in 2019, 2020 and 2021.
2. Referring to NC-RRP-2-WP-07 Payroll, Schedule C.3 Union Payroll Inflation Index.
 - a. Provide supporting documentation for the Variable Increase.
 - b. Explain how the Variable increases are earned.
 - c. Provide the actual percentage of Variable increases earned in 2019, 2020 and 2021.
3. Referring to RC-RRP-2-WP-07 Payroll, Schedule C.2 Non-Union Payroll Inflation Index.
 - a. Provide supporting documentation for the Merit Increase and the Promotion Increase.
 - b. Explain how the Merit and Promotion increases are earned.
 - c. Provide the actual percentage of merit and promotion increases earned in 2019, 2020 and 2021.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

4. Referring to RC-RRP-2-WP-07 Payroll, Schedule C.3 Union Payroll Inflation Index.
 - a. Provide supporting documentation for the Variable Increase.
 - b. Explain how the Variable increases are earned.
 - c. Provide the actual percentage of Variable increases earned in 2019, 2020 and 2021.

Response:

- 1.a. Non-union merit and promotion increase percentages are estimates used for the initial filing.
- 1.b. Non-union employees are eligible for merit increases on an annual basis, which considers performance and current positioning in their salary range. New hires after September 30 of the prior year are not eligible for a merit increase along with those who have an unsatisfactory performance rating. Promotions occur when an employee is moved to a higher-level role. This may occur if they apply and are selected for an open role through recruiting or it could occur through a progression when an employee moves from one level of an existing AVANGRID job to the next level of that same job – for example, from “Entry” level to “Intermediate” level.
- 1.c. NYSEG non-union merit actual increases were 3.0% in 2019, 3.0% in 2020, and 2.5% in 2021. We provide for a 1% estimate for promotions, but actual expenditure depends on the number of promotions/progressions for NYSEG each year. There is no separate tracking mechanism for promotion budget as it is part of the overall personnel costs budget.
- 2.a. See Attachment 1 for information about the Union bonus plan which represents union variable increase
- 2.b. Variables Increases for NYSEG Union employees is determined under the terms of the collective bargaining agreements (“CBA”). See Attachment 2, Page 65.
- 2.c. NYSEG union had annual wage increases of 2.25% in 2019, 2.50% in 2020, & 2.50% in 2021.
- 3.a. Non-union merit and promotion increase percentages are estimates used for the initial filing.
- 3.b. Non-union employees are eligible for merit increases on an annual basis, which considers performance and current positioning in their salary range. New hires after September 30 of the prior year are not eligible for a merit increase along with those who have an unsatisfactory performance rating. Promotions occur when an employee

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

is moved to a higher-level role. This may occur if they apply and are selected for an open role through recruiting or it could occur through a progression when an employee moves from one level of an existing AVANGRID job to the next level of that same job – for example, from “Entry” level to “Intermediate” level.

3.c. RGE non-union merit actual increases were 2.8% in 2019, 3.0% in 2020, and 2.5% 2021. We provide for a 1% estimate for promotions, but actual expenditure depends on the number of promotions/progressions for RGE each year. There is no separate tracking mechanism for promotion budget as it is part of the overall personnel costs budget.

4.a. See Attachment 3 (RGE Contract – 2018-2022) page 23 for RGE union.

4.b. Variables Increases for RGE Union employees is determined under the terms of the collective bargaining agreements (“CBA”).

4.c. RG&E union had annual wage increases of 2.50% in 2019, 2.50% in 2020, & 2.50% in 2021.

MEMORANDUM OF AGREEMENT
Between
INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL 10
and
NEW YORK STATE ELECTRIC & GAS CORPORATION
Effective July 1, 2020

Subject to the approval of the membership of Local 10, IBEW (the "Union"), the Union and New York State Electric & Gas Corporation (the "Company") reached the following understandings for the 2020 – 2024 Labor Agreement that has been unanimously recommended by the Union for membership ratification. The terms of the Labor Agreement which was in effect from July 1, 2015 through June 30, 2020 shall continue in effect except as specifically changed by the terms of this Memorandum of Agreement.

The term of the Agreement will be for four (4) years effective July 1, 2020 through June 30, 2024.

Article VIII
WAGES

All employees will be paid by direct deposit to the employees designated account. Employees must complete the process to create direct deposit.

Employees that are not currently being paid by direct deposit will have one year from July 1, 2020 to complete the direct deposit process.

Article VIII, Section C
ENHANCED 401K

The Company will offer employees who were hired on or after January 1, 2001 and before July 1, 2010 an enhanced Company 401k match of 50% on up to 5% of their eligible compensation. These employees will remain eligible for the annual Core contribution of \$3,500 to their account under the Company's 401(k) plan, the Tax Deferred Savings Plan for Union Employees (which contribution was in lieu of the prior annual account credit of \$3,500 under the cash balance formula of the Company's qualified defined benefit pension plan) and for retiree medical benefits. This change will take effect on January 1, 2021.

Article XIII

SERVICE AND SENIORITY

Guaranteed Response Electric Line Operations

In accordance with established NYPSC Standards for Reliability & Quality of Service, the company is obligated to maintain customer average interruption duration Index (CAIDI). Accordingly, it is imperative that the Company establish a guaranteed response program that ensures employees are available, fit for duty, and able to respond to emergency outages and trouble at all times and in a timely manner.

The Company requires guaranteed response to electric emergency/trouble on a 24/7 basis. To ensure this response, the existing call out lists will be utilized. All First Responder call out lists will be weekly. Employees can modify the call out assignment as long as coverage is guaranteed. Employees will be expected to respond to all calls for weeks they are on duty. A take-home vehicle will be provided for the on-call weeks.

[Contract Language Addition]

- Employees hired on after July 1, 2020 will participate in the line department mandatory first responder program once fully qualified. These employees will be expected to respond to all calls for the week(s) or days they are on duty. A take-home vehicle will be provided for the on-call period(s). With the exception above, pay and other provisions will follow the first responder MOA.
- FR scheduling can be done on a day basis or week basis.
- The current First Responder MOA shall remain in effect, as modified below:

[MOA Revision]

- The current First Responder MOA shall be revised to include a take-home vehicle for the on-call weeks. A stand-by stipend of \$60 dollars per day during week-day and a stand-by stipend of \$75 dollars per day during the weekend-day as defined by the employee's schedule will be provided to employees performing the duties of FR. All other provisions of the MOA stand.

Article XIV (B)

VACANCIES, PROMOTIONS, REASSIGNMENTS AND DISCHARGES

(B) Whenever a new job is created, or a vacancy occurs within the bargaining unit covered hereby which involves other than the lowest classification in the District, the Company will post a notice on the Company's career site, electronically, for a period of seven business days. Applicants within the District shall receive first consideration. If none are qualified, applicants within the Area will be considered. The notice will show the job classification, the date of starting and the fully qualified wage level for the job. Employees desiring to be considered must apply electronically through the career site, stating their qualifications. Employees who do not apply within the above period will have no right to consideration for the job, except that employees who are excused from work during all of such period shall have up to 30 days from the date of posting to bid and be considered to have filed an application for the job. Employees

excused from work during all of such period shall leave instruction for the Supervisor to bid on their behalf. If for some reason computer issues prevent an employee from bidding, the employee can provide a written bid to their supervisor within the seven-day posting period.

Employees hired on or after July 1, 2020 that are awarded a position covered in Exhibit "D" Training and Progression Programs, are not eligible to bid into another progression program until they have completed the current progression program plus three years.

Employees hired on or after July 1, 2020 that are awarded a position covered in Exhibit "D" Training and Progression Programs, are not eligible to bid on another position in the same progression outside the district and area until they have completed the progression program plus three years.

Employees in a position covered in Exhibit "D" Training and Progression Programs* will not be deferred due to position availability once fully trained.

The ineligibility to bid period does not include bids to higher level positions in the normal job progression in the department (such as Line Mechanic 1/C to Chief). The ineligibility to bid also does not include bidding other jobs if an employee has become disqualified from a progression job.

An employee who has been hired into or awarded...(beginning of next paragraph in current CBA).

[Note, this will include the Distribution Operator title and the Chief Trouble Shooter title (that should be included Exhibit "D" in the new CBA).]

Signatures Page

2020 Negotiations MOA

Renew all memorandums of agreements and letters

The parties will gather all documents which make up the parties' total agreement; including, but not limited to, letters of understanding, memoranda of agreement, arbitration awards. The parties will meet on or before June 30, 2021 to review the documents which have been compiled. Neither party waives its right to add or delete agreements in the future.

General Wage Increase and Bonus

Attachment "A"

wages - Article VIII

Amend Exhibit "B/A" as follows:

Hourly Wage Rates

General Wage Increases:

June 28, 2020: 2.5%

June 27, 2021: 2.5%

June 26, 2022: 2.5%

June 25, 2023: 2.5%

Union Bonus Plan – Effective July 1, 2020, the Company will institute the Bonus plan:

PERFORMANCE YEAR	PAYMENT DATE	TOTAL LUMP SUM	GUARANTEED AMOUNT
N/A	Upon ratification (2020)	\$1,000	\$1,000
2020	May 2021	1%	.50%
2021	May 2022	1%	.25%
2022	May 2023	1%	N/A

Union Bonus Plan - Targets are for 2020 performance only and targets will be set each year by the Company.

Metric	2020 Target	Weight %	
CAIDI	<=2.08	25%	
Contact Satisfaction	>=89.5%	25%	
Gas Safety (% response within 30 minutes)	>=75%	25%	
Safety Metric: Timely reporting of incidents (within 24 hours)	>=95%	25%	

Rules:

- » Each metric is weighted equally at 25%, so if 3 metrics achieve target, payout is 75% of 1.00%
- » There is no interpolation; target is met or not met
- » The Company sets and calculates all targets.

Roth Contribution Option

Effective July 1, 2020 the Company will provide Local 10 employees with a Roth contribution option in their 401(k) Plan.

New Hire Benefits

The Company will provide all new full-time regular employees hired after July 1, 2020, the option to elect voluntary health benefits (medical, dental and vision), upon completing 90- days of employment (these benefits will be effective on the first of the month following completion of 90 days of service). After meeting the 90 days of employment requirement, employees will have 30 days from the start of their election period to elect coverage. Failure to elect coverage within the 30- day enrollment period will default to no coverage. Employees who actively elect coverage will have the same 4-tier medical option, at the same costs, as current full time permanent Local 10 employees.

NYSEG Union Active Medical - Move to 4-Tier Rate Structure

Scenario: Move from current 2-tier rate structure to 4-tier rate structure

Tier	2020 Current 2-Tier Rate Structure				2020 Proposed 4-Tier Rate Structure			
	Enrollment	Premium Monthly	Employee Contribution Monthly	Employee Contribution Weekly	Enrollment	Premium Monthly	Employee Contribution Monthly	Employee Contribution Weekly
Tier Simply Blue 11644								
Employee Only	334	\$736.84	\$159.26	\$38.75	334	\$743.79	\$160.76	\$37.10
						\$8.95	\$1.50	\$0.35
Employee + Spouse		\$1,915.77	\$414.07	\$95.55	171	\$1,487.57	\$321.52	\$74.20
						-\$428.20	-\$92.55	-\$21.36
Employee + Children		\$1,915.77	\$414.07	\$95.55	122	\$1,358.22	\$293.56	\$67.74
						-\$557.55	-\$120.51	-\$27.81
Family	733	\$1,915.77	\$414.07	\$95.55	440	\$2,231.36	\$482.28	\$111.30
						\$315.59	\$68.21	\$15.74
Tier PPO Core 11640								
Employee Only	28	\$669.85	\$144.78	\$33.41	28	\$670.56	\$144.93	\$33.45
						\$0.71	\$0.15	\$0.03
Employee + Spouse		\$1,741.60	\$376.42	\$86.87	3	\$1,341.11	\$289.86	\$66.89
						-\$400.49	-\$86.56	-\$19.98
Employee + Children		\$1,741.60	\$376.42	\$86.87	2	\$1,224.49	\$264.66	\$61.08
						-\$517.11	-\$111.76	-\$25.79
Family	13	\$1,741.60	\$376.42	\$86.87	8	\$2,011.67	\$434.79	\$100.34
						\$270.07	\$58.37	\$13.47

Assuming 7.5% trend, Employee cost share will be as follows:

2021 union's cost share 22%
2022 union's cost share 23%
2023 union's cost share 24%
2024 union's cost share 25%
2025 union's cost share 25%

MEMORANDUM OF AGREEMENT

Retiree Medical Benefits

Employees that are hired on or after July 1, 2010 may participate in the Access Only alternative to the Retiree Health Plan for New York State Electric and Gas Corporation Union retirees by paying the full cost of such benefits.

PRE-RETIREE MEDICAL PLANS

The parties agree beginning January 1, 2021, the Company will offer the following plans to pre-Medicare eligible retirees who actively elect retiree medical before or retire during the term of this Agreement:

1. Anthem PPO – no changes
2. Anthem PPO 2 – no changes
3. CHIP – no changes
4. Eliminate Anthem PPO 5/ EPO /HMO Blue Alliance Plans

The annual increase in premiums will be based on actual Avangrid pre-65 retiree claims experience.

The following applies for employees hired before January 1, 2001 or on or after January 1, 2001 and up through June 30, 2010.

RETIREE CAP

Eligible employees that retire during the term of this Agreement will be eligible to participate in the Avangrid Service Company Retiree Health Plan (the "Retiree Health Plan") for New York State Electric and Gas Corporation Union retirees, subject to the Retiree Health Plan's Summary Plan Description. For employees retiring during the term of this Agreement, the formula for determining the cost to the retiring employee for benefits under the Retiree Health Plan (during the term of this Agreement) shall remain unchanged.

For employees who retire during the term of this Agreement, the Company's contribution per retired participant is limited as follows:

For pre-Medicare-eligible retired participants, the Company's contribution toward single coverage is limited to \$5,500 per year. If you elect family coverage, the Company's contribution is limited to \$13,200 per year. For example, if the annual cost of the plan is \$7,000 for single, the Company will contribute \$5,500 for single coverage. Your annual cost would be \$1,500 for single coverage. Similarly, if the annual cost of the plan is \$17,000 for family, the Company will contribute \$13,200 for family coverage. Your annual cost would be \$3,800 for family coverage.

Employees who become post-65 Medicare eligible and retire during the term of this Agreement will be included in the Medicare Coordinator Program, with a flat \$2,000 Health Reimbursement Account per participant.

Gof Bonker 6/3/2020
IBEW Local 10 - Date

Peter Charles 6/3/2020
NYSEG Date

Exhibit A**NYSEG - Wage Rate**

Employees Who Have One or More Years of Continuous Service

2020 – 2023

Wage Level	Base Rate 6/30/2019	New Rate Effective 6/28/2020	New Rate Effective 6/27/2021	New Rate Effective 6/26/2022	New Rate Effective 6/25/2023
Laborer 1/C	17.55	17.99	18.44	18.90	19.37
MRC-Transitional	19.86	20.36	20.87	21.39	21.92
Call Center 614*	19.86	20.36	20.87	21.39	21.92
Call Center 614	21.73	22.27	22.83	23.40	23.99
Q1	21.27	21.80	22.35	22.91	23.48
1	22.35	22.91	23.48	24.07	24.67
2	23.47	24.05	24.65	25.27	25.90
3	24.64	25.26	25.89	26.53	27.20
4	25.87	26.52	27.18	27.86	28.56
5	27.16	27.84	28.54	29.25	29.99
6	28.52	29.24	29.97	30.72	31.49
7	29.95	30.70	31.47	32.25	33.06
8	31.45	32.23	33.04	33.86	34.71
9	33.02	33.84	34.69	35.56	36.45
10	34.67	35.54	36.43	37.34	38.27
11	36.40	37.31	38.25	39.20	40.18
12	38.22	39.18	40.16	41.16	42.19
13	40.13	41.14	42.17	43.22	44.30
14	42.14	43.20	44.28	45.38	46.52
15	44.25	45.35	46.49	47.65	48.85
16	46.46	47.62	48.81	50.03	51.28
17	48.78	50.00	51.25	52.54	53.84
18/Line	51.22	52.50	53.82	55.16	56.53
19	53.78	55.13	56.51	57.92	59.36
20/Chief Line	56.47	57.89	59.33	60.82	62.33
21	59.29	60.78	62.30	63.86	65.45
22	62.25	63.82	65.41	67.05	68.72

Exhibit B**NYSEG - Wage Rate****Employees Who Have Less Than One Year of Continuous Service****2020 - 2023**

Wage Level	Base Rate 6/30/2019	New Rate Effective 6/28/2020	New Rate Effective 6/27/2021	New Rate Effective 6/26/2022	New Rate Effective 6/25/2023
Laborer 1/C	16.55	16.99	17.44	17.90	18.37
MRC-Transitional	19.86	20.36	20.87	21.39	21.92
Call Center 614*	19.86	20.36	20.87	21.39	21.92
Call Center 614	21.73	22.27	22.83	23.40	23.99
Q1	20.27	20.80	21.35	21.91	22.48
1	21.35	21.91	22.48	23.07	23.67
2	22.47	23.05	23.65	24.27	24.90
3	23.64	24.26	24.89	25.53	26.20
4	24.87	25.52	26.18	26.86	27.56
5	26.16	26.84	27.54	28.25	28.99
6	27.52	28.24	28.97	29.72	30.49
7	28.95	29.70	30.47	31.25	32.06
8	30.45	31.23	32.04	32.86	33.71
9	32.02	32.84	33.69	34.56	35.45
10	33.67	34.54	35.43	36.34	37.27
11	35.40	36.31	37.25	38.20	39.18
12	37.22	38.18	39.16	40.16	41.19
13	39.13	40.14	41.17	42.22	43.30
14	41.14	42.20	43.28	44.38	45.52
15	43.25	44.35	45.49	46.65	47.85
16	45.46	46.62	47.81	49.03	50.28
17	47.78	49.00	50.25	51.54	52.84
18/Line	50.22	51.50	52.82	54.16	55.53
19	52.78	54.13	55.51	56.92	58.36
20/Chief Line	55.47	56.89	58.33	59.82	61.33
21	58.29	59.78	61.30	62.86	64.45
22	61.25	62.82	64.41	66.05	67.72



Agreement between

**Local Union 10 of the
International Brotherhood
of Electrical Workers**

and

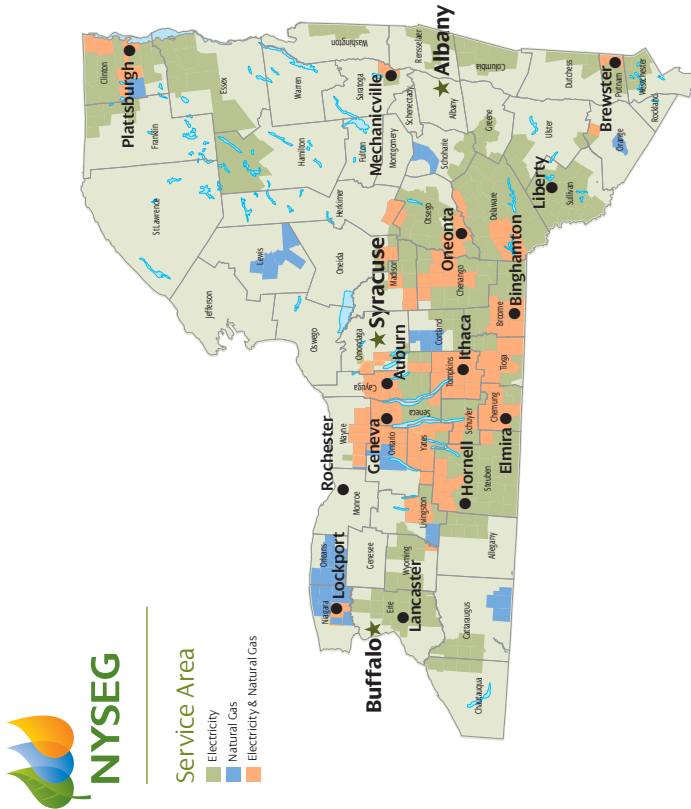
**New York State
Electric & Gas Corporation**

Effective July 1, 2020
through June 30, 2024



NYSEG

An AVANGRID Company



Those clauses, paragraphs or sections which are enclosed by the symbol • apply only to employees in production (Exhibit A) classifications; those enclosed by the symbol ★ apply only to employees in clerical (Exhibit B) classifications; and those with no symbol apply to both classifications.

Joint Commitment Statement

Today's dynamic energy markets demand innovation and responsiveness. At the same time, Union members desire employment security, higher skilled jobs, and an improved standard of living. We believe the flexibility needed to be successful in this challenging environment can be attained when the Union is included in the planning processes and recognized as the collective force of NYSEG represented employees. As such, their institution and process of collective bargaining must be treated with dignity and respect.

As bargained, this Agreement contains the framework to transform the workplace through Union-Management involvement. It is a vision in which the Company becomes more customer-driven in outlook and operations, and the Union's role is enhanced through involvement in decisions affecting their work.

We will expand relationships at three levels with standing joint committees: Leadership Committee (Executive/IBEW Local 10 level), Operating Committee (Generation, T&D, Customer Service, Administration/IBEW Local 10 designees), and Business Committee (Principal Managers/IBEW Local 10 Business Manager and designees). Each level has a role in making this joint commitment a way of life at NYSEG.

Table of Contents

	Page
Joint Commitment Statement	Opposite Front Cover
Alphabetical Index	I-1 to I-11
Preamble	1
Article	
I Representation and Recognition	1-4
II Check-off of Union Dues	4-5
III Employer-Brotherhood Relationship	5-10
IV Miscellaneous Working Conditions	10-12
V Safety	12-14
VI Meals and Lodging	14-18
VII Hours of Work, Overtime and Holidays	18-24
VIII Wages	24-25
IX Vacations and Compensated Lost Time	25-31
X Emergency Callouts	32
XI Rest Period	32-33
XII Job Specifications and Evaluation	33-34
XIII Service and Seniority	34-36
XIV Vacancies, Promotions, Reassignments and Discharges	36-41
XV Job Security	42-44
XVI Reductions in Force Not Covered by Job Security	45
XVII Grievances and Arbitration	46-48
XVIII No Strikes – No Lockouts	48
XIX Separability Clause	48
XX Term of Agreement	48-49
IBEW Local 10	50
Exhibit A Production Job Classifications	51-58
Exhibit B Clerical Job Classifications	59-62
Exhibit B/A Wage Rates	63-64
Exhibit C General Bulletin No. 1: Severance Pay	65-66
General Bulletin No. 2: Partially Incapacitated Employees	66-67
General Bulletin No. 3: Occupational Disability Benefits	68-71
General Bulletin No. 4: Compensated Lost Time	72-73

	Page
General Bulletin No. 5: Sick and Injury Leave	74-75
General Bulletin No. 6: Personal Leave	75
Exhibit D	
Training and Progression Programs	
Common Provisions	76-77
Certified Welders	77
Distribution Operators	99
Electric Field Planners	78-79
Field Testers "B"	79-80
Gas Department	81-84
Gas Field Planners	84-85
Line	85-87
UC&M	87-89
Machinists	90
Mechanics	90-91
Meter Technicians	91-93
Power Plant Electricians	94
Power Plant Mechanics	94-95
Power Plant Technicians	95-96
Section Operators	96-98
System Protection and Control Technicians	99-100
Other Memoranda of Agreement	
EDP Programmers Selection and Progression	101-102
Equipment Operator Classifications	102-103
Gas Department	
Contracting and Supervision	103
Facilities – Operating Duties	104
Generating Stations – Employees	
Temporarily Assigned to Other Stations	104-106
Line and UC&M Departments	
Buried Distribution Work	106-107
Supervisory Responsibilities	
Line Mechanics – Assigned Additional Supervisory Responsibility	107-109
UC&M Mechanics 1/C – Combined Crews	109-110
15KV Gloving	110

Alphabetical Index

	Article	Page
A&S Benefits	IX (M)	29-31
Accident Investigation	V (D)	13
Accidents – Lost Time	V (D)	13
Agreements – Company to Furnish	III (F)	6
Antidiscrimination	III (C)	5
Arbitration	XVII (B), (D);	46-48
Bidding	XIV (B)	36-38
Bonus (See Substitution Bonus)		
Bulletin Boards	III (G)	6
Buried Distribution Work	Exhibit D	106-107
Business Agent	III (J) (1), (2)	6-10
Callouts – Minimum Pay (Also See “Emergencies”)	X (A)	32
Carryover of Leave		
Occupational Disability	General Bulletin No. 5	74-75
Personal	General Bulletin No. 6	75
Sick	General Bulletin No. 5	74
Change of Schedule		
Day Worker in Generating Station	VII (D)	19
Scheduled Worker	VII (F)	19
Shift Worker	VII (J)	20
Check-off Union Dues	II	4-5
Chief Line Mechanics – Additional Supervision	Exhibit D	107-109
Clerical Employees – Defined	I (C)	2
Clerical Progression	XIV (G); Exhibit B	39-40 59
Clerical Job Classifications	Exhibit B	59-62
Certified Welders Progression	Exhibit D	77
Committees – Brotherhood		
Accident Investigation	V (D)	13
Discussions	I (A)	1
Grievances	XVII (B), (C)	46-48
Safety	V (A)	12-13
Company Service Defined	XIII (B)	34
Combined Crews		
Line	Exhibit D	107-108
UC&M	Exhibit D	109-110
Compensated Lost Time	General Bulletin No. 4	72-73
Contracting Work	IV (F), (G), (H)	12
Coverall Service (Also see Uniforms)	IV (C)	11
Customer Representatives	Exhibit B	62
Day Workers – Defined	VII (B)	18
Day Workers – Standard Workday	VII (B)	18

	Article	Page
Daylight Savings Time	VII (L)	21
Death in Family	General Bulletin No. 4	72
Disability Benefits		
Beyond Normal Retirement	General Bulletin No. 4	73
Extended	IX (M)	29-30
For Probationary and Temporary Employees	IX (N)	31
Waiting Period	General Bulletin No. 4	73
Discharge	III (A); XIV (K), (L)	5 41
Discipline	III (A); XIV (K), (L)	5 41
Downward and Lateral Bidding Restriction	XIV (B)	36-38
Draftee Replacement		
Seniority	XIV (E)	38
Severance Pay	General Bulletin No. 1	65-66
Status as Employee	I (C)	2
EDP Programmers – Selection and Progression	Exhibit D	101-102
Electric Field Planners Training Program	Exhibit D	78-79
Emergencies		
Callouts – Minimum Pay	X (A)	32
Change of Schedules	VII (F), (J)	19-20
Job Assignments	IV (A)	10
Meals and Mealtime	VI (D), (E)	11-12
Rest (Time Off) Periods	XI (A), (B), (C)	32-33
Shift Worker	VII (E), (K)	19; 20
Supervisor in Charge – Callouts	X (B)	32
Supervisor Working	IV (A)	10
Working Conditions	V (G), (I)	13; 14
Emergency Callouts	X	32
Employee – Defined	I (C)	2
Employer – Brotherhood Relationship	III	5-10
Equipment Operator Classifications	Exhibit D	102-103
Exhibits		
A – Production Job Classifications & Wage Schedules		51-58
B – Clerical Job Classifications & Wage Schedules		59-62
B/A – Wage Rates		63-64
C – General Bulletins		65-75
D – Training and Other Memoranda		76-110
Expenses – Meals and Lodging	VI	14-18
Fatigue Time (See Rest Periods)		
Field Planners (See Electric or Gas Field Planners)		
Field Testers “B” Training Program	Exhibit D	79-80
First Aid Kits	V (E)	13
Funerals	General Bulletin No. 4	72

	Article	Page
Gas Department Training Program	Exhibit D	81-85
Gas Department Supervision	Exhibit D	103
Gas Facilities – Operating Duties	Exhibit D	104
Gas Field Planners Program	Exhibit D	84-85
General Bulletins		
1 – Severance Pay	Exhibit C	65-66
2 – Partially Incapacitated Employees	Exhibit C	66-67
3 – Occupational Disability Benefits	Exhibit C	68-71
4 – Compensated Lost Time	Exhibit C	72-73
5 – Sick and Injury Leave	Exhibit C	74-75
6 – Personal Leave	Exhibit C	75
Effective Period	IX (L)	29
Generating Stations		
Per Diem	VI (A); Exhibit D	14; 105
Rescheduling/Reassignment	VII (D); Exhibit D	19; 104-106
Gloves – Work	IV (C)	11
Gloving –15 KV	Exhibit D	110
Grievances		
Employee or Brotherhood Grievances	XVII	46-48
New Type Work Schedule	VII (H)	20
Number of Representatives	XVII (C)	47-48
Pay While Participating	XVII (C)	47-48
Suspension or Discharge	XIV (K), (L)	41
Training Extension	Exhibit D	76-77
Job Awards	XIV (K)	41
Hiring Wage Rates	VIII (A); Exhibit B/A	24; 63-64
Holidays		
During Vacation	IX (C)	26
During Waiting Period	General Bulletin No. 5	74-75
If Required to Work	VII (R)	22-23
Observed	VII (R)	22-23
Hours of Work		
Basic Workday and Workweek	VII (A)	18
Change of Schedules	VII (D), (F), (J)	19-20
Shift, Day and Scheduled Workers Defined	VII (B), (C)	18-19
Hours of Work, Overtime and Holidays	VII	18-24
17 and 7		23-24
Inclement Weather	IV (E)	12
Meal Provided for	VI (D) 1(a)	16
Injury (on the job) Leave	General Bulletin No. 5	74-75
Job Award		26
Pay	XIV (B)	36-38
Qualifications Defined	XIV (D)	38
Seniority Considerations	XIV (C)	38
Job Bidding	XIV (B)	36-38
Job Bidding – Lateral and Downward		
Restriction	XIV (B)	36-38

	Article	Page
Job Classifications		
Clerical	Exhibit B	59-62
Production	Exhibit A	51-58
Job Posting		
For Location	XIV (B)	36-38
For Vacancy	XIV (B)	36-38
Statewide	Exhibit D	81-84; 85-89
Vacancy – Temporary Construction Project	I (G)	3-4
Waiver of, Under GB No. 2	General Bulletin No. 2	66-67
Waiver of, Under GB No. 3	General Bulletin No. 3	68-71
Waiver of, Under Job Security	XV (A)	42
Job Security	XV	42-44
Job Specifications and Evaluation	XII	33-34
Joint Commitment Statement	–	Opposite Front Cover
Jury Duty	General Bulletin No. 4	72-73
Laborer		
Progression	XIV (I)	40
Transfer	XIV (I)	40
Lateral and Downward Bidding Restriction	XIV (B)	36-38
Layoff		
For Union Representatives	XVI (A)	45
In Relation To Severance Pay	XV (C); General Bulletin No. 1	43 65-66
Job Security	XV (A), (C), (E), (H)	42-44
None as a Result of Temporary Employment	I (G)	3-4
None to Equalize Overtime	VII (O)	21
Order of Layoff		
Non- Job Security	XVI (A)	45
Job Security	XV (E)	43
Reinstatement	XV (H); XVI (C)	44; 45
Seniority	XIII (C)	34-35
Vacation Rights, After Return From	IX (G)	27
Leaves of Absence		
Business Agent	III (J) (1), (2)	6-10
Job Bidding – Affect Upon	XIV (B)	36-38
National Guard and Reserve Duty	IX (K)	28-29
Personal Reasons	IX (J)	28
Seniority – Affect Upon	XIII (C)	34-35
Union Business	III (J) (1), (2)	6-10
Vacation Benefits Upon Return	IX (F)	26-27
Line Apprentice Program	Exhibit D	85-87
Line Department		
Additional Supervisory Responsibility	Exhibit D	107-109
Buried Distribution	Exhibit D	106-107
15 KV Gloving	Exhibit D	110
Line Mechanics – Additional Supervision	Exhibit D	107-109
Lockouts	XVIII	48

	Article	Page
Lodging	VI (A)	14
Machinists Training Program	Exhibit D	90
Management Rights	III (A), (I)	5; 6
Meal – Allowance in Lieu of	VI (B)	10-11
Meals and Lodging	VI	14-18
Meals Provided or Paid for by Company		
Outside Scheduled Hours of Work	VI (E)	16-18
Within Scheduled Hours of Work	VI (D)	16
Mealtime		
As Time Not Paid	VI (E) (2) (b)	16-18
As Time Paid	VI (D), (E), (F)	16-18
Interrupting Consecutive Hours of Work	XI (A)	32
Pay for Work Done During Usual and Customary Lunch Mealtime	VI (F); VII (I)	18; 20
“Usual and Customary” Defined		
Breakfast and Dinner	VI (C)	15-16
Lunch Meal	VI (F)	18
Mechanical Testers (See Power Plant Technicians)		
Mechanics Training Program	Exhibit D	90-91
Meter Technicians Training Program	Exhibit D	91-93
Military Leave	IX (K)	28-29
Military Pre-Induction Physicals	General Bulletin No. 4	73
Minimum Callout	X (A)	32
Miscellaneous Working Conditions	IV	10-12
Move Delay	XIV (B)	36-38
National Guard Duty	IX (K)	28-29
Night Rate (Shift Bonus)	VIII (B)	24
Nondiscrimination	III (C)	5
Occupational Disability Benefits	General Bulletin No. 3	68-71
Other Memoranda of Agreement	Exhibit D	101-110
Overtime – (Also See Premium Pay)		
Equalized	VII (O)	21
Shared Equally	VII (N)	21
Partially Incapacitated Employees	General Bulletin No. 2	66-67
Pensions	VIII (C)	24-25
Per Diem – Generating Stations	VI (A); Exhibit D	14; 105-106
Personal Time/Leave	General Bulletin No. 6	75
	VII (R)	22-23
Physical Exam – Military Service	General Bulletin No. 4	73
Posting Union Notices	III (G)	6
Power Plant (See Generating Stations)		
Power Plant Electricians Training Program	Exhibit D	94
Power Plant Mechanics Training Programs	Exhibit D	94-95
Power Plant Technicians Training Program	Exhibit D	95-96
Preamble		1
Prearranged Overtime	VII (P)	21-22
Premium Pay		
(Also See Overtime)		
After 16 Consecutive Hours	XI (B)	32

	Article	Page
Callouts		
General – Emergency	X (A)	32
Generating Stations, Central Dispatch	VII (E)	19
Shift Workers	VII (K)	20
Supervision – Emergency	X (B)	32
Daylight Savings Time	VII (L)	21
For Canceling Prearranged Overtime	VII (P)	21-22
For Rescheduling of Hours		
Dayworkers	VII (D); Exhibit D	19; 105
Scheduled Workers	VII (F)	19
Shift Workers	VII (J)	20
For Work During Customary Lunch Mealtime	VI (F); VII (I)	18; 20
For Work During Rest Period	XI (B), (C)	32-33
Restoration Exceptions	VII (M)	21
Holidays	VII (R)	22-23
If Called in During Vacation	IX (E)	26
Over “8 or 40”	VII (M)	21
Prearranged Overtime	VII (P)	21-22
Preceding Workday	XI (C)	32
Restoration at Other Utility	VII (M)	21
Shift Differential	VIII (B)	24
Substituting for Higher Classification	XIV (J)	40-41
Sundays	VII (Q); VIII (B)	22
When Vacation Deferred or Canceled by Management by Management	IX (E)	26
Probationary Period	XIII (D), (E)	35
Production Employee – Defined	I (C)	2
Production Job Classifications	Exhibit A	51-58
Programmers – Selection and Training	Exhibit D	101-102
Progression		
Clerical	XIV (G); Exhibit B	39-40 59-63
Certified Welders	Exhibit D	77
Common Provisions	Exhibit D	76-77
Customer Representatives	Exhibit B	62
EDP Programmers	Exhibit D	101-102
Electric Field Planners	Exhibit D	78-79
Field Testers B	Exhibit D	79-80
Gas Department	Exhibit D	81-84
Gas Field Planners	Exhibit D	84-85
Laborers 1261	XIV (I)	40
Line Mechanics	Exhibit D	85-87
Machinists	Exhibit D	90
Mechanics	Exhibit D	90-91
Meter Technicians	Exhibit D	91-93
Power Plant Electricians	Exhibit D	94
Power Plant Mechanics	Exhibit D	94-95
Power Plant Technicians	Exhibit D	95-96

	Article	Page
Section Operators	Exhibit D	96-98
System Protection and Control	Exhibit D	99-100
UC&M Mechanics	Exhibit D	87-89
Progression Schedules		
Clerical	Exhibit B	59-62
Production	Exhibit A	55-58
(Also See Specific Memorandum in Exhibit "D")		
Promotions	XIV (C), (D), (K)	38; 41
Qualifications – Defined	XIV (D)	38
Qualifying Employees		
Length of Qualifying Period	XIV (F), (G)	39-40
Performing Work of Higher Class	IV (A); XIV (J)	10; 40-41
Proper Instruction	XIII (D)	35
Rates Paid	XIV (G)	40-41
Shift Employees	XIV (H)	40
Reassignments; Rescheduling		
Day Worker	VII (D)	19
General Bulletin No. 2	General Bulletin No. 2	66-67
General Bulletin No. 3	General Bulletin No. 3	68-71
Job Security	XV	42-44
Scheduled Worker	VII (F)	19
Shift Worker	VII (J)	20
Recall from Layoff	XV (H); XVI (C)	44; 45
Reduction in Force		
Job Security	XV	42-44
Non- Job Security	XVI	45
Notice to Union	XV (I); XVI (A)	44; 45
Relay Technicians (See System Protection & Control)		
Release for Disciplinary Reasons	XIV (L)	41
Repairman Training (See Power Plant Mechanics)		
Representation and Recognition	I	1-4
Rescheduling (See Reassignments)		
Reserve Duty	IX (K)	28-29
Rest Period; Time Off		
After 16 Consecutive Hours	XI (A), (B), (C)	25-26
As a Result of Working During the		
Period Prior to Regular Schedule	XI (C)	26
Restoration Exception	VII (M)	21
Change of Schedule	VII (F), (J)	19-20
General	XI	32-33
Restoration Work	VII (M)	21
Retirement (Pension Plan)	VIII (C)	24-25
Safety	V	12-14
Safety Committee	V (A)	12-13
Schedule Changed (See Premium Pay (e))		
Scheduled Vacation	IX (E)	26
Scheduled Worker – Defined	VII (C)	19
Section Operator Training Program	Exhibit D	96-98
Seniority	XIII (C);	34-35
As Basis for Layoff and Recall	XV (E), (H); XVI (A), (C)	43; 44; 45

	Article	Page
As Basis for Promotion	XIV (C)	38
Bypassing More Senior Employee	XIV (K)	41
Defined	XIII (C)	34
Draftee Replacements	XIV (E)	38
During Layoff	XIII (C)	34-35
During Leave of Absence on Union Business	III (J) (1), (2)	6-10
During Personal Leaves of Absence	XIII (C)	34-35
During Sick or Accident Leaves	XIII (C)	34-35
Employees Relocated Under Job Security	XIII (C); XV (F)	34-35; 43
Employees Transferring to Another District	XIII (C)	34-35
New Regular Full-Time Employees	XIII (D)	35
Temporary Employees	XIII (E); XIV (E)	35; 38
Waivers of Seniority Provisions		
General Bulletin No. 2	General Bulletin No. 2	66-67
General Bulletin No. 3	General Bulletin No.3	68-71
Separability Clause	XIX	48
Service and Seniority	XIII	34-36
Service With the Company (See Seniority)		
Severance Pay	General Bulletin No. 1	65-66
Shift Bonus	VII (D); VIII (B); Exhibit D	19; 24 107-109
Shift Employee – Called at Home	VII (E)	19
Shift Worker – Defined	VII (B)	18
Sick Leave	General Bulletin No. 5	74-75
Statewide Job Posting	Exhibit D	86-89; 91-96
Storm Duty	VII (M)	21
Strikes – None	XVIII	48
Substitution Bonus		
Higher Classifications – 4 Hours or More	XIV (J)	40-41
Hourly Employees for Supervisor	XIV (J)	40-41
Hourly Employees in Charge on Emergency Callout	X (B)	32
Subterfuge	III (H)	6
Sunday Shift Bonus	VIII (B)	24
Sunday Work	VII (Q)	22
Supervisor		
Doing Work Customarily Performed by Hourly Employees	IV (A)	10
Reduction in Rank to Bargaining Unit	XIII (F)	35
Substitution for	XIV (J)	40-41
Suspension for Disciplinary Reasons	XIV (K), (L)	41
System Protection and Control Technicians Training Program	Exhibit D	99-100
Temporary Assignments		
Additional Responsibility –		
Line	Exhibit D	107-109
UC&M	Exhibit D	109-110
During Emergency Callouts	X (B)	32

	Article	Page
For More Than 4 Weeks	XIV (B)	36-38
To Higher Classification	XIV (J)	40-41
Substitution for Supervisor	XIV (J)	40-41
Vacation During	IX (C)	26
Temporary Employees		
Bidding Privileges	XIV (E)	38
Construction Projects	I (G)	3-4
Employment of	I (G)	3-4
Hours, Pay, Other Benefits	I (C), (E), (G); General Bulletins No. 4, 5, 6	2-4 72-75
Required to Join Union	I (E)	2-3
Seniority	XIII (E); XIV (E)	35; 38
Temporary Line Foreman	Exhibit D	107
Term of Agreement	XX	48-49
Time Off (See Compensated Lost Time; Rest Periods)		
Tools	IV (B), (C)	10-11
Training Programs		
Common Provisions	Exhibit D	76-77
Certified Welders	Exhibit D	77
Electric Field Planners	Exhibit D	78-79
Field Testers B	Exhibit D	79-80
Gas Department	Exhibit D	81-84
Gas Field Planners	Exhibit D	84-85
Line	Exhibit D	85-87
UC&M	Exhibit D	87-89
Machinists	Exhibit D	90
Mechanics	Exhibit D	90-91
Meter Technicians	Exhibit D	91-93
Power Plant Electricians	Exhibit D	94
Power Plant Mechanics	Exhibit D	94-95
Power Plant Technicians	Exhibit D	95-96
Section Operators	Exhibit D	96-98
System Protection and Control Technicians	Exhibit D	99-100
Transfers		
Job Security	XV	42-44
Management Rights	III (A)	5
Notice	XIV (K)	41
Seniority	XIII (C)	34-35
To Another District	XIII (C)	34-35
Transportation	IV (D); Exhibit (D)	11; 105-106
Travel Time	IV (D)	11
UC&M Apprentice Program	Exhibit D	87-89
UC&M Department		
Buried Distribution Work	Exhibit D	106-107
Combined Crews Supervisions	Exhibit D	109-110
15 KV Gloving	Exhibit D	110
UC&M 1/C Supv. Combined Crews	Exhibit D	109-110

	Article	Page
Uniforms – Coverall Service	IV (C)	11
Uniforms – Meter Readers & Field Service Reps	IV (C)	11
Union		
Bonus Plan		65
Business Agent	III (J) (1), (2)	6-10
Dues Checkoff	II	4-5
Local Representatives		
Accident Investigation	V (D)	13
Discipline Hearing	XIV (L)	41
Discussion Subcommittee	I (A)	1
Occupational Disability Benefit Coverage	General Bulletin No. 3	68-71
Injury Leave Coverage	General Bulletin No. 5	74-75
Grievance Committees	XVII	46-48
Leave of Absence	III (J) (1), (2)	6-10
Local 10 Business Manager	–	50
Reduction in Force Consideration	XVI (A)	45
Safety Committee	V (A)	12-13
Maintenance of Membership	I (D)	2
Notification		
for Accident Investigation	V (D)	13
for Contractors	IV (H)	12
for Extension of Probation	XIII (D)	35
for Job Posting/Awards/Bypasses	XIV (B), (K)	36-38, 41
for Job Security Reduction	XV (I)	44
for Promotion, Transfer, Discipline, etc.	XIV (K)	41
for Recall of Employees	XV (H); XVI (C)	44; 38
for Reduction in Force	XVI (A)	45
for Return to Bargaining Unit	XIII (F)	35
for Training Test Failures Extensions, etc.	Exhibit D, Common	76-77
Recognition	I (A)	1
Security	I (D), (E)	2-3
Temporary Employee Requirement to Join	I (E)	2-3
Time Paid	XVII (C)	47-48
URD	Exhibit D	106-107
Vacancies	XIV (B)	36-38
Vacancies, Promotions, Reassignments and Discharges	XIV	36-41
Vacations		
Allowance in Lieu of	IX (H)	27-28
Called in During	IX (E)	26
Canceled or Deferred	IX (E)	26
Carryover	IX (B)	25
Choice of Vacation Dates	IX (D)	26
Deferred	IX (B), (F)	25; 26-27
Entitlement	IX (A)	25
Holiday Within	IX (C)	26

	Article	Page
Not Cumulative	IX (B)	25
Prior to Retirement	IX (I)	28
Scheduled	IX (E)	26
Upon Return from Layoff	IX (G)	27
Upon Return from Leave of Absence/Illness/Injury	IX (B), (F)	25; 26-27
Used as Waiting Period	General Bulletin No. 4	73
While on Temporary Assignment	IX (C)	26
Vacations and Compensated Lost Time	IX	25-31
Volunteer Emergency Squad	General Bulletin No. 4	73
Volunteer Firemen		
Compensated Lost Time	General Bulletin No. 4	72-73
Occupational Disability Benefits	General Bulletins No. 3	68-70
Injury Leave	General Bulletin No. 5	74-75
Wage Rates	Exhibit B/A	63-64
Wages		
Deduction for Union Dues	II	4-5
General	VIII; Exhibit B/A	24-25 63-64
15-day Provision	XIV (B)	36-38
Waiting Period – Disability	IX (M), General Bulletin No. 4 General Bulletin No. 5	29-31 72-73 74-75
Work Gloves	IV (C)	11
Working Conditions	IV	10-12
Working Under Raised Vehicle	V (J)	14

AGREEMENT

Between

LOCAL UNION 10

of the

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS

(hereinafter called the Brotherhood)

and

NEW YORK STATE ELECTRIC & GAS CORPORATION

(hereinafter called the Company)

An Equal Opportunity Employer

Article I

REPRESENTATION AND RECOGNITION

(A) This Agreement is made for the purpose of establishing stabilized conditions of employment, including rates of pay and working conditions, facilitating the peaceful adjustment of differences that may arise from time to time between the parties hereto, and for promoting harmony and efficiency, to the end that the Company, the Brotherhood and the general public may mutually benefit.

It is agreed that in the event the Company should change its name or its ownership, this Agreement shall be binding on its successors or assigns.

The Brotherhood has proved to the satisfaction of the Company that it represents a majority of all production and clerical employees, as defined in Section (C) below, of the Company. Accordingly, the Company recognizes the Brotherhood as the sole and exclusive collective bargaining representative of the employees in the said bargaining unit and agrees to meet and treat with authorized representatives of the Brotherhood with respect to the rates of pay, hours of labor, and other conditions of employment of such employees.

The Company hereby agrees to recognize and deal with Local Union 10 IBEW for the purpose stated herein. In discussion of Job Specifications or in the adjustment of grievances applicable to this Agreement, or in the discussion of matters of mutual concern, Local Union 10 IBEW shall appoint and normally be represented by a subcommittee of not more than four (4) members.

(B) During the period of this Agreement, the Company will not meet nor treat with any other labor organization with respect to the employees in the bargaining unit hereby established and confirmed.

(C) Production employees are defined as those whose work is chiefly of a physical character, who handle tools, operate machinery or equipment as evidenced by the schedule of jobs marked Exhibit "A" and attached hereto and made a part hereof.

Clerical employees are those in the classifications listed in Exhibit "B" attached hereto and made a part hereof, but excluding Secretaries and Human Resources Department employees.

For the purposes of this Agreement, the word "employees" shall apply to regular, full-time employees, who have successfully completed their probationary period, in the bargaining unit covered by this Agreement and shall include persons temporarily employed to replace employees within the bargaining unit, who have been granted a military leave of absence.

(D) All employees within the bargaining unit who were members of the Brotherhood as of the effective date of this Agreement or who thereafter become members shall, as a condition of continued employment, remain members in good standing during the period of this Agreement. All persons newly hired on a permanent basis during the period of this Agreement for job classifications covered hereby or thereafter permanently transferred to job classifications within the bargaining unit shall, as a condition of employment, be required to make a bona fide application for membership in the Brotherhood on or after the 30th day after their date of employment or transfer or the effective or execution date of this Agreement, whichever is later. All persons not now members of the Brotherhood who were hired after January 1, 1941, for classifications within the bargaining unit or subsequent to their employment transferred to classifications within the bargaining unit, shall be required to make a bona fide application for membership in the Brotherhood on or after the 30th day following their employment or transfer to a position within the bargaining unit or the effective or execution date of the Agreement, whichever is later. In the event that an employee covered hereby fails to comply with the requirements of this section, the Company shall, within thirty (30) days after receipt of written notice from the Brotherhood, discharge such employee.

(E) Persons, except cooperative trainees and students hired between terms, hired for temporary bargaining-unit vacancies will be required

to make application for membership in the Brotherhood on or after their 30th day of such continuous employment, and thereafter remain members in good standing during the period of this Agreement, if they continue to be employed in a job shown in Exhibits "A" and "B". In the event that an individual covered hereby fails to comply with the requirements of this paragraph, the Company shall, within thirty (30) days after receipt of written notice from the Brotherhood, discharge him. These provisions in respect to the requirement of temporary people to join the Union do not change their status under the definition of the bargaining unit in Article I (C) which defines the "employees" represented by the Union as regular full-time employees in bargaining-unit jobs who have successfully completed their probationary period. Neither does it entitle the temporary personnel to any rights or benefits under the Agreement other than those explicitly provided for them in those portions of the Agreement which specifically refers to them.

(F) It is agreed that persons temporarily employed in the classifications covered by the Agreement, except as provided in Section (C) of this article, shall work under the general rules with respect to hours of labor and rates of pay laid down in this Agreement for the period of their temporary employment. This paragraph shall be interpreted to require only that the Company pay to temporary persons not less than the qualifying rate of pay for the job to which assigned while so employed; and to pay the appropriate overtime rate for all hours worked in excess of eight per day, and for all rest day work, depending in each case, upon the schedule to which assigned and upon the character of the work to which assigned, as defined in Article VII, Section (B) hereof.

•(G) Temporary employees may be employed for work in Production jobs:

- (1) In any classification for a period not to exceed 15 days.
- (2) In the lowest job classifications in situations which it is anticipated will continue for nine (9) months or less.
- (3) In the higher job classifications in the event the provisions of Article XIV (B) (referring to filling of vacancies) fail to produce a competent regular employee to fill a temporary vacancy in the higher job classification.
- (4) When a temporary employee is hired in one of the higher classifications under (G) (3), above, for a transmission construction project which will last more than 12 months, the job such employee occupies will be posted at the end of 9

months under provisions of Article XIV, governing Vacancies and Promotions. If the job is filled by a regular employee the temporary employee will be displaced. If not, the job will again be posted after a second 9-month period, if the assignment will last 3 months beyond that, and bids from regular employees will again be considered in accordance with Article XIV.

Employment of temporary employees in the higher job classifications other than such long-term projects, shall not exceed 9 months unless the provisions of Article XIV (B) fail to produce a competent regular employee to fill a continuing vacancy when 9 months has elapsed. •

★ For the purpose of Section (F), temporary employment, within the classifications covered by this Agreement, shall not exceed 9 months within a 12-month period. ★

If temporary employees are continued longer than 6 months they shall be entitled to the rates of pay, hours of labor, vacation benefits and holiday pay provided herein for regular employees.

Such temporary employment shall not result in the layoff, or loss of regular time, of any regular employee.

Temporary employees will have their date of employment adjusted to reflect all previous time worked where no break in service of 60 days or more has occurred.

Article II

CHECK-OFF OF UNION DUES

On presentation by the Brotherhood to the local Human Resources Department of Authorizations to Check-off Union Dues of members of the Brotherhood, the Company shall deduct weekly from the wages of such members the amount of dues provided for in the authorizations, (or as subsequently amended by the Local Union in accordance with its Constitution and By-Laws and certified to the Company by the Financial Secretary of the Local Union) and shall remit the same monthly within 10 days of the date of last deduction in the month to the Financial Secretary of Local Union 10.

Such deductions shall be made from pay earned in each weekly payroll period if such earnings exceed the amount of the authorized dues deduction, after other deductions. If deductions cannot be made in any week the Local Union will be notified. The Company will deduct missed Brotherhood dues later in the same month in which an employee is absent, if possible. The Company, in making

these deductions, acts only as agent for the Union and shall not be responsible for errors or negligence in making or failing to make deductions. The Company will terminate such deductions in the event that the employee's employment is terminated or the employee's position is no longer subject to this Agreement. An employee can revoke his authorization by sending 30 days' notice to cancel his dues deduction to the local Human Resources Department via certified mail.

Article III

EMPLOYER-BROTHERHOOD RELATIONSHIP

It is mutually understood and agreed by the parties to this Agreement that:

(A) The management of the Company and the direction of the working forces, including the right to hire, suspend, discharge for proper cause, promote, demote or transfer, and the right to relieve employees from duty because of lack of work or for other proper and legitimate reasons is vested and reserved in the Company, subject, however, to the limitations provided in this Agreement.

(B) There shall be no discrimination, interference, restraint or coercion by the Company or any of its agents against any employee because of his membership in the Brotherhood or because of any lawful activities on behalf of the Brotherhood.

(C) The Brotherhood and the Company will continue to comply with applicable legal provisions regarding non-discrimination in employment based on race, color, religion, sex, age, national origin, physical or mental disability, marital status, or veteran status. Words of either gender in this Agreement shall be held to include the other.

(D) Members of the Brotherhood agree that they will use their influence and best endeavor to protect and preserve the property of the Company and its interest and that they will cooperate with the Company in promoting and advancing its welfare and prosperity providing, however, that such cooperation shall not be detrimental to the interest of the Brotherhood or its members in any manner.

(E) It is further agreed that all questions of mutual concern and interest, not specifically or wholly covered by the terms hereof, arising during the term of this Agreement, shall become the exclusive concern of the Business Manager of IBEW Local 10 and of the President of the Company, or of their specially authorized deputies, and their mutual decision in these matters shall be binding on all concerned for the period of this Agreement.

(F) The Company will notify each new employee of the existence of this Agreement and furnish him a copy.

(G) The posting of necessary Brotherhood notices on Company bulletin boards will be permitted.

(H) Neither the Company nor the Brotherhood through their officers, members, representatives, agents or committees shall engage in any subterfuge of any kind whatsoever, for the purpose of defeating or evading the terms of this Agreement.

(I) In view of these pledges, therefore, the terms of this Agreement are to be applied so as to permit the Company to meet operating conditions arising out of small and scattered operations, without incurring unreasonable delay and expense. Nothing in this Agreement shall be interpreted as denying the right of the Company, within the limitations of this Agreement, to assign to such work whatever qualified employees may be available, as circumstances permit. In this connection, employees shall be expected to perform related work or less skilled work for which they are qualified if, in the opinion of the Company, it is necessary or advisable for them to do so.

(J) (1) If any employee, covered by this Agreement, becomes elected or appointed to an office in the International Brotherhood of Electrical Workers, requiring his absence from duty with the Company, he/she shall be permitted a leave of absence without pay, after reasonable notice to the Company, and shall continue to accumulate seniority with the Company throughout his/her term of office. Upon termination of his/her duties with the Brotherhood, he/she shall be reinstated to his/her former position, at the prevailing rate of pay for such position, or if it has been eliminated, to a position as nearly comparable as possible, together with all his/her seniority rights, provided he/she is then physically qualified to perform the duties of the job.

An employee on leave of absence with the IBEW in accordance with this article shall be entitled to continue benefits as set forth in this provision, on the same basis as a regular full time employee but subject to the limitations noted in this provision, only when such leave has been predetermined not to exceed 12 months. Benefits will continue for 1 month for each full year of service the employee has completed when the leave begins, up to a maximum of 12 months. The parties may mutually agree to apply this provision to an employee for more than one leave of absence for Union business, but it is not intended to be renewed for consecutive leaves, such as might be granted to a Business Agent(s) elected or appointed from year to year.

The retirement plan, group term and paid-up life insurance and health insurance shall continue and the employee will accumulate credited service for pension purposes. He/she shall contribute to such plans on the same basis as an employee on regular status, at his/her rate of pay at the start of the leave, increased by general wage adjustments granted while he/she is on leave, or by rate increases resulting from reevaluation, but not by job progression increases he/she might have received in his/her Company job. He/she shall be entitled to improvements in such benefits which may be negotiated while he/she is on leave.

While on leave he/she will not earn vacation credits nor be entitled to compensation for lost time such as holidays, or other wage payments. If he/she is covered by IBEW insurance, the Brotherhood will be considered the primary employer for coordination of benefits purposes. If he/she becomes ill or disabled while on leave of absence for Union business, he/she shall not be entitled to benefits under General Bulletins No. 3 and No. 5. The parties will discuss the eligibility of an employee disabled while on such leave for benefits provided under General Bulletin No. 2 and the Disability Retirement Plan in each such case.

(J) (2) This provision shall govern leaves of absence for the full time Business Agent(s), only. Except as otherwise provided in this Article, the terms and conditions of (J) (1) shall be inapplicable to the Business Agent(s).

If any employee, covered by this Agreement, becomes elected or appointed as full time Business Agent(s) for the International Brotherhood of Electrical Workers, requiring his/her absence from duty with the Company, he/she shall be permitted a leave of absence without pay, after reasonable notice to the Company. During such leave of absence an employee shall continue to accumulate seniority with the Company throughout his/her term of office for bidding rights, vacation entitlement, and General Bulletin No. 2 and No. 3 purposes. However, with the exception of bidding rights, Business Agent(s) must have resumed employment as an active employee in order to exercise any such entitlements. Upon termination of duties as Business Agent(s), he/she shall be reinstated to his/her former position, at the prevailing rate of pay for such position, or if it has been eliminated, to a position as nearly comparable as possible, together with all his/her seniority rights, provided he/she is then physically qualified to perform the duties of the job. The Company will require a physical examination, by a physician of its choosing, prior to the time when the employee returns to active service with the Company from a leave

of absence to serve as Business Agent(s). In order to protect both the employee returning from leave and the Company employees, the returning employee will be required to satisfactorily complete a six month training and evaluation period to insure that his/her skills are consistent with Company standards. The returning employee will be paid at the fully qualified rate during this retraining/evaluation period.

The position of an employee on leave to serve as Business Agent(s) may be filled by the Company on a regular, as opposed to a temporary, basis. If the employee on leave returns on the expiration of his/her term, the Company would then have the option of declaring a surplus in the position to which the employee is returning and exercising the rights outlined in the Collective Bargaining Agreement. If the employee does not return to active duty with the Company within thirty days of the earlier of (a) termination of his/her Business Agent(s) responsibilities, or (b) the expiration of his/her leave, the right to return will expire.

The full time Business Agent(s) will be governed as follows:

- (a) The number of representatives on Brotherhood grievance and Negotiation Committees will not increase.
- (b) The Business Agent(s) and Assistant(s) will be recruited from the ranks of Company employees.
- (c) Company employees appointed as Business Agent(s) will be granted a leave of absence. The Agreement of the parties as to the terms and conditions of the leave of absence for the Business Agent(s) shall be governed by paragraph 6 of this Memorandum.
- (d) The Business Agent(s) shall have access to the Company's premises and employees as follows:
 - (1) The Business Agent(s) must have Management approval and provide the Company with reasonable advance notice of the need to visit Company premises, the reason for the visit, and the individual(s) the Business Agent(s) would like to meet with. The Business Agent(s) shall develop mutually acceptable arrangements for meeting with Management representatives.
 - (2) Visits must be scheduled in such a manner so as not to interfere with the conduct of the Company's business
 - (3) The Business Agent(s) will be restricted to areas open to the general public, unless escorted by a Management representative. For scheduled meetings with Management representatives, the Business Agent(s) will be permitted to

report to the individual's office, by the most direct route, without an escort.

- (4) There will be no compensation paid to bargaining unit employees meeting with the Business Agent(s) with the exception of grievance meetings as provided for in Article XVII of the Labor Agreement. Under no circumstances will compensation be paid to the Business Agent(s) or the Union for time spent by the Business Agent(s) meeting with Management representatives.
- (5) Except under unusual circumstances, the Business Agent(s) will be expected to meet with Union members in order to prepare for grievances, negotiations or the conduct of other Union business away from Company property, and during hours when the Union members are not scheduled to work.

The Business Agent(s) will be allowed to participate in the following benefit programs, so long as the Business Agent(s) or the Union reimburse the Company for the cost of the benefits:

- a) Health Insurance and Major Medical
- b) Prescription Drug
- c) Dental
- d) Vision Care
- e) Group Term Life Insurance
- f) Paid-Up Life Insurance

The Business Agent(s) will be charged the actual cost for the benefits. Any increase or decrease from the costs described in Addendum A will be passed through to the Business Agent(s)/Union. The Company will continue the benefits for the term. The date on which the leave of absence began will be considered the termination date for purposes of COBRA. The benefits will then cease if the employee does not return to work at the conclusion of his/her leave.

The retirement plan shall continue and the Business Agent(s) will accumulate credited service for pension purposes. Credited service shall include both pension service credits and credit for base earnings as if worked during the term of the leave of absence. Base earnings shall be calculated at his/her rate of pay at the start of the leave, increased by general wage adjustments granted while he/she is on leave, or by rate increases resulting from reevaluation, but not by job progression increases he/she might have received in his/her Company job. He/she shall be entitled to improvements in such benefits which may be negotiated while he/she is on leave. The Business Agent(s)

will be eligible for the Company's disability retirement as provided for within the plan.

The Business Agent(s) will be permitted to keep a 401K account open without contribution privileges, and repay existing loan balances according to the current payment schedule.

The granting of pension service credit and credit for base earnings for Business Agent(s) while on leave, as set forth in this paragraph, is contingent on approval by the Internal Revenue Service of an amendment to the Company's retirement plan authorizing the granting of pension service credit and credit for base earnings under such circumstances. Similarly, the authorization for Business Agent(s) on leave to keep a 401K account open, without contribution privileges, and repay existing loan balances according to the current payment schedule is contingent on approval of the Internal Revenue Service of an amendment to the Company's retirement plan authorizing the maintenance of such accounts and repayment option under such circumstances.

The Company agrees to promptly submit the above amendments to the retirement plan. If the Internal Revenue Service does not approve the proposed amendment, then the Business Agent(s) will not be entitled to any benefit not approved and the provisions authorizing the disallowed benefits will be deemed deleted from this paragraph. In all other respects this Article set forth herein will remain in full force and effect.

Article IV

MISCELLANEOUS WORKING CONDITIONS

(A) No employee unless qualifying or in an emergency shall substantially perform the duties of either a higher or an unrelated classification.

- An employee who is not promoted after he has qualified shall thereafter only be permitted to perform a minor and inconsequential amount of work beyond his classification. •

Supervisor and other management representatives of equal or higher rank, shall not be permitted except in emergency, to perform the work regularly and customarily performed by the employees covered by this Agreement.

(B) The Company will furnish to employees all common and ordinary tools and equipment considered necessary. When tools and equipment are provided by the Company, the employee receiving them will be

held responsible for their return in good condition, ordinary wear, tear and loss excepted.

- (C) The Company will furnish uniforms (five shirts, four summer and three winter slacks) for Meter Readers, Meter Reader – Collectors, and Field Service Representatives and work gloves to all employees who are required to use them in the performance of their work. Employees will be required to turn in two work gloves to get a new pair.

The Company will replace in kind tools furnished by the employee if they are broken or lost as a result of fire or theft through burglary while in use on Company property, providing the owners have taken reasonable precautions in safeguarding them.

The Company will provide suitable space for storing tools and equipment furnished to employees. This section shall not apply to special personal tools of skilled craftsmen or artisans who normally are required by employers to furnish their own tools. The Company will reimburse Mechanic trainees up to \$100 upon evidence of purchase and the successful completion of the 1st, 3rd and 6th Six-Months of the training program for new tools that they are responsible for providing and maintaining. Mechanics 1/C and Chief Mechanics will be reimbursed a maximum of \$150 annually upon evidence of new tool purchase.

The Company will pay up to \$3.00 for each week that service is received toward the cost of cotton coverall or shirt and pants rental and laundry provided by a uniform service for Gas Welders, Gas Fitters and for each garage employee (Chief Mechanic, Mechanic 1/C and Laborers regularly assigned), and the following employees in generating stations: all levels of Auxiliary Equipment Operators, Boiler Operators, Chiefs of Plant Maintenance and Power Plant Labor, Equipment Operators, Flue Gas Desulfurization Operators, GC&M Mechanics, Janitors, Junior Chemists, Laborers, Machinists, Main Equipment Operators, Material Handling Operators, Operations Workers, Power Plant Electricians, Power Plant Mechanics, Power Plant Technicians, Pump Operators, Turbine Operators, UC&M Mechanics, and Welders. Reimbursement will be made quarterly upon submission of receipts for such service. Reimbursement shall not exceed the total of such receipts. •

(D) Employees working out of headquarters at various points in the Company's system shall be transported to and from their work on the Company's time.

- (E) Employees in the Line, Maintenance, and Gas Distribution and Service Departments shall not be required to work outdoors in rainy or inclement weather, except in cases of emergency as decided by the Company. The Chief or department Supervisor in charge of the field crew shall be the judge at the job site as to what constitutes inclement weather.

Meter Readers and those assigned to coal and ash work will not be required to work outdoors in rainy or inclement weather insofar as practicable. Travel to or from jobs or between jobs shall not be considered outdoor work within the meaning of this paragraph. •

- (F) It is neither the Company's desire nor intent to contract out work to the detriment or injury of its own employees. The decision as to who shall do the work shall, however, remain with the Company. •

- (G) Where construction or maintenance work of the type customarily coming under the jurisdiction of the trades is to be contracted out, qualified contractors in good standing with the trades shall be given preference, provided that nothing herein shall require the Company (a) to violate Federal or State regulations, (b) to delay the work and (c) to employ a contractor either not readily available, or not equipped to do the work. It is further stipulated and agreed that if the Company is unable to obtain a qualified contractor under the specifications outlined above or feels that it is called upon to bear unreasonable costs, the matter shall become the mutual concern of the President of the Company and the IBEW Local 10 Business Manager and they shall cooperate to adjust the matter with due regard for all factors involved.

•

- (H) Management will inform the Union Business Manager when a new contractor comes on the property, or a contractor formerly on the property returns, to perform electric or gas, or generating station construction or maintenance work for five or more consecutive days. Such information will be given 2 weeks in advance, when practicable, in writing. •

Article V

SAFETY

(A) IBEW Local Union 10 will establish a Safety Committee of four members and the Company will establish a similar Safety Committee consisting of four members. It is agreed between the parties that their respective Safety Committees shall meet at reasonable intervals of time for purposes of reviewing case histories of actual lost time

accidents involving members of the Brotherhood and to consider recommendations and suggestions of the Brotherhood regarding proposed changes in safety rules. Before any safety rules are adopted they shall be subject to full discussions between the Safety Committee of the IBEW Local Union 10 and the Safety Committee of the Company.

(B) The safety rules as set up by the Company, the State and the Municipality must be strictly adhered to both by the employees and the Company.

(C) The Company will require its employees, and the Union will require its members to abide by the safety rules. No employee will be asked or required to place himself in a position of undue risk.

(D) The Manager may designate a full Accident Investigating Committee hearing for a lost-time or no-lost-time accident. A copy of the report of a full Accident Investigating Committee on an accident involving a bargaining-unit employee will be sent to the Local Union Business Manager. The Safety Supervisor or Union Representative may recommend that an investigation be held. When a committee is designated by the Manager, it will include a Union representative.

The Safety Supervisor and a Union Representative will jointly investigate an accident at the Union's request.

The Union Business Manager will be advised of accidents including vehicles and equipment failure involving bargaining-unit employees. Inconsequential accidents such as bee stings and dog bites will not be reported. The Company will attempt, but cannot guarantee, to report all accidents within 48 hours.

(E) First aid kits shall be placed in all headquarters, generating stations, attended substations and in all trucks. The Company shall furnish all protective equipment considered necessary by Management or recommended by the joint Management-Brotherhood committee such as rubber blankets, rubber gloves, coats, hats, hose, boots, gloves for pole unloading or special clothing.

- (F) At no time shall an employee be required to perform any hazardous task outside his classification with which he is not familiar. •
- (G) At all times, except during extreme emergencies or in those cases where an employee normally works alone in his operating duties as explained below, there must be two qualified employees working together on live primaries, electric equipment considered high voltage, high pressure gas or steam and uncontrolled low pressure gas or steam.

Interpretation of the above paragraph with respect to gas facilities is covered by a Memorandum of Agreement. •

- (H) Operating duties are intended to cover (a) plant and substation operating routine and (b) switching (to be done alone by a qualified employee on the switching list), as well as the re-fusing of branch circuits and transformers where the operation is performed below any primary wires or conductors and under other than storm conditions. However, there will be no change in operating practice until the Brotherhood brings same to the attention of Management for mutual solution. •
- (I) Also, and without any exception, there must be two qualified employees working together (a) under storm conditions, on the re-fusing of branch circuits and transformers and (b) at any time, on the replacing of live primaries or repairing of street lighting circuits. A qualified helper shall be a first or second class employee as defined in the Job Specifications for the type of work being done. •
- (J) An employee will not work under a vehicle which is raised off the ground unless at least one other employee is within sight or hearing. This does not apply to work done on a raised vehicle which does not require getting underneath, such as removal or replacement of tires, wheels or hubs. •

Article VI

MEALS AND LODGING

(A) In case the work the employees are ordered to do requires them to be away from home overnight, meals and lodgings shall be furnished and paid for by the Company. When NYSEG crews from other Divisions travel to a receiving Division, or contract crews travel to a receiving Division, for storm restoration efforts, the Company will continue to provide and pay for meals for both the traveling crews and the crews in the receiving Division working during the event. The person in charge of the work will make the necessary arrangements for the meals and lodging provided in this Agreement.

Meals and lodging of generating station employees temporarily assigned to other stations will be paid on the basis of the Memorandum of Agreement revised July 1, 1989 (\$95.00 per diem).

(B) The allowance in lieu of a meal as established through negotiations between Management and the IBEW Local 10 will be paid for all missed meals during any continuous assignment.

Employees will receive \$20 for an in lieu of meal which is not eaten. (This will continue to be taxed.)

Employees will be reimbursed up to \$20, for a meal actually eaten, through the expense reimbursement process. The employee will pay for the meal and submit the receipt. (This reimbursement will not be taxed.)

If an employee is entitled to more than one meal during a continuous assignment, the employee will have the option of taking the allowance in lieu of the meal and pay for 45 minutes at premium time for the last entitlement, or the actual meal and pay for the time necessary to eat the meal. If an employee is entitled to only one meal during a continuous assignment, the employee must take the meal allowance and premium pay for 45 minutes unless the entitlement is caused by working through a designated meal period. The 45-minute allowance will apply for only one meal entitlement during a continuous assignment and will be included in determining whether the employee is entitled to time off under Article XI (Rest Period). If, at the end of the work assignment, an employee has accumulated more than one meal entitlement, and that employee eats a meal with paid eating time, one 45-minute allowance will also be granted but it will not be considered as time worked for determining time off under Article XI.

(C) For day workers, the usual and customary times for breakfast and evening meals are 6:00 to 6:45 a.m. and 4:15 to 5:30 p.m., respectively.

- (1) Shift and scheduled workers shall have the following customary times for their breakfast, lunch and dinner meals:
 - (a) The breakfast period shall be considered as the 45-minute period beginning one hour before the start of the employee's scheduled work period.
 - (b) The lunch period shall be considered as the 30-minute period beginning no later than five hours after the start of the employee's scheduled work period. These entitlements will not apply to shift employees working their normal schedules who eat their lunch meal without a work break.
 - (c) The dinner meal period shall be considered the 75-minute period beginning 45 minutes after the end of the employee's scheduled work period.
 - (d) On scheduled days off, the above meal periods will apply to the schedule for which the employee was called in to work. When shift and scheduled workers are entitled to a meal under this article, the allowance in lieu of a meal and any applicable eating time allowance will be given. As an

exception, Management may determine that meals can be brought in or provided.

(D) Applicable to meal periods within scheduled hours of work.

- (1) Meals will be provided or paid for by the Company under the following circumstances:
 - (a) In cases of emergency outdoor work during rainy or inclement weather where the noon period falls at the end of or within the period of such work. If the trouble is clear or if the work can be delayed prior to 12:30 p.m., the supervisor at the job site may require employees to eat their lunch meal or they will lose their entitlement.
 - (b) Where employees normally expected to carry their lunches are called out in an emergency prior to the commencement of their regularly scheduled workday without reasonable opportunity to provide for same.
 - (c) When employees are not given notification by the preceding workday that they are to be away from headquarters at 11:00 a.m. However, for the period of November 1st to March 31st inclusive, the Company will, at the option of the department Supervisor, either return the employees to their headquarters or other suitable Company property or the Company will furnish the lunch meal. A Company truck with heated cab and crew compartment of sufficient capacity to accommodate the crew will be considered "suitable Company property" and, where such truck is available, meals will be eaten at the job location.
- (2) A one-half hour lunch meal period may be observed and employees will be expected to eat at the job location.
- (3) When the meal is not eaten by a field crew at the job location because a Company truck with heated cab and crew compartment of sufficient capacity to accommodate the crew is not available, the employees will observe a one-hour lunch period and will be allowed to use Company transportation equipment to the place where the meal will be eaten. The one-hour period will be extended as required without loss of straight-time pay to permit up to 45 minutes of free time at the eating place.

(E) Applicable to meal periods outside scheduled hours of work.

- (1) Meals/entitlements will be provided or paid for by the Company at the appropriate time or as soon thereafter as

possible under the following circumstances:

- (a) When employees have worked 2 hours at the end of and in addition to the regular workday.
 - (b) In extended periods of emergency or prearranged work, at 5-hour intervals except as provided in (c) immediately following.
 - (c) When employees are required to work off-schedule and the customary lunch meal period falls within or at the end of the work period. Except on Sundays and holidays, this shall not apply to lunch meals during prearranged work when employees are given notice on or before the preceding day. It shall not apply to shift employees called to work off-schedule with sufficient notice to permit them to carry their meal.
 - (d) Where employees are called out off-schedule and miss their regular morning or evening meal thereby.
- (2) Meals provided by the Company in accordance with Section (E) of this article may be eaten without loss of time except in the following circumstances:
- (a) Where lunch meals are provided during prearranged work on Sundays and holidays and the meal is eaten during employees' usual lunch meal period. Any necessary eating time which may fall outside the usual lunch meal period will be paid for.
 - (b) When prearranged work is scheduled for the morning of Sundays and holidays and the reporting time is prior to 7:00 a.m., the Company will pay for breakfast. The meal may be eaten either before or after the work period. The breakfast will not be paid for if the employee eats at home.
 - (c) It is sometimes necessary to schedule prearranged overtime work in the early morning hours, and have work extend into the regular workday. If the work is scheduled for 5:00 a.m. or later and the employee does not eat at home, the Company will pay for the breakfast and the employee will provide his own lunch meal, except that day workers other than those in generating stations scheduled to report for work after 6:45 a.m. for a period of 5 days or more will not be paid for breakfast. If the work is scheduled before 5:00 a.m., the Company will pay for both the breakfast and the lunch meal

- (3) Time spent in travel to and from meals provided in accordance with Section (E) of this article shall be considered as time worked.

(F) For production day workers the usual and customary lunch meal period which is mentioned in Article VII (B) shall be defined as the period between 11:00 am and 11:30 a.m. or 11:00 a.m. and 12 noon. Clerical day workers shall be granted a 30-minute lunch meal period beginning no later than 1:00 p.m.

The following classifications shall be granted a 30 minute lunch meal period to begin no earlier than 11:00 a.m. or begin no later than 1:00 p.m.: Field Service Representative, Meter Reader, Meter Reader-Collector, Collector, Field Representative, Field Planner, Field Tester, and Meter Technician.

When unusual circumstances make impossible the observance of the usual and customary lunch period for production workers or lunch meal period for clerical day workers as defined above, the employees affected shall be paid at the appropriate premium rate for the time worked during this period and, as soon as it can reasonably be done, shall be granted sufficient time to eat their meals at the job location without loss of straight-time pay.

Article VII

HOURS OF WORK, OVERTIME AND HOLIDAYS

(A) The basic workday shall consist of 8 hours and the basic workweek shall consist of 5 days (40 hours) subject to the Company's need for services. The lunch period shall not exceed one-half hour.

(B) For the purpose of this Agreement, production workers are composed of shift, day and scheduled workers and clerical workers are composed of day and scheduled workers. A shift employee is defined as one who works at a seven-day operation or service, on a rotating or shift schedule, which may require an overlapping, double or third shift. A day worker is one whose basic workweek is Monday through Friday, beginning at 7:00 a.m. and continuing for 8 hours a day, excluding lunch period. Day workers in generating stations, with management approval, may be placed on regular work schedules by department or station starting at 7:00 a.m. – 3:30 p.m. However, day workers in Customer Service begin at 7:30 a.m. In Corporate or Division offices, Clerical Day workers may be placed on schedules by department to allow coverage of the core business hours from 7:00 a.m. to 4:30 p.m. Applicable overtime, meal and other relevant clauses will be adjusted accordingly to fit the varying start times.

(C) A scheduled worker is an employee, other than a shift worker or day worker, who works according to a schedule of hours at different times of the day and/or on different days of the week including Saturdays.

- (D) A day worker in a generating station may be rescheduled for a period of not less than three (3) days as to hours of the day Monday through Friday. If a day worker's hours are so rescheduled and the Company does not give him 48 hours notice before he begins work on the revised schedule, he shall be paid for his first rescheduled tour of duty at a rate 1-1/2 times his basic hourly rate. Such premium for change of schedule without advance notice is not payable for days of absence from work. Subsequent tours of such rescheduled duty shall be paid for at his basic rate. If any of his rescheduled hours are worked between 4:00 p.m. and 8:00 a.m., he shall receive credit toward shift bonus (See Article VIII (B)).

Hours of work and overtime for day workers in generating stations who are rescheduled because of major overhauls are governed by the Memorandum of Agreement revised July 1, 1989.

A day worker may be returned to his basic work schedule provided eight (8) hours elapse between assignments. If any portion of the 8 hours of time off extends into the basic work schedule, the employee will receive pay at straight time for that unworked portion of the basic work schedule. •

- (E) When a generating station or Central Dispatch employee is called at home and directed to report for extra work at a time less than four hours from the time of the call, the employee will receive, in addition to pay for time worked, credit for one-half hour to be paid at the appropriate overtime rate. If the employee is told to come out as soon as possible, pay shall be from the time the call is received and the half-hour's pay will not be paid. •

(F) If a scheduled worker's regular schedule is changed so that he is required to begin work on the revised schedule with less than 48 hours notice in advance of the new starting time, his first rescheduled tour of duty shall be paid for at 1-1/2 times the basic hourly rate. Such premium for change of schedule without advance notice is not payable for days of absence from work.

A scheduled worker may be returned to his basic work schedule provided eight (8) hours elapse between assignments. If any portion of the 8 hours of time off extends into the basic work schedule, the employee will receive pay at straight time for that unworked portion of the basic work schedule.

- (G) It is not the intent of the Company to add to the number of scheduled workers, except as it becomes necessary. •

(H) Where any other hours or consecutive days of labor of a type not already scheduled are required in the future, the matter shall be taken up in advance with the Brotherhood, and if no mutually satisfactory understanding is reached, the matter may be referred to the Grievance and Arbitration Procedure, Article XVII, beginning at the Third Step.

(I) Where a day or scheduled employee is authorized and required to work during his usual and customary lunch meal period, he shall be paid premium time therefor.

- (J) Changes of shift employees' straight-time working schedules may be made, within the limits of this Agreement, upon 72 hours advance notice, with the understanding that if an emergency arises, only 24 hours advance notice of change of schedule will be required. If a shift employee is required to begin work on the revised schedule with less notice in advance of the new starting time, the first rescheduled tour of duty shall be paid at 1-1/2 times the basic rate.

It is further agreed that where an employee after an emergency change of schedule, as above provided, reverts to his original hours of labor, no notice of reversion is required, provided 8 hours rest between assignments is granted. If any portion of the 8 hours of time off extends into the basic work schedule, the employee will receive pay at straight time for that unworked portion of the basic work schedule.

This paragraph shall apply to the Seneca Compressor Station for start ups and shut downs of compressors. Generating station Employees may be rescheduled for a period of not less than one day for start-ups and shut-downs of turbine generators, boilers, including mill maintenance. Shift workers will receive a minimum of 48 hours notice of a schedule change. Day and scheduled workers will receive a minimum of 24 hours notice of a schedule change. If these notice requirements are not met, the employee will be paid at a rate of time and one half the basic hourly rate for the first rescheduled tour of duty. •

- (K) When an employee is called out for a shift, he will be paid for a full shift, as long as he arrives at the job location within a reasonable time of the start of the shift. When no one is available for shift relief, the employee on the previous shift will be held over for 4 hours and the employee scheduled for the following shift will be brought in 4 hours early, whenever practicable, in preference to having one employee work 16 consecutive hours. •

—applies to Production

• (L) When clocks are advanced one hour at the beginning of Daylight Savings Time, scheduled shift workers who work the 12:00 midnight to 8:00 a.m. shift will be paid for eight hours at their basic rate. When clocks are set back one hour at the end of Daylight Savings Time, shift workers on the 12:00 midnight to 8:00 a.m. shift will receive nine hours pay, eight at their basic rate and one at one and one-half times their basic rate. •

(M) Overtime shall be paid for at the rate of time and one-half for all hours worked beyond the regular scheduled eight per day or forty per week, except where otherwise provided.

When an employee is required to work out of his district and on another utility's property to assist them in the restoration of their service, he shall be paid two times his regular rate for hours worked beginning with the assignment and until its completion. Article XI(C) will not apply when working in the territory of another utility company.

(N) Overtime shall be shared equally in each class of work, so far as is practicable.

(O) No employee shall be laid off on a regularly scheduled workday to equalize overtime worked.

(P) When an employee is notified later than 10:00 p.m. on the preceding day not to report for prearranged overtime work planned to start outside his normal schedule between 11:00 p.m. and 7:00 a.m. of a scheduled workday, or at any time on a Saturday, he will be paid for two (2) hours at his basic straight-time rate, unless he is covered by one of the following paragraphs, in which event such paragraph shall govern.

When an employee is notified later than quitting time not to report for prearranged overtime work planned to start outside his normal schedule between quitting time and 11:00 p.m. of that day, he will be paid two (2) hours time at his basic straight-time rate.

When prearranged overtime work has been planned for a Sunday, or holiday, an employee will be paid two hours time at his basic straight-time rate if he receives notice of cancellation of the prearranged work less than 12 hours prior to the time he was to report.

When an employee has not been notified that the planned work has been postponed, and reports for prearranged overtime work planned outside his normal schedule, and the work cannot be done because of inclement weather or other reason he will be paid four hours time at his basic straight-time rate, in lieu of any payment required above.

If any prearranged work is postponed because of an emergency, whether or not the employee has been notified of such postponement as provided in the preceding paragraphs of this Section, the employee may be assigned to work in connection with the emergency and in the event of such assignment the hours of time due the employee for failure to notify of the postponement will not have to be paid. The employee will be paid for hours worked at the appropriate overtime rate with a minimum of four hours straight time except if he is assigned work so near the beginning of a scheduled workday that the applicable overtime rate is less than four hours straight time, and cannot be released before such day begins, he will not receive four hours straight time. Such assigned overtime work will be considered an extension of the scheduled work period, in the same sense as overtime immediately following the normal day.

(Q) Work on Sundays.

- (1) Day and scheduled employees shall be paid double time for hours worked except for the work now regularly scheduled, which shall be paid for at straight time.
- (2) Shift employees do not have two "Sundays" in their work week. When a shift employee works on a calendar Sunday, he shall be paid as follows:
 - (a) When scheduled to work, straight time for regularly scheduled hours and time and one-half for all hours worked outside his regularly scheduled hours. His second non-scheduled day in that week becomes his "Sunday" and he is paid at double time for all hours worked on that day.
 - (b) When not scheduled to work, double time for all hours worked. Work on any other non-scheduled day in that week is paid for at time and one-half. •

(R) The following days shall be recognized as holidays: New Year's Day, Good Friday, Memorial Day, (last Monday in May), Fourth of July, Labor Day, Veterans' Day (November 11), Thanksgiving Day, the Friday following Thanksgiving Day, Christmas Eve (1/2 day, when December 24th falls on a Monday through Thursday), Christmas Day, New Year's Eve (1/2 day, when December 31st falls on a Monday through Thursday), the employee's birthday, and two floating holidays.

Holidays falling on Saturday will be observed on the preceding Friday. Those falling on Sunday will be observed on the following Monday. These holidays will be observed in accordance with the other provisions of this article.

A floating holiday will also be observed as a holiday subject to the conditions set forth in this article. The employee must give notice 10 working days in advance. Supervisors will agree, so far as possible, with the desires of employees but may require an employee to select a day more compatible with orderly operations and insuring adequate and continuous service to the public.

Scheduled workers who are scheduled to work on a Saturday holiday will observe the actual holiday.

The employee's birthday will be observed as a floating holiday subject to the conditions set forth in this article. The employee may observe the actual birthday, or with his supervisor's approval, given 10 or more working days in advance, he may observe another day during the calendar year. A February 29 birthday will be observed on March 1, three years out of four. Regular full-time employees may elect to take their birthday holiday and one floating holiday in intervals of less than 8 hours; the intervals to be governed by the provisions contained in General Bulletin No. 6.

If a holiday falls on a scheduled or shift worker's off-scheduled day, his "holiday" will be his next regularly scheduled workday. If required to work, day and scheduled employees shall be paid, in addition to the above, at time and one-half for hours worked within their regularly scheduled hours and at double time for hours worked outside their regularly scheduled hours, with minimum pay for four hours' straight time.

- Shift employees shall be paid at two an one-half times their basic rate for all hours worked within their regularly scheduled hours and at double time for all other hours worked on a holiday.
- Work on the above holidays shall be limited to that which is deemed by the Company to be necessary for adequate and continuous service to customers.

(S) 17 and 7 work rule Hours: The Company's intent is to limit the maximum number of continuous hours worked to 17 followed by a minimum of 7 hours of rest. During the start of a Declared Event the Company's intent is to arrange workers in an appropriate work rest cycle or complete the event declared. Regular contractual pay rules apply until the Company: Declares an event, and Places an employee on a 17 and 7 work and rest cycle.

Declared Event Pay Provision – Once an employee is on the 17 and 7 cycle, all hours from the beginning of the cycle will be paid at one and one-half times the normal rate of pay. The Declared Event pay

provisions (1.5 times normal rate of pay for all work and rest hours) end with the last hour worked if it is followed by a mandatory eight (8) hours rest period. Pay at the rate of double time and a half (2.5) for the first tour of duty will no longer be applicable. Hours worked on Sundays or Holidays during a declared event will be paid at the regular contract rates. When employees from other NYSEG Divisions are working in the Division where the event has been declared and are on a 17 and 7 cycle, the intent is that to the extent feasible employees in those job titles working in the receiving Division will also be on the cycle.

Article VIII

WAGES

All employees will be paid by direct deposit to the employees designated account. Employees must complete the process to create direct deposit. Employees that are not currently being paid by direct deposit will have one year from July 1, 2020 to complete the direct deposit process.

(A) The respective wage level for each job classification is shown in Exhibits "A" and "B" which are attached hereto and made part of this Agreement. Also attached is Exhibit "B/A" which shows for each wage level, the basic rate effective during the term of the Agreement.

All employees hired on or after July 1, 1983 will receive \$1.00 less per hour until they have completed one (1) year of continuous service.*

Cooperative trainees and students hired between terms during the period June 1 through September 1 for temporary vacancies, will receive \$2.00 less than the regular hourly rate.

(B) A shift bonus of 6% of the employee's total weekly earnings will be paid to scheduled and shift employees who work the majority of their regularly assigned hours between 2:00 p.m. and 7:00 a.m. during any workweek. A shift bonus of 1% of the employee's total weekly earnings will be paid to scheduled and shift employees who are regularly scheduled for Sunday straight-time day work and who work all assigned Sunday hours falling in such workweek except when the majority of the employee's regularly assigned hours fall between 3:00 p.m. and 7:00 a.m. during that workweek. An employee will only be entitled to one of the above shift bonuses during that workweek.

(C) The Company agrees to continue and to make payments to the Pension Plan, as amended, as it applies to members of the Bargaining Unit for the term of this Agreement.

The Company will offer employees who were hired on or after January 1, 2001 and before July 1, 2010 an enhanced Company 401k match of 50% on up to 5% of their eligible compensation. These employees will remain eligible for the annual Core contribution of \$3,500 to their account under the Company's 401(k) plan, the Tax Deferred Savings Plan for Union Employees (which contribution was in lieu of the prior annual account credit of \$3,500 under the cash balance formula of the Company's qualified defined benefit pension plan) and for retiree medical benefits. This change will take effect on January 1, 2021.

* – Except for Call Center 614 hired into position on or after May 2, 2010; and Transitional Meter Reader Collector hired on or after July 1, 2015.

Article IX

VACATIONS AND COMPENSATED LOST TIME

(A) The Company will grant 2 weeks vacation with pay in each calendar year to all full-time employees who have been continuously in its service for not less than one year. All full-time employees who have been continuously in the service of the Company for not less than 6 years shall be granted annually 3 weeks vacation with pay; those with 14 years, 4 weeks annually; those with 21 years, 5 weeks annually (effective January 1, 1992); and those with 29 or more years, 6 weeks annually. Vacation benefits are accrued only during the first nine months of an employee's absence from work due to disability.

(B) Vacations shall not be cumulative nor shall any employee receive more than the above earned and accrued vacation in any one calendar year. As exceptions to this provision the following shall apply:

- (1) Employees who are unable to take all or part of their earned and accrued vacation during the calendar year by reason of continuing disability will be permitted to take that vacation, 21 days or more after their return to work, during the following calendar year.
- (2) All employees shall be entitled to defer up to five days of vacation earned and accrued in one calendar year to be taken prior to May 15th of the following calendar year. If an employee is unable to take deferred vacation by May 15th because of continuing disability, then he will be required to take it within sixty days after his return to work.
- (3) Sections (E) and (I) of this article are further exceptions.

(C) A week of vacation shall consist of a basic workweek of 5 days for which the employee involved shall be paid his basic weekly wage, based on 40 hours.

If an employee is on a temporary assignment, carrying a higher basic rate than his regular basic rate, he will receive the higher rate providing:

- (1) He is on the temporary assignment immediately prior to his vacation.
- (2) He has completed five consecutive months on the temporary assignment at the time of his vacation. If a holiday falls or is observed on an employee's regularly scheduled workday within a vacation period, it shall not be counted as part of the vacation period.

(D) All vacations will be granted, so far as possible, in accordance with the desires of the employees in the order of their continuous Company service but the Company may allot vacation periods in order to insure orderly operation and adequate and continuous service to the public. The consecutive weeks scheduled for any employee during June, July, August and September may be limited to two. Three days of vacation each year may be taken in one-half day increments.

(E) If an employee does not receive notice of change 30 or more calendar days before the first day of scheduled vacation, it is assumed that the vacation is definitely scheduled. When an employee is required to cancel or defer all or part of that previously scheduled vacation or is called in to work during that vacation period, the employee will be paid, in addition to regular vacation pay, at time and one-half for hours worked during regularly scheduled working hours and at the appropriate overtime rate for hours worked outside regularly scheduled working hours.

If he is called in on a day that has previously been scheduled as vacation, time is to start when the call is received except when time to report has been prearranged.

With Company approval, the employee's vacation period may be extended one day for each calendar day he is required to work. If necessary, such extension may be carried into the next calendar year, but not beyond it. If the vacation period is extended, he will not receive vacation pay for the day(s) worked.

(F) Employees returning to work from leaves of absence and from

extended absences due to illness or injury (including Workers Compensation disabilities) of 30 days or more shall be eligible for earned, accrued and deferred vacation benefits after 21 days of active full-time employment.

(G) Any employee reemployed after a layoff of two years or less and remaining on the payroll for a period of one year, shall retain all vacation privileges existing prior to his layoff.

(H) An allowance in lieu of vacation will be paid (a) when an employee resigns after giving at least two weeks advance notice to the Company or, (b) when the employee's services are terminated by the Company for any reason except retirement at normal retirement date, or (c) when an employee retires due to disability prior to normal retirement date and is unable because of the disability to take vacation earned by working prior to the date the disability began. Any allowances shall be computed in accordance with the following:

- (1) For those who have completed 1 year but less than 6 years of continuous service at the date of termination: at the rate of one day for each full month worked since their last employment anniversary date, but not in excess of ten days.
- (2) For those who have completed 6, but less than 14 years of continuous service at the date of termination: at the rate of 1-1/2 days for each full month worked since their last employment anniversary date, but not in excess of 15 days.
- (3) For those who have completed 14 but less than 22 (21, effective 1/1/92) years of continuous service at the date of termination: at the rate of two days for each full month worked since their last employment anniversary date but not in excess of 20 days.
- (4) For those who have completed 22 (21, effective 1/1/92) but less than 30 years of continuous service at the date of termination: at the rate of 2-1/2 days for each full month worked since their last employment anniversary date but not in excess of 25 days.
- (5) For those who have completed 30 or more years of continuous service at the date of termination: at the rate of 3 days for each full month worked since their last employment anniversary date, but not in excess of 30 days.
- (6) When the date of termination occurs earlier in the calendar year than the employment anniversary date, any days of vacation taken in that calendar year will be deducted from the total computed under (1) through (5) above.

- (7) When the date of termination occurs later in the calendar year than the employment anniversary date, the allowance shall include, in addition to any amount payable under (1) through (5) above, a further allowance for that portion (if any) of his vacation for that calendar year not received up to the date of termination.

(I) In anticipation of retirement on his normal retirement date or at earlier retirement date specified and approved sufficiently in advance, an employee may defer up to 20 days of his vacation earned during the period beginning with the next to last anniversary date preceding his retirement date and receive the money equivalent to be paid at the time of his retirement. The intent of this is that every employee, if he so wishes, may take up to 20 days pay in lieu of vacation earned at retirement date. Vacation days earned up to retirement date in excess of 20 must be taken as vacation.

Employees with 30 or more years of service who are unable because of illness or disability to work long enough to earn a full vacation in the final year in which they can earn vacation, but who work a total of 6 or more months in that year, will be credited with a full vacation for that year.

(J) Leaves of absence may be granted in accordance with General Bulletin No. 10. The General Manager's decision to grant such leaves and the length of such leaves should be influenced by length of service as well as by the nature of the reason for the request. Generally such leaves should not exceed one week per year of service, up to 12 weeks.

(K) Regular full-time employees who have one year of service and who are members of the National Guard or the Reserve components of the Armed Forces of the United States shall be granted time off for duty on the following basis:

If they are ordered to participate in prescribed training formations to maintain their status in their unit (but not for advancement) and shall have presented orders or other satisfactory proof, they shall be granted a military leave of absence of not more than ten regularly scheduled workdays in any calendar year during which period they will receive differential pay as set forth herein, provided that, if the training period exceeds ten regularly scheduled workdays this extended service shall be charged either against their vacation or a leave of absence without pay if requested.

For time lost from work during a two-week period of military duty, the Company will pay the difference between the employee's basic straighttime pay and his military pay for that two-week period. The term "military pay" shall be interpreted and applied to include in addition to base pay any allowances for service, rank, ratings, special qualifications, or disability incurred in service, but shall not include rental, subsistence or transportation allowances. The regular full-time employee must submit satisfactory proof of his "military pay" received in order to receive his differential pay.

Regular full-time employees and temporary employees after six months of service who are absent from work because of emergency callouts of the National or State Guard shall receive their basic pay up to a maximum of a basic workweek without any deduction for amount received from the Civil authorities. Any emergency callout which might arise and last beyond a period of a regular workweek will be considered special and treated on its merit by approval of a Vice President when, and if, the condition should arise.

(L) It is agreed that policies in respect to Severance Pay, Partially Incapacitated Employees, Occupational Disability Benefits, Compensated Lost Time and Sick and Injury Leave, and Personal Leave (as set forth in Bulletins No. 1 through No. 6 and included herein as Exhibit "C") shall continue in effect for the period of this Agreement.

(M) The Company agrees to provide for the Term of the Agreement the Disability Benefit Plan for regular full-time employees, according to the terms and conditions thereof.

- (1) Initial Disability Benefits: a weekly benefit equal to 85% of basic weekly earnings will be paid beginning with the fourth calendar day of nonoccupational disability or occupational disability (as provided in General Bulletin No. 3, item A1) and continuing for as long as 26 weeks.
 - a. When there is a second period of disability related to the same non-occupational injury or illness and separated by a period of 30 calendar days or more during which the employee works full time and performs all the duties of his/her regular job, the second period will be treated as a new disability. When an employee returns to work full-time in his/her regular position and performs all the duties of his/her regular job, for a period of less than 30 calendar days and then leaves work for an unrelated condition, it is considered a new disability and the employee will need to satisfy a new three calendar day waiting period.

- b. Employees are entitled to use compensated lost time during this period. However, for each day, full or partial, that compensated lost time is used (other than paid rest time or paid holidays), the 30 calendar day period will be extended by one full calendar day. The vacation provisions of Article IX continue to apply.
- (2) Extended Disability Benefits: after completion of the 26-week period (initial disability benefits) employees with 10 years or more of continuous service with the Company will be entitled to extended disability benefits to which their service entitles them (see table below) equal to 60% of basic weekly earnings paid for a period of 4 to 78 weeks.
- (3) Disability benefits will begin and the three-day waiting period will be considered satisfied on the day a disabled employee is admitted to a hospital and incurs at least one day's room and board charge.
- (4) If the extended disability period ends on other than the 1st day of the month, benefits will be extended to the end of the month for employees who are eligible for and are retiring due to disability under the Company's total disability plan for hourly employees.
- (5) Disability benefits are calculated on the basis of 5 days in any one calendar week. If a holiday falls within a three-day sick-leave waiting period, the employee will receive full holiday pay, the day will count as a waiting day, and the employee will not be required to count the day as sick leave.
- The extended payments will be reduced by the primary Social Security benefit the employee first receives. This "offset" will not be increased by any subsequent increase in the primary benefit which the employee receives for that disability.

Years of Service	Maximum Weeks 60%
10	4
11	6
12	8
13	10
14	12
15	15
16	18
17	21
18	24
19	27
20	31
21	35
22	39
23	43
24	47
25	52
26	57
27	62
28	67
29	72
30 or more	78

(6) Disability Benefits for those on disability will be adjusted by the same percent and on the same effective date as the General Wage Adjustment.

(N) Probationary and temporary employees will be entitled to a non-occupational disability benefit consistent with the requirement of the New York State Disability Benefits Law.

Article X

EMERGENCY CALLOUTS

(A) When employees are called out or ordered out (off schedule) and released before the next scheduled work period, they shall receive four hours' straight time unless the pay for time worked, at the applicable overtime rate, is greater. If they are called out so near the beginning of a scheduled workday that the applicable overtime rate is less than four hours' straight time, and cannot be released before such day begins, they will not receive four hours' straight time. Such overtime work is considered an extension of the scheduled work period, in the same sense as overtime immediately following the normal day. Time to start when call is received.

- (B) Unless a supervisory employee is present, a non-supervisory employee shall be designated by Management to take charge of a crew consisting of two or more employees called out for emergency work. If such work equals or exceeds four hours' duration, his hourly rate shall remain unchanged but he shall receive in addition a bonus equal to one hour's straight-time pay for each such separate callout. Provisions of this paragraph will also apply to UC&M Mechanics 1/C and Gas Fitters 1/C. •

Article XI

REST PERIOD

(A) If an employee is required to work sixteen or more consecutive hours he will, whenever possible, be allowed a period of eight hours time off before returning to work. Any part of such time off which extends into the employee's normal work schedule will be paid for at straight-time rates. Time allowed off for meals will not be considered as interrupting consecutive hours worked.

(B) If an employee is required to work more than sixteen consecutive hours, he will be paid at double time rate for those hours worked in excess of sixteen.

When an employee is called back to work two hours or less after working to the end of his regularly scheduled workday or extension thereof, his time will be bridged, without pay, for the purposes of this section.

An employee recalled after less than eight hours of time off, following 16 or more consecutive hours of work, shall continue to receive double time for hours worked until he is granted eight consecutive hours of time off.

—applies to Production

★—Applies to Clerical

(C) If a day worker or a scheduled worker:

- (1) works a full 5 or more hours overtime during the 8-hour period preceding his next regularly scheduled workday, he will, if possible, be allowed a full 8 hours off without loss of time on such day.
- (2) works 4 hours overtime, but less than 5 hours, during the 8-hour period preceding his next regularly scheduled workday, he will, if possible, be allowed the first 4 hours off without loss of time on such day.
- (3) works more than 2 hours overtime during the 7-hour period starting 8 hours before his regularly scheduled workday, he will, if possible, be allowed the first 4 hours off without loss of time on such day.
- (4) works 2 hours or less overtime during the 6-hour period starting 8 hours before his next regularly scheduled workday, he will not be allowed time off, but will be paid for the equivalent time at the beginning of such day at one and one-half times his basic rate.

If such worker's reporting time, after a 4-hour rest period, would be after normal reporting time for the afternoon so that he could not work a full half-day, he will not be required to report.

If the employee is entitled to rest under this section, Management may require him to defer it and continue working. If the employee is required to continue, he will be paid two and one-half times his regular rate until rest period is granted. The balance of a scheduled day, after rest period is granted, shall be paid at the regular straight-time rate.

Article XII

JOB SPECIFICATIONS AND EVALUATION

(A) The jobs listed in Exhibits "A" and "B" of this Agreement have been evaluated by means of job rating plans. The job specifications including the foreword, the job evaluation schedule, the job factors, and the job point ratings, have been mutually agreed to by the Company and the Brotherhood. The plans form the basis for the general requirements of all jobs and the relative position of each job within the wage structure. The job specifications include the principal duties incumbent in each job. In case of a conflict between the provisions of the job rating plans and this Agreement, the terms of the Agreement shall govern.

(B) The Company shall, upon being requested by the Brotherhood or its authorized representative, review with the Brotherhood the job

duties assigned to any employee to assure that he is assigned to a job established under this Agreement commensurate with his duties.

(C) In the event the Company determines that there is a need for a new job during the period of this Agreement, the Company shall establish the job specifications for this job. The evaluation of the job specification shall be based on the job rating plan and shall be subject to negotiation between the Company and the Brotherhood.

(D) The Company or the Brotherhood may request the reevaluation of an existing job on the basis of a material change in the job duties. In general, no reevaluation of a job will be considered unless there is a material change in duties. Such a reevaluation of an existing job shall be arrived at on the basis of the applicable job rating plan and shall be subject to negotiation between the Company and the Brotherhood.

(E) The Company will endeavor to systematically review each job specification to determine if there is enough change in job duties to require a new job specification and evaluation. It is expected that each job specification will be reviewed at least once every eight (8) years.

Article XIII

SERVICE AND SENIORITY

(A) All provisions of this Article are subject to the exceptions stated in Article XV, Job Security.

(B) For all purposes except supplemental retirement benefits, service is defined as cumulative regular employment with the Company or its affiliates.

(C) Seniority is defined as the length of cumulative service with the Company in the Bargaining Unit, as described in Exhibits "A" and "B", within the District. The oldest employee in point of such service shall have the greatest seniority and the employee last hired shall have the least. If two or more employees have identical District seniority, then total Company service in the bargaining unit will apply.

Employees relocated under Article XV (Job Security Provision) take seniority attained in the bargaining-unit in their previous location to the new District.

Sick or accident leaves or other leaves of absence shall not affect seniority, but it is understood and agreed that in layoffs, employees shall retain their standing of seniority within their Districts for a period of two years from date of layoff. In this connection, it is understood and agreed that the order of seniority of employees on the payroll

June 1, 1958 is that shown on the seniority list dated June 1, 1958 furnished to the Brotherhood.

Employees, other than generating station employees, transferring from one District to another, will retain their seniority in the former District for two years.

Generating station employees transferring from one plant to another will retain their seniority in the former plant (or District) until their seniority in the new plant (or District) equals it.

(D) New regular full-time employees shall have no seniority for the first six months of their employment except that, after 30 days of continuous service, such employees shall be considered to have seniority solely for the purpose of bidding for vacancies in accordance with Section (B) of Article XIV. During such six-month period such employees will be considered probationary and the Company may dismiss them at any time without regard to the other provisions of this Agreement. This probationary period shall not extend beyond six months unless the Company and the Brotherhood agree that the circumstances of the case warrant an extension. After the satisfactory completion of the probationary period such employees will be considered regular, full-time employees.

Employees during the probationary or qualifying period (XIV (F) and (G)) shall be given proper instruction and training on the job. A probationary (new) employee failing to meet the Company standards after such instruction and training may be disposed of as the Company may direct.

(E) Temporary employees shall have no seniority unless and until they become regular full-time employees. In such event, seniority shall be adjusted to a date of employment based on previous employment, giving credit for time spent as a temporary employee and be recognized as applying toward the satisfaction of the six-month probationary period. Temporary employees will have their date of employment adjusted to reflect all previous time worked unless there is a break in service of 60 days or more.

(F) When it becomes necessary to reduce in rank a supervisory employee, unless he was promoted from the bargaining unit, he shall not return to it, except by mutual agreement of the Brotherhood and the Company.

(G) Employees hired on after July 1, 2020 will participate in the line department mandatory first responder program once fully

qualified. These employees will be expected to respond to all calls for the week(s) or days they are on duty. A take-home vehicle will be provided for the on-call period(s). With the exception above, pay and other provisions will follow the first responder MOA.

FR scheduling can be done on a day basis or week basis.

Article XIV

VACANCIES, PROMOTIONS, REASSIGNMENTS AND DISCHARGES

(A) All provisions of this Article are subject to the exceptions stated in Article XV (Job Security).

(B) Whenever a new job is created or a vacancy occurs within the bargaining unit covered hereby which involves other than the lowest classification in the District, the Company will post a notice on the Company's career site, electronically, for a period of seven business days. Applicants within the District shall receive first consideration. If none are qualified, applicants within the Area will be considered. The notice will show the job classification, the date of starting and the fully qualified wage level for the job. Employees desiring to be considered must apply electronically through the career site, stating their qualifications. Employees who do not apply within the above period will have no right to consideration for the job, except that employees who are excused from work during all of such period shall have up to 30 days from the date of posting to bid and be considered to have filed an application for the job. Employees excused from work during all of such period shall leave instruction for their Supervisor to bid on their behalf. If for some reason computer issues prevent an employee from bidding, the employee can provide a written bid to their supervisor within the seven day posting period.

Employees hired on or after July 1, 2020 that are awarded a position covered in Exhibit "D" Training and Progression Programs, are not eligible to bid into another progression program until they have completed the current progression program plus three years.

Employees hired on or after July 1, 2020 that are awarded a position covered in Exhibit "D" Training and Progression Programs, are not eligible to bid on another position in the same progression outside the district and area until they have completed the progression program plus three years.

Employees in a position covered in Exhibit "D" Training and Progression Programs* will not be deferred due to position availability once fully trained.

The ineligibility to bid period does not include bids to higher level positions in the normal job progression in the department (such as Line Mechanic 1/C to Chief). The ineligibility to bid also does not include bidding other jobs if an employee has become disqualified from a progression job.

An employee who has been hired into or awarded (through job posting) a vacancy at wage level nine or below, shall not be awarded another hourly vacancy having the same or lower wage level for at least six months after assuming the original position.

Exceptions to this six-month restriction period on job awards for qualified employees as defined by paragraphs (C) and (D) of this article will be:

- (1) When awarding a vacancy in a formal training and progression program.
- (2) Employees who are on higher-rated temporary assignment than their original position and who are awarded another vacancy having a wage level which exceeds their original position.
- (3) Time spent by such employees on a higher-rated temporary assignment than their original position counts toward the completion of the six-month restriction period.
- (4) Qualified probationary and regular full-time employees will not be denied a lateral or downward job award in order to hire an outside applicant.
- (5) In unusual circumstances, lateral or downward job awards may be made without regard to the six-month restriction period when supervisors of the department affected agree that the transfer is in the best interest of all concerned.

The Business Manager of the Local Union will be notified in advance of the job award of the names of bidders who are being rejected because of the six-month restriction period, or who are being accepted without regard to the restriction.

A copy of the job notice will be furnished to the Local Union. All who applied and the Business Manager of the Local Union will be advised the name of the successful candidate. When an employee is awarded a higher-rated job, that employee will begin receiving the rate of pay for the awarded job within fifteen working days after the notification of the award. The Business Manager of the Local Union will be notified when it is decided not to fill a bargaining- unit vacancy or to cancel a posted vacancy.

When it is known or becomes evident that temporary vacancies will exceed four weeks, the provisions of XIV (B) will apply. Such postings shall be made in advance if possible. Pending completion of the posting procedure the temporary vacancy will be filled by the senior employee who is qualified to perform the work.

If jobs are originally posted as Apprentice or Trainee, they will be reposted at the journeyman level, for location only, when incumbents reach 1/C, "A" or other top level of a training classification. If the jobs are originally posted as 1/C, "A", or other top level of a training classification, no reposting will be made. The following classifications only are affected: Field Planners, Field Testers, Meter Technicians, Gas Fitters, Line Mechanics, Mechanics, System Protection & Control Technicians and UC&M Mechanics.

(C) In matters of promotions, the Company will give full consideration to seniority as defined in Article XIII (C), but due consideration shall be given to qualifications for the position as evidenced by the records and experience of the Company. Where the qualifications of two or more employees are reasonably equal, seniority shall govern. If seniority and qualifications are equal, the Company will meet with the Local Union Business Manager to determine an equitable manner of resolving who shall be awarded the job.

(D) The term qualifications as used herein, is defined to mean:

(1) performance as demonstrated in the employee's present job; (2) knowledge of the job which is being filled as described in the job specifications; (3) experience in types of work related to the job being filled; (4) the employee's record for (a) cooperating with supervisors in the performance of his work; (b) protecting the lawful interests of the Company; (c) promptness and regularity in reporting for work; and (d) observing all lawful rules and regulations of the Company.

(E) Although temporary employees have no seniority [Article XIII (E)], bids will be accepted from temporary employees for job vacancies, in accordance with Section (B) of this article after 30 days of continuous service. These applications will receive serious consideration before any posted job is filled by an outside applicant. Qualifications will be determined by the Company.

Temporary employees hired to replace those on military service shall be considered to have seniority solely for the purpose of bidding for vacancies in accordance with Section (B) of this article after 30 days of continuous service.

(F) Progression and qualification within the following classifications are governed by Memoranda of Agreement attached as Exhibit "D": Certified Welder, EDP Programmer, Electric Field Planner, Field Tester "B", Gas Fitter, Line Mechanic, Mechanic, Power Plant Electrician, Power Plant Mechanic, Power Plant Technician, Section Operator, System Protection and Control Technician, UC&M Mechanic, **Distribution Operator**. In other classifications when a production employee, or those clerical employees hired prior to September 5, 1965, is assigned to another job, including promotion, he will be given a qualifying period of one to six months during which he will receive proper instruction and training on the job. He will be deemed to be fully qualified when, in the opinion of his supervisor or department head, he is able to discharge fully the duties and responsibilities of the classification, at which time his rate will be adjusted to the full rate for the job as shown in Exhibits "A" and "B". Should he fail to meet the job requirements within the qualifying period he shall be reassigned to the classification from which he came and shall resume the wage rate and seniority therein which would have been his had he not been promoted or transferred. This shall in no way cause him to be denied further consideration for future advancement. In exceptional cases, he may be given an additional period of not more than six months, without increase of pay, in which to make satisfactory improvement. When an employee has once fully qualified in a job he shall not thereafter be required to qualify again for that same job. Progression and qualification for employees hired on or after September 5, 1965 who are in or bidding into clerical classification is covered in (G) ★ below.

(G) During the qualifying period any production employee, or those clerical employees hired prior to September 5, 1965, will be paid at least a qualifying rate which is equal to two wage levels below the basic rate for the job. In the case of normal and usual line of promotion where the employee seeks a change of classification through the job posting procedure or otherwise, his qualifying rate will be the stated qualifying rate or the rate he received in his former classification, whichever is higher. Where an employee seeks work of an unrelated nature, through bidding a posted job or otherwise, and the employee cannot meet the requirements in the job specifications for the job and he is awarded the job, he will start in the next lower classification, at the qualifying rate. On evidence of qualification, his supervisor will advance him to the fully qualified rate in 6 months or less. After an appropriate time, he will then receive the qualifying rate for the original vacancy and will advance to the fully qualified rate as soon as he is capable of fully qualified performance – no reposting will be required.

★ Applying to employees in or bidding into clerical (Exhibit "B") classifications who were hired on or after September 5, 1965, or to those hired prior to that date if it is to their advantage: Employees will be paid at least a qualifying rate which is equal to two wage levels below the basic rate for the job. On evidence of qualification, his/her supervisor will advance him/her to the fully qualified rate in 6 months or less. After an appropriate time, he/she will then receive the qualifying rate for the original vacancy and will advance to the fully qualified rate as soon as he/she is capable of fully qualified performance – no reposting will be required. ★

- (H) When an employee is assigned to a classification in which he is identified as a shift employee, as defined in Article VII (B), and in which he will be required to take a shift alone without an employee of equal or higher classification being present, he may be paid at a qualifying rate only for the period of instruction during which he is guided by another employee of equal or higher rank. However, he will be considered fully qualified only when his supervisor or department head determines that he is able to assume all the duties and responsibilities of the position, at which time an appropriate notation will be made in the Company's records. •

(I) Regular full-time employees in Job No. 1261 (Laborer 1/C) with twelve consecutive months of service will be advanced one wage level on the Sunday following their first employment anniversary date. On the Sunday following their next anniversary date, they will be advanced an additional wage level.

Employees who are regular, full-time 1261 Laborers, who wish to transfer to another department in that classification should notify the local Human Resources Manager of their intention. When a 1261 vacancy exists in the department to which they wish to move, their request will be considered as though they had bid on a posted job.

(J) When an employee is temporarily assigned to perform the duties of a higher classification for which he is qualified, within the bargaining unit, for a period of five or more consecutive regularly scheduled workdays, he shall receive the same rate of pay as if he were permanently assigned. For such assignments for a lesser period, but lasting four hours or more, he shall receive an extra one hour's straight-time pay for each day.

Management may assign a bargaining-unit employee to substitute for a salaried supervisor in preference to having a Chief or other supervisor assume the duties. Employees, other than a Chief, assigned for five or more consecutively scheduled workdays shall be paid at a rate two pay levels above their regular basic hourly rate or at the appropriate rate for a Chief if there is an applicable Chief classification in Exhibit A. If an employee regularly classified as a Chief is so assigned to substitute for a salaried supervisor for five or more consecutively scheduled workdays and the assignment requires supervising a department including another Chief at the same pay level, the supervising Chief shall be paid at a rate one pay level above the Chief's regular basic hourly rate. For such assignments for a shorter period of four hours or more the employee shall receive an extra hour's straight-time pay for each day.

(K) When an employee within the bargaining unit is promoted, demoted, transferred, disciplined, suspended or discharged for cause, the Company will, when possible in advance, notify a representative of the Local Union.

When, in making a promotion or transfer within the bargaining unit, the Company finds it necessary to pass over a senior employee in favor of a junior employee, it shall discuss the matter, in advance, with the Brotherhood and any such promotion or transfer by the Company shall be temporary pending final adjustment of the case, or until settlement is reached through the Grievance Procedure established by this Agreement.

(L) It is understood and agreed that no employee shall be disciplined or released until he has been given reasonable opportunity to meet the Company standards. Employees who are found upon investigation to have been suspended or released in violation of the terms of this Agreement, shall be restored to their former positions.

It is hereby agreed that whenever an employee is suspended for disciplinary reasons or is discharged from employment for any reason except lack of work he shall, within 72 hours after receipt by the Company of his request made within 10 days after suspension or discharge, receive a hearing before his Manager and a representative of the Brotherhood, and may thereafter, with IBEW Local Union 10 approval, invoke the Grievance Procedure beginning at the Third step Section B of Article XVII.

Article XV

JOB SECURITY

(A) Effective upon ratification, the Company guarantees jobs, and no reduction in pay to regular, full-time employees with 10 or more years of continuous service whose jobs are eliminated by changes substantially within its control, such as introduction of new equipment, procedures or methods, or the planned retirement of obsolete facilities – as opposed to changes resulting from sudden technical, legislative, regulatory, environmental or economic events or conditions over which it has little influence.

The parties may mutually agree to apply this job security policy to elimination of jobs for any reason.

The Company will also endeavor but cannot guarantee to provide employment to employees with less than 10 years of service whose jobs are eliminated for the reasons stated above, at the prevailing rates of pay for available jobs and subject to the needs of job security employees with 10 or more years of service. The provisions that apply to such short-service surplus employees shall apply to all employees in the event of reductions in force caused by factors beyond the Company's control.

The Company's right and obligation is to assign eligible employees with 10 or more years of service to available work without regard to any restrictive provisions of the Labor Agreement, and extends Company-wide. The employee's right is to continuing employment, in any job and at any location that is available, and not to any specific job. The Company's first endeavor will be to assign the eligible employee to a suitable job at a comparable rate at his present location by taking advantage of turnover, job vacancies, retirements, and the use of temporary employees. However, as such jobs may not be available, the Company has the unrestricted right to assign job security employees to any available jobs at any Company location without regard to any restrictive provisions of the Agreement. Jobs reserved for job security employees need not be posted.

(B) The first job assignment for an employee reassigned under job security shall not be to a higher classification within the bargaining unit if a qualified senior employee would otherwise have been awarded such classification. However, the Company may subsequently, at its discretion, award jobs at a higher rate than the first job security assignment to an employee receiving a former rate that is higher than

the rate for his present job, without posting, until he reaches the wage level of the job he held at the time he was assigned to job security.

Reassigned employees shall be given proper instruction and training on the job during the qualifying period.

(C) Employees in the Job Security Program with 10 or more years of service, and employees with less than 10 years of service who are displaced by senior employees, and employees with more than 2 but less than 10 years of service whose jobs are surplus because of factors within the Company's control, shall have the option to take either the new assignment offered, or severance pay, as provided in General Bulletin No. 1. The provisions of General Bulletin No. 1 shall apply, except that such employees shall have the unrestricted right to severance pay.

(D) Job Security employees who are offered a job which they do not want may displace employees with less than 10 years of service in their present location and in the same bargaining unit from jobs in the usual line of promotion to the job security employee's present job or from jobs which he has formerly qualified for if, in the Company's opinion, he is currently able and qualified to perform them. The job security employee exercising this option will take the rate for the job he is preempting. The option to displace employees with less than 10 years of service shall be available to job security employees in descending order of seniority.

(E) Employees displaced by the above provision or employees with less than 10 years of service whose jobs are surplus may displace junior employees in the same District, under the provisions of the immediately preceding paragraph, or accept severance pay.

Senior clerical employees can displace junior clerical employees in any job for which the job specifications require no previous experience. The classification of 1261 Laborer 1/C shall be considered a basic production job, common to all occupational groups for this purpose.

(F) Job Security employees assigned to jobs in a new District retain their seniority in the old District for a period equal to the amount of seniority in the old District. Seniority in the new District includes seniority in the old District. If an employee is awarded a job in the old District by the bidding procedure within the specified period he recovers his seniority in that District and begins to accumulate additional seniority from the date of reporting to the job.

(G) If the new job assignment of a Job Security Program employee with 10 or more years of service requires him to move, the Company will pay the mover's bill. The Company will also pay the employee's reasonable temporary living expenses for up to 30 days prior to moving, and reasonable pre-move expenses associated with the search for a new residence.

(H) If an employee is rolled back to a job in which he has not been fully qualified, he shall enter it at the fully qualified rate of pay or the rate of pay to which he is entitled as a result of 10 or more years of service, whichever is greater, but shall fulfill usual qualification requirements.

An employee who is assigned to a lower-rated job than the one in which he has been regularly assigned, because of a reduction in the work force, shall have a right superior to that of any other bidder to return to his former classification when it is posted if he is physically qualified. This shall apply only to the first posting of a permanent job and not to any subsequent posting.

Employees laid off because of lack of work shall be reinstated, within their respective Districts, in the reverse order of their layoff, if, within two years after layoff, need for their services arises and they are then found physically qualified to do the work. When the Company recalls a laid-off employee to work, it shall notify both the laid-off employee and the Brotherhood seven days in advance of a contemplated reinstatement. An employee who fails to report as directed for a job of like status shall forfeit all right to reinstatement.

(I) The Vice President-Human Resources shall be advised as soon as possible of contemplated reductions in force where the Job Security Program would apply. The affected employees will be the most junior employees by classification, by division. The employees affected will be listed, giving location, name, present job, present rate, years of service, and date employee will be available. The list will be sent in duplicate to the Vice President- Human Resources who will in turn send it to the Business Manager of IBEW Local Union 10, not less than 30 days prior to elimination of jobs. This shall constitute assigning the affected employees to the Job Security Program.

(J) Situations that may arise in the administration of the Job Security Program not covered by this article will be considered on their merits.

Article XVI

REDUCTIONS IN FORCE NOT COVERED BY JOB SECURITY

(A) When it is necessary to curtail forces in any District for reasons other than those covered in Job Security, Article XV, the Company will give to the Brotherhood 14 days advance notice of contemplated reductions of force within the bargaining unit, together with a list of employees affected. Rollbacks will begin with those employees having the least seniority. The junior employees in the classification in which the surplus exists shall be placed in the next lower classification in normal and usual line of promotion. If a surplus then exists in that classification the process shall be repeated until the lowest classification is reached. If a surplus then exists in the lowest classification the junior employees shall be laid off. The classification of 1261 Laborer 1/C shall be considered a basic production job common to all occupational groups for this purpose. No senior employee or the designated Local Representative of the Brotherhood shall be laid off as long as any work is being done by the junior employee which the senior employee or representative can reasonably be expected to do.

(B) An employee who is assigned to a lower-rated job than the one in which he has been regularly assigned, because of a reduction in the work force, shall have a right superior to that of any other bidder to return to his former classification when it is posted if he is physically qualified. This shall apply only to the first posting of a permanent job and not to any subsequent posting.

(C) Employees laid off because of lack of work shall be reinstated, within their respective Districts, in the reverse order of their layoff if, within two years after layoff, need for their services arises, and they are then found physically qualified to do the work. When the Company recalls a laid-off employee to work, it shall notify both the laid-off employee and the Brotherhood seven days in advance of a contemplated reinstatement. An employee who fails to report as directed for a job of like status shall forfeit all right to reinstatement.

Article XVII

GRIEVANCES AND ARBITRATION

(A) A grievance is hereby defined as an alleged violation of the law governing the employer-employee relationship, or an alleged violation of the terms of this Agreement, or any type of supervisory conduct which unjustly and unlawfully causes an employee to lose his job or any benefits arising out of his job.

(B) If any dispute arises between the Brotherhood and the Company as to any unadjusted grievance or as to the rights of either party under this Agreement, both parties shall endeavor to settle such matter in the simplest and most direct manner. Both parties must adhere to the time limits set forth in each step of the grievance procedure. If the Brotherhood requests a meeting and Management does not schedule one or obtain Brotherhood agreement to a time extension, within the time limit set for a step of the procedure, the grievance will proceed to the next step upon timely notice to Management by the Brotherhood. The procedure, unless changed, or any step thereof waived, combined or extended, by mutual consent, shall be as follows:

FIRST: Within 15 calendar days of the occurrence of the grievance, between the aggrieved employee and his supervisor. A Union representative may be present at the employee's request. If not satisfactorily settled, then

SECOND: Within a further period of 18 calendar days after the written grievance has been submitted between a grievance committee of the Brotherhood (not exceeding three) and the supervisor concerned and the supervisor's superior or the appropriate Manager. (A written grievance to be submitted within 10 calendar days after completion of the First Step.)

At the completion of this step, if not adjusted to the mutual satisfaction of the parties, then, within a further period of 5 working days after completion of the second step, a committee composed of one representative of the Local Union and one representative of the Company designated by the respective parties shall establish which facts and issues are agreed upon and which are in dispute; each conferring with the appropriate members of his own organization.

THIRD: Within a further period of 40 calendar days between an IBEW Local Union 10 Committee and a Vice President or an authorized representative (or a representative of the President). (Also see: Article VII (H) regarding new work schedules; Article XIV (L) regarding

suspension or discharge; and Exhibit "D" Common Training Provisions, paragraph 6 regarding training extensions.)

FOURTH: Within 10 days following the completion of the foregoing steps, the Brotherhood shall advise the Company that an acceptable solution to the question in dispute has not been attained. After December 17, 1999, for all cases where the IBEW Local Union 10 gives the Company notice that a case will proceed to arbitration, the IBEW Local Union 10 will have a period of one (1) year to request a Panel of Arbitrators. If the IBEW Local Union 10 requests a Panel within the one (1) year period, the parties must then select an arbitrator and proceed to arbitration. If the IBEW Local Union 10 does not request a Panel within the one (1) year period, the case will be deemed withdrawn, with prejudice.

For all cases on which arbitration has already been requested by the IBEW Local Union 10 prior to December 17, 1999, the IBEW Local Union 10 shall have a period of two (2) years to request a Panel of Arbitrators. If the IBEW Local Union 10 requests a Panel within the two (2) year period, the parties must then select an arbitrator and proceed to arbitration. If the IBEW Local Union 10 does not request a Panel within the two (2) year period, the case(s) will be deemed withdrawn without precedent or prejudice to any other case.

The Board of Arbitration shall be composed of one representative of the Company, one representative of the Brotherhood, and a third and impartial member to be designated by mutual agreement between the other two members. If such mutual agreement cannot be achieved within 10 days the third member must be designated by agreement between the Company representative and the Brotherhood representative from the arbitration panel of the Federal Mediation and Conciliation Service. The Board of Arbitration so constituted shall consider the merits of the question or dispute and shall render a decision thereon. A decision made by a majority of the members of the Board of Arbitration shall be binding upon the Company and upon the Brotherhood for the duration of the Agreement. The Board shall meet at any place chosen by mutual consent, each party bearing the expense of its own arbitrator and jointly bearing the expense of the neutral arbitrator.

(C) Employees acting as representatives of the Brotherhood, normally not exceeding three in number, may discuss grievances without loss of straight-time pay. At the Third and subsequent steps, the Brotherhood will be represented by not more than four members. But no employee

shall be paid under this section for time spent in discussing grievances unless he is scheduled to work during the time in which the discussion takes place. When discussing grievances with the Company, time off shall be granted upon prior notice to and consent of the immediate supervisor of the employee concerned.

(D) No Board of Arbitration shall alter or annul or otherwise disregard any provision of this Agreement, nor shall it render any decision except in respect to whatever matter is specifically committed to it. However, in the event of the layoff or discharge of an employee, the Board of Arbitration may uphold the action taken, order the employee reinstated with full rights including restoration of lost pay, or direct that the penalty was too severe and order instead a suspension from employment without pay for a specified period.

Article XVIII

NO STRIKES – NO LOCKOUTS

The Brotherhood agrees that, during the period of this Agreement, there shall be no strikes, walkouts or other concerted cessation of work by the Brotherhood, and the Company agrees that there shall be no lockouts of the Brotherhood, it being the desire of both parties to provide uninterrupted and continuous service to the public.

Article XIX

SEPARABILITY CLAUSE

If the enactment of legislation, or a determination of a court of final jurisdiction (whether in a proceeding between the parties or in one based on a similar statement of fact) invalidates any portion of this Agreement it shall not affect the validity of the rest of this Agreement, which shall remain in full force according to its terms in the same manner and with the same effect as if such invalid portion had not originally been included herein.

Article XX

TERM OF AGREEMENT

(A) This Agreement, superseding all other agreements between the parties covering production and clerical employees, subject to the approval of the Business Manager of IBEW Local 10 and the President of New York State Electric & Gas Corporation, the terms of which are separable and shall not be limited nor qualified unless by mutual written consent, shall become effective as of July 1, 2020, and shall

continue in effect through and including June 30, 2024 and from year to year thereafter, unless either of the parties hereto shall, not less than 60 days prior to any July 1st date thereafter, notify the other party in interest of its desire to amend or terminate the Agreement effective July 1, 2024 or any subsequent July 1st. Changes in this Agreement, however, may be made at any time by mutual consent.

(B) The Company pledges its utmost good faith to the end that the terms of this, or of any other agreement, entered into between the Company and IBEW Local 10, shall be strictly observed. Further, inasmuch as the operations of the Company in one area are affected by conditions in other areas, the Brotherhood pledges its utmost good faith to the end that the terms of this Agreement or any other agreement between the Brotherhood and the Company shall be strictly observed. Accordingly, each party agrees that willful violations or unlawful refusals to abide by the terms of any of these agreements shall become the concern of the Business Manager of IBEW Local 10 and the President of New York State Electric and Gas Corporation, mutually, and their mutual decision to amend or terminate or extend or limit this Agreement or any other agreement, or all of them, shall become binding upon all parties thereto.

NEW YORK STATE ELECTRIC & GAS CORPORATION

SHARON COGAN

Director – Labor Relations

IBEW Local Union 10

GARY BONKER

Business Manager

DAVE ANDROSKO

Secretary

Approved:

NEW YORK STATE ELECTRIC & GAS CORPORATION

CARL TAYLOR

President

Exhibit “A”

PRODUCTION JOB CLASSIFICATIONS OF NEW YORK STATE ELECTRIC & GAS CORPORATION

Job No.	Job Title	Wage Level
102	Chief Operator	21
103	Switchboard Operator 1/C	16
105	Turbine Operator	14
106	Pump Operator 1/C	12
108	Main Equipment Operator	15
109	Auxiliary Equipment Operator	13
110	Operations Worker	10
118	Unit Boiler Operator	18
119	Control Operator	19
122	Chief – Power Plant Labor	14**
125	Material Handling Operator A	14
126	Material Handling Operator B	10
132	Junior Chemist	11
142	Machinist 1/C	18*
144	Power Plant Mechanic	16*
148	Chief – Plant Maintenance	20
149	Chief Power Plant Mechanic	17
151	Power Plant Electrician	18*
152	Chief Power Plant Electrician	21
153	Power Plant Technician	18*
155	G.C.&M. Mechanic	12
164	Hydro. Oper. Class B Sta.	14
171	Diesel Operator – Mechanic	13
190	Flue Gas Desulfurization Operator A	16
191	Flue Gas Desulfurization Operator B	13
192	Flue Gas Desulfurization Operator C	10
200	Electric Field Planner A	17
201	Electric Field Planner B	*
202	Electric Field Planner C	*
203	Electric Field Planner Trainee	*
207	Electric Field Representative	15
208	Surveyor's Assistant – Central Survey Crew	15

Job No.	Job Title	Wage Level
209	Transit Operator – Central Survey Crew	12
214	District Dispatcher	17
216	Distribution Operator	17
218	Section Operator	20*
219	Customer Service Representative	15
221	Chief Trouble Shooter	21
222	Chief Line Mechanic	20
224	Line Mechanic 1/C	18
225	Line Mechanic 2/C	*
226	Line Apprentice	*
227	Line Inspector	10
228	Driver-Worker-Line	11
229	Street Light Mechanic	12
232	Chief U.C.&M. Mechanic – Maintenance	21
233	U.C.&M. Mechanic 1/C	18
234	U.C.&M. Mechanic 2/C	*
235	G.C.&M. Mechanic-Maint.	12
236	Chief G.C.&M. Mechanic	15
237	U.C.&M. Apprentice	*
246	Const. & Supply Attd. (Corning)	15
247	Bldg. Oper. Attendant A	15
248	Bldg. Oper. Attendant B	14
250	Chief System Protection & Control Technician	20
251	System Protection & Control Technician A	18
252	System Protection & Control Technician B	*
253	System Protection & Control Technician C	*
254	System Protection & Control Technician Trainee	*
301	Chief Field Tester	20
302	Field Tester A	18
303	Field Tester B	15
304	Field Tester C	*
305	Field Tester Trainee	*
306	Field Inspector	15

Job No.	Job Title	Wage Level
311	Laboratory Tester 1/C	16
312	Laboratory Tester 2/C	13
313	Laboratory Tester 3/C	10
314	Asst. Safety Equip. Inspector	11
315	Safety Equipment Inspector	14
316	Meter Technician A	18
317	Meter Technician B	*
318	Meter Technician C	*
319	Meter Technician Trainee	*
320	Field Service Representative	13
402	Chief Mechanic	19
403	Mechanic 1/C	16*
404	Mechanic 2/C	14
503	Chief Storekeeper	19
504	Senior Storekeeper	17
505	Storekeeper	15
506	Asst. Storekeeper A	15
507	Asst. Storekeeper B	14
508	Warehouse Attendant	9
509	Stock Handler	11
652	Meter Reader – Collector	***
653	Chief Meter Reader	16
654	Meter Reader	11
852	Chief Customer Service Mechanic	20
853	Customer Service Mechanic 1/C	17
854	Customer Service Mechanic 2/C	14
1018	Gas Field Planner	17*
1020	Gas Welder	18
1031	Chief Gas Fitter	19
1033	Gas Fitter 1/C	17
1034	Gas Fitter 2/C	*
1035	Gas Fitter Apprentice	*
1045	Worker – Compressor Station	15
1102	Chief Gas Meter Mechanic	18
1103	Gas Meter Mechanic 1/C	15
1104	Gas Meter Mechanic 2/C	12
1260	Laborer Semi-Skilled	9

Job No.	Job Title	Wage Level
1261	Laborer 1/C	7****
1271	Janitor	7
1280	Certified Welder	18
1281	Welder-General	16
1282	Equip. Driver/Operator A	15
1283	Equip. Driver/Operator B	13
1284	Equip. Driver/Operator C	12
1285	Driver – Worker	11
1286	Interdistrict Delivery Driver	10
1287	Relief Operator	**

* See Memoranda of Agreement – Training and Progression Program

** Average rate for jobs involved plus 5%, but not less than wage level 15 nor in excess of the rate for the highest rated job.

**** All new Laborers 1/C hired on or after July 1, 2015 enter at \$15.31 (with applicable general wage increases)

Among classifications which may include scheduled workers are: Relief Operators, garage employees, generating station employees on 5 day operations, Janitors, General C. & M. Mechanics, Power Plant Technicians (Greenidge), U.C.&M. Mechanics (Goudey), Chief Line Mechanics (Lancaster), and mailroom personnel.

*** Meter-Reader Collector (No. 652) (for those entering after July 1, 2000)

	Wage Level
Entry Level	5
Beginning of 4th year in the position	6
Beginning of 6th year in the position	7
Beginning of 9th year in the position	8

Incumbents in the #652 Meter Reader – Collector position, or those formerly fully qualified in this position or the #654 Meter Reader position as of June 30, 2000 shall be grandfathered at wage level 12. All Meter Reader Collector – Transitional jobs, for newly hired employees as of July 1, 2015, will be awarded at the rate of \$17.31 (with applicable general wage increases) per hour (not subject to \$1/hour less for first year).

PROGRESSION SCHEDULES

See Exhibit "D" for training programs and detailed progression schedules.

	Wage Level
Certified Welders (No. 1280)	
1st 6-month period	16
2nd 6-month period	17
Fully Qualified	18
Electric Field Planners (Nos. 200-203)	
1st 6-month period	11
2nd 6-month period	12
3rd 6-month period	13
4th 6-month period	14
5th 6-month period	15
6th 6-month period	16
Fully Qualified	17
Field Testers B (Nos. 303-305)	
1st 6-month period	9
2nd 6-month period	10
3rd 6-month period	12
4th 6-month period	13
5th 6-month period	13
6th 6-month period	14
Fully Qualified	15
Gas Field Planners (No. 1018)	
1st 6-month period	11
2nd 6-month period	12
3rd 6-month period	13
4th 6-month period	14
5th 6-month period	15
6th 6-month period	16
Fully Qualified	17

	Wage Level
Gas Fitters (Nos. 1033-1035) (for those entering as Q Apprentice on or after 1/1/98 and prior to 7/1/02)	
1st 3-month period	9
2nd 3-month period	10
2nd 6-month period	11
3rd 6-month period	12
7th 3-month period	13
8th 3-month period	14
5th 6-month period	15
6th 6-month period	15
Fully Qualified	17
Gas Fitters (Nos. 1033-1035) (for those entering as Q Apprentice on or after 7/1/02)	
1st 6-month period	9
2nd 6-month period	11
3rd 6-month period	12
4th 6-month period	13
5th 6-month period	14
6th 6-month period	16
Fully Qualified	17
Line Mechanics (Nos. 224-226)	
1st 6-month period	9
2nd 6-month period	10
3rd 6-month period	12
4th 6-month period	14
5th 6-month period	15
6th 6-month period	16
Fully Qualified	18
Machinists (No. 142)	
1st 6-month period	11
2nd 6-month period	12
3rd 6-month period	13
4th 6-month period	14
5th 6-month period	15
6th 6-month period	16
7th 6-month period	17

	Wage Level
Fully Qualified	18
Mechanics (No. 403)	
1st 6-month period	9
2nd 6-month period	10
3rd 6-month period	11
4th 6-month period	12
5th 6-month period	13
6th 6-month period	14
Fully Qualified	16
Meter Technicians (Nos. 316-319)	
1st 6-month period	11
2nd 6-month period	12
3rd 6-month period	13
4th 6-month period	14
5th 6-month period	15
6th 6-month period	16
Fully Qualified	18
Power Plant Electricians (No. 151)	
1st 6-month period	9
2nd 6-month period	
3rd 6-month period	
4th 6-month period	13
5th 6-month period	14
6th 6-month period	
7th 6-month period	16
8th 6-month period	17
Fully Qualified	18
Power Plant Mechanics (No. 144)	
1st 6-month period	9
2nd 6-month period	10
3rd 6-month period	11
4th 6-month period	12
5th 6-month period	13
6th 6-month period	14
Fully Qualified	16

	Wage Level
Power Plant Technicians (No. 153)	
1st 6-month period	12
2nd 6-month period	13
3rd 6-month period	14
4th 6-month period	15
5th 6-month period	16
6th 6-month period	17
Fully Qualified	18
Distribution Operator (No. 216)	
1st 6-month period	15
2nd 6-month period	16
Fully Qualified	17
Section Operators (No. 218)	
2 to 6 – 6-month periods	
Based on entry wage level	14 to 20
Fully Qualified	20
System Protection & Control Technicians (Nos. 251-254)	
1st 6-month period	11
2nd 6-month period	12
3rd 6-month period	13
4th 6-month period	14
5th 6-month period	15
6th 6-month period	16
Fully Qualified	18
U.C.&M. Mechanics (Nos. 233, 234 & 237)	
1st 6-month period	9
2nd 6-month period	10
3rd 6-month period	11
4th 6-month period	13
5th 6-month period	14
6th 6-month period	15
7th 6-month period	16
8th 6-month period	17
Fully Qualified	18

Exhibit “B”**CLERICAL JOB CLASSIFICATIONS OF
NEW YORK STATE ELECTRIC & GAS CORPORATION**

Job No.	Job Title	Wage Level
175	Production Fuel Clerk	10
177	Production Results Clerk	6
178	Production Clerk A	13
275	Construction Department Clerk A	15
276	Construction Department Clerk B	13
277	Construction Department Clerk C	10
280	District Engineering Clerk	10
285	Distribution Data Clerk	11
286	Master Data Administrator	11
290	Mapper	8
295	Operating Reports Clerk	10
321	Meter Department Clerk	8
325	Electric Meter Laboratory Clerk A	12
326	Electric Meter Laboratory Clerk B	7
410	Transportation Department Clerk	13
415	Garage Clerk	8
510	Stores Department Clerk	10
614	Customer Representative	14**
615	Customer Representative – Travel	15
642	Collector	13
701	Data Entry Clerk A	14
702	Key Puncher A	8
703	Key Puncher B	6
740	Computer Services General Clerk	10
749	Document Machine Operator	10
750	E.D.P. Programmer	18*
751	E.D.P. Console Operator	16
752	E.D.P. Auxiliary Equipment Operator	14
754	E.D.P. Control Clerk	15
755	Control Clerk	13
756	Audit Clerk A	12
757	Audit Clerk B	10

** See page 62.

Job No.	Job Title	Wage Level
758	Microfilm Equipment Operator	12
759	Cust. Records Genl. Clerk	5
760	Customer Accounting Department Clerk	10
761	Mail Remittance Clerk A	10
762	Mail Remittance Clerk B	4
763	Payment Transaction Processor A	7
764	Payment Transaction Processor B	6
765	Mail Remittance Clerk C	2
860	Customer Service Department Clerk	10
870	Market Services Department Clerk	7
901	Bookkeeping and Reports Clerk A	16
902	Bookkeeping and Reports Clerk B	16
903	Bookkeeping and Reports Clerk C	12
904	Bookkeeping and Reports Clerk D	10
911	Accounts Payable Clerk A	13
912	Accounts Payable Clerk B	10
913	Accounts Payable Clerk C	6
915	Accounts Payable Genl. Clerk	5
921	Payroll Accounting Clerk A	16
922	Payroll Accounting Clerk B	13
923	Payroll Accounting Clerk C	13
931	Stores Accounting Clerk A	15
932	Stores Accounting Clerk B	9
951	Construction Accounting Clerk A	15
952	Construction Accounting Clerk B	12
953	Construction Accounting Clerk C	8
961	Generation & Substation Acctg. Clk. A	15
962	Generation & Substation Acctg. Clk. B	12
963	Generation & Substation Acctg. Genl. Clk.	6
971	Transmission & Distribution Acctg. Clk. A	15
972	Transmission & Distribution Acctg. Clk. B	15
973	Transmission & Distribution Acctg. Clk. C	12
974	Transmission & Distribution Acctg. Clk. D	8
975	Meter Record Control Clerk	13
1040	Gas Operating Department Clerk	10

* See "Other Memoranda of Agreement," page 101.

Job No.	Job Title	Wage Level
1110	Gas Meter Laboratory Clerk	8
1215	Stenographer	9
1216	Stenographer – Clerk	7
1217	Typist Clerk	4
1231	Telephone Operator	9
1232	Telephone Operator Clerk	8
1300	Treasury Clerk A	12
1301	Treasury Clerk B	10
1302	Check Process. Mach. Oper	5
1304	Shareholder Clerk	10
1305	Corporate Records Center Clerk	12
1307	Insurance Department Clerk	10
1309	Procedures and Printing Department Clerk	10
1311	Tax Department Clerk A	15
1312	Tax Department Clerk B	10
1314	Statistical Reports Clerk	13
1315	Rates and Regulatory Department Clerk	10
1316	Audit Department Clerk	10
1325	Records Control Clerk	15
1326	Records Center Clerk	4
1327	Storage Center Clerk	8
1330	Mail Clerk A	13
1331	Mail Clerk B	9
1332	Mail Clerk C	4
1333	Messenger	1
1351	Duplicating Machine Operator	13
1354	Multigraph Operator	6
1355	Ozalid Operator	2
1376	Engineering Clerk A	14
1377	Engineering Clerk B	10
1386	Power Supply Clerk	15
1390	Architectural Services Department Clerk	10
1391	Interchange Billing Clerk	14

Some employees in E.D.P. Department and mailroom which are included in the above classifications may be considered scheduled workers.

Division Customer Representatives (No. 614)

	Wage Level
1st 6-month period	10
2nd 6-month period	11
3rd 6-month period	12
4th 6-month period	13
Fully Qualified	14

Call Center Customer Representatives (No. 614) see hourly wage rate in Exhibit “A”

E.D.P. Programmers (No. 750) Wage Level 5 to 10 – 6-month periods

	Wage Level
Based on entry wage level	9 to 18
Fully Qualified	18

See Exhibit “D” for Selection Program and detailed Progression Schedule.

Exhibit “B/A”**HOURLY WAGE RATES****Applying to Employees in both Production (Exhibit “A”) and Clerical (Exhibit “B”) Classification****Hired prior to 7/1/83 or WHO HAVE ONE OR MORE YEARS OF CONTINUOUS SERVICE**

Wage Level	New Rate Effective 6/30/2019	New Rate Effective 6/28/2020	New Rate Effective 6/27/2021	New Rate Effective 6/26/2022	New Rate Effective 6/25/2023
Laborer 1/C	17.55	17.99	18.44	18.90	19.37
MRC- Transitional	19.86	20.36	20.87	21.39	21.92
Call Center 614*	19.86	20.36	20.87	21.39	21.92
Call Center 614	21.73	22.27	22.83	23.40	23.99
Q1	21.27	21.80	22.35	22.91	23.48
1	22.35	22.91	23.48	24.07	24.67
2	23.47	24.05	24.65	25.27	25.90
3	24.64	25.26	25.89	26.53	27.20
4	25.87	26.52	27.18	27.86	28.56
5	27.16	27.84	28.54	29.25	29.99
6	28.52	29.24	29.97	30.72	31.49
7	29.95	30.70	31.47	32.25	33.06
8	31.45	32.23	33.04	33.86	34.71
9	33.02	33.84	34.69	35.56	36.45
10	34.67	35.54	36.43	37.34	38.27
11	36.40	37.31	38.25	39.20	40.18
12	38.22	39.18	40.16	41.16	42.19
13	40.13	41.14	42.17	43.22	44.30
14	42.14	43.20	44.28	45.38	46.52
15	44.25	45.35	46.49	47.65	48.85
16	46.46	47.62	48.81	50.03	51.28
17	48.78	50.00	51.25	52.54	53.84
18/Line	51.22	52.50	53.82	55.16	56.53
19	53.78	55.13	56.51	57.92	59.36
20/Chief Line	56.47	57.89	59.33	60.82	62.33
21	59.29	60.78	62.30	63.86	65.45
22	62.25	63.82	65.41	67.05	68.72

* For employees hired into the position on or after May 2, 2010.

HOURLY WAGE RATES

Applying to Employees in both Production (Exhibit “A”) and Clerical (Exhibit “B”) Classification

Hired on or after 7/1/83

WHO HAVE COMPLETED LESS THAN ONE YEAR OF CONTINUOUS SERVICE

Wage Level	Base Rate 6/30/2019	New Rate Effective 6/28/2020	New Rate Effective 6/27/2021	New Rate Effective 6/26/2022	New Rate Effective 6/25/2023
Laborer 1/C	16.55	16.99	17.44	17.90	18.37
MRC- Transitional	19.86	20.36	20.87	21.39	21.92
Call Center 614*	19.86	20.36	20.87	21.39	21.92
Call Center 614	21.73	22.27	22.83	23.40	23.99
Q1	20.27	20.80	21.35	21.91	22.48
1	21.35	21.91	22.48	23.07	23.67
2	22.47	23.05	23.65	24.27	24.90
3	23.64	24.26	24.89	25.53	26.20
4	24.87	25.52	26.18	26.86	27.56
5	26.16	26.84	27.54	28.25	28.99
6	27.52	28.24	28.97	29.72	30.49
7	28.95	29.70	30.47	31.25	32.06
8	30.45	31.23	32.04	32.86	33.71
9	32.02	32.84	33.69	34.56	35.45
10	33.67	34.54	35.43	36.34	37.27
11	35.40	36.31	37.25	38.20	39.18
12	37.22	38.18	39.16	40.16	41.19
13	39.13	40.14	41.17	42.22	43.30
14	41.14	42.20	43.28	44.38	45.52
15	43.25	44.35	45.49	46.65	47.85
16	45.46	46.62	47.81	49.03	50.28
17	47.78	49.00	50.25	51.54	52.84
18/Line	50.22	51.50	52.82	54.16	55.53
19	52.78	54.13	55.51	56.92	58.36
20/Chief Line	55.47	56.89	58.33	59.82	61.33
21	58.29	59.78	61.30	62.86	64.45
22	61.25	62.82	64.41	66.05	67.72

UNION BONUS PLAN

Targets are for 2020 performance only and targets will be set each year by the Company.

Metric	2020 Target	Weight %
CAIDI	<=2.08	25%
Contact Satisfaction	>=89.5%	25%
Gas Safety (% response within 30 minutes)	>=75%	25%
Safety Metric: Timely reporting of incidents (within 24 hours)	>=95%	25%

Rules:

- Each metric is weighted equally at 25%, so if 3 metrics achieve target, payout is 75% of 1.00%.
- There is no interpolation; target is met or not met.
- The Company sets and calculates all targets.

Exhibit “C”**GENERAL BULLETIN NO. 1****SEVERANCE PAY**

1. Applicable only to a regular or draftee replacement full time employee (hereinafter called “employee”), whose employment after more than two years of continuous service is terminated by affirmative action of the Company.
Severance Compensation shall be paid, computed as of date of termination, as follows: an amount equal to two basic workweeks (no overtime) for each full year of continuous service at the basic rate of compensation at the time of severance. All payments shall be capped at a maximum of 52 weeks.
2. Such compensation is not payable when the employee quits the Company for any reason or when he refuses reassignment in accordance with the provisions of Article XVI of this Agreement except when he is to be downgraded more than three wage levels. However, if the employee quits to take another job after he has received notice of dismissal effective as of a definite future date under such circumstances as would entitle him to payment under this policy, he will receive Severance Compensation from the date of termination of employment.
3. Severance Compensation shall be in addition to any benefits that may have accrued under the Vacation Policy.

4. Upon reemployment of a former employee who has previously received Severance Compensation by reason of layoff, for the purposes of this policy the period of service upon which computation of any future Severance Compensation shall be based, shall begin with the date of such reemployment.
5. Insurance and other Company benefits and deductions therefore cease upon the last day of employment.
6. No Severance Compensation will be paid to any employee who is eligible and has been certified for, or who is receiving or has received, pension payments under any pension arrangement of the Company. No Severance Compensation will be paid to any employee released in accordance with the provisions of Article I Section (D) of this Agreement. No Severance Compensation shall be paid to any employee who has been discharged from the service of the Company for just cause. No Severance Compensation will be paid to any employee who comes within the scope of General Bulletins No. 2 and 3 except as provided in paragraph 9 of those bulletins.

GENERAL BULLETIN NO. 2

PARTIALLY INCAPACITATED EMPLOYEES

If a regular, full-time employee becomes partially incapacitated by reason of age or a non-compensable disability and thus is unable to perform fully the duties of his job classification, the Company will endeavor to place him in such available work as he is able to perform. In such situations the following conditions will apply:

1. The Company will attempt to place the employee in the highest classification in which he is able to perform the work assigned. The seniority provisions of this Agreement, including job posting, shall be waived to the extent necessary for the accomplishment of this provision.
2. The Company reserves the right to require a physical examination at its expense and by a physician of its choice, to determine the extent and probable duration of the disability, after which the Company will make its decision as to assignment under this policy.
3. Whenever possible the employee shall be afforded the opportunity for training to fill available jobs more nearly corresponding in rate to his original rate and when qualified therefore shall be placed therein.
4. Such assignments shall continue either:
 - (a) Until Normal or earlier Retirement Date, or
 - (b) Until the employee is able to resume his former classification, or

- (c) Until the employee shall be reassigned in accordance with Section 3 above, or
 - (d) Until the employee is no longer able to discharge the duties of the classification to which assigned. In the latter event, further effort will be made to reassign the employee in accordance with the provisions of this policy.
5. During the period of such assignment, the employee will be paid at the maximum rate for the classification to which assigned except that if, at the time of initial assignment, he shall have completed ten or more years of continuous service with the Company, he shall be paid an additional amount equal to a percentage of the difference between his former rate and the rate of the newly assigned job. The percent for the years of service completed at the time of assignment is indicated below:

Years of Service Completed on Date of Assignment	Percentage of Difference
20 or more	100
19	95
18	85
17	75
16	70
15	60
14	50
13	50
12	50
11	50
10	50

- 6. The rate paid will be subject to adjustment at time of general wage rate changes.
- 7. The rate paid will not, however, be subject to adjustment in the event of reevaluation of the employee's former classification, subsequent to his assignment.
- 8. In the event a second assignment is necessary as suggested in 4 (c) or (d) above, the wage rate will continue to be computed on the basis of the years of service completed at the time of the original assignment.
- 9. If the services of an employee are subsequently terminated by affirmative action of the Company, he will be entitled to severance compensation in accordance with the provisions of General Bulletin No. 1.

GENERAL BULLETIN NO. 3**OCCUPATIONAL DISABILITY BENEFITS**

This policy applies to:

Regular full-time hourly employees who have successfully completed the probationary period and have become entitled to participate in the Company's Accident and Sickness Benefit Plan [See Article IX (M)]

– and –

Absences from work or job reassignments due to injury or illness arising out of employment with this Company or arising out of services as a volunteer fireman or a member of IBEW Local 10.

A. Benefit for Total Disability

1. It is the intention of this policy to supplement the weekly benefits paid in accordance with the provisions of the Workers' Compensation Law in such amount as to provide a total weekly benefit equal to that which would have been payable to the employee had the disability been non-occupational in origin. It is understood that the following conditions and limitations apply:
 - (a) Injury leave benefits, to the extent available, will be payable during the first three calendar days of a period of disability.
 - (b) The employee must be in the care of a physician for the period for which benefits are to be paid.
 - (c) The amount and duration of benefit payments will be those sent forth in Article IX (M) subject to reduction by the amount of Workers' Compensation and Social Security benefits received by the employee for the period covered by this policy.
 - (d) When there is a second period of disability related to the same occupational injury or illness and separated by a period of 30 calendar days or more during which the employee works full time and performs all the duties of his regular job, the second period will be treated as a new disability.
 - (e) Employees are entitled to use compensated lost time during this period. However, for each day, full or partial, that compensated lost time is used (other than paid rest time or paid holidays), the 30 calendar day period will be extended by one full calendar day. The provisions of Article IX will continue to apply.

2. If the disability continues beyond the period for which benefits are payable under this policy the employee will then receive only the benefit provided under the Workers' Compensation Law.
3. Probationary, temporary and part-time employees will be entitled only to the benefit provided in accordance with the Workers' Compensation Law.

B. Benefit for Partial Disability

If a regular, full-time employee becomes partially incapacitated by reason of an occupational disability and thus is unable to perform fully the duties of his job classification, the Company will endeavor to place him in such available work as he is able to perform. In such situations the following conditions will apply:

1. The Company will attempt to place the employee in the highest classification in which he is able to perform the work assigned. The seniority provisions of this Agreement, including job posting, shall be waived to the extent necessary to permit initial assignment and any appropriate reassignment under this policy.
2. The Company reserves the right to require a physical examination at its expense and by a physician of its choice, to determine the extent and probable duration of the disability, after which the Company will make its decision as to assignment under this policy. The Company also reserves the right to require a periodic physical examination at its expense and by a physician of its choice during any period of assignment under this policy for the purpose of determining any significant change in the employee's condition which might permit a change in the employee's work assignment.
3. Whenever possible the employee shall be afforded the opportunity for training to fill available jobs more nearly corresponding in rate to his original rate and when qualified therefore shall be placed therein.
4. Such assignments shall continue either:
 - (a) Until Normal or earlier Retirement Date, or
 - (b) Until the employee is able to resume his former classification,or
 - (c) Until the employee shall be reassigned in accordance with Section 3 above, or
 - (d) Until the employee is no longer able to discharge the duties

of the classification to which assigned. In the latter event, further effort will be made to reassign the employee in accordance with the provisions of this policy.

5. While an employee is assigned to and working on a lower-rated job:
 - (a) He will be paid at the maximum rate for the classification to which assigned.
 - (b) He will receive from the Company's Workers' Compensation carrier such Statutory Reduced Earnings benefits as the Workers' Compensation Board may direct.
 - (c) If he has completed ten years or more of continuous service with the Company at the time of initial reassignments, he may be entitled to a supplemental benefit according to the following computations.
 - (i) The Reduced Earnings Benefit being paid by the Workers' Compensation carrier will be divided by 40 to reduce it to an hourly basis.
 - (ii) The difference between the hourly rates currently being paid for his former job and his new assignment will be multiplied by the appropriate percentage, based on his Company service at the date of initial reassignment, taken from the table which follows:
 - (iii) If and to the extent that the amount determined in (ii) is larger than (i) such excess will be paid to him by the Company as a supplemental benefit and will be considered to be part of his pay for determining premium pay, life insurance coverage, disability benefit amounts, and for like purposes.
 - (d) The initial computation provided for in (c) above will be made upon receipt of the Notice of Decision and Award from the Workers' Compensation Board and will be effective retroactively to the date of the reassignment. (e) The employee's entitlement to a supplemental benefit will be recomputed at the time of
 - (i) Any change in the amount of his Reduced Earnings Benefit.
 - (ii) Any general wage adjustment affecting the hourly rate of either his former job or the job to which reassigned, or both.
 - (iii) Any subsequent reassignment to another classification.

Years of Service Completed on Date of Assignment	Percentage of Difference
20 or more	100
19	95
18	85
17	75
16	70
15	60
14	50
13	50
12	50
11	50
10	50

6. The benefit provided under Section 5 (c) is intended as a supplement to a Reduced Earnings award determined by the Workers' Compensation Board on the difference between the employee's earnings in his former job and the current maximum rate of pay for the classification to which reassigned, without inclusion of such supplement. In the event of any construction contrary to such intent, then Section 5 (c) will become inapplicable and inoperative.
7. The rate paid will be subject to adjustment at times of general wage rate changes. The rate paid will not, however, be subject to adjustment in the event of reevaluation of the employee's former classification, subsequent to his assignment.
8. In the event a second assignment is necessary as suggested in 4 (c) or (d) above, the wage rate will continue to be computed on the basis of the years of service completed at the time of the original assignment.
9. If the services of an employee are subsequently terminated by affirmative action of the Company, other than by retirement under the Company's retirement plans for age or disability, he will be entitled to severance compensation in accordance with the provisions of General Bulletin No. 1.
10. If an employee's period of reassignment includes or falls within the period on which his pension benefits are to be based, his earnings for pension computation purposes will be the gross amount payable in accordance with Section 5 and will not be reduced by any amounts payable to the employee by Workers' Compensation or Social Security.

GENERAL BULLETIN NO. 4**COMPENSATED LOST TIME FOR REGULAR, FULL-TIME EMPLOYEES
AND TEMPORARY FULL-TIME EMPLOYEES AFTER SIX MONTHS OF
CONTINUOUS SERVICE****DEATH IN IMMEDIATE FAMILY**

In the event of death in the immediate family, employees shall be given three scheduled workdays off, beginning with or immediately following the day of death, without loss of basic pay. Immediate family is understood to mean: employee's parents, step-parents, brother, sister, spouse, children, and parents-in-law. Payment shall be limited to time which the employee was scheduled to work. To qualify for benefits under this section, employees shall be obligated to give prompt notice of intended absence to their immediate supervisor.

FUNERALS

Subject to the approval of their immediate supervisor, employees shall be given sufficient time off to attend the funeral of a closely associated employee (in the same department or generating station) or near relative not included in the immediate family, up to a maximum of one day, without loss of pay. Near relative to mean: employee's grandfather, grandmother, grandchild, aunt, uncle, nephew, niece, son-in-law, daughter-in-law, brother-in-law, sister-in-law, and any relative of the employee or spouse who resided, at the time of death, in the employee's home and no others.

JURY DUTY

Employees absent from work because of jury or other court duty, shall receive their basic pay. Employees absent from work because of jury or other court duty, however, shall endorse to the Company civil fees received for such service. They shall retain travel and subsistence allowance from civil authorities. Employees engaged on such jury or other court duty are expected to report for work while they are temporarily excused from attendance at court.

When a court duty of four (4) or more hours falls outside a shift employee's scheduled hours of work, he will be excused, without loss of straighttime pay, from those scheduled hours which he would otherwise have been required to work during either of the following two shifts.

Similarly, when a scheduled worker has been on jury or court duty for four or more hours falling outside his scheduled hours of work, and ending less than eight hours before his next scheduled tour of duty begins, he will be excused without loss of straight-time pay from those scheduled hours which he would otherwise have been required to work in that tour of duty.

VOLUNTEER FIREMEN

Employees who are members of volunteer fire departments absent from work while attending fires, or who are members of volunteer emergency squads performing duties directly connected with providing life saving assistance or transporting injured persons to receive medical treatment shall not lose basic straight-time pay for scheduled hours.

The intent of the above paragraph is to cover the performance of emergency duties only within the geographic area where the employee's volunteer fire department or emergency squad normally provides services or mutual aid.

PHYSICAL EXAMINATIONS (MILITARY SERVICE)

Employees absent from work for the purpose of preinduction physical examinations for Military Service shall be paid for time actually lost from work up to a maximum of one day.

DISABILITY BENEFITS PLAN (WAITING PERIOD)

Employees absent from work because of a disability (not covered by Workers' Compensation or General Bulletin No. 5) who elect and request that the three-day waiting period be taken as part of their vacation may be granted their request only by permission of their department head. The maximum time to be allowed in each such case is three days and the minimum time one day.

DISABILITIES OF EMPLOYEES BEYOND NORMAL RETIREMENT DATE

Participation in the regular disability benefits plan is terminated at normal retirement date. When employment is continued beyond normal retirement date, the employee becomes eligible for reduced benefits in accordance with the provisions of the New York State Disability Benefits Law. Any difference between these benefits and those provided for regular employees for nonoccupational disabilities will be paid by the Company from its payroll.

GENERAL BULLETIN NO. 5**SICK AND INJURY LEAVE**

If a holiday falls within a three-day waiting period, the employee will receive full holiday pay, the day will count as a waiting day, and the employee will not be required to count the day as sick or injury leave.

NON-OCCUPATIONAL SICK LEAVE

The Company and the Brotherhood agree that in cases of disability not covered by Workers' Compensation of any regular full-time employee and temporary full-time employee after six months of continuous service, such employee will be paid straight time for a maximum of 40 hours per year for regularly scheduled hours of work. Such disabilities must be certified by the supervisor (the Company may require the certification of a physician). At the employee's option, time to care for a sick family member may be counted as sick leave. Any time so paid may not be counted as vacation time.

An employee who has completed one or more years of service may carry forward unused sick leave remaining to his credit as of any December 31st not to exceed 72 hours. In addition, an employee may be paid an allowance in lieu of sick leave up to a maximum of 24 hours per year. The amount carried forward is in addition to the 40 hours sick leave to which an employee is normally entitled as of any January 1. In addition, an employee may use accumulated sick leave to extend the disability period upon expiration of A&S benefits.

At the employee's option, accumulated sick leave may be utilized for days lost from work beyond the 3-day waiting period in lieu of benefits otherwise payable under the A&S benefit plan.

OCCUPATIONAL DISABILITY LEAVE

In cases of disability arising out of employment with this Company or arising out of services of the employee as a Volunteer Fireman or as a member of IBEW Local 10, any regular full-time employee and temporary full-time employee after six months of continuous service will be paid straight time for a maximum of 40 hours per year for regularly scheduled hours of work otherwise lost during the first 3 days of disability. Any time so paid may not be counted as vacation time.

An employee who has completed one or more years of service may carry forward unused injury leave remaining to his credit as of any December 31st not to exceed 72 hours. The amount carried forward is in addition to the 40 hours injury leave to which an employee is normally entitled as of January 1.

At the employee's option, accumulated injury leave may be utilized for days lost from work in lieu of benefits otherwise payable under the Company's Occupational Disability and/or Workers' Compensation benefit plans.

GENERAL BULLETIN NO. 6

PERSONAL LEAVE

The Company and the Brotherhood agree that any regular full-time employee and temporary full-time employee after six months of continuous service will be eligible for 8 hours per year of personal leave which may be taken in intervals of no less than one-half hour at a time either as personal business time, sick leave or injury leave. Personal business time is intended for medical, legal, financial and other compelling personal or family commitments or emergencies that cannot be scheduled outside of working hours. Employees shall be granted personal business time for which they are eligible except in work emergencies, without a statement of the reason, if they request such time at least two full working days in advance of the need. Supervisors may, at their discretion, grant such personal business time with shorter notice, provided they are satisfied that the employee's reason is within the intent of the policy. Requests for personal leave need not be in writing.

Personal business time may be granted for time lost because storms prevent employees from getting to work. In such cases the supervisor has the discretion to authorize such time, based on his knowledge of the situation.

The supervisor who certifies sick leave will also certify personal leave. An employee who has completed 1 year, but less than 5 years of service may carry forward unused personal leave remaining to his credit as of any December 31st not to exceed 8 hours. An employee who has completed 5 years of service but less than 10 years of service may carry forward up to 16 hours. An employee who has completed 10 years, but less than 15 years of service may carry forward up to 24 hours. An employee who has completed 15 years but less than 20 years of service may carry forward up to 32 hours. An employee who has completed 20 years or more of service may carry forward up to 40 hours. The amount carried forward is in addition to the 8 hours of personal leave to which an employee is normally entitled as of any January 1.

Eligible employees who carry forward unused personal leave as of any December 31st may use it as either personal leave, sick leave or injury leave.

Exhibit "D"**MEMORANDA OF AGREEMENT
TRAINING & PROGRESSION PROGRAMS****COMMON PROVISIONS**

Revised July 1, 1987 and July 1, 2015

1. Apprentices/Trainees will be selected by Management from those who show evidence of mental ability and physical ability and aptitude for the work, as indicated by appropriate tests and other customary selection guides, including Article XIV (C) & (D). If those factors are reasonably equal, seniority will govern.
2. Training will be given at such times and to such number of trainees as Management may decide.
3. The time limits for training mean time worked, and exclude time lost from work due to disability, compensable injury, or leaves of absence.
4. Training guides and materials for each unit of training will be prepared by Management. Copies of training manuals will be furnished to the Local 10 Business Manager for their information. Appropriate tests for each unit of training will be prepared and administered by Management. A score of 74% will be considered the minimum "passing" score for each test.

A preliminary draft of each unit of training and test will be submitted to the Brotherhood for review. An earnest effort will be made to adopt Brotherhood recommendations before these materials are incorporated into the program.
5. Trainees will be eligible to take a formal written test on each unit of training when they have fulfilled these two requirements: (1) the successful completion of the appropriate training units; and (2) a satisfactory Trainee General Appraisal on their job performance.
6. If extended training is required and the trainee is not advanced, the Local Union Business Manager will be notified. When the extension is a result of a test failure, the job tests bearing a failing mark will be reviewed by a committee consisting of a member of Management and a representative of the Brotherhood. If this committee agrees that the trainee has failed the test, the provisions of this Agreement will apply. If agreement cannot be reached, the matter will be referred to the Vice President-Human Resources and the IBEW Local Union 10 Business Manager for review. If there is still disagreement, the matter may become a grievance, beginning at the Third Step.

7. A formal written test will be given to all trainees at the end of the first six month period. This test shall be written and may include a performance test in which the trainee demonstrates aptitude in basic skills. Those who achieve a passing score in both skill and knowledge will be advanced one wage level. Those who fail to achieve a passing score in either skill or knowledge or do not receive an initial satisfactory appraisal, will be returned to their former classification. Once having failed, an employee will not again be considered for training in that classification. Employees hired into the Apprentice/Trainee classification may be released at Management's discretion during or at the end of the first training period.

8. Trainees will be tested and/or appraised at the end of each six-month training period before being advanced to the next progression wage level. If employees fail the initial test and/or do not receive an initial satisfactory appraisal, they will remain in the same wage level and will be retested and/or reappraised after an additional training period of six months. If they fail this retest and/or do not receive a satisfactory reappraisal, Management agrees to make a sincere effort to place them in an appropriate job, if available, for which they might be reasonably expected to qualify. If such work cannot be found, Management will discuss the matter with the Brotherhood in an effort to arrive at a solution before any termination of employment becomes effective.

CERTIFIED WELDERS TRAINING AND PROGRESSION PROGRAM

July 1, 1987

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, progression and promotion of Certified Welders:

1-8. See Common Provisions (paragraphs 1-8)

CERTIFIED WELDERS PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
16	1st 6 Month	17	Satisfactory Appr. & Test
17	2nd 6 Months	18	Satisfactory Appr. & Test

NOTE: If a trainee becomes Certified, the trainee will be paid Wage Level 18 although he will remain qualifying as to skill.

ELECTRIC FIELD PLANNERS TRAINING AND PROGRESSION PROGRAM**Revised July 1, 2015**

The New York State Electric & Gas Corporation and IBEW Local 10 hereby agree to the following plan in respect to the selection, training, and promotion of Electric Field Planners:

1. Trainees will be selected by the Company from those who show evidence of mental ability, physical ability, and aptitude for the work. Minimum educational background will be the degree of Associate in Applied Science in Electrical Technology or a related field from a degree program approved by the Company or by achieving a passing score on a test designed by the Company or a provider approved by the Company. Other customary selection guides, including Article XIV, will also be used. If these factors are reasonably equal, seniority will govern.

A candidate who fails such a test may attempt it a second time, after 90 days or more, if a Field Planner Trainee vacancy exists for which he would otherwise be considered. After two such failures, the only acceptable evidence of educational qualification will be the minimum attainment of an Associate's degree.

2-8. See Common Provisions (paragraphs 2-8).

9. At the end of the sixth six-month period of training a final written test will be given to determine fitness for advancement to the Electric Field Planner "A" classification. Those who achieve a passing score will be eligible for advancement to the Electric Field Planner "A", Wage Level 17. Those who fail to achieve a passing score will be continued for a further training period of six months, after which time they will be retested.

10. Fully trained Field Planners "B", eligible for promotion to the grade of Field Planner "A", shall be under obligation to move to any location within the District which the Company may direct, subject to the following conditions:

- (a) If a Field Planner "A" vacancy is posted and there are no eligible bidders, the Field Planner "B" with least seniority among those eligible for promotion may be placed in that job and required to establish residence in or near that community within three months. The employee's moving expenses will be paid by the Company.

- (b) If there are no Field Planners "B" eligible for promotion, the Company reserves the right to require the Field Planner "A" with the least seniority to make the move, when in the opinion of Management, the situation warrants the move.

ELECTRIC FIELD PLANNERS PROGRESSION SCHEDULE

Classification	W/L	Period	Advancing to	W/L	Test Schedule
Elec. Field Planner Trainee	11	1st 6 Months	Q Elec. Field Planner "C"	12	Satisfactory Appr. & Test
Elec. Field Planner "C"	12	2nd 6 Months	FQ Field Planner "C"	13	Satisfactory Appr. & Test
Elec. Field Planner "C"	13	3rd 6 Months	Q Elec. Field Planner "B"	14	Satisfactory Appr. & Test
Elec. Field Planner "B"	14	4th 6 Months	FQ Field Planner "B"	15	Satisfactory Appr. & Test
Elec. Field Planner "B"	15	5th 6 Months	FQ Field Planner "B" 1	16	Satisfactory Appr. & Test
Elec. Field Planner "B"	16	6th 6 Months	Elec. Field Planner "A"	17	Satisfactory Appr. & Test

FIELD TESTERS "B" TRAINING AND PROGRESSION PROGRAM

Revised July 1, 1977

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, progression and promotion of Field Testers "B", Meter Department:

1-8. See Common Provisions (paragraphs 1-8).

9. Field Testers 3/C whose performance is satisfactory will be placed, without posting, in order of district seniority in the eight initial training program openings identified in the Company's revised Meter Department manpower chart dated 6/23/71 and in subsequent meter trainee openings until all employees classified as Field Tester 3/C on July 1, 1971 have been absorbed.

10. Field Testers 3/C who are fully qualified when awarded a Field Tester Trainee vacancy shall begin the training program at the beginning of the fourth six-month period. If qualifying, they shall enter the progression at the beginning of the third six-month period. Fully

qualified Field Testers 3/C entering the progression at the beginning of the fourth six-month period shall pass a 50 question test before beginning the fifth six-month period. Thereafter, they shall follow the regular progression schedule.

11. When all Field Testers 3/C on 7/1/71 have been absorbed as provided above, vacancies in the training program will be posted as either Field Tester "B" or Field Tester Trainee.

12. Advancement to Field Tester "A" shall not be included in the job progression plan. It shall depend on the existence of a vacancy as determined by the Company.

13. Field Testers "B" at Wage Level 15 or those within 60 days of completing the final six months of their training and ready to advance to Wage Level 15 shall be under obligation to move to any location within the District which the Company may direct, subject to the following conditions:

- (a) If a Field Tester "B" vacancy is posted and there are no eligible bidders, the "B" Tester just completing training may be placed in that job and required to establish residence in or near that community within three months. The employee's moving expenses will be paid for by the Company.
- (b) If no "B" Tester is within 60 days of advancing to Wage Level 15, the Company reserves the right to require the fully trained "B" Tester with the least seniority to move as provided in 13 (a) when, in the opinion of Management, the situation warrants the move.

FIELD TESTERS "B" PROGRESSION SCHEDULE

Classification	W/L	Period	Advancing to	W/L	Test Schedule
Field Test Trainee	9	1st 6 Months	Q Field Tester "C"	10	Satisfactory Appr. & Test
Field Tester "C"	10	2nd 6 Months	FQ "C"	12	Satisfactory Appraisal
Field Tester "C"	12	3rd 6 Months	Q Elec. Field Tester "B"	13	Satisfactory Appr. & Test
Field Tester "B"	13	4th 6 Months	Qualifying "B"	13	Satisfactory Appraisal
Field Tester "B"	13	5th 6 Months	Qualifying "B"	14	Satisfactory Appraisal
Field Tester "B"	14	6th 6 Months	FQ "B"	15	Satisfactory Appr. & Test

GAS DEPARTMENT TRAINING AND PROGRESSION PROGRAM**Revised July 1, 2002**

The New York State Electric & Gas Corporation and System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, progression and promotion of Gas Fitters, Gas Department Welders and Customer Service Mechanics:

1. Apprentice Gas Fitters will be selected by the Company from those who show evidence of mental ability and physical ability and aptitude for the work as indicated by appropriate tests and other customary selection guides, including Article XIV.

2-8. See Common Provisions (paragraphs 2-8).

9. (a) For those apprentices entering the Gas Fitter Progression program on or after 1/1/98 and prior to 7/1/02, at the end of the third month a Gas Fitter trainee will be given an appraisal to determine his fitness to advance to the fully qualified apprentice grade. Written and performance based tests will be given as follows. He will be given a test at the end of the sixth month to advance to qualifying fitter 2/C. He will be tested at the end of the twelfth month to determine his fitness to advance to the fully qualified fitter 2/C grade. He will again be tested at the end of the eighteenth month to advance to Qualified Helper with increased responsibility as set forth in the Job Specification for classification No. 1034, Gas Fitter 2/C. Further testing will occur at the end of the twenty-seventh month and thirty-sixth month.

(b) For those apprentices entering the Gas Fitter Progression program on or after 7/1/02, at the end of the sixth month a Gas Fitter trainee will be given an appraisal and written test to determine his fitness to advance to the fully qualified apprentice grade. Written and performance based tests will be given as follows. He will be given a test at the end of the twelfth month to advance to qualifying fitter 2/C. He will again be tested at the end of the eighteenth month to advance to F/Q Gasfitter 2/C Qualified Helper with increased responsibility as set forth in the Job Specification for classification No. 1034, Gas Fitter 2/C. Further testing will occur at the end of the thirtieth and thirty-sixth month.

10. Advancement to Customer Service Mechanic 1/C or Gas Welder shall not be included in the job progression plan, but shall depend on the existence of a vacancy, as determined by the Company.

Gas Welders shall be selected from those who have had prior welding experience or training, when such employees are available, giving preference to Gas Fitters 1/C who have completed the training program. They shall be given formal training during the six-month qualifying period and shall be made fully qualified at the Gas Welder rate, based on a satisfactory general appraisal and Welder qualification test, as provided in the job specifications.

If there are no qualified bidders among Gas Fitters 1/C who have completed the training program, preference will be given to Gas Fitters 2/C who are Qualified Helpers. If a Qualified Helper is awarded a Gas Welder job he will be advanced to the fully qualified rate upon successful completion of the usual qualifying period. However, he will be expected to complete the balance of the training program for Gas Fitter 1/C as described in this Memorandum. If he fails to do so, the Company may return him to the wage level and the point in the program from which he moved to the Gas Welder classification.

Gas Welders may be selected and trained from outside the Gas Department if there are no qualified bidders from within the department. Such employees shall remain at the wage level for Welder General while they are completing a concentrated two-year Gas Fitter training program. After two years they shall advance to the wage level for Gas Welder, based on satisfactory general performance appraisals over that period and a second welder qualification test.

11. It is the policy of the Company to promote from within whenever possible. If a Gas Fitter 1/C, Gas Welder or Customer Service Mechanic 1/C vacancy exists, the job will be posted on a District and Area basis, stating the amount of training an employee must have completed to be considered eligible to bid for the vacancy.

12. If a vacancy is posted as provided in paragraph 11, and there are no qualified bidders, the qualified employee with the least seniority in the District where the vacancy exists may be placed in that job, and required to establish residence in or near that community within three months. The employee's moving expenses will be paid for by the Company.

13. The Company may decide to selectively post the vacancy statewide before it requires an employee to fill the vacancy as provided in paragraph 12. In case there are two or more qualified bidders for a selective statewide posting, the bidder having the greatest total production unit seniority in one or more Districts will be awarded the job. If there are no qualified bidders on a selective statewide basis, the Company reserves the right to fill the vacancy as provided in paragraph 12.

14. If there are no qualified bidders for the selective statewide posting, the Company may elect to attempt to hire from the "outside" before requiring an employee to fill the vacancy as provided in paragraph 13 and 12. The "outside" person may start either as a first or second class, depending on previous experience. Advancement to first class, fully qualified, will require that the appropriate training program tests are passed.

GAS FITTERS PROGRESSION SCHEDULE

(for those entering as Q Apprentice on or after 1/1/98 and prior to 7/1/02)

Period	Classification	W/L	Test Schedule
1 – 3 Months	Q Apprentice	9	Satisfactory Appraisal
4 – 6 Months	F/Q Apprentice	10	Satisfactory Appraisal & Test
7 – 12 Months	Q Fitter 2/C	11	Satisfactory Appraisal & Test
13 – 18 Months	F/Q Fitter 2/C	12	Satisfactory Appraisal & Test
19 – 23 Months	Qualified Helper	13	Satisfactory Appraisal
24 – 27 Months	Qualified Helper	14	Satisfactory Appraisal & Test
28 – 32 Months	Qualified Helper	15	Satisfactory Appraisal
33 – 36 Months	Qualified Helper	15	Satisfactory Appraisal & Test
	F/Q Fitter 1/C	17	

GAS FITTERS PROGRESSION SCHEDULE

(for those entering as Q Apprentice on or after 7/1/02)

Period	Classification	W/L	Test Schedule
1 – 6 Months	Q Apprentice	9	Satisfactory Appraisal & Test
7 – 12 Months	F/Q Apprentice	11	Satisfactory Appraisal & Test
13 – 18 Months	Qualifying Gas Fitter 2/C	12	Satisfactory Appraisal & Test
19 – 24 Months	*F/Q Gas Fitter 2/C	13	Satisfactory Appraisal
25 – 30 Months	*F/Q Gas Fitter 2/C	14	Satisfactory Appraisal & Test
31 – 36 Months	*F/Q Gas Fitter 2/C	16	Satisfactory Appraisal & Test
	F/Q Gas Fitter 1/C	17	

Qualified Helper*GAS FIELD PLANNER TRAINING AND PROGRESSION PROGRAM**

July 1, 1991 as Modified July 1, 2015

New York State Electric & Gas Corporation and Local Union 10 of the International Brotherhood of Electrical Workers agree to the following plan in respect to the selection, training, progression and promotion of Gas Field Planners:

1. Trainees will be selected by the Company from those who show evidence of mental ability, physical ability, and aptitude for the work. Minimum educational background will be a degree of Associate of Applied Science in Civil or Mechanical Technology or in a related field from a degree program approved by the Company (or by practical experience and minimum technical knowledge as defined by the requirements of the following paragraph). Other customary selection guides including Article XIV (C) and (D) will also be used. If these factors are reasonably equal, seniority will govern.

As an alternate for the degree above, a candidate must obtain a passing score on a test designed by the Company or a provider approved by the Company. A candidate who fails such a test may attempt it a second time, after 90 days or more, if a Gas Field Planner vacancy exists or a semi-annual test is being administered. If a candidate fails a second test, the only acceptable evidence of educational qualification will be the attainment of the Associate's degree.

2-8. See Common Provisions (paragraphs 2-8).

GAS FIELD PLANNER PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
11	1st 6 Months	12	Satisfactory Appraisal & Test
12	2nd 6 Months	13	Satisfactory Appraisal
13	3rd 6 Months	14	Satisfactory Appraisal & Test
14	4th 6 Months	15	Satisfactory Appraisal
15	5th 6 Months	16	Satisfactory Appraisal
16	6th 6 Months	17	Satisfactory Appraisal & Test
(FQ Gas Field Planner)			

LINE APPRENTICE AND PROGRESSION PROGRAMS

Revised December 12, 2000

The New York State Electric & Gas Corporation and System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, and promotion of Line Mechanics:

1. Apprentices will be selected by the Company from those who show evidence of mental ability, physical ability and aptitude for the work, as indicated by appropriate tests and other customary selection guides, including Article XIV. If those factors are reasonably equal, seniority will govern.

2-8. See Common Provisions (paragraphs 2-8).

9. At the end of the sixth six-month period for a trainee in the Line Department a final written test will be given to determine their fitness for advancement to the fully qualified first class grade. Those who achieve a passing score will be eligible for advancement to the appropriate wage level. Those who fail to achieve a passing score will be continued for a further training period of six months at which time they will be retested.

10. It is the policy of the Company to promote from within whenever possible. If a first class or second class Line vacancy exists, the job will be posted stating the amount of training an employee must have completed to be considered eligible to bid for the vacancy. The job will be posted on a District and Area basis.

11. If a vacancy is posted as provided in paragraph 10 and there are no qualified bidders, the qualified employee with the least seniority in the District where the vacancy exists may be placed in that job and required to establish a residence in or near that community within three months. The employee's moving expenses will be paid for by the Company.

12. If a vacancy is posted as provided in paragraph 10 and there are no qualified bidders, the Company may decide to selectively post the vacancy statewide before it requires an employee to fill the vacancy as provided in paragraph 11. Local management will notify the Local Union Business Manager of its intention to request selective statewide posting. In case there are two or more qualified bidders for a selective statewide posting, the bidder having the greatest total production unit seniority in one or more Districts will be awarded the job. If there are no qualified bidders on a selective statewide basis, the Company reserves the right to fill the vacancy as provided in paragraph 11.

13. If there are no qualified bidders for the selective statewide posting, the Company may elect to attempt to hire from the "outside" before requiring an employee to fill the vacancy as provided in paragraph 12 and 11. The "outside" person may start either as a first or second class, depending on previous experience. Advancement to first class, fully qualified, will require that the appropriate training program tests are passed.

14. If the Company is unable to hire an "outside" Line Mechanic as provided in paragraph 13, the Company will then require the qualified employee with least seniority to accept the posted job as provided in paragraph 11.

15. The adoption of this plan in respect to Line work shall not be considered to have established a precedent leading to its application to any other department.

LINE DEPARTMENT PROGRESSION SCHEDULE

Classification	W/L	Period	Advancing to	W/L	Test Schedule
Q Apprentice	9	1st 6 Months	F/Q Apprentice	10	Satisfactory Appr. & Test
F/Q Apprentice	10	2nd 6 Months	Q 2/C Line Mechanic	12	Satisfactory Appraisal
Q 2/C Line Mechanic	12	3rd 6 Months	F/Q 2/C Line Mechanic	14	Satisfactory Appr. & Test
F/Q 2/C Line Mechanic	14	4th 6 Months	F/Q 2/C Line Mechanic*	15	Satisfactory Appr. & Test
F/Q 2/C Line Mechanic	15	5th 6 Months	F/Q 2/C Line Mechanic	16	Satisfactory Appr. & Test
F/Q 2/C Line Mechanic	16	6th 6 Months	F/Q 1/C Line Mechanic	18	Satisfactory Appr. & Test

**A Line Mechanic trainee having completed 24 months of on-the-job training is considered to be a qualified helper, providing he/she has passed the appropriate tests and satisfactory appraisals have been received.*

UC&M APPRENTICE AND PROGRESSION PROGRAMS

Revised December 12, 2000 and July 1, 2015

The New York State Electric & Gas Corporation and Local Union 10 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, and promotion of Utility Construction and Maintenance Mechanics:

1. Apprentices will be selected by the Company from those who show evidence of mental ability, physical ability and aptitude for the work. Effective January 1, 2018, all newly hired employees will be required to meet minimum educational requirements of Associate's in Applied Science in Electrical Technology or a related field from a degree program approved by the Company or by achieving a passing score on a test designed by the Company or a provider approved by the Company. Other customary selection guides, including Article XIV, will also be used. If these factors are reasonably equal, seniority will govern. A candidate who fails such a test may attempt it a second time, after 90 days or more, if a UC&M vacancy exists for which they would otherwise be considered. After two such failures, the only acceptable evidence of educational qualification will be the attainment of the Associate's degree. All employees hired prior to January 1, 2018 will be

grandfathered and not be required to have the degree. The Company will not bypass any current employees prior to January 1, 2018 for a job in the UC&M Department.

2-8. See Common Provisions (paragraphs 2-8).

9. At the end of the eighth six-month period for a trainee in the UC&M Department, a final written test will be given to determine their fitness for advancement to the fully qualified first class grade. Those who achieve a passing score will be eligible for advancement to the appropriate wage level. Those who fail to achieve a passing score will be continued for a further training period of six months at which time they will be retested.

10. It is the policy of the Company to promote from within whenever possible. If a first class or second class UC&M vacancy exists, the job will be posted stating the amount of training an employee must have completed to be considered eligible to bid for the vacancy. The job will be posted on a District and Area basis.

11. If a vacancy is posted as provided in paragraph 10 and there are no qualified bidders, the qualified employee with the least seniority in the District where the vacancy exists may be placed in that job and required to establish a residence in or near that community within three months. The employee's moving expenses will be paid for by the Company.

12. If a vacancy is posted as provided in paragraph 10 and there are no qualified bidders, the Company may decide to selectively post the vacancy statewide before it requires an employee to fill the vacancy as provided in paragraph 11. Local management will notify the Local Union Business Manager of its intention to request selective statewide posting. In case there are two or more qualified bidders for a selective statewide posting, the bidder having the greatest total production unit seniority in one or more Districts will be awarded the job. If there are no qualified bidders on a selective statewide basis, the Company reserves the right to fill the vacancy as provided in paragraph 11.

13. If there are no qualified bidders for the selective statewide posting, the Company may elect to attempt to hire from the "outside" before requiring an employee to fill the vacancy as provided in paragraph 12 and 11. The "outside" person may start either as a first or second class, depending on previous experience. Advancement to first class, fully qualified, will require that the appropriate training program tests are passed.

14. If the Company is unable to hire an "outside" UC&M Mechanic as provided in paragraph 13, the Company will then require the qualified employee with least seniority to accept the posted job as provided in paragraph 11.

15. The adoption of this plan in respect to UC&M work shall not be considered to have established a precedent leading to its application to any other department.

UC&M DEPARTMENT PROGRESSION SCHEDULE

Classification	W/L	Period	Advancing to	W/L	Test Schedule
Q Apprentice	9	1st 6 Months	F/Q Apprentice	10	Sat. Appr. & Test
F/Q Apprentice	10	2nd 6 Months	Q 2nd Class	11	Satisfactory Appraisal
Q 2nd Class	11	3rd 6 Months	F/Q 2/C UC&M	13	Sat. Appr. & Test
F/Q 2/C UC&M	13	4th 6 Months	F/Q 2/C UC&M	14	Sat. Appr. & Test
F/Q 2/C UC&M	14	5th 6 Months	F/Q 2/C UC&M	15	Sat. Appr. & Test
F/Q 2/C UC&M	15	6th 6 Months	F/Q 2/C UC&M*	16	Sat. Appr. & Test
F/Q 2/C UC&M	16	7th 6 Months	F/Q 2/C UC&M	17	Satisfactory Appraisal
F/Q 2/C UC&M	17	8th 6 Months	F/Q 1/C UC&M	18	Sat. Appr. & Test

**A UC&M trainee having completed 36 months of on-the-job training is considered to be a qualified helper, providing he/she has passed the appropriate tests and satisfactory appraisals have been received.*

MACHINISTS TRAINING AND PROGRESSION PROGRAM

July 1, 1971

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, progression and promotion of Machinists:

1-8. Common Provisions (paragraphs 1-8).

MACHINISTS PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
11	1st 6 Months	12	Satisfactory Appraisal & Test
12	2nd 6 Months	13	Satisfactory Appraisal & Test
13	3rd 6 Months	14	Satisfactory Appraisal & Test
14	4th 6 Months	15	Satisfactory Appraisal & Test
15	5th 6 Months	16	Satisfactory Appraisal & Test
16	6th 6 Months	17	Satisfactory Appraisal & Test
17	7th 6 Months	18	Satisfactory Appraisal & Test

(FQ Machinist 1/C)

MECHANICS TRAINING AND PROGRESSION PROGRAM

Revised July 1, 1989

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan for the selection, training and wage progression of Mechanic 1/C, Job No. 403:

Successful candidates must pass a test of basic knowledge of mechanical and electrical principles applying to automotive and construction equipment and demonstrate ability to handle tools.

The Company will provide a description of basic mechanical and electrical knowledge which will be covered by the selection test. It will also outline reference material which will aid a prospective candidate in obtaining prerequisite knowledge.

1-8. See Common Provisions (paragraphs 1-8).

MECHANICS PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
9	1st 6 Months	10	Satisfactory Appr. & Test
10	2nd 6 Months	11	Satisfactory Appraisal
11	3rd 6 Months	12	Satisfactory Appraisal
12	4th 6 Months	13	Satisfactory Appr. & Test
13	5th 6 Months	14	Satisfactory Appraisal
14	6th 6 Months	16	Satisfactory Appr. & Test
(FQ Mechanic 1/C)			

METER TECHNICIAN TRAINING AND PROGRESSION PROGRAM

October 18, 1999 and revised July 1, 2015

The New York State Electric & Gas Corporation and Local Union 10 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training and promotion of Meter Technicians:

1. Trainees will be selected by the Company from those who show evidence of mental ability, physical ability and aptitude for the work. Minimum educational background will be the degree of Associate in Applied Science in Electrical Technology or a related field from a degree program approved by the Company or by achieving a passing score on a test designed by the Company or a provider approved by the Company. Other customary selection guides, including Article XIV, will also be used. If these factors are reasonable equal, seniority will govern.

A candidate who fails such a test may attempt it a second time, after 90 days or more, if a Meter Technician Trainee vacancy exists for which he would otherwise be considered. After two such failures, the only acceptable evidence of educational qualification will be the attainment of an Associate's degree.

2-8. See Common Provisions (paragraph 2-8).

9. At the end of the sixth six-month period of training, a final written test will be given to determine fitness for advancement to the Meter Technician "A" classification. Those who achieve a passing score will be eligible for advancement to the Meter Technician "A" Wage Level 18. Those who fail to achieve a passing score will be continued for a further training period of six months after which time they will be retested.

10. Fully trained Meter Technicians "B", eligible for promotion to the grade of Meter Technician "A", shall be under obligation to move to any location within the District which the Company may direct, subject to the following conditions:

- (a) If a Meter Technician "A" vacancy is posted and there are no eligible bidders, the Meter Technician "B" with least seniority among those eligible for promotion may be placed in that job and required to establish his residence in or near that community within three months. The employee's moving expenses will be paid for by the Company.
- (b) If there are no Meter Technicians "B" eligible for promotion, the Company reserves the right to require the Meter Technician "A" with least seniority to make the move, when in the opinion of Management, the situation warrants the move.

INCUMBENTS

11. Employees in regular Field Tester A positions prior to 7/15/97 will be placed, without posting, in the Meter Technician training program as of 1/1/2000. They shall enter the program at the beginning of the fourth six-month period. They will be considered a fully qualified Meter Technician A after having a Satisfactory Appraisal at the end of the sixth six-month period, and will not have to pass any progression tests. If not able to complete the program requirements they would return to their Field Tester A positions.

12. Employees in regular Field Tester B positions that are fully qualified Field Tester A's (as deemed by a supervisor) by 6/30/99, will be placed, without posting, in the Meter Technician training on 1/1/2000. They shall enter the program at the beginning of the fourth six-month period. Thereafter, they shall follow the regular progression schedule. If not able to complete the program requirements they would return to their Field Tester B positions.

13. Employees in regular Field Tester B positions that formally expressed interest in the Meter Technician program in 1998 and either have the required AAS degree or pass the equivalency exam, will be placed without posting in the Meter Technician training program on 1/1/2000 (for those that pass the 11/99 exam) or 7/1/2000 (for those that pass the 3/2000 exam). They shall enter the program at the beginning of the fourth six-month period. Thereafter, they shall follow the regular progression schedule. If not able to complete the program requirements they would return to their Field Tester B positions.

Employees covered by this section 13 will only be placed in the Meter Technician Progression if they pass the qualifications exam at the first taking. Those that fail the first taking, but pass a second exam or get the required AAS degree would have to wait for a posted job and be the successful bidder to enter the progression.

14. Any other Meter Technician positions will be posted depending on the existence of a vacancy as determined by the Company. Any remaining Field Testers B that meet all requirements, including educational, and are the successful bidder on such a posting will enter the program at the beginning of the fourth six-month period. Thereafter, they shall follow the regular progression schedule. If not able to complete the program requirements, the Common Provisions (paragraphs 2-8) will apply to this group.

METER TECHNICIANS PROGRESSION SCHEDULE

Classification	W/L	Period	Advancing to	W/L	Test Schedule
Technician Trainee	11	1st 6 Months	Q Technician "C"	12	Satisfactory Appr. & Test
Technician "C"	12	2nd 6 Months	FQ Technician "C"	13	Satisfactory Appr. & Test
Technician "C"	13	3rd 6 Months	Q Technician "B"	14	Satisfactory Appraisal
Technician "B"	14	4th 6 Months	Q Technician "B"	15	Satisfactory Appraisal
Technician "B"	15	5th 6 Months	FQ Technician "B"	16	Satisfactory Appr. & Test
Technician "B"	16	6th 6 Months	Technician "A"	18	Satisfactory Appr. & Test

POWER PLANT ELECTRICIANS TRAINING AND PROGRESSION PROGRAM

July 1, 1987

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training and promotion of Plant Electricians:

1-8. See Common Provisions (paragraphs 1-8).

POWER PLANT ELECTRICIANS PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
9	1st 6 Months	11	Satisfactory Appr. & Test
11	2nd 6 Months	12	Satisfactory Appr. & Test
12	3rd 6 Months	13	Satisfactory Appr. & Test
13	4th 6 Months	14	Satisfactory Appr. & Test
14	5th 6 Months	15	Satisfactory Appr. & Test
15	6th 6 Months	16	Satisfactory Appr. & Test
16	7th 6 Months	17	Satisfactory Appr. & Test
17	8th 6 Months	18	Satisfactory Appr. & Test
(FQ Power Plant Electrician)			

POWER PLANT MECHANICS TRAINING AND PROGRESSION PROGRAM

Revised July 1, 1987

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training, progression and promotion of Power Plant Mechanics:

1-8. See Common Provisions (paragraphs 1-8).

POWER PLANT MECHANICS PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
9	1st 6 Months	10	Satisfactory Appr. & Test
10	2nd 6 Months	11	Satisfactory Appr. & Test
11	3rd 6 Months	12	Satisfactory Appr. & Test
12	4th 6 Months	13	Satisfactory Appr. & Test
13	5th 6 Months	14	Satisfactory Appr. & Test
14	6th 6 Months	16	Satisfactory Appr. & Test
(FQ Power Plant Mechanic)			

POWER PLANT TECHNICIANS TRAINING AND PROGRESSION PROGRAM

Revised July 1, 1989

The New York State Electric & Gas Corporation and the System Council U-7 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training and promotion of Power Plant Technicians.

1. Trainees for Power Plant Technician vacancies will be selected by the Company from those who show evidence of mental ability, physical ability and aptitude for the work. Minimum educational background will be the degree of Associate in Applied Science in Electrical Technology from a school accredited to grant such a degree by the University of the State of New York or by the Middle States Association or by achieving a score of at least 60 on a test designed by the Head of Electrical Technology at Broome Community College. Other customary selection guides, including Article XIV will also be used.

Tests will be administered semi-annually and when a Power Plant Technician vacancy exists. A candidate who fails such test may attempt it a second time after 90 days or more if a power Plant Technician vacancy exists or the semi-annual test is being administered. If the candidate fails the second test, the only acceptable evidence of educational qualification will be the attainment of an AAS degree.

2.8 See Common Provisions (paragraphs 2-8).

POWER PLANT TECHNICIANS PROGRESSION SCHEDULE

W/L	Period	Advancing to W/L	Test Schedule
12	1st 6 Months	13	Satisfactory Appr. & Test
13	2nd 6 Months	14	Satisfactory Appr. & Test
14	3rd 6 Months	15	Satisfactory Appr. & Test
15	4th 6 Months	16	Satisfactory Appr. & Test
16	5th 6 Months	17	Satisfactory Appr. & Test
17	6th 6 Months	18	Satisfactory Appr. & Test
(FQ Power Plant Technician)			

SECTION OPERATORS TRAINING AND PROGRESSION PROGRAM

Revised July 1, 1977 and July 1, 2015

The parties hereby agree to the following plan in respect to the selection, training and promotion of Section Operators – Power Supply:

1. Trainees will be selected by the Company from those who show evidence of mental ability, physical ability and aptitude for the work. Minimum educational background will be the degree of Associate in Applied Science in Electrical Technology or a related field from a degree program approved by the Company (or practical experience and minimum technical knowledge as defined in the following paragraph). Other customary tests and selection guides (including an aptitude test), and including Article XIV will also be used. If these factors are reasonably equal, seniority will govern.

Minimum educational qualification in lieu of an Associate's degree will be established by a passing score on a test designed by the Company or a provider approved by the Company. A candidate who fails such a test may attempt it a second time, after 90 days or more, if a Section Operator trainee vacancy exists for which he would otherwise be considered. After two such failures, the only acceptable evidence of educational qualification will be the attainment of an Associate's degree.

All employees selected for Section Operator training must be adaptable to shift work and must establish residence within a reasonable distance of the dispatching center so that they may be available during emergencies.

2-6. See Common Provisions (paragraphs 2-6).

7. The length of the training period will not be more than 3 years or

less than one year. A trainee bidding from a job in which he has been paid a rate higher than Wage Level 13, but less than Wage Level 19, will be increased one wage level when he begins the job and will progress one wage level at the end of each six-month interval until he reaches Wage Level 20. Bidders from classifications paid at Wage Level 13 and below, and new employees, will begin at Wage Level 14 and advance one wage level at the end of each of six six-month intervals. However, if preliminary training is accelerated so that the trainee is assigned to operate a section alone before progression as shown on the following chart has taken him to Wage Level 18, he shall be advanced immediately to Wage Level 18 and shall then advance to Wage Levels 19 and 20 at six-month intervals. Each advancement will be based on a satisfactory performance appraisal or an appraisal and test, as shown on the following wage progression and testing schedule.

8. A formal test (No. 1 on the following progression and testing schedule) will be given to all trainees at the end of the first six-month period. This test shall be written and may include a performance test in which the trainee demonstrates aptitude in basic skills. Those who have a satisfactory performance appraisal and who achieve a passing test score in both skill and knowledge will advance a wage level unless already at Wage Level 20, as shown on the schedule. Those who fail to achieve a passing score will be returned to their former classification or assigned to such other work as may then be available. Once having failed the first six-month test, the employee will not again be considered for Section Operator training.

9. After the first 6 months, training to the fully qualified level will continue as shown on the following schedule, with satisfactory completion of each six-month interval established by a test and/or appraisal. The trainee may have a second chance to complete each six-month unit satisfactorily, with the exception of the first one. If the employee fails a test or receives an unsatisfactory appraisal, he will remain in the same wage level and will be retested or reappraised once only after an additional training period of six months. If he fails this retest or does not receive a satisfactory reappraisal, Management agrees to make a sincere effort to place him in an appropriate job, if available, for which he might be reasonably expected to qualify.

If such work cannot be found, Management will discuss the matter with the Brotherhood in an effort to arrive at a solution before any termination of employment becomes effective.

10. Trainees entering the program at Wage Level 18 or higher will take tests 2 and 3 within the second six-month period. They may elect, with their supervisor's consent, to take test 2 at the end of the 9th month or

to take it at the same time as test 3, at the end of the 9th month or to take it at the same time as test 3, at the end of the 12th.

11. Trainees may reach Wage Level 20, as a result of bidding into the job from a higher wage level, before they have completed the training program and become fully qualified. The fact that they are at the "fully qualified rate" for the job will not diminish their responsibility to complete the training and become fully qualified as to skill.

SECTION OPERATORS – POWER SUPPLY PROGRESSION SCHEDULE

Wage level effective at the end of each 6-month period until fully qualified, based on satisfactory appraisal or appraisal and tests*

Former W/L	Entry W/L	1st 6 months	2nd 6 months	3rd 6 months	4th 6 months	5th 6 months	6th 6 months
0-13	14	Test 1 15	Sat. Appr., 16	Test 2 17	Sat. Appr., 18	Sat. Appr., 19	Test 3 20 F/Q
14	15	Test 1 16	Sat. Appr., 17	Test 2 18	Sat. Appr., 19	Test 3 20 F/Q	
15	16	Test 1 17	Test 2 18	Sat. Appr., 19	Test 3 20 F/Q		
16	17	Test 1 18	Test 2 18	Test 3 20 F/Q			
17	18	Test 1 19	Test 2 and 3 20 F/Q				
18	19	Test 1 20	Test 2 and 3 20 F/Q				
19 or above	20	Test 1 20	Test 2 and 3 20 F/Q				

**If preliminary training is accelerated so that the trainees are assigned to operate a section alone before progression as shown on this chart has taken them to wage level 18, they shall be advanced immediately to wage level 18 and shall then advance to wage levels 19 and 20 at six-month intervals, based on satisfactory appropriate appraisals and/or tests.*

DISTRIBUTION OPERATORS PROGRESSION SCHEDULE

W/L	Period	Test Schedule
15	1st 6 Month	Satisfactory Appraisal & Test
16	2nd 6 Months	Satisfactory Appraisal & Test
17	Fully Qualified	

SYSTEM PROTECTION & CONTROL TECHNICIANS TRAINING & PROGRESSION PROGRAM

Revised July 1, 1989 and July 1, 2015

The New York State Electric & Gas Corporation and Local Union 10 of the International Brotherhood of Electrical Workers hereby agree to the following plan in respect to the selection, training and promotion of System Protection and Control Technicians:

1. Trainees will be selected by the Company from those who show evidence of mental ability, physical ability and aptitude for the work. Minimum educational background will be the degree of Associate in Applied Science in Electrical Technology or a related field from a degree program approved by the Company or by achieving a passing score on a test designed by the Company or a provider approved by the Company. Other customary selection guides, including Article XIV, will also be used. If these factors are reasonable equal, seniority will govern.

A candidate who fails such a test may attempt it a second time, after 90 days or more, if a System Protection and Control Technician Trainee vacancy exists for which he would otherwise be considered. After two such failures, the only acceptable evidence of educational qualification will be the attainment of an Associate's degree.

2-8. See Common Provisions (paragraph 2-8).

9. At the end of the sixth six-month period of training, a final written test will be given to determine fitness for advancement to the System Protection & Control Technician "A" classification. Those who achieve a passing score will be eligible for advancement to the System Protection & Control Technician "A" Wage Level 18.

Those who fail to achieve a passing score will be continued for a further training period of six months after which time they will be retested.

10. Fully trained System Protection & Control Technicians "B", eligible for promotion to the grade of System Protection & Control Technician "A", shall be under obligation to move to any location within the District which the Company may direct, subject to the following conditions:

- (a) If a System Protection & Control Technician "A" vacancy is posted and there are no eligible bidders, the System Protection & Control Technician "B" with least seniority among those eligible for promotion may be placed in that job and required to establish his residence in or near that community within three months. The employee's moving expenses will be paid for by the Company.
- (b) If there are no System Protection & Control Technicians "B" eligible for promotion, the Company reserves the right to require the System Protection & Control Technician "A" with least seniority to make the move, when in the opinion of Management, the situation warrants the move.

SYSTEM PROTECTION & CONTROL TECHNICIANS PROGRESSION SCHEDULE

Classification	W/L	Period	Advancing to	W/L	Test Schedule
Technician Trainee	11	1st 6 Months	Q Technician "C"	12	Satisfactory Appr., Test
Technician "C"	12	2nd 6 Months	FQ Technician "C"	13	Satisfactory Appraisal
Technician "C"	13	3rd 6 Months	Q Technician "B"	14	Satisfactory Appr., Test
Technician "B"	14	4th 6 Months	Q Technician "B"	15	Satisfactory Appraisal
Technician "B"	15	5th 6 Months	FQ Technician "B"	16	Satisfactory Appraisal
Technician "B"	16	6th 6 Months	Technician "A"	18	Satisfactory Appr., Test

Other Memoranda of Agreement

EDP PROGRAMMERS SELECTION AND PROGRESSION PROGRAM

Revised July 1, 1973

1. When additional Programmers are required, announcement will be made and interested employees will be given programming tests. Candidates with acceptable test scores will be interviewed in the following order and selected as provided in Article XIV.

- a. Employees with "A" scores in the Ithaca Area.
- b. Employees with "B" scores in the Ithaca Area.
- c. Employees with "A" scores – Companywide.
- d. Employees with "B" scores – Companywide.

The selection procedure will progress to each group only if the preceding group fails to produce sufficient candidates.

2. The Company may select more candidates than the number of immediate vacancies, and expose them to training in programming fundamentals. Those most successful in the training will be selected for current vacancies. Those less successful but still satisfactory will be returned to former classifications and rates of pay, subject to call at Company option for subsequent Programmer vacancies. Those who are unsuccessful will not again be selected for Programmer vacancies.

3. Job progression for Programmers, based on satisfactory progress in on-the- job training and job performance, as evidenced by periodic appraisals and tests, will be according to the following table.

EDP PROGRAMMERS PROGRESSION SCHEDULE

Six-Month Periods

Wage Level of Trainee	1	2	3	4	5	6	7	8	9	10	
9	9	10	11	12	13	14	15	16	17	17	18 (FQ)
10	10	11	12	13	14	15	16	17	17	17	18 (FQ)
11	11	12	13	14	15	16	17	17	17	18	(FQ)
12	12	13	14	15	16	17	17	17	18		(FQ)
13	13	14	15	16	17	17	17	18			(FQ)
14	14	15	16	17	17	17	18				(FQ)
15	15	16	17	17	17	18					(FQ)
16	16	17	17	17	17	18					(FQ)
17	17	17	17	17	17	18					(FQ)
18	18	18	18	18	18	18					(FQ)
19	18	18	18	18	18	18					(FQ)

EQUIPMENT OPERATOR CLASSIFICATIONS

April 27, 1967

The rate of pay for Driver-Worker, Job No. 1285, dated December 15, 1967, has been mutually agreed to as Wage Level 11 because the classification was created as an equal and parallel job to Driver-Worker-Line. The Driver- Worker-Line classification is restricted to the Line Department; the Driver- Worker classification may be used in any department.

An Equipment Driver/Operator "B" will not operate earth-boring equipment to dig holes, set poles, or load poles without qualified supervision.

The parties further agree that a Driver-Worker-Line or a Driver-Worker will be the minimum classification to drive and operate trucks of two-ton carrying capacity or more. A Driver-Worker will also be assigned to assist the Equipment Driver/Operator "A" when he is operating a pole hauler with self-loading equipment.

A vacancy will be posted and awarded under Article XIV of the Agreement if a regular operator is to be assigned to equipment which has not previously had a regular operator. A Driver-Worker-Line who has been regularly assigned to a pole hole digger or a line truck with a dangle digger but who has never or seldom operated the auger and who will be expected to operate it in the future, shall be trained to do so and reclassified to Equipment Driver/Operator "B" when trained. A Driver-Worker-Line who is not so reclassified will not be permitted to operate the auger.

If new types of equipment are acquired, the Company will discuss assignment of the appropriate Equipment Driver/Operator classification to operate them with the Brotherhood. Failure to reach agreement promptly shall not delay operations. In such cases, the Company will assign a classification to the new type of equipment, subject to completion of discussions and the grievance procedure.

GAS DEPARTMENT CONTRACTING AND SUPERVISION

April 26, 1967

A Chief Gas Fitter, or higher-rated Gas Department Supervisor, will supervise construction crews engaged in main and service work requiring several employees and a consequential amount of equipment. This will include new services on which the Company does the whole job, including excavation and backfilling. It will also include tie-ins to mains. A Chief working on several jobs in the same day will move various members of his crew and pieces of equipment from place to place for most efficient use of these resources.

A Fitter 1/C or Gas Welder will direct the work of one other employee in the same or lower classification directly assisting him in such work as gas main and service maintenance, leak repair and regulator maintenance. He may also direct employees performing such duties as equipment operation, digging and backfilling, directing traffic, restoration of grounds and clean up. A Fitter 1/C or Gas Welder will install and/or replace gas services with one other employee when excavation and backfill is done by others.

GAS DEPARTMENT FACILITIES – OPERATING DUTIES INTERPRETING ARTICLE V (G) IN RESPECT TO WORK

April 27, 1967

The interpretation of this paragraph over the years has led to misunderstanding and grievances. The parties now agree that:

One Chief Gas Fitter, Gas Welder, Customer Service Mechanic or Gas Fitter 1/C working alone on any high or low pressure piping configuration which can be deenergized by the closing of a valve(s) ahead of the work area, can safely:

1. Set or remove a gas meter, build either a high pressure or low pressure meter riser, install a house regulator, reseal a house regulator or repair a gas leak (tear down and rebuild if required).
2. Pump low pressure drips.

A minimum of two qualified employees, one of whom may be a Qualified Helper, working together are required to perform the following operations safely:

1. Penetration of energized main (high or low pressure drill or tap).
2. Stoppering (bagging off) low pressure or stopping off high pressure.
3. Clamping high or low pressure leaks on mains or services while energized.
4. Any repair operation of low or high pressure gas that cannot be deenergized by the closure of a valve.
5. Blow high pressure drips.

High pressure is above two pounds.

Supervisors will use discretion in requiring employees to work alone or with Laborers or inexperienced trainees in situations or under conditions which create unusual hazards.

*Amended during 2000 Negotiations. See 2000 Memorandum of Agreement.

GENERATING STATION EMPLOYEES TEMPORARILY ASSIGNED TO OTHER STATIONS RESCHEDULING AND PAYMENT OF EXPENSES

Revised July 1, 1989

This Memorandum applies to employees assigned to work at stations other than their home base for periods which require one or more nights away from home. It modifies Articles VI (D) and (E) and VII (D).

This Memorandum does not supersede, cancel, modify or interpret any other agreement, understanding or practice between the parties except as explicitly stated, and only to the extent stated, in this Memorandum.

The Company will continue to give preference to its employees in performing the type of generating station maintenance work they have done in the past, when feasible. Calls for temporary assignments to other stations for this purpose will be rotated among the stations, to the extent possible within the limitations imposed by the skills needed at the borrowing stations, and the operating and maintenance requirements of the loaning stations. If work skills and capacities are equal, employees at a loaning station who desire such assignments will be given preference before those at that station who do not seek such work are assigned. Such preference shall not reduce the opportunities for overtime work at the home base station that would be normally offered to the employees who receive more than the average number of temporary assignments at other stations because others prefer not to go or are unavailable.

A. TEMPORARY RESCHEDULING OF DAY WORKERS

- (1) Day workers temporarily or regularly assigned to a station conducting a major overhaul (lasting more than two weeks on a day and night basis) may be rescheduled to a night schedule (on their regularly scheduled days) upon 72 hours advance notice, with the understanding that if an emergency arises, only 24 hours advance notice of change of schedule will be required. It is further agreed that where an employee, after change of schedule as above provided, reverts to his original hours of labor, no notice of reversion is required, provided 8 hours rest, between assignments, is granted.
- (2) Day workers rescheduled in accordance with the above paragraphs will be paid the basic rate plus, for the first 8 hours per day or 40 hours per week worked between 2:00 p.m. and 7:00 a.m., they will receive credit toward shift bonus (See Article VIII (B)). Additional hours thereafter will be paid at the appropriate overtime rate.

B. LIVING EXPENSES AND TRANSPORTATION

Employees temporarily reassigned to other stations will be paid a uniform per diem allowance to cover lodging, meals and local transportation, in an amount agreed upon between the Company and the System Council and reviewed not more frequently than annually. For the term of the present Agreement this per diem allowance shall be \$95.00.

Employees temporarily assigned to other stations will be paid for mileage at the prevailing rate for one round trip for each assignment of any length if an overnight stay is required. Employees will be paid at the beginning and at the end of the temporary assignment. This will be done either by payment of overtime or by permitting them to travel within the scheduled workday.

LINE & UC&M DEPARTMENT MEMORANDA UC&M AND LINE PERSONNEL BURIED DISTRIBUTION WORK

March 8, 1968

New technology has resulted in new methods for burying distribution circuits that customarily have been carried by overhead construction. This practice is becoming common in the electrical utility industry. It has been referred to as "URD", "RUD", and "Buried Overhead Distribution", without any common agreement as to precisely what these terms mean. This memorandum is to provide better definition of the new buried systems as contrasted to conventional underground installations, and to clarify the use of Company personnel in employing the new methods.

Conventional underground systems are defined as those in which rigid conduit connects manholes and vaults and contains lead-sheathed cable or other cable requiring customary wiping skills, and customary taping skills to distribute electrical stress, in making splices and terminations. UC&M Department crews of varying size and composition will be utilized to install cable and equipment and make splices and terminations and to do dead and live maintenance work in conventional underground systems.

A UC&M or Line Crew or a combination crew, of varying size and composition at the discretion of operating supervisors, may be utilized to install buried distribution cables and equipment, to make splices and terminations and perform dead and live maintenance work outside of conventional underground systems and not involving lead-sheathed cable, wiping joints, or taping to distribute electrical stress. This work may include laying direct-burial cable, preconductitized cable and empty flexible conduit. Such crews may later install cable through such conduit. Sections of rigid conduit may be used under paved areas or other surfaces that cannot be distributed without considerable expense or inconvenience. The splices and fittings involved are largely prefabricated and are assembled by simple processes such as, but not limited to, bolting, snapping on or using pressure tools. They may involve preconstructed stress cones or insulating compound which

is shaped by the design of the fitting or by a prefabricated mold or container. Taping for mechanical protection or mechanical strength may be required. Transformers and other electrical equipment may be buried, pad-mounted or pole-mounted.

As in the past, Line Department employees may assist UC&M Department crews in pulling cable and in other work not involving complex electrical skills on conventional underground systems. Equipment operators and other production employees may perform phases of work on conventional and other underground systems which do not exceed duties covered by their job classifications.

CHIEF LINE MECHANICS AND LINE MECHANICS 1/C ASSIGNED ADDITIONAL SUPERVISORY RESPONSIBILITY

July 1, 1991

BONUS FOR MORE THAN FOUR EMPLOYEES

A Chief Line Mechanic (Job No. 222, Wage Level 20) regularly supervises not more than four other employees.

When a Chief Line Mechanic is assigned to supervise more than four employees in addition to himself for a period of five or more consecutive regularly scheduled workdays, he shall be paid at Wage Level 21 for the duration of such assignment. For such assignments for a lesser period, but lasting four hours or more, he shall receive an extra one hour's straighttime pay for each day. He shall be paid at his regular rate for callouts or prearranged overtime periods unless he supervises more than four additional employees for four hours or more on such occasions.

SUBSTITUTION FOR CHIEF OR LINE SUPERVISOR

When a Chief Line Mechanic or Line Supervisor is absent, a Line Mechanic 1/C will normally be assigned in his place and paid under the provisions of the preceding paragraphs. However, another Chief Line Mechanic or Line Supervisor may be assigned to take over the crew of an absent Chief or Line Supervisor.

COMBINED CREWS

The provision for payment of a one-hour bonus or payment at Wage Level 21 to a Chief Line Mechanic for supervision of more than four employees in addition to himself will not apply if two or more crews are working independently on the same job, even if one Chief Line Mechanic coordinates material and paper work.

The bonus provision will apply if combining two or more crews under the supervision of one Chief Line Mechanic results in that Chief

supervising more than four employees in addition to himself, which may include the Chief Line Mechanic (Line Mechanics) who would otherwise supervise the added employees, if they are designated by Management as subject to his supervision, for four consecutive hours or more.

Management shall designate which Chief Line Mechanic shall supervise such combined crews, guided by the following principles:

- (1) If one Chief is more capable of supervising the specific assignment, he shall be designated.
- (2) If ability to carry out the assignment is reasonably equal and both crews are from the same locality, the senior employee shall be assigned.
- (3) If ability is reasonably equal and one crew is from an area other than that in which the job is being performed, the Chief in whose area the work is being done shall be designated.

INSTRUCTORS FOR LINE TRAINING CREWS

The selection of a Chief Line Mechanic to be temporarily assigned as the instructor of an Apprentice Line Mechanic training crew shall not be subject to the posting and bidding procedure of the Agreement.

TEMPORARY LINE SUPERVISOR ON MAJOR CONSTRUCTION

A No. 221 Temporary Line Supervisor at Wage Level 21 may be assigned at Management's option instead of a Chief Line Mechanic or Line Supervisor, to supervise Line crews for ten days or more on transmission or distribution construction projects.

Chief Line Mechanics will receive first consideration for such assignments, in order of seniority, and then Line Mechanics 1/C. Management shall have sole right of selection.

Employees so assigned will retain membership in the bargaining unit and return to it at the end of the assignment. They will retain their bargaining unit seniority and will continue to accumulate such seniority while on a Temporary Line Supervisor assignment; they will not accumulate qualifying advantage for Chief Line Mechanic vacancies. During such assignments they will be removed from the call list.

TAKING CHARGE OF EMERGENCY CALLOUTS

Unless a supervisory employee is present, a Line Mechanic 1/C shall be designated by Management to take charge of a line crew consisting of two or more employees called out for emergency work. If such work continues for four hours or more, his hourly rate shall remain

unchanged but he shall receive in addition a bonus equal to one hour's straight-time pay for each such separate callout.

MODIFICATION OF PRIOR AGREEMENTS

This memorandum interprets Article XIV (J) and Article X (B) as they apply to Line Mechanics 1/C and Chief Line Mechanics only. Article XIV is titled "Vacancies, Promotions, Reassignments and Discharges" and (J) refers to substitution bonuses; Article X is entitled "Emergency Callouts" and (B) covers supervision during emergency callouts. It also interprets the Preamble of the Production Job Specifications dated April 15, 1964 as it refers to the distinction between Chiefs and Foremen. This memorandum also supersedes and cancels the following previous agreements: the Memorandum titled "Premium Pay for Chief Line Mechanics Supervising Combined Crews", dated January 25, 1962; the May 23, 1960 letter from F.R. Doughty to Managers covering Chief Line Mechanics instructing Apprentice Training Crews; Company item No. 13 of the Memorandum dated June 27, 1967, covering the negotiations settlement, as it relates to Temporary Line Foremen.

This memorandum does not supersede, cancel, modify or interpret any prior agreement, understanding or practice between the parties except those explicitly mentioned above, nor does it apply to or set any precedent for job classifications other than Chief Line Mechanics and Line Mechanics 1/C.

UC&M MECHANICS 1/C SUPERVISING COMBINED CREWS

July 10, 1963

New York State Electric & Gas Corporation and System Council U-7 of the IBEW agree that a UC&M Mechanic 1/C shall receive a substitution bonus or a temporary assignment when he is assigned to supervise two combined UC&M crews for four or more consecutive hours, if the total number of journeymen or qualified helpers in the combined UC&M crews is four or more journeymen or qualified helpers including himself, and if the UC&M Mechanic 1/C who would otherwise supervise the added employees becomes subject to his supervision.

When a UC&M Mechanic 1/C is temporarily assigned to supervise such combined crews for a period of five or more consecutive regularly scheduled workdays he shall be temporarily assigned to the classification of Chief UC&M Mechanic. For such assignments for shorter period, but for four consecutive hours or more, he shall receive

an additional one hour's straight time pay at his regular rate for each day in which such a period occurs.

In addition, a UC&M Mechanic 1/C shall receive a substitution bonus when assigned to supervise one or more UC&M Mechanics 1/C for four or more hours.

Management shall designate which UC&M Mechanic 1/C shall supervise combined crews, guided by the following principles:

- (1) If one UC&M Mechanic 1/C is more capable of supervising the specific assignment, he shall be designated.
- (2) If ability to carry out the assignment is reasonably equal and both crews are from the same locality, the senior employee shall be assigned.
- (3) If ability is reasonably equal and one crew is from an area other than that in which the job is being performed, the UC&M Mechanic 1/C in whose area the assignment is being done shall be designated.

The provisions of this agreement will not apply if two UC&M crews are working in close proximity to each other, such as in the same substation, but are not working jointly on the same assignment. They will not apply if two crews are working independently on the same job even if one UC&M Mechanic 1/C prepares or coordinates all the material requisitions and other paper work.

15 KV CLASS OF VOLTAGES GLOVING

Renewed July 1, 1991

The Joint Committee that has been studying and developing the techniques and practices for gloving up to the 15 KV class will remain as a Committee and will continue to develop procedures for gloving higher voltages up to the 15 KV class.

Management will continue and expand the established program for training Line Mechanics in gloving the 15 KV class of voltages, in Districts having such voltages.

Management states that during the Term of the Agreement effective July 1, 1991, it will not use the so-called "barehand maintenance" technique for performing work on energized electric lines or require gloving of energized circuits above 7,200 volts delta from a pole or a Line platform commonly referred to as a "board", or gloving of energized spacer cable from pole, platform or bucket.

NOTES

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2020

Observed Holidays

JULY

4 Independence Day

SEPTEMBER

7 Labor Day

NOVEMBER

11 Veterans Day

26 Thanksgiving Day

27 Thanksgiving, Friday After

DECEMBER

24 1/2 day

Christmas Eve

25 Christmas Day

31 1/2 day

New Year's Eve

JULY

S	M	T	W	T	F	S
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST

S	M	T	W	T	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

2021

Observed Holidays

JANUARY

1 New Year's Day

APRIL

2 Good Friday

MAY

31 Memorial Day

JULY

5 Independence Day (Observed)

SEPTEMBER

6 Labor Day

NOVEMBER

11 Veterans Day

25 Thanksgiving Day

26 Thanksgiving, Friday After

DECEMBER

24 Christmas Day (Observed)

31 New Year's Day (Observed)

JANUARY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY

S	M	T	W	T	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY

S	M	T	W	T	F	S
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Recognized holidays during the term of the Agreement (July 1, 2020 to June 30, 2024) are indicated by (circle). Additionally, employees receive their birthday and two other floating holidays. (See Article VII (R) for exact Agreement language.)

2022

Observed Holidays

APRIL

15 Good Friday

MAY

30 Memorial Day

JULY

4 Independence Day

SEPTEMBER

5 Labor Day

NOVEMBER

11 Veterans Day

24 Thanksgiving Day

25 Thanksgiving, Friday After

DECEMBER

26 Christmas Day (Observed)

JANUARY

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2023

Observed Holidays

JANUARY

2 New Year's Day (Observed)

APRIL

7 Good Friday

MAY

29 Memorial Day

JULY

4 Independence Day

SEPTEMBER

4 Labor Day

NOVEMBER

10 Veterans Day (Observed)

23 Thanksgiving Day

24 Thanksgiving, Friday After

DECEMBER

25 Christmas Day

JANUARY

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2024

Observed Holidays

JANUARY

1 New Year's Day

MARCH

29 Good Friday

MAY

27 Memorial Day

JANUARY							FEBRUARY							MARCH						
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Agreement between

**Local Union 10 of the
International Brotherhood
of Electrical Workers**

and

New York State Electric & Gas Corporation

Effective July 1, 2020
through June 30, 2024



NYSEG

An AVANGRID Company

Part of NYSEG's commitment to the environment, produced with 100% wind power
on recycled paper using soy inks.

20-3436



Agreement between

**Local Union 36 of the
International Brotherhood
of Electrical Workers, AFL-CIO**

and

Rochester Gas and Electric

Effective June 1, 2018
through May 31, 2022





Service Area

- Electricity
- Natural Gas
- Electricity & Natural Gas

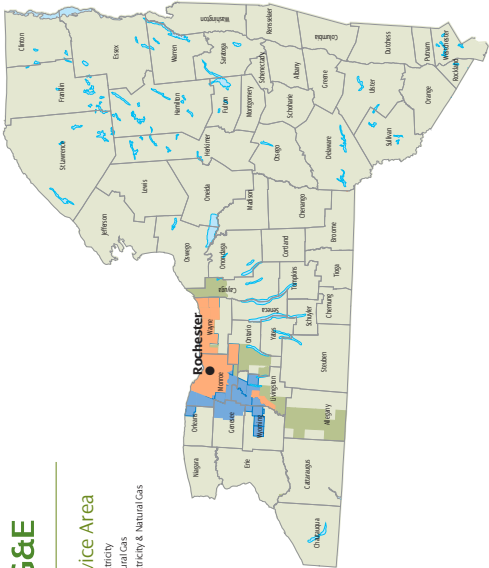


Table of Contents

Article	Section	Page
	Mission Statement	1
1	Representation and Recognition	2
2	Union Membership	2
3	Membership in Good Standing	2
4	Non-Discrimination	3
5	Promotions Within the Bargaining Unit	3
6	Probationary Employees	5
7	Safety and Work Rules	5
	A Work Rules	5
	B Safety Rules	5
	C Safety Shoes	6
	D Flame Retardant Clothing	6
8	Management Rights and Responsibilities	7
9	No Strikes – No Lockouts	7
10	Grievance and Arbitration Procedure	7
	A Grievance Procedure	7
	B Arbitration Procedure	9
11	Seniority	9
12	Separability	10
13	Labor – Management Committees	10
14	Temporary Employees	10
15	Subcontracting	11
16	Overtime	12
	A Basic Work Day	12
	B Overtime Shared by Classification	12
	C After 16 Hours	12
	D Residency Requirements	12
	E Take Home Vehicles	14
	F Call Outs	15
	G Planned or Scheduled Overtime	15
	H Cancellation of Planned Overtime	16
	I Holiday	16

Article	Section	Page
	J Alternate Saturday and Sunday	16
	K Continuation of Sunday, Alternate Sunday or Holiday	16
	L Vacation	17
	M Rates of Pay	17
17	Hours of Work	17
18	Bulletin Boards	20
19	Management Doing Bargaining Unit Work	20
20	Job Security	20
21	Check-Off Union Dues	21
22	Duration	22
23	Wages and Added Pay Bonus Plan	22
	A Wages	22
	B Added Pay Bonus Plan	23
24	Health and Welfare Benefits (Other than Pension and 401(k))	24
	A Medical	25
	B Dental	26
	C Vision	26
	D Life Insurance	26
	E Employee Benefits Handbook	27
25	Pension	27
26	401(k) Plans	27
27	Retiree Medical Plan	28
28	Personal Days	29
29	Sick Leave, Short Term Disability and Long Term Disability	30
30	Employee Leave Benefits (Other)	30
	A Bereavement Leave	30
	B Blood Donor Program	31
	C Family Illness	31
	D Jury Duty	32
	E Leaves of Absence for Military Spouses	33
	F Reserve Status and Training Duty Leave	34

Article	Section	Page
	G Military Leave	35
	H Usage of Compensated Lost Time	36
	I Volunteer Ambulance Attendants and Firefighters	36
	J Voting Time Policy	36
31	Weather	37
	A Adverse Weather Conditions	37
	B Inclement Weather	37
32	Daylight Savings	37
33	Adjusted Hire Dates	38
	A Broken Service	38
	B Intern/Co-op/Temporary	38
	C Contingent Workers	38
34	Drug Policy	38
35	Holidays	40
	A Scheduled Holidays	40
	B Make-Your-Own-Holidays	40
	C Alternate Holidays	41
	D Holidays on Saturday or Sunday	42
	E Christmas Holiday	42
	F Easter Sunday	43
36	Wage Upgrades	43
37	License and Certificates	44
38	Lunch Periods	44
39	Method of Wage or Salary Payment	45
40	Mileage	46
41	RESERVED FOR FUTURE USE	47
42	Physical Examinations	47
43	Smoking Policy	47
44	Tools and Equipment	48
45	Travel Policy	48
46	Vacation Benefits	49
	A Earned Vacation and Vacation Allowance Schedules	49
	B Vacation Carryover	52

Article	Section	Page
	C Illness or Injury Occurring During Vacation	52
	D Disabled Employee Vacation Policy	52
	E Vacation Purchased	53
47	Disciplinary Action	54
48	Worker's Compensation Plan	54
49	Work Breaks	55
	A Breaks During the Scheduled Workday	55
	B Breaks During Overtime Assignments	55
50	Call-Out Response Program	56
51	Flexibility to Cross Service Areas	60
52	Mutual Aid	60
53	Rest Period	62
54	Yearly Schedules	63
	Signature Page	65
Appendix A	Wage Tables	66
Appendix B	Supplemental Understandings	67
	A Final Contract	67
	B Single Trouble Mechanic	67
Appendix C	Schedule Status	69
Appendix D	Job Descriptions, Requirements, Advancement and Progression Programs	71
Appendix E	1983 Rest Time Policy	109
Appendix F	Company Letters	118
Appendix G	RESERVED FOR FUTURE USE	122
Appendix H	RESERVED FOR FUTURE USE	123
Appendix I	Summary Plans	124
Appendix J	Dispositions	155
Appendix K	Memoranda of Agreement	161

Mission Statement

Innovation and responsiveness are paramount in today's energy market. We believe the attention to costs and flexibility needed to be successful in this challenging environment can be attained when the Union is included in the planning processes and recognized as a collective force of RG&E represented employees. As such, their institution and process of collective bargaining must be treated with dignity and respect.

The Company and members of the Union will endeavor to foster and nurture a safe and productive work environment that promotes the spirit of unity. We recognize that each bargaining unit employee's strengths contribute to customer satisfaction and the overall efficiency and strength of our Union and the Company.

By working cooperatively with each other, we shall work to resolve any issues that may arise with a common goal of safely providing reliable energy.

The Mission Statement included in the collective bargaining agreement will not be used or referenced in any way as part of any adversarial proceeding including but not limited to the grievance procedure, arbitration, NLRB proceedings, or court actions.

1 ■ REPRESENTATION AND RECOGNITION

The parties to this Agreement are ROCHESTER GAS and ELECTRIC CORPORATION (hereinafter called the Company or Management) and LOCAL 36 OF THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS (hereinafter called the Brotherhood or the Union).

It is agreed that in the event the Company should change its name or its ownership, this agreement shall be binding on its successors or assigns.

The Company recognizes the Brotherhood as the sole and exclusive bargaining representative for the employees designated in the National Labor Relations Board Certification dated April 11, 2003, Case No. 03-RC-11307, dated April 11, 2003, 03-RC-174601 dated June 6, 2016, 03-RC-182598 dated September 21, 2016, and those classifications added by mutual agreement of the parties.

2 ■ UNION MEMBERSHIP

Employees in the bargaining unit who on the date of the signing of this Agreement are members of the Union in good standing, and all employees in the bargaining unit who become members after that date shall, as a condition of employment, maintain their membership in the Union for the duration of this Agreement.

All persons newly hired during the period of this Agreement for job classifications covered hereby or thereafter transferred to job classifications within the bargaining unit shall, as a condition of employment, be required to make a bona fide application for membership in the Brotherhood on or after the 30th day after their date of employment or transfer or the effective or execution date of this Agreement.

3 ■ MEMBERSHIP IN GOOD STANDING

Membership in good standing is the responsibility of the employee. Employees must be knowledgeable of and comply with the Collective Bargaining Agreement. Employees declared by the Union not to be in good standing because of the failure of the employee to tender the periodic dues and the initiation fees uniformly required as a condition of acquiring or retaining membership in the Union shall be terminated from employment.

The Union shall indemnify and save the Company harmless against any and all claims, demands, suits, or other forms of liability that shall arise out of or by reason of action taken or not taken by the Company at the request of the Union for the purpose of complying with any of the provisions of this Article, or reliance on any list, notice, or assignment furnished under any such provision.

4 ■ NON-DISCRIMINATION

The Brotherhood and the Company will continue to comply with applicable legal provisions regarding non discrimination in employment based on race, color, religion, sex, age, national origin, physical or mental disability, marital status, veteran status, or other legally protected status. Words of either gender in this Agreement shall be held to include the other.

5 ■ PROMOTIONS WITHIN THE BARGAINING UNIT

Jobs will be posted when the Company decides that a vacancy exists. The Company can exercise any of its rights under the Management Rights Clause, including transferring an employee into a like classification.

When there are promotional opportunities within the bargaining unit such positions will be posted in accordance with this Article. Bidders from the bargaining unit qualified for the posted position(s) will be considered first.

If the posted position is not filled under the procedures described within this Article, and the Company decides the position should still be filled, the Company may fill the posted position from applicants outside of the bargaining unit (either non-bargaining unit employee or non-employees of RG&E). In filling a posted position from applicants outside of the bargaining unit no committee under this Article will be convened.

Postings will be displayed electronically on the Company's intranet for a period of five (5) business days. Bidders must complete an electronic form provided by the Company and the Company must receive the form electronically within the five day period. If for any reason an employee is absent from work during the posting period, a union designee or the employee's supervisor may submit a bid on the employee's behalf. Employees who do not submit a bid within this period will not be considered for the position.

If any employee submits an application for a posted position and such application would result in a lateral or downward bid, then such award will be at the discretion of the Company. This provision shall not apply if the employee has been in his/her present position for five years or more or if the employee was forced to a position without bidding.

The position will be awarded based on the overall work record, skills and abilities of the bidders. The employer and the bargaining unit shall form a joint committee (2 members each) for interview, scoring, and selection of applicants. When numerous bids are received for a posting, the joint committee should use care to interview only the top candidates or those most likely to be considered. A seniority score/category will be added to all Bargaining Unit Interviews after the "minimum requirement" section to reflect years of service in the Bargaining Unit. It will be weighted as a 15 and then added to the final score for each Bargaining Unit applicant. Scores will be assigned based on the following chart:

Seniority	Score
Most Seniority	10
#2 Seniority	8
#3 Seniority	6
#4 Seniority	4
#5 Seniority	2
#6 thru #10 Seniority	0

If bargaining unit seniority is the same, "time in Company" seniority will break the tie. If a tie still exists, the employee with the highest payroll number based on the last four digits will be most senior. Decisions of the committee shall not be subject to the grievance procedure. If the committee is not able to finalize a decision, or if an employee wishes to appeal a decision of this committee, such appeal will be heard by the Director of Human Resources (or his/her designated representative) whose decision shall be final.

When more than one employee applies for an identical position in another work location, the lateral transfer will be awarded to the person with the highest seniority, assuming satisfactory performance.

6 ■ PROBATIONARY EMPLOYEES

For the purposes of this Agreement, the word "employees" shall apply to regular, full-time employees, who have successfully completed a one (1) year probationary period, in the bargaining unit covered by this Agreement.

An employee who has never accrued seniority under this Agreement or an employee rehired shall be in "probationary status" until he/she has successfully completed one (1) year of employment. The discipline or discharge of an employee who is in probationary status shall not be a violation of this Agreement. Probationary employees shall have no bidding rights for the first six (6) months of the probationary period.

7 ■ SAFETY AND WORK RULES

(A) Work Rules: It is understood and agreed that there are in existence work rules, customs, regulations, and/or practices that reflect detailed application of subject matters within the scope of this Agreement and which are consistent with it. It would be impractical to set forth in this Agreement all of these rules, customs, regulations, and/or practices. Agreed upon work rules, customs, regulations, and/or practices will be reflected in a separate Memorandum of Agreement developed by the parties that will be incorporated by reference into the Collective Bargaining Agreement.

(B) Safety Rules: Safety rules will be established and implemented by the Company after consultation with Local Union 36 as set forth herein. Safety rules as established and implemented by the Company, the State and the Federal Government, must be strictly adhered to both by the employees and the Company. The parties will have joint representation on established safety committees. Ad hoc committees can be established by mutual agreement of the parties. Before any safety rules are adopted, they shall be subject to full discussions by the established safety committees.

Employees working alone will request and be granted a second person if they feel their safety is at risk. At no time shall employees risk their personal safety or that of the general public when responding to a request for service or in the course of performing their work.

Employees facing undue risk in the performance of their work should take appropriate action and notify their supervisor immediately.

(C) Safety Shoes: Effective January 1, 2019, Work Shoes allotment will be increased to \$200 per year and will be issued via normal payroll process annually (subject to applicable withholdings).

(D) Flame Retardant Clothing:

1. The Company will provide a stipend for employees to purchase FR Clothing via a Company approved vendor and a procedure to be implemented by the Company.
2. All employees entering a job that requires them to wear approved FRC will receive a one-time \$870 stipend to meet requirements. All covered employees will subsequently receive an annual stipend of \$525 to meet requirements.
3. Employees who require FRC beyond the 8 calorie standard will be provided with the individual clothing by the Company to meet those standards.
4. In the event this Article conflicts the requirement put forth by a regulatory body and/or governmental agency, the parties agree to resolve said conflict through the collective bargaining process in an expeditious manner.
5. To be eligible, employees must be in the departments and job specifications contained in the attached list. (There could be employees who meet these criteria that for some reason do not perform work that requires FR Clothing. The parties will discuss these employees on an exception basis; with the understanding that the intent is that employees must be properly equipped to perform required duties).
6. Covered employees receiving the stipend for FR clothing necessary to perform normal duties will be expected to report to work and wear the required FR clothing in the performance of their duties.

RG&E FRC Stipend

- Employees in Electric Operations
- Employees in Field Customer Service
- Employees in Gas Residential Meter Group that do Electric Meter Work
- Employees in T&D Support
- All other employees receiving a FRC stipend as of 5/31/2018

8 ■ MANAGEMENT RIGHTS AND RESPONSIBILITIES

The management of the Company and the direction of the working forces, including the right to hire, suspend, discharge for proper cause, promote, demote or transfer, and the right to relieve employees from duty because of lack of work or for other proper and legitimate reasons is vested and reserved in the Company, subject, however, to the limitations provided in this Agreement.

9 ■ NO STRIKES – NO LOCK-OUTS

The Brotherhood agrees that, during the period of this Agreement, there shall be no strikes, walkouts or other concerted cessation of work by the Brotherhood, and the Company agrees that there shall be no lockouts of the Brotherhood, it being the desire of both parties to provide uninterrupted and continuous service to the public.

10 ■ GRIEVANCE AND ARBITRATION PROCEDURE

(A) Grievance Procedure: A grievance is hereby defined as a violation of the specific terms of this Agreement. No other matter may be submitted to the grievance and arbitration procedure. More particularly and without limiting the foregoing, disputes regarding the payment of benefits under a Company health and/or welfare benefit plan may not be the subject of a grievance under this procedure. Disputes regarding the payment of benefits under a Company health and/or welfare benefit plan may only be resolved in accordance with the procedures set forth in the appropriate health and/or welfare benefit plan.

The time limits set forth in each step of the grievance procedure must be adhered to. If the Brotherhood requests a meeting and Management does not schedule one or obtain Brotherhood agreement to a time extension, within the time limit set for a step of the procedure, the grievance will proceed to the next step upon timely notice to Management by the Brotherhood.

Time limits may be extended by mutual agreement between the Brotherhood and Management. A grievance step may also be bypassed by mutual agreement between the Brotherhood and Management.

For the purposes of the Grievance and Arbitration Procedure only, the term “business days” refers to Monday thru Friday

7 a.m. – 3 p.m., excluding holidays. This definition shall not be used to define and/or interpret any other provision of the Collective Bargaining Agreement or for any other purpose.

The steps of the grievance procedure are:

FIRST: The first step meeting must be requested by a Union representative within ten (10) business days of the occurrence of the specific event that gave rise to the grievance. The meeting must be between the aggrieved employee and his/her supervisor. The employee must make it clear that the purpose of the meeting is to discuss a grievance.

SECOND: A Second Step Grievance Request Form must be delivered to the Labor Relations Department within ten (10) business days of completion of the first step meeting. All information on the Second Step Grievance Request Form must be completed in its entirety. If any information is not complete, the grievance will be considered void. The Labor Relations Department will review the Second Step Grievance Request Form and have the option of requesting further information from the Union. After the Labor Relations Department determines that it has all the information it needs, a second step meeting will be scheduled within ten (10) business days.

Meeting conditions:

- The Union committee may not exceed three (3) representatives.
- The Company will bear reasonable costs for grievant to attend meetings.

If not satisfactorily settled, then

THIRD: A Third Step Grievance Request Form must be delivered by the Union to the Labor Relations Department within thirty (30) business days of completion of the second step meeting. After the Labor Relations Department determines that it has all the information it needs, within fifteen (15) business days a third step meeting will be scheduled. The meeting conditions specified above for second step meeting will apply to third step meetings.

If not satisfactorily settled, then

FOURTH: A Request for Arbitration Form must be delivered by the Union to the Labor Relations Department within forty-five (45) calendar days of completion of the third step meeting. The

Union will have a period of ninety (90) calendar days (including the 45 days) to select with the Company an arbitrator from the American Arbitration Association or the Federal Mediation and Conciliation Service (FMCS) and arrange a time and place for the arbitration acceptable to the Company.

(B) Arbitration Procedure: A grievance that has been properly and timely processed through the grievance procedure may be appealed to arbitration by the Union by serving the Company with written notice of its intent to appeal, together with a release executed by the grievant. Such release shall be in a form required and supplied by the Company and shall provide for a waiver by the employee of his/her right (i) to file any claim or cause of action against the Company with any court of any state or of the United States, or with any administrative agency (except as set forth in the release document) or other regulatory body established by the laws of any local government, state or the United States including, but not limited to the Employee Retirement Income Security Act of 1974, as amended, and any and all claims of employment discrimination on any basis, including but not limited to, any and all claims under the Age Discrimination in Employment Act of 1967, as amended, under Title VII of the Civil Rights Act of 1964, as amended, under the Americans with Disabilities Act, as amended, under the Family and Medical Leave Act, as amended, under the Workers' Adjustment and Retraining Notification Act, as amended, under the Fair Labor Standards Act, as amended, under the National Labor Relations Act, as amended, under the Civil Rights Acts of 1866 and 1991, as amended, under the Immigration Reform and Control Act of 1986, as amended, and under the New York State Human Rights Law, as amended; and (ii) to all monetary relief (except for such relief as may be provided in an enforceable award of the arbitrator selected to hear the employee's grievance).

Each party shall bear the expense of its own committee and jointly bear the expense of the arbitrator.

11 ■ SENIORITY

Seniority is defined as the length of cumulative service with the Company in the bargaining unit. The oldest employee in point of such service shall have the greatest seniority and the employee last hired shall have the least. If two or more employees have identical seniority, then total Company service will apply. After successful completion of the probationary

period seniority shall accrue from the initial date the probationary employment began.

Seniority shall accrue during paid leaves of absences, military leave, holidays and vacations.

Seniority will not accrue during any unpaid leave of absence or during a layoff.

Recall rights shall be extended to employees for two (2) years from initial date of layoff.

At the time of layoff the employee may accept severance pay equal to the amount of two (2) weeks per full year of service with a maximum of fifty-two (52) weeks. If the employee accepts severance pay then all recall rights are forfeited.

Failure to report at the expiration of a leave of absence pursuant to this agreement shall be considered a resignation from employment. Exceptions to this policy must be agreed to by both parties.

12 ■ SEPARABILITY

If the enactment of legislation, or a determination of a court of final jurisdiction (whether in a proceeding between the parties or in one based on a similar statement of fact) invalidates any portion of this Agreement it shall not affect the validity of the rest of this Agreement, which shall remain in full force according to its terms in the same manner and with the same effect as if such invalid portion had not originally been included herein.

13 ■ LABOR – MANAGEMENT COMMITTEES

Labor Management Committees will be established as needed with the mutual agreement of both parties. Understandings reached in these Committees will not set precedent or prejudice any other matter.

14 ■ TEMPORARY EMPLOYEES

Temporary employees are defined as employees who may work in positions designated in the National Labor Relations Board Certifications Case Nos. 03-RC-11307, dated April 11, 2003, 03-RC-174601 dated June 6, 2016, 03-RC-182598 dated September 21, 2016, and those classifications added by mutual

agreement of the parties. Such employment of temporary employees may not exceed nine (9) months in any twelve (12) month period. This period of employment may be extended upon mutual agreement between the parties.

Temporary employees may bid posted positions, however the Company has no obligation to award jobs to temporary employees.

Temporary employees do not have any rights to the grievance or arbitration procedures.

Temporary employees must apply for membership in the Union as defined in the Union membership provisions of this Agreement.

Temporary employees may be displaced by regular employees in matters of layoff providing such employees are qualified to perform the work.

15 ■ SUBCONTRACTING

The employer may subcontract work performed by the classifications designated in the National Labor Relations Board Certifications Case Nos. 03-RC-11307, dated April 11, 2003, 03-RC-174601 dated June 6, 2016, 03-RC-182598 dated September 21, 2016, and those classifications added by mutual agreement of the parties. An employee laid off during the term of this agreement from a classification within the bargaining unit shall be recalled if the Company contracts out work that is normally and customarily performed by the classification such employee was laid off from.

In selecting contractors to perform work by the classifications designated in the National Labor Relations Board Certifications Case Nos. 03-RC-11307, dated April 11, 2003, 03-RC-174601 dated June 6, 2016, 03-RC-182598 dated September 21, 2016, and those classifications added by mutual agreement of the parties, the Company will use reasonable efforts to secure contractors in good standing with the trades. Nothing herein shall require the Company to bear additional costs, to delay the work, or to violate Federal or State laws.

16 ■ OVERTIME

(A) The basic workday shall consist of eight (8) hours and the basic workweek shall consist of forty (40) hours or ten (10) hours if employees are working a four (4) day, ten (10) hour schedule. The pay period shall begin on 12:01 a.m. Sunday and end at midnight the following Saturday.

(B) Overtime shall be shared equally by classification within the department and within the district. The Union shall provide to the Company the overtime lists by department, by classification, and order of callout. Failure to provide the lists by Friday quitting time will result in the most recent list being used for callouts. For purposes of job continuity, pre-arranged overtime and extension of the workday will be determined by job assignment.

(C) Employees will be paid double time after 16 hours of continuous paid work, until such employees receive 8 hours off. Regular breaks and meal periods do count toward the 16 hours. Paid rest time (current Pay Code 1230) does not count. (This rate only applies to time worked and does not apply to or change rates currently paid under any other provision of this Agreement).

(D) Residential Requirement: The following job classifications are those subject to emergency callouts and thus required to comply with the Residential Requirement as provided for herein:

30 Minutes	45 Minutes
Chief Cable Splicer	Gas Fitter Construction
Chief Line Mechanic	Senior Gas Service Worker
Chief Trouble Mechanic	C&I Fitter 1/C
Single Trouble Mechanic	Commercial/Industrial Technician (Boiler Technician)
Gang Foreperson Substation Electrician	Gang Foreperson PC&O
Substation Electrician 1/C	Construction Inspector
Electric Equipment Specialist 1/C	M&O Technician
Relay Technician	Gas Fitter
Utility Worker	Chief Gas Fitter Construction

Cable Splicer	HVAC Technician-Representative Field Service
Line Mechanic	Underground Utilities Inspector
Trouble Mechanic	Gang Foreperson M&O
Chief Substation Electrician	Gang Foreperson Plastic Tie-in
Substation Electrician	Inspector
Lead Substation Electrician	Pipefitter 1/C
Chief Relay Technician	Plastic Tie-in Technician
Electric System Specialist	

The Company will grandfather all employees on the date of implementation of the Residential Requirement. Any employees, who subsequently change positions or locations, excluding promotions within the same job discipline in the same location (e.g. Gas Fitter promoted to Chief Gas Fitter, same headquarters) and non-posted transfers, shall be required to meet the Residential Requirement. Further, any grandfathered employees who change their residence shall be required to meet the Residential Requirement.

Employees must reside within 30/45* minutes driving distance of their "reporting headquarters". "Reporting headquarters" shall be defined as the building which normally and customarily services the region to which the employee is assigned. In the event that the Company closes and/or consolidates buildings and/or service territories to which employees affected by the Residential Requirement are assigned, incumbent employees as of the date of closure/consolidation shall be grandfathered, and the Union reserves all bargaining rights with respect to such actions.

*denotes amendment agreed to by the parties which stipulates that Gas department titles residency requirement shall be forty-five (45) minutes. All other provision of the agreement remains unchanged.

Employees subject to emergency callouts shall be given a ninety (90) day grace period, upon award of any job covered by this agreement, to meet the Residential Requirement. An extension of forty-five (45) days shall be granted to employees who have made an earnest attempt to meet the Residential Requirement. Additional time may be granted to employees who

have experienced a hardship precluding compliance with the Residential Requirement; however, any additional time granted beyond the aforesaid ninety (90) day extension shall be at the sole discretion of Management.

Apprentices and trainees in job classifications noted in the table on pages 12 and 13 must comply with the Residential Requirement after reaching fully qualified status in his/her apprenticeship or training program.

The Residential Requirement shall be defined by automobile driving time calculated by the most liberal of the following methods:

- Google Maps
- MapQuest
- Bing
- Actual driving time under average weather and traffic conditions by the commute time of the shortest practicable route

Any subsequent changes to existing transportation infrastructure, regardless of whether such changes are of a permanent or temporary nature, which may increase driving time for an employee(s) that have established residency in accordance with the Residential Requirement will be discussed by the parties with the intent of not creating a hardship for the employee.

Employees accepting a temporary assignment shall not be required to move.

(E) The Company may require employees to take home vehicles. Take-home vehicle benefits for extant bargaining unit members will continue for the life of this Agreement or until such employee moves to a different job classification, whichever comes first. The Company will not be required to extend take-home vehicle benefits to any employee who does not already enjoy such benefit effective June 1, 2018.

Overtime compensation for Full-time employees will be paid only after working more than the number of basic hours in a given workday or more than forty (40) hours worked within the same weekly pay period. These basic hours will include compensated lost time, as well as time coded as non-pay union business.

The following are definitions and pay provisions of various types of overtime for Full-time employees.

When more than eight (8) hours of work (or ten (10) hours if applicable) is required by the company on back to back tours of duty on two (2) consecutive calendar days as part of an employee's basic forty (40) hour work week, any work beyond eight (8) hours (or ten (10) hours if applicable) will be paid at one and a half times the basic hourly rate where no other overtime rate applies.

For the purpose of timekeeping, employees shall round up their total overtime hours to the nearest half-hour.

(F) Call-outs: Employees are expected to respond immediately after accepting a callout.

If you are summoned for emergency work which requires that you immediately report for work outside of your regular daily or weekly work schedule, such hours worked will be paid at the appropriate overtime rate, but for not less than three hours at such rate, with time starting at the time of call. If the call-out is canceled before you leave for work, no overtime will be paid. However, in the event that you are called out more than once within any three-hour period starting at the time of the first call, no additional pay will be allowed except for work continuing beyond the three-hour period.

Employees with take home vehicles your time ends when you return home or back to headquarters whichever is greater.

If you are called out within the first hour following the end of your scheduled workday (40 hour base week, workday), you will be paid continuously from the end of the workday.

If you are called out within the 3 hour period prior to your regularly scheduled day, the minimum call out time is limited to the time between the call and your regularly scheduled starting time.

Any phone call where you are instructed to report within two (2) hours shall be paid from the time of the call.

(G) Planned or Scheduled Overtime: Those cases where an employee has been notified in advance of the overtime assignment, payment starts at the time of work (not notification), except as otherwise stated. Employees with take home vehicles

your time ends when you return home or back to headquarters whichever is less or in the case of a scheduled overtime shift at the shift end time.

(H) Cancellation of Planned Overtime: If you are scheduled for overtime work which is not an extension of your regular schedule and such work is canceled after you have finished work and returned home, and the employee is given less than 8 hours notification of the cancellation, you will receive two hours pay at the straight-time rate in lieu thereof. If the work is canceled and you are not notified, and report in at the designated time, you will receive four hours pay at the straight-time rate or the number of scheduled hours at straight time, whichever is less.

(I) Holiday: Whenever possible, you will not be required to work on a Company designated holiday but, if you are scheduled to work, you will be paid time and one-half for all scheduled hours during the normal workday period and double time for all hours beyond the scheduled hours and for all hours worked outside of the normal workday, and, in addition, you will receive the holiday allowance granted to employees who are not required to work on that holiday. A scheduled MYO holiday will fall under the same provisions as a designated Company Holiday.

If you are called in to work on a holiday, or if you are scheduled to work on a holiday with less than 48 hours notice, or if it is your alternate Saturday or alternate Sunday of the workweek, double time will be paid for all hours worked in addition to the holiday allowance.

(J) Alternate Saturday and Sunday: When an employee works on their first scheduled day off, during the Sunday through Saturday work period, said employee will be paid two times their basic rate.

When an employee works on their second scheduled day off, during the Sunday through Saturday work period, said employee will be paid one and one half times their basic rate unless covered by another provision of the Collective Bargaining Agreement.

(K) Continuation of Sunday, alternate Sunday or Holiday: If you are required to work on a Sunday, alternate Sunday or Holiday of your workweek and such work continues on into the next day, all continuous hours worked up to the start of the regular scheduled hours on the first day will be paid for at double time, at which time your rate of pay will revert back

to your regular straight time pay unless covered by other provisions of the Collective Bargaining Agreement.

(L) Vacation: If you are called in from your vacation, you will be paid time and one half for all hours worked and replacement vacation will be scheduled unless covered by another provision of the Collective Bargaining Agreement. If you are required to cancel a part or all of your vacation prior to the start of your scheduled vacation and such time cannot be rescheduled at the employee's option, you will receive equivalent overtime pay for vacation hours lost in the final paycheck of the calendar year.

(M) Rates of Pay: Following is a list of overtime rates:

Over 8 hours where scheduled to work 8 hours or Saturday, alternate Saturday	Time and one-half
Sunday (unless part of your scheduled 40 hour workweek) , Alternate Sunday	Double time
Scheduled during normal workday on holidays	Time and one-half
Call in or scheduled work outside the normal workday on a holiday	Double time
Over 10 hours where scheduled to work 10 (4 - 10 hour days)	Time and one-half
After 16 hours of continuous paid work, until employees receive eight (8) hours off.	Double time

Employees shall have the opportunity at any time to be relieved from duty for extenuating circumstances such as fatigue, family/personal emergencies, or illness.

17 ■ HOURS OF WORK

It is recognized that the Company is a seven (7) day per week, twenty-four (24) hour per day operation. A Union employee's status shall be defined as a day, scheduled, or shift worker. A day worker is one whose basic workweek is Monday through Friday and whose starting time may begin between the hours of 6 a.m. through 10 a.m. A scheduled worker is an employee, other than a day worker or a shift worker, who works according to a schedule of hours at different times of the day and/or different days of the week, including Saturday and Sunday. A shift worker is defined as an employee who works on a rotating shift schedule. If forty-eight (48) hours notice is not given then

the first rescheduled tour of duty will be at time and one-half (1½) of an employee's base straight-time rate.

Shift/scheduled differential is paid only for hours worked.

Excused time is paid at the employee's base straight-time rate.

- A shift differential of 6.0% of the employee's base straight-time rate will be paid to employees who work the majority of their regularly assigned hours between 4 p.m. and 8 a.m. during any given workday; or,
- A shift differential of 5.0% of the employee's base straight-time rate will be paid to employees who work the majority of their regularly assigned straight time hours between 8 a.m. and 4 p.m. on Sunday.

The shift/scheduled differential does not apply to any hours paid at a premium rate.

Except as provided in the first paragraph of this Article, the Company will advise the Union of all future changes in work schedules. At the request of the Union, made within two (2) business days of a notification of a future change in work schedule, a committee of two employees designated by the Union and two employees designated by the Company will convene to discuss the Company's business reason for the change in schedule. If the committee is not able to agree on the schedule change within five (5) business days of notification, the change will be put into effect, and the Union may refer the question of the reasonableness of the Company's business reason for the change to the grievance and arbitration procedure.

It is not the intent of the Company to add to the number of scheduled workers, except as outlined below.

Whenever the Company shall determine that there is a need to change the employment status of a bargaining unit member from one status (day worker, scheduled worker or shift worker) to another or to create an additional scheduled worker position, the following procedure shall be followed:

1. The Company shall provide written notice of the change of scheduling status to the President of Local Union 36, identifying the position(s) to be affected and the business need/justification for the proposed change of scheduling status;

2. The Union shall be permitted ten (10) calendar days to review the proposed change of scheduling status and to discuss with the Company the business reason/justification for the proposed change and the individual employees to be placed in the rescheduled positions. Assignment of employees in the rescheduled positions shall be accomplished on a seniority basis as provided in paragraph 4 below;
3. If the Company and the Union have not, within ten (10) days after delivery of the notice, reached agreement as to the employees to be assigned to the rescheduled positions, the Company shall have the right to post and fill the rescheduled positions in accordance with the provisions of Article 5 – Promotions Within the Bargaining Unit – of the Collective Bargaining Agreement;
4. In the event that there are no qualified bidders, the Company shall have the right to assign the least senior qualified employee(s) in the affected job classification to the position(s). Where there are no employees that are scheduled workers in a service center, the Company agrees that it will not change the status of more than 10% of the employees in that service center to scheduled workers in any calendar year. Employees hired on or after October 1, 2009 and employees that bid into that service center on or after October 1, 2009, shall not be counted in determining the 10% limitation;
5. Nothing herein shall preclude the right of the Union to utilize the grievance and arbitration procedure;
6. In service centers, no more than the greater of 20% of the current level of bargaining unit employees in such service centers may be assigned as scheduled workers. The foregoing notwithstanding, all employees hired on or after October 1, 2009 shall be designated as scheduled or shift workers, recognizing actual work schedules will vary based on work assignment. A service center's percentage of scheduled workers may exceed the greater of 20% or the current level of scheduled workers, resulting from employees hired on or after October 1, 2009 or employees that bid into that service center on or after October 1, 2009.

18 ■ BULLETIN BOARDS

The posting of necessary Brotherhood notices on Company bulletin boards will be permitted.

19 ■ MANAGEMENT DOING BARGAINING UNIT WORK

Work that has been solely and exclusively performed by the classifications designated in the National Labor Relations Board Certifications dated April 11, 2003, Case Nos. 03-RC-11307, 03-RC-174601 dated June 6, 2016, 03-RC-182598 dated September 21, 2016, and those classifications added by mutual agreement of the parties shall not be performed by supervisors and other management representatives of equal or higher rank except in: emergency situations, while giving necessary training and instruction to employees, or incidental manual work that is currently performed.

Bargaining unit work performed by the Restoration Coordinator may also be performed outside the bargaining unit on an incidental basis for situations such as covering for vacation of sick time or temporary vacant positions. This right shall not be used in a way that has the effect of reducing the number of bargaining unit positions, or of having person outside the bargaining unit performing the work on a regular or ongoing basis. Whenever possible and without creating an undue burden on the employee, bargaining unit work shall be performed by bargaining unit employees.

20 ■ JOB SECURITY

(A) Effective upon ratification, the Company guarantees jobs, and no reduction in pay to regular, full-time employees with 10 or more years of continuous service whose jobs are eliminated by changes substantially within its control, such as introduction of new equipment, procedures or methods, or the planned retirement of obsolete facilities – as opposed to changes resulting from sudden technical, legislative, regulatory, environmental or economic events or conditions over which it has little influence.

The Company's right and obligation is to assign eligible employees with 10 or more years of service to available work without regard to any restrictive provisions of the Labor Agreement, and extends RG&E system-wide. The employee's

right is to continuing employment, in any job and at any location that is available, and not to any specific job. The Company's first endeavor will be to assign the eligible employee to a suitable job at a comparable rate at his present location by taking advantage of turnover, job vacancies, retirements, and the use of temporary employees. However, as such jobs may not be available, the Company has the unrestricted right to assign job security employees to any available jobs at any Company location without regard to any restrictive provisions of the Agreement. Jobs reserved for job security employees need not be posted. An employee who refuses to accept an assignment under this provision shall be terminated and receive severance.

(B) The first job assignment for an employee reassigned under job security shall not be to a higher classification within the bargaining unit. However, the Company may subsequently, at its discretion, award jobs at a higher rate than the first job security assignment to an employee receiving a former rate that is higher than the rate for his present job, without posting, until he reaches the wage level of the job he held at the time he was assigned to job security.

21 ■ CHECK-OFF OF UNION DUES

On presentation by the Brotherhood to the local Human Resources Department of Authorizations to Check-off Union Dues of members of the Brotherhood, the Company shall deduct weekly from the wages of such members the amount of dues and/or initiation fees provided for in the authorizations, (or as subsequently amended by the Local Union in accordance with its Constitution and By-Laws and certified to the Company by the Financial Secretary of the Local Union) and shall remit the same monthly within 10 days of the date of last deduction in the month to the Financial Secretary of the appropriate Local Union.

Such deductions shall be made from pay earned in each weekly payroll period if such earnings exceed the amount of the authorized dues deduction, after other deductions. If deductions cannot be made in any week the Local Union will be notified. The Company will deduct missed Brotherhood dues later in the same month in which an employee is absent, if possible.

The Company, in making these deductions, acts only as agent for the Union and shall not be responsible for errors or negligence in making or failing to make deductions.

The Company will terminate such deductions in the event that the employee's employment is terminated or the employee's position is no longer subject to this Agreement. An employee can revoke his authorization by sending 30 days' notice to cancel his dues deduction to the local Human Resources Department via certified mail.

22 ■ DURATION

This Agreement shall be effective June 1, 2018 and shall continue in full force and effect through midnight May 31, 2022. Thereafter, it shall automatically renew itself and continue in full force and effect from year to year unless written notice of election to terminate or modify any provision of this Agreement is given by one party, and received by the other party not later than March 28, 2022, or March 28th of any succeeding year.

23 ■ WAGES AND VARIABLE ADDED PAY

(A) Wages:

1. The job classification to which a current employee is assigned as of the effective date of this Agreement and the job classification to which a new employee is assigned at the time of initial employment shall be the employee's "designated job classification" and shall remain the employee's designated job classification unless the employee moves to another job classification in accordance with the procedures set forth in this Agreement, in which case, the job classification to which the employee moved shall become the employee's designated job classification.
2. The "base straight-time rate" of pay for persons who are employees on the effective date of this Agreement shall be the hourly rate such employees were being paid as of May 31, 2018. The base straight-time rate of pay for persons who are employed by the Company on or after June 1, 2018 shall be the starting rate for the job classification to which new employee is assigned at the time of initial employment.
 - (i) The "straight-time rate" of pay for an employee shall be his base straight-time rate of pay as adjusted in accordance with paragraph "(3)" below. Except as otherwise specified in this Agreement or by applicable law, an employee shall be paid his straight-time rate of pay for all time for which the employee is entitled to compensation pursuant to a provision of this Agreement.

3. The wage adjustment to an employee's base straight-time hourly rate shall be calculated as follows as illustrated in the following table:

- | | |
|----------------------|--------------------------|
| 1. Effective 6/3/18 | 2.50% base wage increase |
| 2. Effective 6/2/19 | 2.50% base wage increase |
| 3. Effective 5/31/20 | 2.50% base wage increase |
| 4. Effective 5/30/21 | 2.50% base wage increase |

(B) Added Pay Bonus Plan: (Metrics will be set each year by the Company)

Effective 6/1/18, represented employees will participate in the Added Pay Bonus Plan as follows with the following maximum achievement:

- i. For payment by 6/3/19: additional 1.0% lump sum based on achievement of Company 2018 results;
- ii. For payment by 6/2/20: additional 1.0% lump sum based on achievement of Company 2019 results;
- iii. For payment by 5/31/21: additional 1.0% lump sum based on achievement of Company 2020 results;
- iv. For payment by 5/30/22: additional 1.0% lump sum based on achievement of Company 2021 results.

RG&E Annual Added Pay Bonus Plan

RG&E Union - Metrics for Added Pay Bonus Plan - Amounts Payable in 2019, 2020, 2021 2022				
Available Added Pay: Earned				
Lump Sum 1%: TBD				
Targets	Satisfactory	Good	Excellent	Percentage Lump Sum Payment Available
RG&E Financial Metric	33% of Percentage Payment Available	66% of Percentage Payment Available	100% of Percentage Payment Available	33% of 1.0%
Reliability RG&E SAIFI RG&E CAIDI Gas Safety	33% of Percentage Payment Available	66% of Percentage Payment Available	100% of Percentage Payment Available	33% of 1.0%
Safety Metrics Lost Time Rate	33% of Percentage Payment Available	66% of Percentage Payment Available	100% of Percentage Payment Available	34% of 1.0%

- To achieve a Satisfactory, Good or excellent for a specific metric, all elements of the metric must meet or exceed the stated metric levels.
- The Company sets and calculates all measures, targets and achievements. While the plan structure may be different, the measures, targets and achievements of the union plan will be consistent with the non-union plans.

24 ■ BENEFITS (OTHER THAN PENSION AND 401(k))

Except as set forth below, during the term of this Agreement, the Company will provide "General Benefits" and "Benefit Plans" described in the "Rochester Gas and Electric Corporation Union Employee Benefits Handbook" subject to the terms and conditions of the plan documents. The terms of the plan documents, including the Summary Plan Descriptions are specifically incorporated herein by reference.

(A) Medical: The union will continue to participate in the Company's Platform Health & Welfare Plan (medical, dental and vision plans) with the same options and carriers that apply to the Company's Platform Plan. This includes the \$50/month smoker surcharge. Other than the changes set forth below, no changes will be made to the plan design during the term of the contract other than:

- a. Changes to prescription drug co-pays to maintain the Company/Employee cost-sharing structure;
- b. Changes required by law, and
- c. Changes to prevent cost-shifting to the Company or the employee as a result of changes required by law.

Through December 31, 2018, the Company will continue to contribute Eighty Percent (80%) of the cost of the Core PPO Plan, but not more than 80% of the cost of the plan option selected by the employee. The employee will be responsible for the remaining cost.

Effective January 1, 2019, union employees will only participate in the NECA/IBEW Family Medical Care Plan 16. The Union agrees to provide the Company by June 30 each year with the necessary data in the format requested by the Company to allow the union to enroll for benefits at the same time as the Company's non-union employees each Fall.

Effective January 1, 2019, the Company will contribute the same amount per union employee (80%) as it contributes to the cost of the Core Preferred Provider Organization (PPO) Plan under the Avangrid Service Company, Inc. Employee Health Plan for the Company's non-union employees. The employee will be responsible for the remaining cost.

Effective January 1, 2019, the union will be able to enroll domestic partners in medical coverage provided that (a) they comply with any requirements the claims administrator or insurance carrier providing medical coverage may have to document the domestic partnership within any time periods set by the claims administrator or insurer and (b) domestic partners are subject to the same eligibility rules as presently apply to spouses.

(B) Dental: Effective through December 31, 2018, the Company will contribute Eighty Percent (80%) of the cost of the Platform Dental Plan. The employee will be responsible for the remaining cost.

Effective January 1, 2019, the Platform Dental Plan will be replaced with two options, a High Dental Plan option and a Low Dental Plan option through a nationally-recognized claims administrator with a national network of providers. The new options will provide equal benefits or benefit enhancements from the current Platform Dental Plan.

Effective January 1, 2019, the Company will contribute Eighty Percent (80%) of the cost of the Low Dental Plan option. The employee will be responsible for the remaining cost.

Effective January 1, 2019, the union will be able to enroll domestic partners in dental coverage provided that (a) they comply with any requirements the claims administrator or insurance carrier providing dental coverage may have to document the domestic partnership within any time periods set by the claims administrator or insurer and (b) domestic partners are subject to the same eligibility rules as presently apply to spouses.

(C) Vision: Effective through December 31, 2018, the Company will contribute Eighty Percent (80%) of the cost of the Platform VSP Vision Plan. The employee will be responsible for the remaining cost.

Effective January 1, 2019, the Platform Vision Plan will be replaced with a new vision plan.

Effective January 1, 2019, the Company will contribute Eighty Percent (80%) of the cost of the Vision Plan. The employee will be responsible for the remaining cost.

Effective January 1, 2019, the union will be able to enroll domestic partners in vision coverage provided that (a) they comply with any requirements the claims administrator or insurance carrier providing vision coverage may have to document the domestic partnership within any time periods set by the claims administrator or insurer and (b) domestic partners are subject to the same eligibility rules as presently apply to spouses.

(D) Life Insurance: Effective June 1, 2013, life insurance for newly hired and rehired employees will be \$50,000.00. All other life insurance provisions will be in accordance with the Company's Platform Plan.

(E) The Union will have thirty (30) days after delivery of the revised Rochester Gas and Electric Corporation Union Employee Benefits Handbook to review the Handbook and provide comments to the Company prior to the Handbook being made available to union employees.

25 ■ PENSION

Except as provided herein, the benefit formula presently in place for employees under the Rochester Gas and Electric Corporation Retirement Plan (the "Pension Plan") will remain unchanged during the term of this Agreement. Effective January 1, 2010, the lump sum interest rate used to calculate benefits under the Pension Plan will change on an annual basis rather than quarterly. Employees hired on or after October 1, 2009 will not be eligible to participate in the current Pension Plan, and will participate only in a New Defined Contribution Plan Alternative (401(k)) described in Article 26 of this agreement.

26 ■ 401(k) PLANS

For employees hired on or before September 30, 2009 the Company's matching contribution under the Rochester Gas and Electric Corporation Savings Plus Plan will continue at present levels during the term of this Agreement.

For employees hired on or after October 1, 2009, the Company's matching contribution under the Rochester Gas and Electric Corporation Savings Plus Plan will be 1.5 times the employee's contribution. The Company's matching contribution will only apply to the first 6% of an employee's contribution during a calendar year. This benefit under the Rochester Gas and Electric Corporation Savings Plus Plan (the New Defined Contribution Plan Alternative) is in lieu of any other pension plan benefit for employees hired on or after October 1, 2009.

Eligible employees will be automatically enrolled in the 401(k) Plan at a contribution rate of 6% of eligible pay invested in the Retirement Fund with a target date closest to the year they turn 65. The employee may elect otherwise, change their contribution rate and/or invest in the fund(s) of their choice.

Beginning January 1, 2019, Union employees will be offered a Roth deferral option on the same terms and conditions as the Company's non-union employees.

Beginning January 1, 2019, both Roth and Traditional 401(k) programs will be administered under the same current and future processes as the non-union plans.

27 ■ RETIREE MEDICAL BENEFITS

For Employees Hired On or Before September 30, 2009:

Employees that retire during the term of this Agreement will be eligible to participate in the Avangrid Service Company, Inc. Retiree Health Plan (the "Retiree Health Plan") for Rochester Gas and Electric Corporation Union retirees, subject to the Retiree Health Plan's Summary Plan Description.

Effective January 1, 2019, the current pre-Medicare retiree health plan offerings will be replaced with the new Core and Buy-Up and HDHP with HSA options as provided to active non-union employees, except that retirees electing the HDHP with HSA will not receive the annual seed money contributions to the HSA.

For employees retiring during the term of this Agreement, the formula for determining the cost to the retiring employee for benefits under the Retiree Health Plan (during the term of this Agreement) shall remain unchanged. Effective January 1, 2019, the Company will contribute a fixed dollar amount of \$600.00 per month per retiree to the cost of pre-Medicare medical benefits and the employee pays the remaining cost of health care benefits.

Employees that are hired or rehired on or after October 1, 2009 may participate in the Access Only alternative to the Retiree Health Plan for Rochester Gas and Electric Corporation Union retirees by paying the full cost of such benefits.

Eligible union employees that retire during the term of this Agreement who are Medicare Eligible and who were hired on or before September 30, 2009 will be included in the Medicare Coordinator Program, with a flat \$2,000 Health Reimbursement Account per family.

28 ■ PERSONAL DAYS

Beginning October 1, 2009, bargaining unit employees will be governed by the following Personal Leave Policy:

Any regular full-time employee and temporary full-time employee after six months of continuous service will be eligible for 8 hours per calendar year of personal leave which may be taken in intervals of no less than one-half hour at a time either as personal business time or sick leave. Personal business time is intended for medical, legal, financial and other compelling personal or family commitments or emergencies that cannot be scheduled outside of working hours. Employees shall be granted personal business time for which they are eligible except in work emergencies, without a statement of the reason, if they request such time at least two full working days in advance of the need. Supervisors may, at their discretion, grant such personal business time with shorter notice, provided they are satisfied that the employee's reason is within the intent of the Policy. Requests for personal leave need not be in writing.

Personal business leave may be granted for time lost because storms prevent employees from getting to work. In such cases the supervisor has the discretion to authorize such time, based on his knowledge of the situation.

The supervisor who certifies sick leave will also certify personal leave.

An employee who has completed 1 year, but less than 5 years of service may carry forward unused personal leave remaining to his credit as of any December 31st not to exceed 8 hours. An employee who has completed 5 years of service, but less than 10 years of service may carry forward up to 16 hours. An employee who has completed 10 years of service, but less than 15 years of service may carry forward up to 24 hours. An employee who has completed 15 years of service, but less than 20 years of service may carry forward up to 32 hours. An employee who has completed 20 or more years of service may carry forward up to 40 hours. The amount carried forward is in addition to the hours of personal leave to which an employee is normally entitled as of any January 1.

Eligible employees who carry forward unused personal leave as of any December 31st may use it as either personal business time or sick leave. Employees must use all accrued personal leave prior to retirement or it is forfeited.

29 ■ SICK PAY, SHORT-TERM DISABILITY AND LONG-TERM DISABILITY

Beginning January 1, 2013, all bargaining unit employees will be covered by the new Sick Pay, Short-term Disability (STD) and Long-term Disability (LTD) benefit provisions (summaries of which have been provided to the Union). The summaries of the new Sick Pay, STD and LTD benefit provisions provided to the Union will be incorporated into the Summary Plan Descriptions for such Plans set forth in the Rochester Gas and Electric Corporation Union Employee Benefits Handbook, at the time they become effective.

30 ■ EMPLOYEE LEAVE BENEFITS (OTHER)

Regular full time and probationary employees will be eligible for Bereavement, Family Illness, and Volunteer Ambulance/Firefighter leave on the initial date of employment.

(A) Bereavement: Employees are eligible for five (5) days excused time at straight time pay due to the death of an immediate family member.

Immediate family is defined as follows:

- Spouse/Domestic Partner
- Mother
- Father
- Step-father or step-mother
- Child or step-child
- Grandchild
- Mother-in-law or father-in-law
- Sibling; step-brother or step-sister

Immediate family is also defined as a foster child, blood relative or in-law who was a permanent resident in an employee's home at the time of death.

Three (3) days off with pay is allowed to attend the funeral of an employee's:

- Grandparent
- Son-in-law or daughter-in-law
- Brother-in-law or sister-in-law

One (1) day off with pay is allowed to attend the funeral of an employee's:

- Aunt
- Uncle
- 1st Cousin
- Niece or nephew

In the event of an active employee's death, paid time off may be granted at the discretion of the manager/supervisor to attend the funeral and/or serve as a pall bearer. Time off may not exceed one (1) day.

(B) Blood Donor Leave Policy: Employees are eligible for up to three (3) hours of leave in any twelve (12) month period to donate blood. The leave will be unpaid unless otherwise required by federal or state law. The employee's request for the leave must be provided in writing to the employee's immediate supervisor at least three (3) working days prior to the requested leave date and must include the leave date and the name of the sponsor of the blood donation program together with the address where the blood donation program is being conducted. The employee must provide the Company with a certificate, or other written proof, from the sponsor that the employee donated blood or made a good-faith effort to donate blood during the leave time. The Company will accept less than three (3) working days notice if an employee experiences an emergency requiring the employee to donate blood for the employee's own surgery or that of a family member. There will be no retaliation against an employee for requesting or obtaining a leave under this policy.

(C) Family Illness: If sickness or injury occurs in your immediate family, you may be excused with pay for a limited period of time. A maximum of three days per calendar year will be allowed, subject to proper approval. Employees will be paid for this time, but payment is limited to 2/3 your daily base rate of pay.

Immediate family is defined as follows:

- Child – A biological, adopted or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is either under 18 years or age 18 or older *and* incapable of self-care because of a mental or physical disability.

- Spouse – Husband or wife as defined by State law for purposes of marriage in the State where the employee resides.
- Parent – Biological parent or an individual who stands or stood in loco parentis to an employee when the employee was a child as defined above. This term does not include parent “in law”.
- ‘In loco parentis’ – Person standing in the place of a child’s lawful parent who has day to day responsibilities to care for and financially support a child, or, in the case of an employee, someone who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- Domestic Partner – Spouse equivalent.

If additional time off is needed, it is suggested that employees use vacation days, personal days, Make-Your-Own Holidays, or excused days without pay.

(D) Jury Duty: The Company recognizes that employees have a civic responsibility to serve as jurors whenever they are called. Therefore, an employee should not request to be excused from jury duty because of work unless, in the judgment of the employee’s supervisor, there is an emergency during which the employee’s absence would seriously hamper or delay an operation.

In recognizing this responsibility, the Company will excuse the employee and pay the employee’s daily base rate of pay for each full workday or portion thereof that the employee serves as a juror. This is in addition to the compensation the employee receives from the court. The Company will not pay excused time for any day the employee is excused from jury duty. Under no circumstances will the employee be entitled to any additional payments or benefits, i.e. Per Diem, Mileage, and Alternate Holidays.

It is expected that all employees will report to work prior to and following jury duty each day where possible and appropriate. In addition, it is expected that all employees will request to be placed on the telephone alert program where it is available and appropriate. Each department head will be responsible for determining the appropriateness of the above, based upon the circumstances regarding the employee’s position and the operation of the department.

In order to apply this policy uniformly, a shift or scheduled employee shall, for the duration of the jury duty period, be rescheduled to the applicable Monday through Friday day shift or day schedule normally in effect in the department.

If an employee is excused for a complete day, the employee will report for work at the regular starting time of the day trick.

If an employee reports for jury duty, but is subsequently excused in the morning for the remainder of that day, the employee will report to work for the remainder of the regular day schedule.

(E) Leave of Absence Policy for Military Spouses of Employees in New York State: Rochester Gas & Electric Corporation (the "Company") has developed the following policy to ensure compliance with the State of New York's "Leave of Absence for Military Spouses" law and to support eligible employees who have a spouse deployed to a combat theatre or combat zone of operations.

Eligibility

In order to be eligible for a leave of absence under this policy, an employee must work for the Company in New York State, must average 20 or more hours of work per week with the Company and satisfy the other requirements of this policy as defined below.

Leave of Absence Guidelines

An employee, as defined above, whose spouse is a member of the armed forces of the United States, National Guard or Reserves, is eligible for a leave of absence under this policy if the employee's spouse has been deployed during a period of military conflict to a combat theater or combat zone of operations. A "period of military conflict" means a period of war declared by the United States Congress or a military conflict in which a member of a reserve component of the armed forces has been ordered to active duty. In such circumstances, the eligible employee shall be allowed up to 10 workdays of unpaid leave. The leave is available only when the employee's spouse is on leave from deployment to a combat theater or combat zone of operations.

Notice Requirements and Process

An employee requesting a leave of absence under this policy should provide as much written notice as possible to the Company to request the leave. The employee should also consult with his/her supervisor to attempt to schedule the leave so as not to unduly disrupt the operations of the Company.

Employees desiring to request a leave of absence under this policy should complete a Leave of Absence Form and submit it to their supervisor and Human Resources for review. Prior to approving the leave, the Company will require certification from the proper military authority to verify the employee's eligibility for the leave requested.

Employee benefits will continue for the duration of the leave at active employee contribution rates. Because the leave is unpaid, an employee must make arrangements through the Payroll department to either pre-pay the employee contributions or make catch up payments upon return from leave prior to beginning the leave. The employee will not lose any employee benefit which accrued before the date on which the leave commences.

Returning to Work

An employee who exercises the right to leave under this policy is entitled, upon expiration of the leave, to be restored to the position he/she held when the leave commenced, or to a position with equivalent status, employee benefits, pay and other terms and conditions of employment. The restoration requirement does not apply if the employee was not restored to the same position or an equivalent position because of conditions unrelated to the employee's exercise of rights under this policy.

Retaliation

The Company will not tolerate any form of retaliation against anyone who requests or obtains a leave of absence under this policy. Any employee who retaliates will be subject to disciplinary action, up to and including termination from employment.

(F) Reserve Status and Training Duty: It is the responsibility of each reservist to keep his/her supervisor and Human Resources informed of his/her current military status and military obligation.

If an employee is a member of the National Guard or any other state or federal reserve component of the peace time armed forces which under its regulations requires the employee to

participate in any annual training period, he/she will be allowed the normal training duty plus travel time indicated by military orders. The employee will be paid the daily straight time pay (exclusive of any shift differential) he/she would have received for working the normal schedule of hours on his/her scheduled workdays falling within the training period up to a maximum of 15 work days in any calendar year. Holiday allowance will be paid for any Company observed holiday falling within a military training duty period. The holiday allowance is paid in lieu of the pay differential.

Employees who are members of the Guard or Reserve are entitled to fifteen (15) days a year of leave for training or other duties. These days may be taken in one day increments.

All employees, except those specifically hired as school-to-work, temporary or co-op employees, will be entitled to the authorized pay differential.

Time off is contingent on notice to the Company as required by federal and state law, along with a copy of the military orders covering the training period. Pay allowance is only authorized after the employee submits the approved statement of military pay (Form DA2349 or equivalent) after completion of the training duty. Local National Guard or Reserve Unit pay forms are not acceptable.

An employee may elect to take this training period as part of his/her earned vacation period and receive vacation pay. However, under this election, the employee does not receive any differential pay allowance.

(G) Military Leave: Employees involuntarily called to active duty or temporary duty will have their employment status with the Company protected as provided in the Uniformed Services Employment and Re-Employment Rights Act (USERRA) and all subsequent modifications. Employees involuntarily called to active or temporary duty will have their pay bridged from their base military pay to their basic straight time rate for the period of the action. Benefits and compensated lost time will be maintained as if the person on military leave is a full time active employee. Employees will be allowed to take their compensated lost time prior to being called to active or temporary duty. The Reserve Status Training Duty benefit (Article 30(f) of this agreement) is a separate benefit not superseded by this Military Leave Policy.

(H) Usage of Compensated Lost Time: Employees shall be entitled to take up to 16 hours of their allotted compensated lost time in 30 minute increments or greater. Employees should endeavor to take this time at the beginning or end of their shifts. If an employee gives less than 48 hours notice, the supervisor may deny the request. This 16 hour total does not include half or whole work days taken as compensated lost time.

(I) Volunteer Ambulance Attendants and Fire Fighters:

Excused time with pay will be allowed for normal workday hours lost by employees who are active volunteer ambulance attendants or fire fighters under the following emergency situations:

- An employee involved with an emergency at the time they should be on their way to work is expected to request relief as soon as possible and report to work as soon as it is practical.
- If a critical emergency occurs at the time the employee is ready to leave work, he/she should respond to the emergency and, in turn, should ask to be released as soon as the emergency is under control and report to work.
- An employee may be released from work to respond to an emergency of a major consequence when his/her unit is participating at the scene. This will include Mutual Aid to other units for an extended period of time.
- Reporting time may be extended for the employee that is a Fire Chief in charge of the emergency.
- When an employee has been involved in a serious emergency for a long period of time with little or no sleep prior to the normal reporting time, excused time for personal reason may be approved for up to 8 hours or 10 hours if working a 10 hours schedule.

Department Heads are responsible for controlling the excused time paid to volunteer ambulance attendants and firefighters. Exceptions to the above are to be discussed with Labor Relations.

(J) Voting Time Policy (Election Day): The New York State Election Law provides registered voters with up to two hours without loss of pay to vote in any election, if they do not have sufficient time to vote outside of their working hours.

If there are less than four (4) consecutive hours outside an employee's working hours in which to vote, the employee may

take off so much working time as will, when added to his/her voting time outside his/her working hours, enable the employee to vote, but not more than two (2) hours of such time off shall be without loss of pay. The employee shall be allowed time off for voting only at the beginning or end of his/her working shift as designated by the employer, unless the Company and employee otherwise mutually agree.

If an employee requires working time off to vote, the employee must notify his/her supervisor not more than ten (10) nor less than two (2) working days before the date of the election that the employee requires time off to vote in accordance with the New York State Election Law. Exception of notification time shall be made when an employee is required to work and has not received two days notification. The employee shall give notification as soon as practicable.

31 ■ WEATHER

(A) Adverse Weather Conditions: Due to the nature of our business and our commitment to customers, our business is never closed. Employees are responsible for their commute back and forth to work and should use their own discretion when making a decision on whether or not they should report to work.

It is RG&E's policy that, if an employee chooses not to report to work on a day the Company is open, they will be paid when they use vacation, make your own holiday, or personal time. If an employee chooses not to report to work and elects not to use vacation, make your own holiday, or personal time, the employee will not be paid for the absence.

(B) Inclement Weather: Existing practices with regard to employees working in inclement weather shall continue for the term of the collective bargaining agreement.

32 ■ DAY LIGHT SAVINGS TIME

When clocks are advanced one hour at the beginning of Daylight Savings Time, scheduled and shift workers who work the 11 p.m. to 7 a.m. shift will be paid eight hours at their basic rate. When clocks are set back one hour at the end of Daylight Savings Time, scheduled and shift workers who work the 11 p.m. to 7 a.m. shift will receive 9 hours pay, eight hours at the straight time pay and 1 hour at the appropriate rate.

33 ■ ADJUSTED HIRE DATES

(A) Broken Service: Broken Service is when an employee is hired by the Company, breaks service (terminates), and then is re-hired by the Company. An employee's hire date will be adjusted once reemployed for the period representing the time between termination date and re-hire date, for purposes of vacation, personal days, and service awards.

Vacation, personal days, and service awards are based on the re-hire date until an Adjusted Hire Date has been implemented.

(B) Intern/Co-Op/Temporary: Intern/Co-ops/Temporary that are hired as Regular employees of the Company are eligible for an Adjusted Hire Date. Upon their hire date, they are credited with the amount of hours that they worked as an Intern/Co-op/Temporary. The hire date will be adjusted based on these hours.

Vacation, personal days, and service awards are based on the Adjusted Hire Date.

(C) Contingent Workers: Contingent workers that rollover (are hired) as regular employees of the Company are not eligible for an Adjusted Hire Date.

Definitions for service under the Retirement Plan are determined under each formula.

34 ■ DRUG POLICY

There are special reasons why the Company's position must be absolutely clear regarding employee drug use and drug abuse. A great many of our employees are required to work in hazardous situations where the ability to think clearly and react quickly is of the utmost importance. In many circumstances the safety of employees depends on the ability and judgment of fellow employees. The safety of Company equipment and the reliability of service to our customers may also depend substantially on this ability and judgment. Many of our employees, as part of their jobs, visit the premises of customers, and it is important that our customers continue to have full confidence in our employees.

Under Physician's Care

Employees under the care of a physician who are being treated with a drug or controlled substance which may adversely affect their ability to perform their work must provide a written

physician's statement to the Company. It may be necessary to change an employee's job assignment while the employee is undergoing treatment.

Discipline

Employees who illegally use, possess, sell, distribute, or purchase drugs, or controlled substances, (defined as any drug or drug-like substance whose sale, use, purchase, or possession is unlawful without a prescription) while on the job (which includes those times when employees are on call) or on Company property, or employees who report to work with a detectable amount of any illegal drugs or controlled substances present in their system, impaired by or under the influence of illegal drugs or controlled substances, will be subject to discharge. Employees who abuse or misuse any drug or controlled substance, including but not limited to a drug obtained through a valid prescription from a physician, or a non-prescription drug, while on the job (which includes those times when employees are on call) or on Company property, or employees who report to work with a detectable amount of any such abused or misused drugs or controlled substances present in their system, impaired by or under the influence of illegal drugs or controlled substances will be subject to discharge. The Company will initiate an appropriate investigation of information regarding any illegal drug or controlled substance activity involving employees which is brought to its attention by sources considered to be reasonably reliable and credible.

Employees who are involved with illegal drugs or controlled substances on their own time, if such involvement has an adverse effect on the Company, will be subject to disciplinary action up to and including discharge. Examples of adverse effects include, but are not limited to, impaired work performance or attendance, endangered safety of employees and the public, improper use of Company property, and undermined government or public confidence in the Company.

Obtaining Help

Employees with personal drug abuse or dependency problems are encouraged to request help through the Company's Employee Assistance Plan (EAP). Self-referrals for EAP assistance will be treated on a confidential basis. Agreement to participate in a drug rehabilitation program, by itself, will not jeopardize continued employment with the Company, provided the

prescribed course of treatment is followed and the employee has no further involvement with drugs. Subject to the terms of the applicable policies, disability and health insurance benefits will be provided to employees who voluntarily participate in a drug rehabilitation program.

Confidentiality

As with all other medical and personnel records, confidentiality of the employee's problem should be maintained.

35 ■ HOLIDAYS

RG&E observes twelve holidays during each calendar year; New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day After Thanksgiving Day, Christmas Day, and five (5) Make-Your-Own Holidays.

(A) Scheduled Holidays: All working employees, and those employees absent because of sickness/disability, day off, vacation or other excused absence, will be granted a holiday allowance equal to their normal daily straight time pay.

Employees on leave of absence, or those on suspension or with unexcused absences, will not receive holiday allowance; only disability benefits, if applicable, will be paid.

If you are called to work or work outside your scheduled hours you will be paid double time, and double time will continue until the start of your next normal work day, unless covered by another provision of the Collective Bargaining Agreement.

For clarity:

Saturdays or Alternate Saturdays may also be called the 6th day, 2nd day off, or "A" day.

Sundays or Alternate Sundays may also be called the 7th day, 1st day off, or "B" day.

(B) Make-Your-Own-Holidays: Make-Your-Own-Holidays (MYOHs) are days off with pay that an employee can schedule on dates that are mutually acceptable to the individual employee and his/her supervisor, and must be used within the calendar year. If an employee is requested by the Company to work on a pre-selected MYOH they can elect to cancel and reschedule their MYOH or work it under Holiday pay provisions. For new hires, the number of Make Your Own Holidays will be prorated. See chart on next page.

Prorated MYOH for New Hires

Employed Between	Make-Your-Own-Holidays Eligible for During the Year
Jan. 1 – March 31	5 days
April 1– June 30	4 days
July 1– Sept. 30	3 days
Oct. 1 – Dec. 30	2 days

(C) Holidays – Alternate: In order to provide all employees the opportunity to participate in the benefits of the scheduled Company holidays, he/she may elect an alternate holiday for any or all of the Company's scheduled holidays. Any employee who is scheduled to work on a designated holiday for eight hours or more may elect an alternate holiday. Alternate holidays may be taken under the following provisions:

- The employee must notify his/her supervisor of the request to take an alternate holiday or holidays prior to the establishment of the normal schedule change for the department where possible, or within a reasonable time prior to the particular Company holiday or holidays involved.
- Approval of an alternate holiday in place of a Company designated holiday will be contingent on the number of personnel selecting a similar alternate holiday, scheduling considerations and the availability of qualified personnel to replace the employee.
- This employee must take his/her chosen holiday(s) as a day off and will not be required to work on that day except in an emergency. If the employee is required to work, he/she will be paid in accordance with the holiday premium pay provisions.
- If an election is made for an alternate holiday or holidays, the employee must work the Company designated holiday(s) at straight time. Overtime premium of time and one-half will apply to all hours worked by a nonexempt employee in excess of eight including those hours resulting from a call-out.
- Employees who do not select an alternate holiday will be paid the applicable overtime rates.
- The Company designated holiday and any alternate holiday is defined as a calendar day (24-hour period beginning at 12:01 a.m. on that day).
- No more than two alternate holidays can be taken in conjunction with each other.

- These provisions do not apply to summer, temporary or co-op employees.

(D) Holidays on Saturday or Sunday: Holidays falling on Saturday will be observed on the preceding Friday and all holiday allowance and pay will be applicable to Friday with the following exception: Shift or Scheduled employees who have Friday as their scheduled seventh day will have Saturday in place of Friday as their Company holiday, and will receive holiday allowance, together with their holiday pay for hours worked on that day. Under no circumstances will holiday allowance or pay be applied to both Friday and Saturday; with the exception of the Christmas holiday.

Holidays falling on Sunday will be observed on Monday and all holiday allowances and pay will be applicable to Monday with the following exceptions: Shift or Scheduled employees who have the Monday following a Sunday holiday as their scheduled sixth or seventh day*, will have Sunday instead of Monday designated as their Company holiday and will receive holiday allowance together with holiday pay for hours worked on that day. If these employees are required to work on Monday following the holiday, they will be paid the rate applicable to either the sixth or seventh day* of their workweek. Under no circumstances will holiday allowance or pay be applied to both Sunday and Monday; with the exception of the Christmas holiday.

*Saturdays or alternate Saturdays may also be called the 6th day, 2nd day off, or "A" day

*Sundays or alternate Sundays may also be called the 7th day, 1st day off, or "B" day

(E) Christmas Holiday: Whenever Christmas falls on Saturday, it is observed on the preceding Friday. If Christmas falls on Sunday, it is observed on the following Monday.

Whenever Christmas holiday occurs on a Saturday or Sunday, hourly paid employees will be paid under the following special holiday pay policy:

Shift or Scheduled Employees

Such employees who do not select an alternate holiday in place of the Company designated holiday will receive a holiday allowance for both days, the calendar holiday and the Company observed holiday. The appropriate holiday or overtime rate

will be paid for work performed on either or both days. Such employees who do not select an Alternate Holiday in lieu of the Company designated holiday (Friday or Monday) will receive straight time pay for that day, but will be eligible for holiday allowance and the appropriate holiday or overtime rate for work performed on the calendar holiday.

These employees will receive a holiday allowance for the Company designated holiday (Friday or Monday). However, in the event such an employee is scheduled or called in on the calendar holiday (Saturday or Sunday), a prorated holiday allowance based on the number of hours worked (maximum 8 hours) and the appropriate holiday or overtime rate for work performed on that day will be paid.

All Other Non Exempt Employees

These employees will receive a holiday allowance for the Company designated holiday (Friday or Monday). However, in the event such an employee is scheduled or called in on the calendar holiday (Saturday or Sunday), a prorated holiday allowance based on the number of hours worked (maximum 8 hours) and the appropriate holiday or overtime rate for work performed on that day will be paid.

The Alternate Holiday provision does not apply to the calendar holiday.

(F) Easter Sunday: All employees who are required to work on Easter Sunday will receive holiday allowance for the hours worked, up to a maximum of eight (8), and will be paid double time for working on that day.

The Alternate Holiday Provision will not be applicable.

36 ■ WAGE UPGRADES

1. When an employee is temporarily assigned to perform the duties and is filling in for a higher paid position, for more than four (4) hours, all hours worked during that period shall be paid at the higher position's wage rate. This will include all rest period earned during the upgraded period.
2. When upgraded to a Supervisory or Management position the employee will receive a 10% upgrade in addition to their regular wages. The Company shall offer the upgrade to the senior qualified employees needed in descending order of their seniority.

3. The upgraded rate for work in a higher classification will be paid for vacation and holidays providing:
 - The employee has worked in the upgraded position for at least five (5) consecutive workdays prior to the excused time; and
 - The employee will return to the upgraded position for at least one workday following the excused time.

37 ■ LICENSE AND CERTIFICATES

The Company will reimburse the full amount of employee's licenses, license endorsements, certifications or medical examinations required for the licenses or certifications that the Company requires for a job, or as requested by the Company. All training and testing for any licenses, license endorsements, certifications or medical examinations required for the licenses or certifications that are required for their job shall be done on Company time.

The Company will not reimburse any employee for fees associated with loss of license or certification due to their own negligence.

38 ■ LUNCH PERIODS (PAID/UNPAID)

Collectors/FSR's (District)	30 minute unpaid
Garage	30 minute unpaid
Physical Services	30 minute unpaid
Property Maintenance	30 minute unpaid
Foreperson Scottsville Road	20 minute paid
Materials Management/Storehouse	
Scottsville Road	30 minute unpaid
All Other Locations and Senior Truck Driver	20 minute paid
Meter Shop	
Field Meter Tech	20 minute paid
Inside Techs	30 minute unpaid
Representative Meter Operations	30 minute unpaid
Department 67 Electric Field Operations	
TM&R High Voltage	20 minute paid
TM&R Low	20 minute paid
Relay	20 minute paid

Electric Equipment Shop	20 minute paid
Substations	20 minute paid
Cable	20 minute paid
Canandaigua/ Finger Lakes	20 minute paid
Lakeshore/Sodus	20 minute paid
Genesee Valley/Fillmore	20 minute paid
Eastern Monroe	20 minute paid
Western Monroe	20 minute paid
Departments 78 & 80 Gas Field Operations	
Gas Servicemen	20 minute paid
HVAC TECH	20 minute paid
Boiler Tech	20 minute paid
Commercial & Industrial Metering	20 minute paid
M&O East	20 minute paid
M&O West	20 minute paid
Underground Utilities Inspection (including corrosion)	30 minute unpaid
Pressure Control	20 minute paid
Main & Service Inspection	20 minute paid
Customer Service TOSO	20 minute paid
Collections	30 minute unpaid
Restoration Coordinator	20 minute paid
Gas Operator	20 minute paid

RG&E Employees shall follow the Meal and Break schedule set by the training department while attending training sessions (as a Trainee or Trainer). The schedule may include an eight and one half hour work day with an unpaid one half hour meal period.

39 ■ METHOD OF WAGE OR SALARY PAYMENT

All employees who have not done so already will designate a bank account for the direct deposit of compensation.

Employees must complete the on-line process to create direct deposit.

Employees must be sure to include a copy of voided check and/or deposit slip from the account they wish to use, which includes the routing number.

40 ■ MILEAGE

A mileage allowance is paid to employees who are authorized to use their personal cars in the performance of their duties. This allowance is paid for actual miles driven during the workday, after the employee has reported to the base headquarters or an assigned temporary work location. "Base Headquarters" is the office, shop or work location of the department to which an employee is permanently assigned or attached, and at which the employee normally and regularly reports. It is the individual employee's responsibility to accurately record and report all mileage driven using their own vehicle.

Under certain conditions or circumstances, mileage allowance shall be paid for driving outside the scheduled workday.

Employees, who are required to report to a temporary work location other than their base headquarters, shall be paid a mileage allowance from their base headquarters to the temporary work location. The mileage allowance paid to an employee will be those miles driven from the employee's home to the temporary work location and return, which are over and above their normal commuting mileage from their home to the base headquarters and return. In addition, the employee will receive a mileage allowance corresponding to the actual miles driven, if any, on Company business during the work day.

For all temporary assignments, mileage allowance will be paid for the duration of the assignment or six months, whichever comes first. If the employee is assigned to another temporary work location(s) and/or the base headquarters for ten (10) consecutive working days or less and subsequently returns to the original temporary work location, a mileage allowance will be paid for the number of days remaining, if any, under the original six-month limitation.

On a "call-out," an employee will receive mileage from home to the work location and return unless the time required to perform the emergency work extends into the employee's normal workday. In this case, only mileage from home to work should be paid.

Mileage Allowance shall not be paid to Union employees for scheduled overtime when the employee reports to the base headquarters.

Mileage Allowance will be paid to those employees who are required to use their personal vehicle in order to get to and from the Greater Rochester International Airport as a result of going on a business trip.

Car pooling is at the option of the employees involved, and only the vehicle owner is eligible for mileage allowance.

The Mileage Allowance Rate, will be based on Internal Revenue Service (IRS) announcements and such adjustments will become effective the pay cycle following the IRS effective date.

41 ■ RESERVED FOR FUTURE USE

42 ■ PHYSICAL EXAMINATIONS

It is Company policy to require employees, under certain circumstances, to submit to physical examinations at Company expense. In general, examinations will be required when the employee has been subject to frequent periods of illness, or in management's opinion there has been a substantial change in the quantity or quality of work performed. It is the purpose of these examinations to provide, particularly for the employee's benefit, for early diagnosis of disease or physical impairment and to assure that the employee will not be required to continue in work which might prove physically dangerous to the employee or other employees.

43 ■ SMOKING POLICY

No employee, contractor, contingent worker, consultant, visitor, or customer will engage in smoking by lighting a cigarette, cigar, pipe or using any other tobacco or smoking product. These terms also mean to puff on, carry or hold a lighted cigarette, cigar, pipe or other tobacco product. This policy not only covers the smoking of any tobacco product, but also the use of tobacco products including smokeless or "spit" tobacco. Smoking and the use of tobacco products is prohibited at all times on all Company owned or leased property (e.g., buildings, grounds, vehicles, etc.) unless the individuals are in their personal vehicle on their personal time in Company approved areas. Personal time includes breaks and meal periods.

44 ■ TOOLS AND EQUIPMENT

The Company determines the tools employees will need to perform their work and will provide these tools. Garage Mechanics will receive \$400 a year stipend for tool purchase through a vendor of the Company's choice.

The Company will provide to employees needed PPE, work gloves, pull over winter boots, balaclava head coverings, ear, face and eye protection, raingear, and other equipment that has been historically provided but not limited strictly to the aforementioned or other equipment that is deemed necessary by agreement of the Union and Company, through the Joint Safety and Training Committee.

The Company will cover the full cost for prescription safety glasses when required as PPE, through a vendor of the Company's choice.

45 ■ TRAVEL POLICY

Employees who are required to travel away from their normal Home District on Company business outside of the normal workday shall be paid one hour for travel to the airport, one hour to check in and to pass security, the schedule flight time hours (including scheduled layover) and travel time after the flight in order to reach their destination. The appropriate number of hours will be paid at the applicable overtime rate. If an employee chooses a means of transportation other than by air or a schedule other than normal, travel time will be paid on the basis of normal air travel.

If it is determined that travel by means other than air transportation is more appropriate, the employee will be paid the applicable overtime rate for all hours outside the normal workday.

Note: The above policy will not apply to travel arrangements that are made primarily for the personal convenience of the employee.

The Company will pay for all reasonable meal and lodging expenses for the Employee during the travel period.

46 ■ VACATION BENEFITS

Beginning January 1, 2019 the following vacation benefits will be implemented:

(A) Earned Vacation and Vacation Allowance Schedules: The vacation policy provides for the following vacation allowances:

Hire Date	Amount of Hours Allowed for Vacation
1st quarter (January 1 through March 31)	120 hours
2nd quarter (April 1 through June 30)	80 hours
3rd quarter (July 1 through September 30)	40 hours
4th quarter (October 1 through December 31)	0 hours

Years of Service	Vacation Allowance
First calendar year of employment	Based on Chart Above
2-11 years	15 days (120 hours)
12-19 years	20 days (160 hours)
20-29 years	25 days (200 hours)
30+ years	30 days (240 hours)

Regular employees who have less than a full year’s service at the With the exception of employees with less than one year of service and employees due to terminate, "years of continuous service" is determined on a calendar year basis and the authorized vacation is based on the number of years of service completed within that year.

ACCRUED VACATION AT TIME OF SEVERANCE FROM PAYROLL

Employees with More than One Year of Service

A regular employee of the Company who terminates employment or is removed from the payroll for any reason including pension, will be entitled to accrued vacation from July 1 in accordance with one of the following schedules less any part of this accrued vacation previously taken. (See Table IV). However, paid accrued vacation time at the time of termination is limited to the number of days the employees would be entitled to in that year. Employees who terminate between July 1 and December 31 and who have not taken their current year’s vacation, should be advised to take any vacation accrued from July 1 to date of the termination.

An employee who terminates between July 1 and December 31, after completing one or more years of service, is entitled to accrued vacation from July 1st to the last day worked. However, the terminating employee can only be paid a maximum vacation allowance in lieu of accrued vacation equal to the number of vacation days (normal vacation) he/she is entitled to take that year.

If the total accrued vacation (any balance of the current year's normal vacation plus the vacation accrued from July 1st to the last day of work) exceeds the number of days in the normal vacation, the additional vacation days must be taken prior to but not including the last day of work or they are forfeited.

Example: Employee has 4 years of service and is terminating as of October 1st

Normal Vacation for 4 years	15 days
Accrued Vacation from July 1st through October 1st	4 days
Total	19 days

The employee must take or have taken at least 4 days of vacation prior to October 1st. Pay in lieu of vacation time is limited to a maximum of 15 days – normal vacation for that year.

It is the responsibility of the supervisor, upon being notified of a termination, to check and when necessary to advise the employee to take any excess accrued vacation prior to the last day of work.

Table IV

Employment Terminated Between	No. of Days Accrued	Employment Terminated Between	No. of Days Accrued	Employment Terminated Between	No. of Days Accrued
1-11 Years' Service		20-29 Years' Service		30 or more Years' Service	
July 1 – July 23	0	July 1 – July 14	0	July 1 – July 5	0
July 24 – Aug. 15	1	July 15 – July 28	1	July 6 – July 17	1
Aug. 16 – Sep. 6	2	July 29 – Aug. 11	2	July 18 – July 29	2
Sep. 7 – Sep. 29	3	Aug. 12 – Aug. 25	3	July 30 – Aug. 10	3
Sep. 30 – Oct. 22	4	Aug. 26 – Sep. 8	4	Aug. 11 – Aug. 22	4
Oct. 23 – Nov. 13	5	Sep. 9 – Sep. 22	5	Aug. 23 – Sep. 3	5
Nov. 14 – Dec. 5	6	Sep. 23 – Oct. 6	6	Sep. 3 – Sep. 15	6
Dec. 6 – Dec. 28	7	Oct. 7 – Oct. 20	7	Sep. 16 – Sep. 27	7
Dec. 29 – Jan. 19	8	Oct. 21 – Nov. 3	8	Sep. 28 – Oct. 9	8
Jan. 20 – Feb. 11	9	Nov. 4 – Nov. 17	9	Oct. 10 – Oct. 21	9
Feb. 12 – Mar. 6	10	Nov. 18 – Dec. 1	10	Oct. 22 – Nov. 2	10
Mar. 7 – Mar. 28	11	Dec. 2 – Dec. 15	11	Nov. 3 – Nov. 14	11
Mar. 29 – Apr. 20	12	Dec. 16 – Dec. 29	12	Nov. 15 – Nov. 26	12
Apr. 21 – May 13	13	Dec. 30 – Jan. 12	13	Nov. 27 – Dec. 8	13
May 14 – June 5	14	Jan. 13 – Jan. 26	14	Dec. 9 – Dec. 20	14
June 6 – June 30	15	Jan. 27 – Feb. 9	15	Dec. 21 – Jan. 1	15
12-19 Years' Service		Feb. 10 – Feb. 23	16	Jan. 2 – Jan. 13	16
July 1 – July 17	0	Feb. 24 – Mar. 9	17	Jan. 14 – Jan. 25	17
July 18 – Aug. 1	1	Mar. 10 – Mar. 23	18	Jan. 26 – Feb. 6	18
Aug. 2 – Aug. 18	2	Mar. 24 – Apr. 6	19	Feb. 7 – Feb. 18	19
Aug. 19 – Sep. 5	3	Apr. 7 – Apr. 20	20	Feb. 19 – Mar. 2	20
Sep. 6 – Sep. 22	4	Apr. 21 – May 4	21	Mar. 3 – Mar. 14	21
Sep. 23 – Oct. 9	5	May 5 – May 18	22	Mar. 15 – Mar. 26	22
Oct. 10 – Oct. 26	6	May 19 – June 1	23	Mar. 27 – Apr. 7	23
Oct. 27 – Nov. 12	7	June 2 – June 15	24	Apr. 8 – Apr. 19	24
Nov. 13 – Nov. 29	8	June 16 – June 30	25	Apr. 20 – May 1	25
Nov. 30 – Dec. 16	9			May 2 – May 13	26
Dec. 17 – Jan. 3	10			May 14 – May 25	27
Jan. 4 – Jan. 20	11			May 26 – June 6	28
Jan. 21 – Feb. 6	12			June 7 – June 18	29
Feb. 7 – Feb. 23	13			June 19 – June 30	30
Feb. 24 – Mar. 9	14				
Mar. 10 – Mar. 26	15				
Mar. 27 – Apr. 12	16				
Apr. 13 – Apr. 29	17				
Apr. 30 – May 16	18				
May 17 – June 2	19				
June 3 – June 30	20				

(B) Vacation Carryover: Employees unable to take their unused, earned vacation during the current year due to operating conditions and/or reasons beyond their control, and the vacation cannot be rescheduled in the current year may, with Management approval, based on verification of the aforementioned, carry-over up to five (5) unused vacation days into the subsequent calendar year.

The vacation should be taken by May 31st of the subsequent calendar year and normally should not be used in conjunction with that year's vacation.

Please note the above does not apply to purchased vacation.

(C) Illness or Injury Occurring During Vacation: An employee who becomes disabled due to a serious illness or injury occurring while on vacation can, upon notifying his/her supervisor as soon as possible, be returned from vacation and placed on disability status as of the date the disability occurred.

Serious illness or injury will be interpreted to mean a disability requiring hospitalization, restriction to bed care at home or limited activity by a physician which, had the employee been at work, would have prevented him/her from reporting to work. Each employee placed on disability status during a scheduled vacation will be required to furnish upon return to work a doctor's certificate stating the character and duration of the illness or injury.

Minor ailments or injuries which may require the employee to rest for a day or two will not be considered as sufficient reason to change his/her status from vacation to disability.

(D) Disabled Employees Vacation Policy: In the event non-occupational illness or a non compensable accident or illness occurs prior to and interferes with the scheduled vacation of an employee, the vacation will be rescheduled whenever practical within that calendar year.

If an employee's disability is for a prolonged period of time making it impossible for the employee to take vacation in the current year, the following rules will apply:

- Employees unable to take their vacation on schedule because of a compensable accident or illness during the year shall be paid at the end of that year a vacation allowance for the unused portion of their vacation concurrently with the compensation payment received

at that time. If the employee's absence should continue through a succeeding calendar year(s), no additional vacation allowance will be paid.

- Employees unable to take their vacation on schedule because of a non-occupational injury or illness, for which they are receiving Disability Benefits, may have the unused portion of their vacation carried over to the following year. The carry over vacation cannot be taken after May 31 nor may it be taken in conjunction with the current year's vacation. Under no circumstances will a payment be made in lieu of vacation lost due to illness.
- Scheduled Disability – Employees who are aware of a future disability (i.e. scheduled surgery or maternity disability) should make every effort to use their vacation prior to the disability if there is a possibility of the disability extending into the next calendar year. If it is impossible to schedule the unused vacation, the unused portion may be deferred to the following year as stated in the above paragraph.

Please note the above does not apply to Purchased Vacation.

(E) Vacation Purchased: You have the option of buying up to 5 additional days of vacation. If you choose to purchase vacation days, you should be aware of the following requirements:

- You must use your standard earned vacation time (including days carried over from a prior year, if permitted) before you use any purchased vacation days (as required by the IRS).
- You cannot carryover any unused purchased vacation days. You will lose any days you purchase and do not use. You will also lose the contributions made to purchase the vacation.
- If you terminate employment for any reason and have unused purchased vacation days at the time of termination, you will forfeit both the unused purchased vacation and all contributions made through the date your employment ends to purchase the extra vacation days.

Your annual cost to purchase vacation will be listed on the personalized enrollment worksheet included in your new hire or annual enrollment package. The cost to purchase vacation is shown as an annual amount based on your base pay as of October 1. Employees who have a change in annual base pay or change in status between full-time and part-time or union and non-union during the year will have their eligibility for vacation

purchase and their contributions to purchase vacation adjusted based on their new annual base pay. You may estimate the per pay period amount by dividing the cost shown by your number of pay periods in the plan year (generally 52 pay periods if you are paid weekly).

If you are a new hire, your cost per pay period to purchase extra vacation is based on the remaining number of pay periods in the year.

47 ■ DISCIPLINARY ACTION

When an employee who is a member of the Brotherhood is interviewed for potential violations of Company rules or procedures and if the employee desires, the facts and circumstances involved will be discussed and reviewed with the appropriate Brotherhood representatives before any disciplinary action is taken. For purposes of this article, the appropriate Brotherhood representative shall be the President/Business manager of Local Union 36, IBEW or designee, and the steward in the work group or other Union representative as designated provided it does not delay the interview process.

The President/Business Manager of Local Union 36, IBEW or designee shall be contacted prior to the suspension of any employee.

When it appears necessary to resort to disciplinary action, there shall be a prompt investigation and prompt notification of the results of the investigation to the employee and the Brotherhood.

Nothing in the aforementioned shall prevent the Company from suspending an employee when circumstances force immediate action.

48 ■ WORKERS COMPENSATION PLAN (OCCUPATIONAL DISABILITY)

Employees are eligible after six months of Company service union or non-union for up to 52 weeks at 100% of base pay (minus NYS Workers Compensation payments). If you become totally disabled, recover and return to work, and then become totally disabled again, after being continuously and actively at work full-time for less than 60 consecutive days, the second disability will be considered a continuation of the first disability if it is related to the first disability. (Full-time light duty status

counts as active work time for this purpose). The amount of time you were disabled for both the first and second disabilities will be combined to determine your eligibility for Workers Compensation and LTD benefits. If the second disability occurs after you return to active full time work, and is unrelated to the first, the second disability would be considered separate from the first. NYS Workers Compensation payments are considered pensionable earnings along with the Company's Workers Compensation supplement.

Employees who have appointments for the continued treatment of work related injuries that cannot be scheduled outside the workday will be paid for those appointments, under a Workers Compensation pay code if they can show that the appointment could not be scheduled outside of work hours. This will also include Workers Compensation hearings in cases in which the Company is not controverting the claim. If the Company controverts the claim and the employee ultimately prevails, the employee will be reimbursed for regularly scheduled work time missed (straight time) spent at Workers Compensation hearings.

Employees directed to seek medical treatment for a work related injury will be paid at the straight time rate for the remainder of their regularly scheduled shift.

49 ■ WORK BREAKS

(A) Breaks During the Scheduled Workday: Reasonable work breaks will continue to be provided in accordance with current local practices and consistent with operational needs.

(B) Breaks During Overtime Assignments: A break is defined as any fifteen (15) minute minimum period which employees are relieved from performing work, even if they remain on the job site. Reasonable breaks consisting of one (1) break in every six (6) hours of an overtime work period will be given.

If an employee working overtime works more than six (6) hours without being given a break, he/she will receive one (1) hours pay at the applicable rate at the end of the overtime period. This will apply to both local overtime assignments and mutual aid overtime assignments. In no case will an employee be eligible for the extra one (1) hour of pay more than one time during a 24-hour period, measured from the start of the overtime assignment.

50 ■ CALL-OUT RESPONSE PROGRAM

Holiday Call-Out Response Crews

The Company will solicit volunteers for holiday call out response from the following districts:

- Eastern Monroe
- Western Monroe
- Canandaigua
- Lakeshore
- Fillmore
- TM&R (day shift only)
- Cable

The Company may solicit one (1) volunteer from Line and Cable and two (2) volunteers from TM&R (day shift only) per day to respond to call-outs during the following periods:

- holidays
- weekends adjacent to holidays, and
- full weeks containing the following Company holidays (including adjacent weekends):
 - 4th of July
 - Thanksgiving
 - Christmas

The table below indicates the numbers of days to be covered for each holiday period:

Holiday	Number of Days Covered
Memorial Day	4
July 4	9
Labor Day	4
Thanksgiving	9
Christmas	9
New Year's Eve/Day	2-3

If there are not enough volunteers, the Company may compel fully qualified employees to complete the requirement. Seniority will govern this process; volunteer from the top, force from the bottom.

Any one individual may only be forced for five (5) calendar days per calendar year. Days volunteered will count toward the maximum five (5) calendar days per individual forced.

Holiday call-out response individuals will be placed at the top of the local call out list.

Holiday call-out response individuals will receive two (2) hours straight time pay per day served or two (2) hours of paid time off per day served at their choice, to be used similar to vacation and other compensated lost time.

Call-out Response

Effective August 1, 2013, a 25% call out response program will be established for each service center/headquarter. Should the service center/headquarters response rate fall below this threshold during any given calendar quarter, the following will be implemented:

1. Individual employees will be responsible for maintaining a minimum call out response rate of 20% of calls.
2. When the service center/headquarters rises above 25% call out for one calendar quarter, they will be once again measured as a service center/headquarters.
3. Employees will be taken off the call out list from midnight to midnight when full days are charged to the following, unless they indicate a desire to be called:
 - a. Vacation & MYOH – when vacation and/or MYOH are charged for a full week, employees will be removed from the call-out list on all weekend and “A” and “B” days (applicable to shift and scheduled workers) immediately preceding and following the vacation and/or MYOH days charged.
 - b. Birthday or MYOH
 - c. Personal Day
 - d. Excused Absence
 - e. Union Business
 - f. Jury Duty
 - g. Death in Family
 - h. Military Leave
 - i. Illness or Injury Leave
 - j. Light Duty

OR

- k. When their work requires them to be away from home overnight
 - l. Other circumstances or hardships approved by management
- 4. A refused call will not be charged to an employee's record if the employee is called during a rest period.
- 5. An employee will receive only one chargeable declined call out for any declined call outs in any four (4) hour period, for a maximum of two (2) declined callouts on a scheduled work day, or, a maximum of three (3) declined call outs on normal days off and Company holidays.
- 6. After an employee has accepted and worked three (3) call outs in a calendar week (defined as starting on Monday at 7 a.m. and ending on the following Monday 7 a.m. on the following week), any subsequent call outs declined during that week will not be considered chargeable, however any subsequent call outs accepted are chargeable and will count toward the employee's record.
- 7. An employee who fails to meet the 20% minimum individual requirement during a quarterly measurement period in which the individual requirement is in place, who has received a minimum of ten (10) call outs, will be subject to disciplinary action as follows:
 - a. 1st offense: written warning
 - b. 2nd offense within 36 months of the first offense: written warning and five (5) day unpaid suspension
 - c. Further offenses within 36 months of the second offense will be subject to progressive disciplinary action in accordance with the collective bargaining agreement, up to and including discharge. The Union reserves the right to grieve.
- 8. An employee transferring to another headquarters/service center covered by the call out response program carries their call out response record to the new headquarters/service center.
- 9. Employees achieving 45% in any quarterly measurement period may be taken off of the call out list for one weekend per month during the following quarterly measurement period, at the employee's choice and upon request, from Friday 3 p.m. to Monday 7 a.m. or any portion thereof.

10. The employee call-out response rate will be measured based on call outs requested and call out's accepted in the employee's home district.

Call Outs Accepted Home District /Call Outs Requested Home District = Employee Call Out Response Rate

Eastern and Western Monroe	Monroe County
Fillmore	Fillmore Region
Lakeshore	Lakeshore Region
Canandaigua	Canandaigua Region
TM&R and Cable	All of franchise in their respective specialties

This chart applies to call out response section only.

For the purpose of establishing a threshold as described above, a service center/headquarter shall be defined as having 8 or greater qualified Line Mechanics, Cable Splicers, and Trouble Mechanics in a region/department.

11. A joint committee will be established consisting of three (3) Union and three (3) Management employees to identify and suggest corrective actions with regard to call-out response issues. The committee will meet between July 1, 2018 and August 1, 2018 to review historic data and address any data discrepancies. After August 1, 2018, the committee will meet quarterly to review data and make recommendations to the program.
12. Call out percentage lists shall be posted in all measured work areas on a bi-weekly basis.

51 ■ FLEXIBILITY TO CROSS SERVICE AREAS

If the Company has business reasons to temporarily utilize RG&E employees to work in the NYSEG franchise then the following shall occur:

1. RG&E employees assigned to the NYSEG franchise shall receive his/her pay rate plus 5% or the pay rate of the equivalent job at NYSEG, whichever is greater.
2. The Company will pay drive time to and from the NYSEG franchise work location.
3. This agreement shall not interfere with Article 52 – Mutual Aid and is not applicable to storm response.
4. RG&E employees will travel to and from their home or normal work area and perform all work using Company provided transportation.
5. The Company will pay for all reasonable meal and lodging expenses.
6. RG&E employees shall only work on NYSEG property when an agreement with the NYSEG Union (regarding RG&E doing said work) exists.
7. Work on NYSEG property shall be on a voluntary basis first, but if there are not enough volunteers, assignments will be made to qualified employees in reverse order of seniority. Employees hired before June 1, 2013 will be on a voluntary basis only.
8. Notification of any work governed by this Agreement shall be made to the Union as soon as possible when the work is being considered. The Union shall be allowed to request and receive reasonable and pertinent information about the work. This may be done verbally, if necessary, with the Union President/Business Manager or his/her authorized representative.
9. It shall not be cause for discipline if any employee or employees refuse to go through any picket line of any union.

52 ■ MUTUAL AID

(A) Mutual Aid on Another Utility's Property: When an employee is required to work outside of RG&E property to assist in the restoration of service, the employee shall be paid two times their regular rate for hours worked beginning with the assignment and until its completion by returning to the employee's home district.

1. Customary travel, lodging, and meal expenses will continue to be paid for mutual aid assignments.
2. Employees assigned to mutual aid will be considered day workers and rest time does not apply.

(B) Mutual Aid on RG&E Property: Mutual Aid on RG&E property, for the purposes of this article, is defined as the use of subcontractors added for the restoration of service or personnel from other utilities used for the restoration of service in an emergency situation. When this occurs, the following will apply:

1. All meals shall be furnished and paid for by the Company for employees assigned to the emergency situation after the first 24 hours of the event.
2. Non RG&E bargaining unit mutual aid personnel shall not begin working before and should be released prior to RG&E bargaining unit workers. Non RG&E bargaining unit personnel may travel or be staged prior to an anticipated mutual aid event.
3. Employees from outside the District should be released first.
4. Employees doing emergency work outside their normal classification should be released before the workers of those classifications who normally perform said work.

(C) Packing for Mutual Aid:

1. When an employee is requested by management to pack personal belongings for a potential or actual mutual aid assignment on another utility's property, the employee shall be compensated for such time according to any one of the following methods. The choice as to which method of compensation shall be at the Company's discretion and shall be communicated to the employee at the time of notification:
 - a. The employee shall receive one (1) hour pay at his regular straight time rate (1.0) to compensate for time needed to pack and prepare for the assignment outside of their normally scheduled work period.
 - b. The employee shall be released one (1) hour early from his regularly scheduled shift, or told to report one (1) hour later than the start of his regularly scheduled shift, and paid for that lost time at 1.0 straight time rate to pack personal belongings for a potential or actual mutual aid assignment.

- c. The employee may be sent home during a working period to pack personal belongings for a potential or actual mutual aid assignment not requiring immediate dispatch with no loss of pay at the applicable pay rate.
 - d. The employee will be afforded one (1) hour of paid time off (pay code 1220; at 1.0 straight time rate, excused with pay) to be taken at the beginning or end of an employee's shift. This hour shall be taken within 30 calendar days of the time of notification or 30 calendar days from the return of the employee from the mutual aid assignment, whichever is later. The hour of time off shall be at the employee's choice, but subject to Management approval.
2. When an employee accepts a mutual aid assignment which requires immediate dispatch, double time begins from the time the assignment is accepted; any time spent packing personal belongings inclusive. The provisions of paragraph one (1) above are not applicable.
 3. Employees accepting a potential mutual aid assignment are required to remain packed for a 72 hour period beginning at the time of the notification. Should an employee who accepts a potential mutual aid assignment not be dispatched to such assignment within seventy-two (72) hours beginning with the time of notification, any subsequent requests by Management as in item (1) above shall be in accordance with the applicable call-out list in effect at the time of said notification and employees who accept shall be compensated in accordance with the provisions herein.
 4. The parties agree that when packing for Storm Restoration within RG&E territory no compensation, as provided for in paragraph one (1) above, is due. An employee may, however, be directed to perform such packing during a working period at no loss of pay at the applicable pay rate.

53 ■ REST PERIOD

Unless otherwise altered by this Article the 1983 Rest Period policy (Appendix E) will apply to all bargaining unit employees. Should a conflict arise between the 1983 Rest Period policy and this Article, this Article shall prevail. Employees will decide whether to take their paid rest or work their rest. This choice should take into account the needs of the business, safety and the wellness of the employee.

When an employee is working under the provisions of Article 16, the following shall occur:

1. At the start of the employee's regular shift, the employee will convert to time and one half pay, for up to a total of 8 hours, with rest worked. At the end of the regular shift, the employee will go back to the Article 16 (C) double time rate, subject to the following:

4 Hour Rest Rule:

When an employee has worked 4 hours at the 2.5X rate, the following will apply:

- a. The supervisor may instruct the employee to take the remainder of their regular shift off, using their earned rest;
 - b. The supervisor may ask the employee to continue working, at the employee's discretion.
2. At any point during the regularly scheduled shift the employee may choose to take their rest.
 3. The rest period provision will be paid only one time per double time tour.
 4. After 17 hours working, the supervisor may instruct the employee to take the remainder of their shift off, using their earned rest.

54 ■ YEARLY SCHEDULES

The Company agrees that the shift schedule for each year will be prepared by the Company and provided to the Union no later than November 10th of the previous year.

The Union will have ten (10) business days to provide its comments and feed back to the Company.

The final schedule will be issued by November 30th of the prior year.

If the parties cannot agree that there are operational reasons for any change to the schedule then the Union may refer that issue to the grievance and arbitration procedure.

The schedule issued on November 30th of the prior year will not be changed other than for legitimate business reasons.

Such changes in the annual shift schedule made after November 30th of any year shall be made following the procedure of Article 17 of the collective Bargaining Agreement.

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SIGNATURE SHEET

For Rochester Gas & Electric:



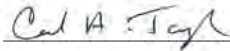
Kyra Patterson, Vice President-Human Resources,
Avangrid Networks

For IBEW Local 36



Jeffrey Sondervan, Business Manager/President Local Union 36

Approved:



Carl Taylor, President & CEO NYSEG, RG&E

Pay Grade	Base Table	Wage Schedule A Effective 6/3/18	Wage Schedule B Effective 6/2/19	Wage Schedule C Effective 5/31/20	Wage Schedule D Effective 5/30/21
1	11.55	11.84	12.14	12.44	12.75
2	13.85	14.20	14.56	14.92	15.29
3	16.16	16.56	16.97	17.39	17.82
3.5	18.90	18.90	19.37	19.85	20.35
4	23.30	23.88	24.48	25.09	25.72
5	24.24	24.85	25.47	26.11	26.76
6	25.08	25.71	26.35	27.01	27.69
7	27.15	27.83	28.53	29.24	29.97
8	29.39	30.12	30.87	31.64	32.43
9	31.82	32.62	33.44	34.28	35.14
10	33.11	33.94	34.79	35.66	36.55
11	34.46	35.32	36.20	37.11	38.04
12	35.85	36.75	37.76	38.61	39.58
13	37.45	38.39	39.35	40.33	41.34
14	38.96	39.93	40.93	41.95	43.00
15	41.81	42.86	43.93	45.03	46.16
16	43.59	44.68	45.80	46.95	48.12
16.5	45.35	46.48	47.64	48.83	50.05
17	45.66	46.80	47.97	49.17	50.40
18	48.19	49.39	50.62	51.89	53.19
19	50.97	52.24	53.55	54.89	56.26
20	52.29	53.60	54.94	56.31	57.72
21	54.41	55.77	57.16	58.59	60.05
22	61.14	62.67	64.24	65.85	67.50

Appendix B • Supplemental Understandings

Effective June 1, 2018:

- (A) Upon ratification of the Contract the Company agrees to distribute a bound Collective Bargaining Agreement to all unit members.
- (B) **Single Trouble Mechanic:**
1. New Single Trouble Mechanic positions will be an additional position in the Bargaining Unit with their own job description.
 2. New job Title: Single Trouble Mechanic
 3. Pay grade for the Single Trouble Mechanic shall be 19.
 4. STM will be a scheduled worker. Bidders shall be Fully Qualified Line/TM&R/Cable. Bargaining Unit members will have the opportunity to bid for the positions under Article 5 of the CBA. The number of Single Trouble Mechanic positions shall be a maximum of three (3) per area at Lake Shore, Canandaigua and Fillmore.
 5. Bidders from the area will be considered first. The number of positions posted will be determined by the Company.
 6. The Schedule for the STM positions shall be 8 hour, paid lunch, starting no sooner than 0700 and ending no later than 2300, Monday through Friday. This limitation only applies to Union employees hired on or before May 31, 2008.
 7. When there are two (2) STM's in an operating area, seniority shall govern any choice that may arise (i.e. schedule, work territory, etc.) Seniority will be defined as time in the bargaining unit plus time in the Company.
 8. The STM will work an identical week to week set of 5 consecutive shifts/40 hours subject to all applicable contract provisions.
 9. All callouts outside the normally scheduled hours being worked by the STM will be a minimum of two (2) person work.
 10. A STM may, while performing work alone, perform routine line work, including live line tool work so long as the employee is positioned so that he or she is neither within minimum approach distance or otherwise

exposed to contact with energized components at more than 600 volts and as long as they give careful consideration to the type, nature, and hazards of each job. (Note: two (2) qualified workers are required when an employee is positioned so that he or she is within minimum approach distance or other wise able to be exposed to parts energized at more than 600 volts. Primary voltage cover up does not eliminate the need for the 2nd qualified worker). Two (2) qualified workers shall be required for pole climbing, when within minimum approach distance.

11. All single worker safety rules will apply.
12. In addition to all safety rules, no employee shall ever be required to work under conditions of undue risk or hazard to themselves, other employees or the public.
13. Two-person work may be accomplished by teaming up two (2) RG&E STM's.
14. Single Trouble Mechanics shall be provided with:
 - a. Cell phone
 - b. Portable Radio
 - c. Personal Voltage Alarm
15. The STM shall make contact with the ECC at the beginning and end of the worker's shift.
16. STM will be placed on applicable callout lists in the area in which they are assigned in the same manner as other line mechanics of the area.

Appendix C • Schedule Status

Job Titles as of 5/31/13	Employees hired prior to 10/1/09	Employees hired on or after 10/1/09
Administrative Specialist	Day	Scheduled
C & I Fitter 1/C	Day	Scheduled
Cable Splicer 1/C	Day	Scheduled
Carpenter – Finish	Day	Scheduled
Commercial & Industrial Gas Svc Tech	Day	Scheduled
Fabricator – Sheet Metal	Day	Scheduled
Foreperson – Property Management	Day	Scheduled
Foreperson – Storehouse A	Day	Scheduled
Gang Foreperson – Construction & Maint	Day	Scheduled
Gang Foreperson – Relay Maintenance	Day	Scheduled
Gang Foreperson – Substation Electrician	Day	Scheduled
Gang Foreperson – TM&R	Shift	Shift
Gang Foreperson – Underground	Day	Scheduled
Gang Foreperson A	Day	Scheduled
Inspector	Day	Scheduled
Lead Cable Splicer	Day	Scheduled
Lead Lineworker	Day	Scheduled
Lead Mechanic – Fleet	* Day/Scheduled	Scheduled
Lead Representative – Field Customer	Day	Scheduled
Lead Substation Electrician	Day	Scheduled
Lead Substation Relay Technician	Day	Scheduled
Lead Troubleshooter	Shift	Shift
Lineworker 1/C	Day	Scheduled
M & O Technician	Day	Scheduled
Mechanic – Fleet 1/C	Scheduled	Scheduled
Meter Specialist	Scheduled	Scheduled
Meter Technician	** Day/Scheduled	Scheduled

Job Titles as of 5/31/13	Employees hired prior to 10/1/09	Employees hired on or after 10/1/09
Pipefitter 1/C	Day	Scheduled
Pipefitter 2/C	Day	Scheduled
Plastic & Tie-In Technician	Day	Scheduled
Regional Electric Syst Field Specialist	Day	Scheduled
Regional Stockkeeper	Day	Scheduled
Representative – Field Services	Day	Scheduled
Representative – Meter Operations	Day	Scheduled
Senior Gas Serviceworker	Shift	Shift
Senior Meter Technician	Day	Scheduled
Senior Truck Driver	Day	Scheduled
Stockkeeper	Day	Scheduled
Substation Electrician 1/C	Day	Scheduled
Technician – Electrician 1/C	Day	Scheduled
Technician – Field Collection A	Day	Scheduled
Technician – Machine 1/C	Day	Scheduled
Technician – Materials	Day	Scheduled
Technician – Rigging	Day	Scheduled
Technician – Substation Relay 3/C	Day	Scheduled
Technician – Welding 1/C	Day	Scheduled
TO/SO Specialist 1/C	Day	Scheduled
Troubleshooter 1/C	Shift	Shift
Underground Utilities Inspector	*** Day/ Scheduled	Scheduled
Welder 1/C	Day	Scheduled

* Incumbent employees as of 5/31/13: (5) Scheduled; (5) Day

** Employees entering this title after 8/23/12 will be classified as scheduled workers.

*** Employees are considered scheduled workers during frost conditions periods.

NOTE: Scheduled workers are subject to provisions of Article 17. The parties maintain their position on Article 17.

Appendix D • Job Descriptions, Requirements, Advancement and Progression Programs

COMBINING/REDUCING THE # OF JOB CLASSIFICATIONS

1. The Union will agree to map old job titles to the new job titles provided all current employees are grandfathered in their current job title with the exception of the following:

• Line Mechanic	• Welder
• Chief Line Mechanic	• Electrician
• Cable Splicer	• Relay Technician
• Chief Cable Splicer	• Chief Relay Technician
• Trouble Mechanic	• Electric System Specialist
• Chief Trouble Mechanic	• Chief Stockkeeper
2. These job title changes will occur at the rates current employees were earning as of May 31, 2013, with no loss of pay, existing job duties and flexibility remain unchanged for any employee hired before June 1, 2013.
3. Grandfathered employees will remain at the rate of pay they were earning as of May 31, 2013, existing job duties and flexibility remain unchanged.
4. Employees hired after May 31, 2013 will fall under the new job titles. After May 31, 2013, jobs will be posted by new job title and location of the vacancy.
5. Temporary assignments and assistance work shall be for a maximum of 60 days at which time the job will be posted as per the CBA. The assignments shall be based on seniority (ask from the top and force from the bottom). Any employee assigned to a higher classification shall receive the wage of that classification when assigned for 4 hours or more. Work assignments will be consistent with current practices and the CBA.
6. Employees hired before June 1, 2013 who have not reached top rate will continue in progression per existing practice.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

General Requirements

In addition to possessing the specific qualifications for each job, each employee should demonstrate the ability to meet these general requirements, which include:

1. Have a satisfactory work record.
2. Execute the physical requirements to perform their job.
3. Pass job tests, obtain licenses and certificates, and computer skills applicable to the work performed.
4. Follow instructions and function in a team environment including effective interaction with supervisors, coworkers, customers, agencies, and trade allies.
5. Respond to calls outside of regular hours in all types of weather and be available 24 hours a day and 7 days a week to assist or respond to applicable emergency situations as able.
6. Comply with the rules of the Company, as applicable.
7. Ensure the safety of self, coworkers, the general public, and Company property.
8. Represent the Company in a professional manner.
9. Must have obtained a high school diploma or GED.
10. An applicable Associate's Degree or achieving a passing score on a test designed by the Company or a provide approved by the Company is a pre-requisite for the following positions:
 - a. Relay Technician
 - b. Chief Relay Technician
 - c. Service Technician
 - d. Substation Electrician
 - e. Chief Substation Electrician
11. A completion certificate from an appropriate technical college, union training program, or military technical training school or equivalent is a pre-requisite for the following positions:
 - a. Welder
 - b. Fleet Technician
 - c. Electrician
 - d. Construction Technician
 - e. Metal Technician
12. Must have a valid driver's license and possess or have the ability to obtain a CDL or other certifications or licenses required for the specific job. All Company employees who require a Commercial Driver's License (CDL) to perform their job will be required to initiate the process to obtain a license within 6 months of accepting a position with the CDL requirement. The employee and management must

then collaborate to ensure appropriate training so that the employee can obtain the CDL within 12 months.

13. Employees already employed as of May 31, 2013 are exempt from items (10) and (11) when posting for or transferring to another position, provided they have demonstrated previous experience within that specific discipline or department.
14. Employees listed in items (10) and (11) are exempt from the requirements in items (10) and (11) in their current position as of May 31, 2013.
15. Perform other less skilled or related work associated with their job classification.

General Advancement Description

General advancement description for all jobs not covered in progression and training agreement.

- Comply with job specification general requirements
- Learn and identify the job fundamentals and hazards particular to their discipline
- Demonstrate the ability to learn and demonstrate the specific skills applicable to their job
- Show improvement and progression in increasingly complex tasks related to their job

Entry Level:

- Utility Worker – 6 month training advancement

The following job titles will have a 1 year training advancement period:

- Service Worker (additional 6 months for gas work)
- Stockkeeper
- Gas Operator

The following job titles will have a 2 year training advancement period:

- Service Technician
- Construction Technician
- Fleet Technician
- Welder
- Electrician
- Metal Technician

Pay range advancement will be governed by Tables 2 and 3.

TRAINING AND PROGRESSION PROGRAMS

- Training and Progression Programs for the following trades (Gas Fitter, Gas Fitter Construction, Line Mechanic, Trouble Mechanic, Cable Splicer, Relay Technician and Substation Electrician) will be governed by Table 2 and Exhibit B.
- Progression Schedules are in accordance with the criteria below:
 - Gas Fitter Construction, Gas Fitter, Line Mechanic and Cable Splicer will be three year programs with 6 month intervals
 - Relay Technician, Substation Electrician and Trouble Mechanic will be a four year program with 6 month intervals
 - the fully qualified rate for each job will be in accordance with Tables 1 and 4
- At the end of each progression program, the Company will list available jobs within that business function. Those qualified employees (either recent progression graduates or those currently in the business function) will have the opportunity to apply. Jobs will be awarded in accordance with the collective bargaining agreement. The intent is that all apprentices will receive a position at the conclusion of the posting process. If a job is posted and there are no bidders, the most junior qualified employee will be placed in the position.
- The parties will make every effort to resolve issues that may arise under this agreement through discussion and collaboration.
- This agreement only applies to the trades listed. The wages and progressions for any other jobs will be governed by Tables 1 and 4 or Table 3.

EXHIBIT "B"

TRAINING AND PROGRESSION PROGRAMS

COMMON PROVISIONS

1. Apprentices/Trainees will be selected by Management from those who show evidence of mental ability and physical ability and aptitude for the work, as indicated by appropriate tests and other customary selection guides, including the job posting procedure in Article 5 of the collective bargaining agreement.
2. Training will be given at such times and to such number of trainees as Management may decide.
3. The time limits for training mean time worked, and exclude time lost from work due to disability, compensable injury, or leaves of absence.
4. Training guides and materials for each unit of training will be prepared by Management. Copies of training manuals will be furnished to Local Presidents for their information. Appropriate tests for each unit of training will be prepared and administered by Management. A score of 74% will be considered the minimum "passing" score for each test. A preliminary draft of each unit of training and test will be submitted to the Brotherhood for review. An earnest effort will be made to adopt Brotherhood recommendations before these materials are incorporated into the program.
5. Trainees will be eligible to take a formal written test on each unit of training when they have fulfilled these two requirements: (1) the successful completion of the appropriate training units; and (2) a satisfactory Trainee General Appraisal on their job performance.
6. If extended training is required and the trainee is not advanced, the Local Union President will be notified. When the extension is a result of a test failure, the job tests bearing a failing mark will be reviewed by a committee consisting of a member of Management and a representative of the Brotherhood. If this committee agrees that the trainee has failed the test, the provisions of this Agreement will apply. If agreement cannot be reached, the matter will be referred to the Vice President-Human Resources and the Local 36 Union President. If there is still disagreement, the matter may become a grievance, beginning at the Third Step.

7. A formal written test will be given to all trainees at the end of the first six month period. This test shall be written and may include a performance test in which the trainee demonstrates aptitude in basic skills. Those who achieve a passing score in both skill and knowledge will be advanced one wage level. Those who fail to achieve a passing score in either skill or knowledge or do not receive an initial satisfactory appraisal will be returned to their former classification. Once having failed, an employee will not again be considered for training in that classification. Employees hired into the Apprentice/Trainee classification may be released at Management's discretion during or at the end of the first training period.
8. Trainees will be tested and/or appraised at the end of each six-month training period before being advanced to the next progression wage level. If employees fail the initial test and/or do not receive an initial satisfactory appraisal, they will remain in the same wage level and will be retested and/or reappraised after an additional training period of six months. If they fail this retest and/or do not receive a satisfactory reappraisal,
Management agrees to make a sincere effort to place them in an appropriate job, if available, for which they might be reasonably expected to qualify.
If such work cannot be found, Management will discuss the matter with the Brotherhood in an effort to arrive at a solution before any termination of employment becomes effective.

Job Title Pay Ranges

TABLE 1

Job Title	Pay Range Minimum	Pay Range Maximum
Line Mechanic	3	16.5
Cable Splicer	3	16.5
Trouble Mechanic	3	21
Chief Line Mechanic		19
Chief Cable Splicer		19
Chief Trouble Mechanic		22
Single Trouble Mechanic		19
Gas Fitter	3	16
Inspector	3	16
Gas Fitter Construction	3	16
Chief Gas Fitter		19
Relay Technician	3	16.5
Gas Fitter-Corrosion Technician	3	16
Chief Relay Technician		19
Gas Operator	11	12
Service Worker	3	13
Service Technician	3	16
Substation Electrician	3	16.5
Chief Substation Electrician		19
Electric System Specialist	3	16.5
Construction Technician	3	15
Chief Construction Technician		18
Welder	3	16
Chief Welder		18
Metal Technician	3	15
Electrician	3	16
Fleet Technician	3	15
Stockkeeper	3	12
Chief Stockkeeper		15
Utility Worker	1	3

Utility Worker II	3.5	3.5
Restoration Coordinator		

**PAY RANGE PROGRESSION –
GAS AND ELECTRIC APPRENTICE**

TABLE 2

Year	Title and Step	Pay Range	Notes
1	Apprentice 1	3	
1	Apprentice 2	4	
2	Apprentice 3	6	
2	Apprentice 4	9	
3	Apprentice 5	12	
3	Apprentice 6	15	1A, 1B, 2A, 2B Fully Qualified
4	Apprentice 7, 2C, 3A, 3B	16	
4	Apprentice 8, 2C, 3A, 3B	16.5	2C, 3A, 3B Fully Qualified
5	2C	19	
5	2C	21	
Job Codes			
1A	Gas Fitter		
1B	Gas Fitter Construction		
2A	Line Mechanic		
2B	Cable Splicer		
2C	Trouble Mechanic		
3A	Substation Electrician		
3B	Relay Tech		

Note: All apprentice steps are 6 month increments. Upon completion of a step the apprentice will receive the rate of that step.

All pay progression after fully qualified steps are 6 month increments until pay range maximum is reached (as per Table 1).

For all apprentice jobs awarded to new hires, the employee will start at the beginning of the progression.

All Chief positions awarded will be at the Chief rate.

When a job is posted as Fully Qualified, the employee will start at the Fully Qualified wage rate for the job.

When a current employee is awarded a job, the average of the rate between the starting rate and their current rate will be calculated. Then they will be paid at the step in the progression closest to the calculated average. They will remain frozen at this point, until the regular progression rate exceeds their rate.

If an employee who is in an apprenticeship program is awarded an apprentice position bearing a different job classification but within the same job discipline (e.g. Line Mechanic apprentice awarded a job as a Trouble Mechanic apprentice), the employee will move laterally with no loss of pay and will continue in progression as prescribed for the job classification to which the employee moved.

PAY RANGE PROGRESSION TABLES

TABLE 3

Job Title	1st 6 months	2nd 6 months	3rd 6 months	4th 6 months	5th 6 months	6th 6 months
Service Worker	3	4	6	8	10	13
Service Technician	3	4	6	9	12	16
Construction Technician	3	4	6	9	12	15
Welder	3	4	6	9	12	16
Metal Technician	3	4	6	9	12	15
Electrician	3	4	6	9	12	16
Fleet Technician	3	4	6	9	12	15
Stockkeeper	3	4	6	8	10	12
Inspector	3	4	6	9	12	16
Electric System Specialist	3	4	6	9	12	16.5
Utility Worker	1	2	3			
Gas Operator	11	11	12			

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – LINE

Line Mechanic	Chief Line Mechanic
<ul style="list-style-type: none"> • Line Mechanic 1/C • Lead Line Mechanic 	<ul style="list-style-type: none"> • Gang Foreperson C&M
Cable Splicer	Chief Cable Splicer
<ul style="list-style-type: none"> • Cable Splicer 1/C • Lead Cable Splicer 	<ul style="list-style-type: none"> • Gang Foreperson Underground • Foreperson Gas Cable Maintenance
Trouble Mechanic	Chief Trouble Mechanic
<ul style="list-style-type: none"> • Trouble Worker 1/C 	<ul style="list-style-type: none"> • Gang Foreperson TM&R
<ul style="list-style-type: none"> • Lead Trouble Worker 	
Single Trouble Mechanic	

JOB SPECIFICATION**ROCHESTER GAS AND ELECTRIC CORPORATION****Job Title: Line Mechanic****Overview:**

A Line Mechanic is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the overhead electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the overhead electric system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of the overhead electric system.
2. Must have had at least three years experience in overhead electric construction and maintenance and/or have completed a formal training program in overhead electric

construction and maintenance and/or the ability to demonstrate these skills on an appropriate test.

3. Must be able to understand and diagnose problems related to the overhead electric system and perform the work to correct these problems.
4. Safely and effectively perform operation, maintenance and construction of the underground system as equipped.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Line Mechanic

Overview:

A Chief Line Mechanic is committed to taking a leadership role in field operations and regularly supervises electric field personnel. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the overhead electric system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of the overhead electric system.
2. Supervises electric field personnel.
3. Must have had at least four years experience in line construction and maintenance and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
4. Must be able to understand and diagnose problems related to electric overhead system and perform the work to correct these problems.
5. Safely and effectively perform operation maintenance and construction of the underground system as equipped.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Cable Splicer

Overview:

A Cable Splicer is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the underground electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the underground electric system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of the underground electric system.
2. Must have had at least three years experience in underground electric construction and maintenance and/or have completed a formal training program in underground electric construction and maintenance and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to the underground electric system and perform the work to correct these problems.
4. Safely and effectively perform maintenance and construction on the overhead distribution and transmission and distribution system as equipped.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Cable Splicer

Overview:

A Chief Cable Splicer is committed to taking a leadership role in field operations and regularly supervises cable and electric field personnel. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the underground electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the underground electric system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of the underground electric system.
2. Supervises cable and electric field personnel.
3. Must have had at least four years experience in underground construction and maintenance and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
4. Must be able to understand and diagnose problems related to electric underground system and perform the work to correct these problems.
5. Safely and effectively perform operation, maintenance, and construction on the overhead transmission and distribution system as equipped.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Trouble Mechanic

Overview:

A Trouble Mechanic is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the overhead and underground electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, construction, troubleshooting, and maintenance of the overhead and underground electric system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance, troubleshooting and construction of overhead and underground electric system.
2. Must have had at least four years experience in overhead and/or underground electric construction, troubleshooting and maintenance and/or have completed a formal training program in overhead and underground construction, troubleshooting and maintenance and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to the overhead and underground electric system and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Trouble Mechanic

Overview:

A Chief Trouble Mechanic is committed to taking a leadership role in field operations and regularly supervises trouble and electric field personnel. These individuals are committed to safety and safe work practices. These individuals are

responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the overhead and underground electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, construction, troubleshooting and maintenance of overhead and underground electric system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance, troubleshooting and construction of overhead and underground electric system.
2. Supervises trouble and electric field trouble personnel.
3. Must have had at least four years experience in overhead and underground construction, troubleshooting and maintenance and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
4. Must be able to understand and diagnose problems related to overhead and underground electric system and perform the work to correct these problems.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Single Trouble Mechanic (STM)

Overview:

A Single Trouble Mechanic is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, troubleshooting, and maintenance of the electric system.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and troubleshooting of the electric system.
2. Must have had at least four years experience in overhead or underground electric construction, troubleshooting and maintenance and/or have completed a formal training program in overhead or underground construction, troubleshooting and maintenance and/or the ability to demonstrate these skills on an appropriate test.
3. Will perform all their duties within the parameters of the Single Trouble Mechanic agreement.
4. Must be able to understand and diagnose problems related to the overhead and underground electric system and perform the work to correct these problems.

UNION COUNTER**MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – GAS**

Gas Fitter	
<ul style="list-style-type: none"> • Senior Gas Service Worker • HVAC Tech – Representative Field Services • C&I Fitter 1/C • Underground Utilities Inspector • Commercial/Industrial Tech (Boiler Tech) 	
Inspector	
<ul style="list-style-type: none"> • Construction Inspector 	
Gas Fitter Construction	Chief Gas Fitter
<ul style="list-style-type: none"> • Pipefitter 1/C • M&O Tech • Plastic Tie-In Tech 	<ul style="list-style-type: none"> • Gang Foreperson M&O • Gang Foreperson PC&O • Gang Foreperson Plastic Tie-In

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Gas Fitter

Overview:

A Gas Fitter is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of natural gas and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the gas system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the gas system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance, and construction of the gas system.
2. Must have had at least three years experience in gas operations and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to the gas system and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Gas Fitter Construction

Overview:

A Gas Fitter Construction is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of natural gas and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the gas system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the

operation, maintenance and construction of the gas system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of the gas system.
2. Must have had at least three years experience in gas construction and maintenance and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to the gas system and perform the work to correct these problems.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Gas Fitter

Overview:

A Chief Gas Fitter is committed to taking a leadership role in all aspects of field operations and regularly supervises field crews. These individuals are committed to taking a leadership role on safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of natural gas and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the gas system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the gas system. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of the gas system.
2. Supervises gas field personnel.

3. Must have had at least four years experience in gas construction and maintenance and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
4. Must be able to understand and diagnose problems related to gas system and perform the work to correct these problems.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Inspector

Overview:

A Inspector is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of natural gas and electricity and are sensitive to the hazards involved in these disciplines. They ensure the safety and reliability of the gas and electric systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to oversee the operation, maintenance and construction of the gas and/or electric systems. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively oversees all work associated with the operation, maintenance and construction of the gas and/or electric systems.
2. Must have had at least three years' experience in gas and/or electric construction and maintenance and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Utility Worker

Utility Workers are general laborers and helpers used to assist in the gas and electric crew environment under the Chief's, Foremen or crew lead direct supervisor with the following duties appropriate to their training and skill level:

1. Loading and moving material
2. Running for parts or equipment
3. Setting up of work zones
4. Hand digging and backfilling
5. Flagging traffic
6. Transporting vehicles
7. Brush dragging
8. Lawn and road restoration

Utility Workers shall not function in any technical aspect of the professionals they assist. They may be used when needed to assist the follow areas:

1. Line
2. Cable
3. TM&R
4. Substations
5. Stores
6. Gas Construction
7. Fleet
8. Storm restorations in the following capacity:
 - a) Office Helper
 - b) Public ice and water distribution centers
 - c) Transporting fleet vehicles
 - d) Supply helper
 - e) Wire guard

Utility Workers will not work directly on or in close proximity to live gas or electricity.

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – RELAY

Relay Technician	Chief Relay Technician
<ul style="list-style-type: none"> • Technician-Substation Relay 1/C • Lead Substation Relay Technician 	<ul style="list-style-type: none"> • Gang Foreperson-Relay Maintenance

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Relay Technician**Overview:**

A Relay Technician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of relay systems and related systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of relay systems and related systems. They work closely with others in a team environment including interaction with employees, customers, agencies, the trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of substation relay systems and related systems.
2. Must have had at least four years experience in electric construction and maintenance in the area of substation relay systems and related systems and/or have completed a formal training program in substation relay systems and related systems and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to substation relay systems and related systems and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Relay Technician

Overview:

A Chief Relay Technician is committed to taking a leadership role in all aspects of relay systems and related systems. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of relay systems and related systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of relay systems and related systems. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Supervises relay system field personnel.
2. Must have had at least four years experience in electric construction and maintenance in the area of electric substations and related systems and/or have completed a formal training program in relay systems and related systems and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to relay systems and related systems and perform the work to correct these problems.

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – FIELD CUSTOMER SERVICE

Service Worker
<ul style="list-style-type: none"> • Lead Representative-Field Customer • Representative-Meter Operations • Technician-Field Collection A • TOSO Specialist 1/C
Service Technician
<ul style="list-style-type: none"> • Electric Meter Field Technician 1/C (note new titles below) • Senior Meter Technician • Meter Technician • Meter Specialist

JOB SPECIFICATION ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Service Worker

Overview:

A Service Worker is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and gas and are sensitive to the hazards involved in these disciplines. They ensure the safety and reliability of the field customer service and field revenue processes and meter systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform aspects of maintenance and operation, of meter systems, appropriate to their level of training, and the operation and application of field customer service and field revenue processes. They work closely with others in a team environment including interaction with coworkers, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with field customer service and field revenue processes.
2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Service Technician

Overview:

A Service Technician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the electric system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of the low voltage electric systems and all meter systems and the operation and application of field customer service. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties. They may be required to obtain licenses or certifications applicable to the work performed.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of low voltage electric systems and all meter systems.
2. Installation of new meters and service connections when applicable.
3. Directs the work of others assisting in this work.
4. Must have had at least two years experience in the operation, maintenance and construction of electric systems and all meter systems and/or have completed a related formal training program and/or the ability to demonstrate these skills on an appropriate test.
5. Must be able to understand and diagnose problems related to low voltage electric systems and all meter systems and perform the work to correct these problems.

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES –SUBSTATIONS

Substation Electrician	Chief Substation Electrician
<ul style="list-style-type: none"> • Electric Equipment Specialist 1/C • Substation Electrician 1/C • Lead Substation Electrician 	<ul style="list-style-type: none"> • Gang Foreperson – Substation Electrician
Electric System Specialist	

JOB SPECIFICATION**ROCHESTER GAS AND ELECTRIC CORPORATION****Job Title: Substation Electrician****Overview:**

A Substation Electrician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are aware of the hazards involved in this discipline.

They ensure the safety and reliability of the electric system, particularly in the area of substations and related systems.

They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of substations and related systems. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation, maintenance and construction of electric substations and related systems.
2. Must have had at least four years experience in electric construction and maintenance in the area of substations and related systems and/or have completed a formal training program in substations and related systems and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to electric substations and related systems and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Substation Electrician

Overview:

A Chief Substation Electrician is committed to taking a leadership role in all aspects of substation and related systems field operations and regularly supervises field crews. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the electric system, particularly in the area of substations and related systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation, maintenance, and construction of substations and related systems. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Supervises substation and electric field personnel.
2. Must have had at least four years experience in electric construction and maintenance in the area of substations and related systems and/or have completed a formal training program in substations and related systems and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to electric substations and related systems and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Electric System Specialist

Overview:

An Electric System Specialist is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of electricity and are aware of the hazards involved in this

discipline. They ensure the safety and reliability of the electric system, particularly in the area of substations, metering, power quality and related systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform the operation and maintenance of substations, metering, and related systems. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the operation and maintenance of electric substations, metering and related systems.
2. Must have had at least four years' experience in electric construction and maintenance in the area of substations and related systems and/or have completed a formal training program in substations and related systems and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to electric substations, metering, power quality issues and related systems and perform the work to correct these problems.

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – SUPPORT

Construction Technician	Chief Construction Technician
<ul style="list-style-type: none"> • Carpenter – Finish • Technician – Rigging • Technician – Machine 1/C 	<ul style="list-style-type: none"> • Foreperson – Property Mgmt-Construction • Foreperson – Property Mgmt-Facility
Welder	Chief Welder
<ul style="list-style-type: none"> • Welder 1/C 	<ul style="list-style-type: none"> • Technician-Welding 1/C
Metal Technician	
<ul style="list-style-type: none"> • Fabricator Sheet Metal • Technician – Materials 	
Electrician	
<ul style="list-style-type: none"> • Technician – Electrician 1/C 	

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Construction Technician

Overview:

A Chief Construction Technician is committed to taking a leadership role in field operations and regularly supervises Construction Technicians. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of their trade and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all applicable trade operations. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with all applicable trade operations.
2. Supervises Construction Technicians.
3. Must have had at least four years experience in applicable trade.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Construction Technician

Overview:

A Construction Technician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply principles of construction and maintenance to support utility operations and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all aspects of construction and maintenance related to supporting utility operations. They work closely with others in a team environment including interaction with coworkers.

A. Duties:

1. Safely and effectively performs any and all work associated with construction and maintenance related to supporting utility operations.
2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.
3. Must have at least one year experience construction and maintenance related to supporting utility operations or the equivalent.
4. Must be able to understand and diagnose problems related to construction and maintenance and perform the work to correct these problems.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Welder**Overview:**

A Welder is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply principles of welding for purposes of construction and maintenance of support utility operations and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all aspects of welding work for construction and maintenance related to supporting utility operations. They work closely with others in a team environment including interaction with coworkers, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with welding related to supporting utility operations.
2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.
3. Must have at least one year experience welding related to supporting utility operations or the equivalent.

4. Must be a fully qualified Gas Fitter/Gas Fitter Construction.
5. Must be able to understand and diagnose problems related to welding and perform the work to correct these problems.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Welder

Overview:

A Chief Welder is committed to taking a leadership role in field operations and regularly supervises welding and field personnel. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of welding and gas work and are sensitive to the hazards involved in these disciplines. They ensure the safety and reliability of the gas system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all welding operations. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with all welding operations.
2. Supervises welding and field personnel.
3. Must have had at least four years experience in all company welding operations and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
4. Must be a fully qualified Gas Fitter/Gas Fitter Construction or be able to demonstrate and/or document fully qualified abilities.
5. Conducts welding training and certification.
6. Plans, organizes and schedules projects, complex jobs and gas construction.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Metal Technician

Overview:

A Metal Technician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply principles of metal work to support utility operations and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all aspects of metal work related to supporting utility operations. They work closely with others in a team environment including interaction with coworkers.

A. Duties:

1. Safely and effectively performs any and all work associated with metal work related to supporting utility operations.
2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.
3. Must be able to understand and diagnose problems related to metal work and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Electrician

Overview:

An Electrician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply principles of electricity for purposes of construction and maintenance to support utility operations and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all aspects of electrician work for construction and maintenance related to supporting utility operations. They work closely with others in a team environment including interaction

with coworkers, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with electrician work related to supporting utility operations.
2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.
3. Must have at least one year experience in electrician work related to supporting utility operations or the equivalent.
4. Must be able to understand and diagnose problems related to electrician work and perform the work to correct these problems.

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – FLEET

Fleet Technician
<ul style="list-style-type: none"> • Lead Mechanic-Fleet • Mechanic-Fleet 1/C

JOB SPECIFICATION
 ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Fleet Technician

Overview:

A Fleet Technician is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply principles of fleet vehicle and equipment repair and maintenance to support utility operations and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all aspects of fleet vehicle and equipment repair and maintenance. They work closely with others in a team environment including interaction with coworkers, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with fleet vehicle and equipment repair and maintenance to support utility operations.

2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.
3. Must have at least two years experience in vehicle and fleet equipment repair and maintenance or the equivalent.
4. Must be able to understand and diagnose problems related to fleet vehicles and equipment and perform the work to correct these problems.

MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – STORES

Stockkeeper	Chief Stockkeeper
<ul style="list-style-type: none"> • Administrative Specialist • Lead Stockkeeper • Regional Stockkeeper • Stockkeeper • Senior Truck Driver 	<ul style="list-style-type: none"> • Foreperson – Storehouse A

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Stockkeeper

Overview:

A Stockkeeper is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply principles of material and inventory management to directly support utility operations and are sensitive to the hazards involved in these disciplines. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform all aspects of operations level material and inventory management. They work closely with others in a team environment including interaction with coworkers, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with operations level material and inventory management to support utility operations.
2. Will be expected to acquire necessary knowledge and skills to perform increasingly complex work appropriate to their level of training and experience.

3. Must have at least two years experience in operations level material and inventory management or the equivalent.
4. Must be able to understand and diagnose problems related to operations level material and inventory management and perform the work to correct these problems.

JOB SPECIFICATION

ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Chief Stockkeeper

Overview:

A Chief Stockkeeper is committed to taking a leadership role in all aspects of inventory operations and regularly supervises stores personnel. These individuals are committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of materials management and are sensitive to the hazards involved in this discipline. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to operate and supervise inventory operations. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Supervises stores personnel.
2. Must have had at least four years experience in materials and inventory management and/or have completed a formal training program in inventory management and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose problems related to supply chain and supply management systems and perform the work to correct these problems.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Gas Operator

Overview:

A Gas Operator is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of natural gas and electricity and are sensitive to the hazards involved in these disciplines. They ensure the safety and reliability of the gas and electric systems. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to oversee the operation, maintenance and construction of the gas and/or electric systems. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Dispatching gas construction and survey activities, monitoring gas trouble and emergency activity, and assisting other field crews. This may include coordination with several entities and agencies as needed.
2. Map room activities to include addressing mapping information from employees and contractors for main repairs, service orders, gas proposal, leak repairs, regulatory stations and stakeout notifications.
3. Produce, monitor and edit various Incident Notification Reports pertaining to events requiring documentation and an audit trail for internal and external agencies to review if necessary.
4. Ensure compliance with Gas System Operating Rules (GSOR)
5. Working knowledge of computer programs including SAP, Outlook, Microsoft Access, Excel and Word.
6. Creates gas procedures for systems under 125 PSI as necessary.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Gas Fitter-Corrosion Technician

Overview:

A Gas Fitter-Corrosion is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of cathodic protection of the gas system and are sensitive to the hazards involved in this discipline. They ensure the safety and reliability of the gas system. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to perform cathodic protection. They work closely with others in a team environment including interaction with employees, customers, agencies, and trade allies in the performance of their duties.

A. Duties:

1. Safely and effectively performs any and all work associated with the cathodic protection of the gas system.
2. Must have had at least three years' experience in gas operations and/or cathodic protection and/or have completed a formal training program and/or the ability to demonstrate these skills on an appropriate test.
3. Must be able to understand and diagnose corrosion related problems as it applies to the gas system and perform the work to correct these problems.

Note:

Company gas workers entering the Gas Fitter-Corrosion Technician position who are fully qualified in their position or have completed at least the first module of the Gas Fitter training program will start at the second module (6 month point) in the Corrosion training program. Wage progression will continue with the total time to the fully qualified rate being three years.

Others entering the Gas Fitter-Corrosion Technician position will enter at the start of the Corrosion training program.

Gas Fitter-Corrosion will be responsible for meeting Operator Qualification requirements associated with corrosion duties.

For any Gas Fitter-Corrosion Technician entering the position on or after June 1, 2018, the Company can require training up to and including NACE CP1.

Fully Qualified Gas Fitter-Corrosion Technician will be paid at a Range 16.

All incumbents in the Corrosion work group will be reclassified as Gas Fitter-Corrosion Technician with all rights and benefits that these incumbents enjoy on the date of reclassification preserved.

JOB SPECIFICATION
ROCHESTER GAS AND ELECTRIC CORPORATION

Job Title: Restoration Coordinator

Overview:

A Restoration Coordinator is committed to safety and safe work practices. These individuals are responsible to ensure the safety of themselves, coworkers, the general public, and Company property. They know and apply the fundamentals of ground restoration and are sensitive to the hazards involved. They demonstrate the ability to competently and effectively perform the duties of their job including the skills to coordinate the restoration of customer property and rights-of-way. They work closely with others in a team environment including interaction with employees, customers, government agencies, and trade allies in the performance of their duties.

A. Duties:

1. Upon notification of damage to customer property and/or rights-of-way, investigates/researches alleged damage to determine scope of required restoration work. This may include coordination with several entities and government agencies as needed.
2. Utilizing pre-established contracts with area restoration contractors, safely and effectively coordinates all work associated with the restoration of customer property and rights-of-way including inspection of completed work as necessary for quality assurance.
3. Responsible for the associated reporting, documentation and invoicing of work performed by the contractors and RG&E construction crews.
4. Must have working knowledge of associated data bases and computer programs including SAP: Microsoft Access, Excel, Outlook and Word; Google Maps; and all software related to Company mapping and service orders.

Job Descriptions – Utility Worker II - Transitional**MAPPING OF OLD JOB TITLES TO NEW JOB TITLES – FIELD
CUSTOMER SERVICE**

Service Worker
<ul style="list-style-type: none"> • Lead Representative-Field Customer • Representative-Meter Operations • Technician-Field Collection A • TOSO Specialist 1/C

A new position will be created entitled Utility Worker II - Transitional to bridge to AMI. The Company can use these employees to perform any work within the current Service Worker job titles and any work associated with the implementation of AMI.

The Utility Worker II - Transitional will be paid an hourly wage rate of \$18.90 and will only be entitled to general wage adjustments (they will not be entitled to any wage progression) and have the contractual rights of a regular employee.

Appendix E • 1983 Rest Time Policy

The rest period provision authorizes a reasonable paid rest period, for bi-weekly paid employees only, on a basic workday when extended overtime or emergency overtime is worked during specific hours preceding that workday. Emphasis is placed on the fact that the provision is only applicable on the 5 basic workdays that comprise the 40 hour workweek (excused holidays excluded).

Paid rest period is not authorized when an overtime premium is paid for the scheduled hours (i.e. 6th day, 7th day or unscheduled work on a holiday).

If an employee is required to work during the first 4 hours of the period beginning 8 hours prior to the next normal workday, the employee will receive the applicable overtime rate for the hours worked and will also be entitled to a paid rest period at straight time base pay at the start of the normal workday equivalent to the hours worked but not to exceed 4 hours.

However, when required to work 16 or more consecutive hours, the employee will be entitled to an 8 hour period following the termination of such work before returning to work. If any part of this 8 hour period extends into the next normal workday, excused time at straight time base rate will be paid for those hours falling within the normal workday. If this period extends into a normal workday so that less than 4 hours of work remains at the end of this 8 hour period, the employee will not be required to report for work on that day and excused time at straight time base rate will be paid for the entire normal workday. Examples:

- A Shift Employee working the 8 a.m. to 4 p.m. shift who has worked 16 or more consecutive hours will, if the 8 hours off terminates by 12 noon, be required to report for the balance of the shift. If the 8 hours off terminates after 12 noon, the employee has less than 4 hours of work in the scheduled shift and, therefore, is entitled to the entire day off without loss of pay.
- A Day Worker working an 8 a.m. to 5 p.m. schedule who has worked 16 or more consecutive hours will, if the 8 hours off terminates by 1 p.m., be required to report for the balance of the workday – he/she still has a full 4 hours of work after 1 p.m. If the 8 hours off terminates after 1 p.m. leaving

less than 4 hours of work in the scheduled day, then the employee is entitled to the entire day off without loss of pay.

Inasmuch as the intent of this provision is to give employees a rest after an extended work period, department supervisors should, whenever it is practical and possible, avoid working employees during their rest hours.

If it is necessary to work any part of the rest period which falls within the regular schedule of hours, the employee will receive straight time base pay for the rest period hours worked in addition to straight time pay for all hours worked on the regular schedule.

The following tables have been compiled as interpretive guides and cover the following work schedules: i.e., 8 a.m. to 5 p.m.; 8 a.m. to 4 p.m.; 4 p.m. to Midnight; and Midnight to 8 a.m. A 7:30 a.m. to 4:30 p.m. table is also included.

Other schedules such as Noon to 8 p.m. or 1 p.m. to 9 p.m., as well as shifts that start at 7 a.m., 3 p.m. and 11 p.m. will necessarily require interpolation of the tables. For example, in case of a 3 p.m. to 11 p.m. shift, you would use the 4 p.m. to Midnight table and correct same by changing all "Scheduled Hours," "Overtime Hours" worked, and the starting time of the "Paid Rest Period" to compensate for the earlier starting time as shown below:

Scheduled Hours: 4 p.m. to Midnight		
Overtime Hours	Overtime Pay	Paid Rest Period
5 or more hours worked between 8 a.m. to 4 p.m.	Pay for overtime hours worked	4 HOURS starting at 4 p.m.
Change to Read: Scheduled Hours: 3 p.m. to 11 p.m.		
Overtime Hours	Overtime Pay	Paid Rest Period
5 or more hours worked between 7 a.m. to 3 p.m.	Pay for overtime hours worked	4 HOURS starting at 3 p.m.

PLEASE NOTE: All tables indicate that the authorized rest period should be taken at the start of the scheduled workday. This may be impractical under certain conditions, therefore, it is left to the discretion of the supervisor to determine whether it is more practical to have the employee take the rest period at the start or at the end of the workday.

Scheduled Hours: Employee scheduled to work 7:30 a.m. to 4:30 p.m.		
Overtime Hours Worked Ahead of Schedule	Overtime Pay	Paid Rest Period
5 or more hours worked between 11:30 p.m. to 7:30 a.m.	Pay for overtime hours worked	4 HOURS starting at 7:30 a.m. Employee reports for afternoon work
11:30 p.m. to 3:30 a.m.	4 hrs. at 1.5	4 HOURS starting at 7:30 a.m. Employee reports for afternoon work
12:30 a.m. to 4:30 a.m.		
1:30 a.m. to 5:30 a.m.		
2:30 a.m. to 6:30 a.m.		
3:30 a.m. to 7:30 a.m.	4 hrs. at 1.5	NONE
11:30 p.m. to 2:30 a.m.	3 hrs. at 1.5	3 HOURS starting at 7:30 a.m. Employee reports at 10:30 a.m.
12:30 a.m. to 3:30 a.m.		
1:30 a.m. to 4:30 a.m.		
2:30 a.m. to 5:30 a.m.		
3:30 a.m. to 6:30 a.m.	3 hrs. at 1.5	NONE
11:30 p.m. to 1:30 a.m.	3 hrs. at 1.5 (Callout Minimum)	2 HOURS starting at 7:30 a.m. Employee reports at 9:30 a.m.
12:30 a.m. to 2:30 a.m.		
1:30 a.m. to 3:30 a.m.		
2:30 a.m. to 4:30 a.m.		
3:30 a.m. to 5:30 a.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
11:30 p.m. to 12:30 a.m.	3 hrs. at 1.5 (Callout Minimum)	1 HOUR starting at 7:30 a.m. Employee reports at 8:30 a.m.
12:30 a.m. to 1:30 a.m.		
1:30 a.m. to 2:30 a.m.		
2:30 a.m. to 3:30 a.m.		
3:30 a.m. to 4:30 a.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
9:30 p.m. to 7:30 a.m.	10 hrs. at 1.5	4 HOURS starting at 7:30 a.m. Employee reports for afternoon work
9:30 p.m. to 6:30 a.m.	9 hrs. at 1.5	
9:30 p.m. to 5:30 a.m.	8 hrs. at 1.5	
9:30 p.m. to 4:30 a.m.	7 hrs. at 1.5	
9:30 p.m. to 3:30 a.m.	6 hrs. at 1.5	

Scheduled Hours: Employee scheduled to work 7:30 a.m. to 4:30 p.m.		
9:30 p.m. to 2:30 a.m.	5 hrs. at 1.5	3 HOURS starting at 7:30 a.m.
9:30 p.m. to 1:30 a.m.	4 hrs. at 1.5	2 HOURS starting at 7:30 a.m.
9:30 p.m. to 12:30 a.m.	3 hrs. at 1.5	1 HOUR starting at 7:30 a.m.
9:30 p.m. to 11:30 p.m.	3 hrs. at 1.5	NONE
Consecutive hours worked including previous days schedule		
7:30 a.m. to 11:30p.m.	Pay for overtime hours worked	NONE
7:30 a.m. to 12:30 a.m.		1 HOUR starting at 7:30 a.m.
7:30 a.m. to 1:30 a.m.		2 HOURS starting at 7:30 a.m.
7:30 a.m. to 2:30 a.m.		3 HOURS starting at 7:30 a.m.
7:30 a.m. to 3:30 a.m.		4 HOURS starting at 7:30 a.m.
7:30 a.m. to 4:30 a.m.		4 HOURS starting at 7:30 a.m.
7:30 a.m. to 5:30 a.m.		8 HOURS starting at 7:30 a.m.
7:30 a.m. to 6:30 a.m.		8 HOURS starting at 7:30 a.m.
7:30 a.m. to 7:30 a.m.		8 HOURS starting at 7:30 a.m.

Scheduled Hours: Employees scheduled to work 8 a.m. to 4 p.m.; 8 a.m. to 4:30 p.m.; 8 a.m. to 5 p.m.		
Overtime Hours Worked Ahead of Schedule	Overtime Pay	Paid Rest Period
5 or more hours worked between Midnight to 8 a.m.	Pay for overtime hours worked	4 HOURS starting at 8 a.m. Employee reports for afternoon work
Midnight to 4 a.m.	4 hrs. at 1.5	4 HOURS starting at 8 a.m. Employee reports for afternoon work
1 a.m. to 5 a.m.		
2 a.m. to 6 a.m.		
3 a.m. to 7 a.m.		
4 a.m. to 8 a.m.	4 hrs. at 1.5	NONE

Scheduled Hours: Employees scheduled to work 8 a.m. to 4 p.m.; 8 a.m. to 4:30 p.m.; 8 a.m. to 5 p.m.		
Midnight to 3 a.m.	3 hrs. at 1.5	3 HOURS starting at 8 a.m. Employee reports at 11 a.m.
1 a.m. to 4 a.m.		
2 a.m. to 5 a.m.		
3 a.m. to 6 a.m.		
4 a.m. to 7 a.m.	3 hrs. at 1.5	NONE
Midnight to 2 a.m.	3 hrs. at 1.5 (Callout Minimum)	2 HOURS starting at 8 a.m. Employee reports at 10 a.m.
1 a.m. to 3 a.m.		
2 a.m. to 4 a.m.		
3 a.m. to 5 a.m.		
4 a.m. to 6 a.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
Midnight to 1 a.m.	3 hrs. at 1.5 (Callout Minimum)	1 HOUR starting at 8 a.m. Employee reports at 9 a.m.
1 a.m. to 2 a.m.		
2 a.m. to 3 a.m.		
3 a.m. to 4 a.m.		
4 a.m. to 5 a.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
10 p.m. to 8 a.m.	10 hrs. at 1.5	4 HOURS starting at 8 a.m. Employee reports for afternoon work
10 p.m. to 7 a.m.	9 hrs. at 1.5	
10 p.m. to 6 a.m.	8 hrs. at 1.5	
10 p.m. to 5 a.m.	7 hrs. at 1.5	
10 p.m. to 4 a.m.	6 hrs. at 1.5	
10 p.m. to 3 a.m.	5 hrs. at 1.5	3 HOURS starting at 8 a.m.
10: p.m. to 2 a.m.	4 hrs. at 1.5	2 HOURS starting at 8 a.m.
10 p.m. to 1 a.m.	3 hrs. at 1.5	1 HOURS starting at 8 a.m.
10 p.m. to Midnight	3 hrs. at 1.5	None

Scheduled Hours:**Employees scheduled to work 8 a.m. to 4 p.m.;****8 a.m. to 4:30 p.m.; 8 a.m. to 5 p.m.**

Consecutive hours worked including previous days schedule		
8 a.m. to Midnight	Pay for overtime hours worked	NONE
8 a.m. to 1 a.m.		1 HOUR starting at 8 a.m.
8 a.m. to 2 a.m.		2 HOURS starting at 8 a.m.
8 a.m. to 3 a.m.		3 HOURS starting at 8 a.m.
8 a.m. to 4 a.m.		4 HOURS starting at 8 a.m.
8 a.m. to 5 a.m.		4 HOURS starting at 8 a.m.
8 a.m. to 6 a.m.		8 HOURS starting at 8 a.m.
8 a.m. to 7 a.m.		8 HOURS starting at 8 a.m.
8 a.m. to 8 a.m.		8 HOURS starting at 8 a.m.

Scheduled Hours:**Employees scheduled to work 4 p.m. to Midnight**

Overtime Hours Worked Ahead of Schedule	Overtime Pay	Paid Rest Period
5 or more hours worked between 8 a.m. to 4 p.m.	Pay for overtime hours worked	4 HOURS starting at 4 p.m. Employee reports at 8 p.m.
8 a.m. to Noon	4 hrs. at 1.5	4 HOURS starting at 4 p.m. Employee reports at 8 p.m.
9 a.m. to 1 p.m.		
10 a.m. to 2 p.m.		
11 a.m. to 3 p.m.		
Noon to 4 p.m.	4 hrs. at 1.5	NONE
8 a.m. to 11 a.m.	3 hrs. at 1.5	3 HOURS starting at 4 p.m. Employee reports at 7 p.m.
9 a.m. to Noon		
10 a.m. to 1 p.m.		
11 a.m. to 2 p.m.		
Noon to 3 p.m.	3 hrs. at 1.5	NONE

Scheduled Hours: Employees scheduled to work 4 p.m. to Midnight		
8 a.m. to 10 a.m.	3 hrs. at 1.5 (Callout Minimum)	2 HOURS starting at 4 p.m. Employee reports at 6 p.m.
9 a.m. to 11 a.m.		
10 a.m. to Noon.		
11 a.m. to 1 p.m.		
Noon to 2 p.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
8 a.m. to 9 a.m.	3 hrs. at 1.5 (Callout Minimum)	1 HOUR starting at 4 p.m. Employee reports at 5 p.m.
9 a.m. to 10 a.m.		
10 a.m. to 11 a.m.		
11 a.m. to Noon		
Noon to 1 p.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
6 a.m. to 4 p.m.	10 hrs. at 1.5	4 HOURS starting at 4 p.m. Employee reports at 8 p.m.
6 a.m. to 3 p.m.	9 hrs. at 1.5	
6 a.m. to 2 p.m.	8 hrs. at 1.5	
6 a.m. to 1 p.m.	7 hrs. at 1.5	
6 a.m. to Noon	6 hrs. at 1.5	
6 a.m. to 11 a.m.	5 hrs. at 1.5	3 HOURS starting at 4 p.m.
6 a.m. to 10 a.m.	4 hrs. at 1.5	2 HOURS starting at 4 p.m.
6 a.m. to 9 a.m.	3 hrs. at 1.5	1 HOURS starting at 4 p.m.
6 a.m. to 8 a.m.	3 hrs. at 1.5	None
Consecutive hours worked including previous days schedule		
4 p.m. to 8 a.m.	Pay for overtime hours worked	NONE
4 p.m. to 9 a.m.		1 HOUR starting at 4 p.m.
4 p.m. to 10 a.m.		2 HOURS starting at 4 p.m.
4 p.m. to 11 a.m.		3 HOURS starting at 4 p.m.
4 p.m. to Noon		4 HOURS starting at 4 p.m.
4 p.m. to 1 p.m.		8 HOURS starting at 4 p.m.
4 p.m. to 2 p.m.		8 HOURS starting at 4 p.m.
4 p.m. to 3 p.m.		8 HOURS starting at 4 p.m.
4 p.m. to 4 p.m.		8 HOURS starting at 4 p.m.

Scheduled Hours: Employee scheduled to work Midnight to 8 a.m.		
Overtime Hours Worked Ahead of Schedule	Overtime Pay	Paid Rest Period
5 or more hours worked between 4 p.m. to Midnight.	Pay for overtime hours worked	4 HOURS starting at Midnight. Employee reports at 4 a.m.
4 .m. to 8 .m.	4 hrs. at 1.5	4 HOURS starting at Midnight Employee reports at 4 a.m.
5 .m. to 9 .m.		
6 .m. to 10 p.m.		
7 .m. to 11 p.m.		
8 p.m. to Midnight	4 hrs. at 1.5	NONE
4 p.m. to 7 p.m.	3 hrs. at 1.5	3 HOURS starting at Midnight. Employee reports at 3 a.m.
5 p.m. to 8 p.m.		
6 p.m. to 9 p.m.		
7 p.m. to 10 p.m.		
8 p.m. to 11 p.m.	3 hrs. at 1.5	NONE
4 p.m. to 6 p.m.	3 hrs. at 1.5 (Callout Minimum)	2 HOURS starting at Midnight. Employee reports at 2 a.m.
5 p.m. to 7 p.m.		
6 p.m. to 8 p.m.		
7 p.m. to 9 p.m.		
8 p.m. to 10 p.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
4 p.m. to 5 p.m.	3 hrs. at 1.5 (Callout Minimum)	1 HOUR starting at Midnight. Employee reports at 1 a.m.
5 p.m. to 6 p.m.		
6 p.m. to 7 p.m.		
7 p.m. to 8 p.m.		
8 p.m. to 9 p.m.	3 hrs. at 1.5 (Callout Minimum)	NONE
2 p.m. to Midnight	10 hrs. at 1.5	4 HOURS starting at Midnight. Employee reports at 4 a.m.
2 p.m. to 11 p.m.	9 hrs. at 1.5	
2 p.m. to 10 p.m.	8 hrs. at 1.5	
2 p.m. to 9 p.m.	7 hrs. at 1.5	
2 p.m. to 8 p.m.	6 hrs. at 1.5	
2 p.m. to 7 p.m.	5 hrs. at 1.5	3 HOURS starting at Midnight.
2 p.m. to 6 p.m.	4 hrs. at 1.5	2 HOURS starting at Midnight.

Scheduled Hours: Employee scheduled to work Midnight to 8 a.m.		
2 p.m. to 5 p.m.	3 hrs. at 1.5	1 HOUR starting at Midnight.
2 p.m. to 4 p.m.	3 hrs. at 1.5	NONE
Consecutive hours worked including previous days schedule		
Midnight to 4 p.m.	Pay for overtime hours worked	NONE
Midnight to 5 p.m.		1 HOUR starting at Midnight
Midnight to 6 p.m.		2 HOURS starting at Midnight
Midnight to 7 p.m.		3 HOURS starting at Midnight
Midnight to 8 p.m.		4 HOURS starting at Midnight
Midnight to 9 p.m.		8 HOURS starting at Midnight
Midnight to 10 p.m.		8 HOURS starting at Midnight
Midnight to 11 p.m.		8 HOURS starting at Midnight
Midnight to Midnight		8 HOURS starting at Midnight

Appendix F • Company Letters

July 21, 2003

Mr. Michael Flanagan
IBEW International Representative
P.O. Box 772
Orchard Park, NY 14127-0772

Dear Mike:

This letter shall serve as a sidebar agreement to the initial Collective Bargaining Agreement between Rochester Gas & Electric Corporation and Local 36 of the International Brotherhood of Electrical Workers.

In order to promote full and frank discussions in the negotiation of an initial Collective Bargaining Agreement, the parties hereby agree that no arbitrator may infer any bargaining history waiver by either party where a mandatory subject has been discussed but has not been included in the final agreement.

This sidebar agreement shall be in effect only for the term of the initial Collective Bargaining Agreement between the parties, but not thereafter unless specifically renewed in writing by the parties.

Very truly yours,

/S/

Mark S. Corbett
Director – Human Resources

Agreed:

/S/

Michael Flanagan Date
IBEW International Representative

August 28, 2003

Mr. Michael Flanagan
IBEW International Representative
P.O. Box 772
Orchard Park, NY 14127-0772

Dear Mike:

This letter shall document the parties' mutual understanding regarding the proximity of employees' work with contractors.

The Company will endeavor, but will not guarantee, to avoid having employees work in the same vehicle or on the same jobsite as contractors so long as such endeavors shall not delay work or add to cost.

Very truly yours,

/S/

Mark S. Corbett
Director – Human Resources

Agreed:

/S/

Michael Flanagan Date
IBEW International Representative

August 28, 2003

Mr. Michael Flanagan
IBEW International Representative
P.O. Box 772
Orchard Park, NY 14127-0772

Dear Mike:

This letter shall document the parties' mutual understanding regarding moving expenses should a new job assignment require an employee to move.

If the new job assignment of a Job Security Program employee with 10 or more years of service requires him to move, the Company will pay the mover's bill. The Company will also pay the employee's reasonable temporary living expenses for up to 30 days prior to moving, and reasonable premove expenses associated with the search for a new residence.

Very truly yours,

/S/

Mark S. Corbett
Director – Human Resources

Agreed:

/S/

Michael Flanagan	Date
IBEW International Representative	

August 28, 2003

Mr. Michael Flanagan
IBEW International Representative
P.O. Box 772
Orchard Park, NY 14127-0772

Dear Mike:

This letter shall document the parties' mutual understanding regarding proper training for management-union committee members.

The Company has committed to provide mutual gains training to all union employees initially assigned to management-union committees.

Very truly yours,

/S/

Mark S. Corbett
Director – Human Resources

Agreed:

/S/

Michael Flanagan Date
IBEW International Representative

Appendix G • Reserved

Appendix H • Reserved

Appendix I • Summary Plans

SICK PAY

Effective January 1, 2013, regular full-time union employees with at least 1 year of service receive up to 40 hours of sick pay each calendar year to use for incidental absences during the year or

to satisfy the five-calendar-day elimination period in the event you become disabled. An incidental absence is a brief illness, for example a 24-hour flu, which will not require extended absence from work. Often times these types of absences do not warrant treatment by a physician.

If you have questions regarding your Sick Pay, contact OneHR Hub at 1.833.246.6347 or onehrhub@avangrid.com.

Who is Eligible

Full-time Union Employees: All regular full-time employees (working a minimum of 40 hours per week) with at least 1 year of service are eligible for up to 40 hours of sick pay each calendar year. Sick pay is not available to any union employees with less than 1 year of service.

Part-time and Temporary Union Employees: Sick pay is not available to part-time employees or temporary employees.

The sick pay program does not cover leased employees, people treated as independent contractors by the Company, contingent workers or employees of affiliates and subsidiaries of the Company that have not adopted this Plan.

Cost of Coverage

The Company pays for the entire cost of the benefit and administers it through the payroll process.

How the Plan Works

Union employees with at least 1 year of service may receive up to 40 hours of sick pay each calendar year to use for incidental absences during the year or to satisfy the short-term disability five-calendar-day elimination period if they become disabled. All eligible union employees can take their sick days in 1-hour increments. Union employees who work non-traditional schedules (for example, 4 ten-hour days each week) will also

receive 40 hours of sick time, regardless of their work schedule. Union employees with less than 1 year of service will not be paid for the absences described above, unless they choose to use vacation days or make-your-own holidays, if available.

If you take more time off than the sick pay hours available to you in a calendar year, the additional lost time will be unpaid time unless you choose to use vacation days or make-your-own holidays. Unpaid time will be deducted from pay in hourly increments.

Sick pay is paid at the regular wage rate and is subject to state and federal income tax as well as Social Security and unemployment taxes and other authorized deductions. The appropriate amount will be withheld from your sick pay, depending on the number of payroll deductions you claim.

Carry-Over of Sick Days

Eligible union employees may carry over up to 2 unused sick days (up to 16 hours) from year to year. Unused sick days in excess of the 2 days (or 16 hours) described above may not be carried over from year to year. Union employees who have not used all of their entitlement will have a maximum of 7 sick days (or 56 hours of sick time) available for use in any calendar year after 2013.

If You Leave Employment

Please note that you will forfeit any unused sick days upon termination of employment for any reason, including retirement.

Exclusions and Other Limits

Sick pay may be used for your own non-work related illness or injury only.

Other Important Information

If you would like further information about how this benefit is administered and about your legal rights to benefits, this information may be found in the "Federal Regulations" section of this Handbook. If you have questions regarding Sick Pay, contact OneHR Hub at 1.833.246.6347 or onehrhub@avangrid.com.

SHORT-TERM DISABILITY PLAN

(APPLIES TO DISABILITIES BEGINNING ON OR AFTER
JANUARY 1, 2013)

The Short-term Disability (STD) Plan is administered by The Standard and is designed to provide some income security if you are unable to work due to a non-work related illness or injury. The New York State

If you have questions regarding the Short-Term Disability Plan, contact The Standard at 1.866.756.8116.

Disability Benefits Law sets a minimum benefit that must be paid to eligible employees in case of disability. The Company's STD Plan supplements the minimum benefit for which an employee may be eligible up to 100% your Basic Earnings. There is a five-calendar-day elimination period before disability benefits begin.

Who is Eligible

Full-time Union Employees: All regular full-time union employees with at least 30 calendar days of service who work a minimum of 40 hours per week are eligible for the STD Plan. Please note that under the New York State Disability Law, new full-time employees may be eligible for mandated state benefits through the Company immediately upon employment if they were covered by another employer STD plan within 4 weeks prior to employment.

Part-time and Temporary Union Employees: Part-time and temporary union employees are not eligible for the Company's STD Plan. Part-time and temporary union employees are only eligible for any disability benefits mandated by the state in which they work, such as the benefits required under the New York State Disability Benefits Law for those who work in New York State. For part-time and temporary union employees in New York State, please note that under the New York State Disability Law, new part-time and temporary employees are eligible for these mandated state benefits through the Company after 4 weeks of employment or immediately upon employment if you were covered by another employer STD plan within 4 weeks prior to employment.

The STD Plan does not cover leased employees, people treated as independent contractors by the Company, contingent workers or employees of its affiliates and subsidiaries of the Company that have not adopted this Plan.

Cost of Coverage

The Company pays for the entire cost of the Plan and administers it through the payroll process.

When Coverage Begins

All regular full-time union employees are eligible for the STD Plan after 30 calendar days of service.

How the Plan Works

The Company provides up to 26 weeks of benefits per non-work related illness or injury, including the five-calendar-day elimination period. The New York State Disability Benefits Law sets a minimum benefit that must be paid in case of disability. The Company's STD Plan supplements any minimum benefit for employees who are eligible for the STD Plan up to 100% of your Basic Earnings.

FIVE-CALENDAR-DAY ELIMINATION PERIOD

The Plan includes a five-calendar-day elimination period per disability before STD benefit payments begin. For example, if you work Monday and a partial day on Tuesday, your elimination period will be Tuesday, Wednesday, Thursday, Friday, and Saturday, so your disability benefits would begin on Monday. If you work Monday, Tuesday, Wednesday, Thursday, and a partial day on Friday, your elimination period will be Friday, Saturday, Sunday, Monday, and Tuesday, so your disability benefits would begin on Wednesday. If you work a full week, Monday through Friday, your elimination period will be Saturday, Sunday, Monday, Tuesday and Wednesday, so your disability benefits would begin on Thursday. Please refer to the "Definition of Disability" section of this Handbook for more information.

You can use your incidental sick days to receive pay for normally scheduled workdays during the five-calendar-day elimination period before STD benefits begin. However, if you have used any of those days for illness prior to the disability, part or all of the elimination period may be unpaid time, depending on the number of sick days you have available at the time. In these circumstances, you may choose to use any available make-your-own holidays or vacation days to bridge the elimination period until you are eligible to receive disability benefits. Please refer to the "Sick Pay" section of this Handbook for additional information.

BENEFITS FOLLOWING THE ELIMINATION PERIOD

After the first five days of disability (the "five-calendar-day elimination period"), the STD Plan continues 100% of your Basic Earnings for up to 25 weeks of disability. In total, you are eligible for a maximum STD period of 26 weeks, including the five-calendar-day elimination period.

DEFINITION OF BASIC EARNINGS

Basic Earnings are the amount of regular base pay or wages paid by the Company. This does not include bonuses, overtime, incentive pay or any extra compensation.

DEFINITION OF DISABILITY

For the purposes of STD you are disabled when The Standard determines that you are limited from performing the material and substantial duties of your regular occupation and you have a 20% or more loss in weekly Basic Earnings due to non-work related sickness or injury. STD benefits are not provided for cosmetic or elective surgery unless it is the result of an illness or injury. You must be under the regular care of a licensed physician or chiropractor and furnish medical data to support your disability claim. You must meet this definition of disability to be eligible for benefits.

VERIFICATION OF DISABILITY

STD benefits are contingent upon verification by The Standard of the medical necessity of your absence from work. You will be required to complete an authorization form for The Standard to discuss your condition with your physician. You must furnish medical data to support your disability claim. This medical data must be provided to The Standard as soon as possible, but no later than 15 days after your disability begins. **It is your responsibility to ensure that your physician supplies this medical data. If this medical data is not provided within 15 days of the date your disability begins, your STD benefits will be suspended on the 16th day after your disability began.** In addition, if you cannot return to work on your expected return to work date for medical reasons, your attending physician(s) must provide The Standard with the medical information to support your continued disability no later than your expected return to work date. **It is your responsibility to ensure that your physician supplies this medical information and if it is not received timely, your STD benefits will be suspended**

as of your expected return to work date. This information must indicate how your medical condition continues to affect your work capacity. You will also be required to maintain regular contact with your The Standard Disability Benefit Specialist and your supervisor throughout your absence.

If The Standard does not agree with the amount of time requested by your physician for STD benefits, The Standard's Medical Staff may contact your physician to better understand your condition. The Company also reserves the right to request an exam by a physician, chosen and paid for by the Company, at any time during your period of disability. The Standard will make these arrangements.

IF YOUR BENEFIT IS DENIED

If all or part of your disability claim is denied, the Disability Benefit Specialist will notify you of the denial by phone and also in writing. If your claim is denied, you will have the option to submit additional medical information and/or an appeal to the Company in writing within 180 days of the denial. You may be asked to participate in an independent medical exam as part of this process.

If your first appeal is denied, you have the option to submit a second level appeal to the Company's Plan Administration Committee within 180 days of receiving a written denial of your first appeal. Any decision made by the Plan Administration Committee is final and binding. Decisions regarding first and second level appeals will generally be provided within 45 days.

Please note if the Company pays benefits for your full period of absence and all or part of your disability claim is denied retroactively, you are required to repay the Company for any overpaid benefits.

RETURNING TO WORK

As soon as you are approved to return to work, you must notify your supervisor and The Standard immediately. The Standard will seek assistance from your health care provider to prepare you to return to work. Upon request, you may be required to provide a return to work certification to OneHR Hub.

Light Duty – Working with Restrictions

If work restrictions are ordered by your doctor in order for you to continue working or to return to work if you have been out on

STD, please contact OneHR Hub and The Standard, who will work with you and your supervisor to make arrangements for your light duty work restrictions.

Returning to Work on a Part-time Basis

If part-time work is authorized by your doctor, and you continue to meet the definition of disability, the following rules will determine the benefits you are entitled to under the STD Plan. (The following rules will also apply if you are returning to work from a disability which commenced prior to your completion of 30 calendar days of service, except that no payments will be made to you from the STD Plan.) If your reduced schedule results in less than a 20% loss in weekly Basic Earnings, you will receive only your regular base pay or wages for the hours you work and will not be entitled to payment under the STD Plan. If your reduced schedule results in a loss of 20% or more in weekly Basic Earnings, you will receive your regular base pay or wages for the hours you work and will receive payment at your regular rate of pay from the STD Plan for the hours you were not permitted to work combined together in your paycheck, with the total amount paid not to exceed your weekly Basic Earnings. Any benefits you receive while working on a part-time basis will not reduce the number of weeks of STD benefits you are eligible for under the Plan. (Any benefits you receive while working on a part-time basis as the result of a disability which commenced prior to your completion of 30 calendar days of service will not reduce the number of weeks of benefits you are eligible for under New York State mandated benefits, if any.)

Limitations to Light Duty and Part-Time Return to Work

The Company recognizes the value of permitting employees returning from an illness or injury to temporarily work on a light duty or part-time basis. Light duty and part-time return to work may include a reduction in full-time equivalency, limiting or altering duties in your existing position, or temporarily reassigning you to another position which you are qualified and capable to perform. Light duty is available for up to 90 calendar days to transition from short-term disability to regular full-time work only in the event that you have work restrictions which prevent you from performing any of the essential functions of your position either with or without reasonable accommodations. The Company reserves the right to refuse to offer light duty and part-time work. In deciding the practicality of temporary light duty or part-time placement, management

must address each situation on a case-by-case basis. Such factors as work restrictions, work availability and demands, flexibility in scheduling, and/or other business interests of the Company will be considered when reviewing such light duty or part-time return to work. Light duty and part-time assignments will last no longer than 90 calendar days per disability. The date of the first light duty or part-time assignment will establish the beginning of the 90-day period.

At the expiration of the 90-day light duty or part-time assignment, The Standard or Corporate Care Management will work with your doctor to receive an assessment of maximum medical improvement and any permanent restrictions imposed by your doctor. If you still have a documented disability that The Standard certifies as disabling, you may be eligible to return to full disability until you are able to return to work and perform the essential functions of your regular position. If you are not deemed to be disabled under the provisions of the Plan and you are unable to meet the essential functions of your regular position, either with or without reasonable accommodations, you may be offered the opportunity to accept another position which allows you to work full-time and meet the essential functions of that position. If placement in such a position is not available or you refuse to accept such a position, your employment may be terminated. In determining a regular placement in another position to accommodate any restrictions provided by your doctor, management will address each situation on a case-by-case basis. Factors such as work restrictions, work availability and demands, flexibility in scheduling and/or other business interests of the Company would be considered when reviewing such placement.

If You Return to Work and Become Disabled Again With the Same Condition

If you return to work full-time or at a schedule reduced by less than 20% (including light duty) for a period of less than 61 calendar days and leave work again for the same condition, it is considered a continuation of the same disability and you will not need to satisfy a new five-calendar-day elimination period. For example, if you are disabled for 14 weeks, including the elimination period, due to back surgery, return to work for 6 weeks and then become disabled again due to complications from the surgery, you would be eligible for up to 12 weeks of

disability. You **will** need to again notify your supervisor and The Standard of this absence.

If you return to work on a full-time basis or at a schedule reduced by less than 20% (including light duty) for 61 days or more and have experienced another related disabling event, it is considered to be a new disability and you **will** need to satisfy the five-calendar-day elimination period again. You will need to notify The Standard and your supervisor of your absence. For example, if you receive sick pay and STD totaling 12 weeks for back surgery and return to work for 4 months and then go out on disability again due to your back condition, you would need to satisfy the five-calendar-day elimination period again and you will then be eligible for up to 25 weeks of additional STD benefits. If this occurred in the same calendar year, the five calendar-day elimination period would be unpaid or you may choose to use any available vacation days or make-your-own holidays for that period.

Please note that if you return to work on a part-time basis and your work schedule is reduced by at least 20%, this will not count toward the 61-day return-to-work period described above because this is considered a continuation of the same claim.

A regular full-time union employee with less than 30 calendar days of service who is eligible only for New York State mandated disability benefits at the commencement of a disability will be limited to New York State mandated disability benefits if the employee returns to work from that disability for a period of less than 61 calendar days and leaves work again due to the same condition.

A regular full-time union employee with less than 30 calendar days of service who is not eligible for any state-mandated disability benefits at the commencement of the disability is not eligible for benefits under the STD Plan if the employee returns to work for a period of less than 61 calendar days and leaves work again due to the same condition.

If You Return to Work and Become Disabled Again With a Different Condition

If you are absent for a second disabling illness within 61 calendar days of your full-time return to work that is unrelated to the first disability, you will need to satisfy the five-calendar-day elimination period again and if you have at least 30

calendar days of service, you will be eligible for up to 25 weeks of additional STD benefits thereafter. For example, if you are disabled for 12 weeks for knee surgery, return to work for 6 weeks and then go out on disability due to cancer, you would need to satisfy another five-calendar-day elimination period and then you would be eligible for up to 25 weeks of additional benefits after satisfying a new five calendar-day elimination period. If this occurred in the same calendar year, the five calendar-day elimination period would be unpaid or you may choose to use any available vacation days or make-your-own holidays for that period.

Benefits Under the STD Plan

The Company provides up to 26 weeks of benefits per non-work related illness or injury, which includes the five-calendar-day elimination period.

After the first five days of disability (the “five-calendar-day elimination period”), the STD Plan continues 100% of your Basic Earnings for up to 25 weeks. In total you are eligible for a maximum STD period of 26 weeks, including the five-calendar-day elimination period.

STD benefits are subject to state and federal income tax as well as Social Security and unemployment taxes. The appropriate amount will be withheld from your disability benefits, depending on the number of payroll deductions you claim.

DURATION OF BENEFITS

The Company provides up to 26 weeks of benefits per non-work related illness or injury, which includes the five-calendar-day elimination period. Benefits will end when you reach the maximum period of payment.

STD benefits are contingent upon verification by The Standard of the medical necessity of your absence from work. Benefits will end on the earliest of the following:

- the date you are no longer disabled under the terms of the plan,
- the end of the maximum benefit period of payment,
- when you are able to return to work in your regular occupation on a part-time basis but you choose not to,
- if you return to work on a part-time basis without 20% or more loss in weekly Basic Earnings due to sickness

or injury or if you fail to submit proof of disability or continuing disability.

Please note that your disability benefits will automatically be discontinued if your physician does not provide all requested medical documentation regarding your disability by the 15th calendar day of your disability or upon request by The Standard.

Also note that if the Company pays benefits for your full period of absence and all or part of your disability claim is denied retroactively, you are required to repay the Company for any overpaid benefits.

If your disability extends beyond 26 weeks, you may also be eligible for long-term disability, and your claim will be forwarded to The Standard's long-term disability benefits group for consideration. Please refer to the section titled "Long-Term Disability Plan" of this Handbook for additional information.

When Eligibility for Coverage Ends

Your disability coverage ends on:

- the date the Plan is terminated,
- the date your eligible group is no longer covered,
- the last day you are in active employment,
- the date you retire under any retirement plan of the Company,
- the date you cease to be an eligible employee, or
- the date of your death.

Coverage will be provided for a payable claim which occurs while you are covered under the Plan.

However, if you work in New York State and become disabled due to a non-work-related sickness or injury less than 4 weeks from the time you leave the Company and before you start work elsewhere, you will receive disability payments as prescribed by the New York State Disability Benefits Law. If you become disabled due to a work-related sickness or injury while you are on a leave of absence, temporary layoff or on the date you terminate employment with the Company for any reason, you may be entitled to benefits prescribed by the New York Worker's Compensation Law.

Exclusions and Other Limits on STD

The STD Plan will not provide benefits for a disability that:

- is due to an intentionally self-inflicted injury or attempted suicide,
- is the result of your commission of a felony,
- is due to taking part in a riot, or
- is due to war, declared or undeclared, or any act of war, or
- is the result of military service.

The STD Plan will also not pay benefits to you on any day during a period of disability that you are confined in a penal or correctional institution for conviction of a criminal or other public offense. In such circumstances, you will not be deemed to be totally disabled and no STD Plan benefits will be payable.

Administrative Process for STD

- You must contact your immediate supervisor as soon as possible on your first day of absence.
- You must contact The Standard at **1.866.756.8116** to report your disability no later than 4 days after it begins.
- An Intake Specialist will assist you with filing your claim. They will confirm your address, phone number, your last day worked and the name of your current supervisor. They will also request the name, address, phone and fax number of your physician. They will ask you for information regarding your diagnosis and any applicable information. Please note that because a determination regarding a disability claim will take a certain amount of time to complete and is contingent on receipt of medical information, the Plan is unable to make a determination on the approval of your claim at the time you apply for benefits.
- Within 24 hours of your contact with The Standard your claim will be assigned to a Disability Benefit Specialist who will maintain contact with you and manage your claim.
- You will need to complete an authorization for The Standard to communicate with your physician to confirm disability, obtain medical documentation and provide assistance when you prepare to return to work.
- The Standard will request an attending physician's statement within 24 hours of receiving your physician's contact information. **It is your responsibility to assure that**

medical updates are provided on a timely basis. It is your responsibility to ensure that your physician supplies this medical data. If this medical data is not provided within 15 days of the date your disability begins, your STD benefits will be suspended on the 16th day after your disability began.

- Your claim is also automatically considered for Family Medical Leave Act (FMLA) eligibility and FMLA information is sent to you within 2 business days. Additional information regarding FMLA is available in the "Federal Regulations" section of this Handbook.
- When needed, the Disability Benefit Specialist and/or the FMLA Specialist may contact you, your physician or the Company for clarification or additional information.
- A decision regarding your eligibility for benefits will normally be made within 3-5 business days of your initial call. You will receive information in writing regarding the approval or denial and duration of your benefits.
- During your absence, the Disability Benefit Specialist will be in regular contact with you and your physician as part of the ongoing management of your claim. They will also communicate information regarding your approval and expected duration of absence to your supervisor and, on occasion, Human Resources.
- **It is your responsibility to ensure that your physician supplies this medical information, and if it is not received timely, your STD benefits will be suspended as of your expected return to work date.** This information must indicate how your medical condition continues to affect your work capacity.
- If The Standard does not agree with the amount of time requested by your physician for STD benefits, The Standard's Medical Staff may contact the physician to better understand your condition.
- The Company reserves the right to request an exam by a physician, chosen and paid for by the Company, at any time during your period of disability. The Standard will make these arrangements.
- You will need to contact your supervisor before you return to work.
- Upon request, you may be required to provide a return to work certification to OneHR Hub.

Other Important Information

If you would like further information about how this Plan is administered and about your legal rights to benefits, this information may be found in the "Federal Regulations" section of this Handbook. If you have questions regarding the STD program, contact The Standard at 1.866.756.8116.

LONG-TERM DISABILITY PLAN

(APPLIES TO DISABILITIES BEGINNING ON OR AFTER JANUARY 1, 2013)

The Company's Long-Term Disability (LTD) Plan is administered by The Standard and is part of a coordinated set of disability benefits that includes the Short-Term

If you have questions regarding the Long-Term Disability Plan, contact The Standard at 1.866.756.8116.

Disability (STD) Plan. The provisions of this plan apply to union employees who first became disabled on or after January 1, 2013. If your disability lasts only a few weeks or months, you may receive benefits from the STD Plan. If you are still totally disabled when benefits from the STD Plan end, you may be eligible for LTD Plan benefits.

Your LTD coverage depends on which of the 2 LTD options you choose during annual enrollment:

- Basic LTD: LTD benefits equal to 50% of your annual base pay (coverage automatically provided by the Company).
- Supplemental LTD: LTD benefits equal to 60% of your annual base pay (the premium cost of the extra 10% is entirely paid by you).

If you become disabled and begin receiving LTD benefits, your benefits will be coordinated with any other disability income you may be eligible to receive, such as Social Security disability income. (Refer to the "Reductions of Benefits" section below.)

The following is a summary of your LTD Plan which is provided to help you understand your insurance coverage from The Standard. Please contact your Human Resources Department for a complete copy of the insurance policy certificate. If the terms of this plan summary differ from the insurance policy certificate, the insurance policy certificate will govern.

Who is Eligible

Full-time Union Employees: All regular full-time employees (working a minimum of 40 hours per week) are eligible to participate in the LTD Plan. New employees are eligible on the first day of employment.

Part-time and Temporary Union Employees: Part-time and temporary employees are not eligible for LTD benefits.

The LTD Plan does not cover leased employees, people treated as independent contractors by the Company, contingent workers or employees of its affiliates and subsidiaries of the Company that have not adopted this Plan.

How to Enroll

If you are a new, regular full-time employee, you are eligible for coverage on the first day of active employment. You must enroll within 30 days after your first day of work if you wish to enroll in 60% coverage. **If you miss the enrollment deadline, you will automatically be enrolled in basic (50%) LTD coverage only.** After your first enrollment, you can increase or decrease your LTD coverage once a year during the annual enrollment period, subject to satisfying Evidence of Insurability (EOI) requirements, and your change will become effective the following January 1st. You may also increase or decrease your coverage within 30 days after a qualifying life event, also subject to EOI requirements. Refer to the "Exclusions and Other Limits on LTD" section for additional information.

Cost of Coverage

The Company pays the full cost of basic LTD coverage at 50% of your annual base pay. There is a cost for supplemental LTD coverage equal to 60% of your annual base pay which you pay with pre-tax deductions from your paycheck. Annual base pay is the amount of regular pay or wages paid by the Company. This does not include bonuses, overtime, incentive pay or any extra compensation. The cost for supplemental LTD benefits is generally based on your annual base pay as of October 1 of the prior year. Employees who have a change in annual base pay or change in status between full-time and part-time or union and non-union status during the year will have their eligibility for LTD benefits, contributions for supplemental coverage and coverage amount adjusted based on their new annual base pay. For newly

hired employees, “pay” is defined as your annual base pay as of your hire date. For a discussion of the benefits and effects of paying your contribution before taxes are taken from your paycheck, please see the heading “How Pre-Tax Dollars Save You Money” located in the “Medical Plan” section of this Handbook.

Amount of Coverage

The basic LTD coverage pays a benefit of 50% of your annual base pay, with a maximum monthly benefit of \$8,333 and minimum monthly benefit of \$100.

You have the option to purchase supplemental LTD coverage that provides a total benefit of 60% of your annual base pay if you become totally disabled. The maximum monthly benefit under this option is \$10,000. Please note you may be required to provide Evidence of Insurability (EOI) for this option. Supplemental coverage will not be effective until the EOI has been approved by the carrier.

If you have a change in annual base pay during the year, or if you have a change in status from part-time to full-time, the amount of your coverage and your contributions for supplemental coverage will be adjusted at the same time to reflect your new annual base pay. If you have a change in status between union and non-union or full-time and part-time employment so that you either become eligible for LTD benefits or cease to be eligible for LTD benefits, you will either be enrolled or dropped from coverage on the date of that change of status.

BENEFITS EXAMPLE

Suppose you become totally disabled, and your annual base pay at the time your disability begins is \$50,000 (or \$4,167 a month). Here are 2 examples of how LTD benefits are calculated. One is for an employee with the basic coverage and the other is for an employee who elects supplemental coverage.

Basic LTD at 50%

First, calculate the monthly LTD Plan benefit:

Monthly Earnings of \$4,167 times 50% = \$2,083 monthly LTD benefit

Second, assume you receive a Social Security disability benefit (for yourself only and/or your dependents) of \$1,225 per month. Your LTD Plan benefit is reduced by your Social Security disability income:

Total LTD benefit	\$2,083
Social Security benefit	<u>-1,225</u>
Benefit payable from LTD Plan	\$ 858

So, your total monthly disability income equals \$2,083: \$858 from the LTD Plan and \$1,225 from Social Security.

Supplemental LTD at 60%

First, calculate your monthly LTD Plan benefit:
Monthly Earnings of \$4,167 times 60% = \$2,500 monthly LTD benefit

Second, assume you receive a Social Security disability benefit (for yourself only and/or your dependents) of \$1,225 per month. Your LTD Plan benefit is reduced by your Social Security disability income:

Total LTD benefit	\$2,500
Social Security benefit	<u>-1,225</u>
Benefit payable from LTD Plan	\$1,275

So, your total monthly disability income equals \$2,500: \$1,275 from the LTD Plan and \$1,225 from Social Security.

NOTE: These examples assume that you are not entitled to any other disability income benefits from other sources which can be applied to reduce your LTD benefits. Refer to "Reductions of Benefits" section.

When LTD Benefits Begin

If The Standard approves your claim for LTD benefits, those benefits will begin on the later of 180 days or when your STD Plan benefits are exhausted. (Refer to the "Short-Term Disability Plan" section of this Handbook for details.)

DEFINITION OF DISABILITY

Disability means that you are under the care of a physician because of a sickness, accidental injury or another medical condition and are unable to work. For the purposes of LTD coverage, you are disabled when The Standard determines that:

- you are limited from performing the material and substantial duties of your regular occupation due to your sickness or injury; and
- you have a 20% or more loss in your indexed monthly earnings due to the same sickness or injury.

After 24-months of payments, you are disabled when The Standard determines that due to the same sickness or injury, you are unable to perform the duties of any gainful occupation for which you are reasonably fitted by education, training or experience.

You must be under the regular care of a physician in order to be considered disabled. The loss of a professional or occupational license or certificate does not, in itself, constitute a disability.

The decision regarding your disability status is made by the LTD Plan's insurer, The Standard. Therefore, The Standard will periodically request that you submit medical evidence of your continued disability. **Receipt of LTD benefits is contingent on approval of LTD benefits by The Standard.**

DEFINITION OF MONTHLY EARNINGS

Monthly earnings are used to determine the LTD benefit you will receive if you become disabled. This is your gross monthly income from the Company in effect immediately prior to your date of disability before pre-tax deductions (e.g. for benefits, 401(k) contributions). It does not include bonuses, overtime or any other compensation, or income received from sources other than the Company.

REDUCTION OF BENEFITS

The benefits paid by the LTD Plan will be reduced (offset) by other disability income you receive. This includes benefits you receive for the same disability from:

- Primary and Family Social Security disability and/or retirement payments, including any Social Security benefits for your dependents,
- Workers' Compensation or similar statutory disability benefits,
- other statutory disability benefits,
- any other group disability plan,
- any retirement plan of the Company or any of its affiliates, and no-fault insurance payments. The Standard will subtract

from your gross disability payment the following deductible sources of income:

1. The amount that you receive or are entitled to receive under:
 - a workers' compensation law,
 - an occupational disease law,
 - any other act or law with similar intent.
2. The amount that you receive or are entitled to receive as disability income payments under any:
 - State compulsory benefit act or law,
 - Other group insurance plan,
 - Governmental retirement system as a result of your job with your employer.
3. The amount that you, your spouse and your children receive or are entitled to receive as disability payments because of your disability under:
 - the United States Social Security Act,
 - the Canada Pension Plan,
 - the Quebec Pension Plan,
 - any similar plan or act.
4. The amount that you receive as retirement payments or the amount your spouse and children receive as retirement payments because you are receiving retirement payments under:
 - the United States Social Security Act,
 - the Canada Pension Plan,
 - the Quebec Pension Plan,
 - any similar plan or act.
5. The amount that you:
 - receive as disability payments under your employer's retirement plan,
 - voluntarily elect to receive as retirement payments under your employer's retirement plan.
 - receive as retirement payments when you reach the later of age 62 or normal retirement age, as defined in your employer's retirement plan.

Disability payments under a retirement plan will be those benefits which are paid due to disability and do not reduce the retirement benefit which would

have been paid if the disability had not occurred.

Retirement payments will be those benefits which are based on your employer's contribution to the retirement plan. Disability benefits which reduce the retirement benefit under the plan will also be considered as a retirement benefit. Regardless of how the retirement funds from the retirement plan are distributed, The Standard will consider your and your employer's contributions to be distributed simultaneously throughout your lifetime.

Amounts received do not include amounts rolled over or transferred to any eligible retirement plan. The Standard will use the definition of eligible retirement plan as defined in Section 402 of the Internal Revenue Code including any future amendments which affect the definition.

6. The amount you receive under Title 46, United States Code Section 688 (The Jones Act).
7. The amount you receive under the mandatory portion of any "no fault" motor vehicle plan.
8. The amount you receive from a third party (after subtracting attorney's fees) by judgment, settlement or otherwise.

With the exception of retirement payments, The Standard will only subtract deductible sources of income which are payable as a result of the same disability. We will not reduce your payment by your Social Security retirement income if your disability begins after age 65 and you were already receiving Social Security retirement payments.

You do not have to apply for:

- retirement benefits paid only on a reduced basis; or
- disability benefits under basic group term life insurance if they would reduce the amount of the group term life insurance; but, if you do apply for and receive these benefits, they will be deemed to be other income benefits for which proof is required.

If you do not furnish proof of other income benefits, The Standard reserves the right to suspend or adjust benefits by the estimated amount of such other income benefits.

What if The Standard Determines You May Qualify for Deductible Income Benefits?

When we determine that you may qualify for benefits under Item(s) 1, 2 and 3 in the deductible sources of income section, we will estimate your entitlement to these benefits. We can reduce your payment by the estimated amounts if such benefits:

- have not been awarded; and
- have not been denied; or
- have been denied and the denial is being appealed.

Your Long-Term Disability payment will NOT be reduced by the estimated amount if you:

- apply for the disability payments under Item(s) 1, 2 and 3 in the deductible sources of income section and appeal your denial to all administrative levels The Standard feels are necessary; and
- sign The Standard's payment option form. This form states that you promise to pay us any overpayment caused by an award.

If your payment has been reduced by an estimated amount, your payment will be adjusted when we receive proof:

- of the amount awarded; or
- that benefits have been denied and all appeals The Standard feels are necessary have been completed. In this case, a lump sum refund of the estimated amount will be made to you. If you receive a lump sum payment from any deductible sources of income, the lump sum will be pro-rated on a monthly basis over the time period for which the sum was given. If no time period is stated, we will use a reasonable one.

In addition, your LTD benefit will be reduced by pension payments you voluntarily elect to receive or receive when you reach the later of age 62 or normal retirement age as defined under the Company Retirement Plan in which you are a participant. If you receive a lump sum payment from any sources of income that are an offset to your LTD benefit, the lump sum will be pro-rated on a monthly basis over the time period for which the sum was given. If no time period is stated, The Standard will use a reasonable one. Retirement benefits received in the form of a lump sum amount will not result in a reduction of your LTD benefits if the amount is rolled over or transferred to any eligible retirement plan as defined in Section 402 of the Internal Revenue Code (including individual retirement accounts (IRAs)).

Please note that if you elect to begin receiving benefits under the Retirement Plan in which you participate and you meet the eligibility requirement for post-retirement medical coverage, you will become eligible for benefits under the Company's retiree health benefits only. Please refer to this Handbook for additional information regarding eligibility and the benefits available to retirees.

If your disability is the result of the negligence or wrongdoing of another party, and you make any recovery from that party through judgment, settlement or other means (including recovery under no-fault automobile insurance coverage) the amount you receive will reduce your LTD Plan benefits, and you will be expected to reimburse the Company for the difference, up to the amount of your benefit payments.

Once your LTD benefit is calculated, the reduction for Primary and Family Social Security and other disability income benefits will not change as a result of any cost of living increase adjustments to those benefits.

Applying for Benefits

You are eligible for LTD benefits on the later of 180 days of disability or when your STD benefits end and you meet the definition of disability as defined by the LTD Plan. Because The Standard administers both the STD and LTD plans, you are not required to submit a separate application for LTD benefits. Prior to the time your STD benefits end, The Standard will automatically request any additional information from you or your physician to make a determination on your eligibility for LTD benefits. This may include copies of documents to support your claim, including data about any other income benefits. You must also provide The Standard with authorizations to allow it to investigate your claim and your eligibility for and the amount of other income benefits. You must furnish such true and correct information as The Standard may reasonably request. In addition, you may be required to have an independent medical exam, paid for by the Company.

The Standard has the right to require proof that:

- you, your spouse, child or dependent has made application for all other income benefits which you or they are, or may be, eligible to receive relative to your disability and has made a timely appeal of any denial through the highest administrative level. Timely appeal means making such an appeal as required, but in no case later than 60 days from the latest denial;
- the person has furnished proof needed to obtain other income benefits;
- the person has not waived any other income benefits without The Standard's written consent; and
- the person has sent copies of documents to The Standard showing the effective dates and the amounts of other income benefits.

The Standard also requires proof:

- of income you receive from any occupation for compensation or profit; and
- if your income from any such occupation is 80% or less of your adjusted pre-disability earnings, proof that you are unable, due to disease or injury, to earn more than 80% of your adjusted pre-disability earnings.

In addition to the above, for purposes of Social Security, when a timely application for benefits has been made and denied, a request for reconsideration must be made within 60 days after the denial, unless The Standard states, in writing, that it does not require you to do so. Also, if the reconsideration is denied, an application for a hearing before an Administrative Law Judge must be made within 60 days of that denial unless The Standard relieves you of that obligation.

Limitations on Legal Proceedings

You can start legal action regarding your claim 60 days after proof of claim has been given and up to 3 years from the time proof of claim is required, unless otherwise provided under federal law.

Disability Due to Mental Illness, Alcoholism or Drug Abuse

If you are disabled due to mental illness, alcoholism or drug abuse, the LTD Plan will pay a lifetime cumulative maximum of 24 months of benefits. After this 24-month period, Plan benefits will continue during your disability only if you are confined to a hospital or other qualified institution. If you are still disabled when discharged, you will receive payments for a recovery period for up to 90 days. If you become reconfined at any time during the recovery period and remain confined for at least 14 days in a row, you will receive payments for the additional confinement and for 1 additional recovery period up to 90 more days.

If You Have a Second Disability

If you become totally disabled, recover and return to work, and then become totally disabled again after being continuously and actively at work full-time for less than 6 consecutive months, the second disability will be considered a continuation of the first disability if it is related to the first disability. The amount of time you were disabled for both the first and second disabilities will be combined to determine your eligibility for STD and LTD benefits.

If the second disability occurs after 6 months from the date your prior claim ended, the second disability will be considered separate from the first. You will first be eligible for any applicable STD benefits. LTD Plan benefits will be payable only after the later of 180 days or when your STD benefits end.

Working as Part of Your Rehabilitation

During your disability you may be able to take a paying job while still receiving LTD benefits. To qualify, the job must be considered to be rehabilitative employment. Rehabilitative employment is any program or job that is:

1. helpful to your rehabilitation,
2. expected to result in your return to your own occupation, or (after 24 months of LTD benefits) to any occupation on a full-time basis, and
3. approved in writing by the Company before you begin the program.

Social Security and LTD Benefits

Most employees receiving LTD Plan benefits are also eligible for Social Security benefits. To help assure you receive all disability benefits to which you are entitled, this LTD Plan requires you to apply for Social Security disability benefits when you become disabled. Since Social Security uses a different definition of "disability," your approval or disapproval for Social Security disability benefits does not affect your eligibility for benefits under this LTD Plan although it will affect the amount of your benefit. Generally, your Social Security disability benefits can begin in the sixth month of disability if your disability prevents you from doing any substantial, gainful work and is expected to last at least 12 months or result in death.

You should apply for Social Security benefits as soon as possible so that your full LTD benefits will continue to be paid as long as you are disabled. You will be asked to submit proof to The Standard, the LTD Plan's insurer, that you have applied for Social Security disability benefits and that payments were denied to continue receiving LTD benefits at an unreduced level.

If payments for disability by Social Security were denied solely because the disability was not expected to last at least 12 months, and you have been receiving LTD benefits for 12 months and you do not file a timely appeal, then your LTD benefits will automatically be reduced by estimated Social Security disability benefits. If you later complete the Social Security appeals process and are denied benefits, then your LTD benefits will be retroactively reinstated and you will receive a "catch-up" payment.

Please keep in mind that if you receive a cost-of-living increase to your Social Security disability income after your LTD benefit has been calculated, your LTD benefit **will not** change.

Tax Treatment of LTD Benefits

Your basic LTD benefits are subject to federal, state and local income taxes. They are not subject to Social Security or unemployment taxes. If you elect supplemental LTD coverage, the benefit you receive if you become disabled will also be taxable at the time of payment.

Exclusions and Other Limits on LTD

Disabilities caused by, contributed to by, or resulting from the following are not covered by the plan:

- intentionally self-inflicted injuries,
- active participation in a riot,
- loss of a professional license, occupational license, or certification,
- commission of a crime for which you have been convicted,
- pre-existing condition,
- war, declared or undeclared or any act of war,
- any period of incarceration while disabled, or
- attempting to commit or commission of a crime.

Pre-Existing Condition

You have a pre-existing condition when you apply for coverage when you first become eligible if:

- you received medical treatment, consultation, care or services including diagnostic measures, or took prescribed drugs or medicines in the 3 months just prior to your effective date of coverage, and
- the disability begins in the first 12 months after your effective date of coverage.
- In addition, this plan will not cover an increase in your coverage made at an annual enrollment period or change in status if you have a pre-existing condition. You have a pre-existing condition if:
 - you received medical treatment, consultation, care or services including diagnostic measures, or took prescribed drugs or medicines in the 3 months just prior to the date your coverage increased, and
 - the disability begins in the first 12 months after your coverage increased.

Other Benefits During LTD

If you become disabled and subsequently transition to LTD, you will be subject to the following rules once you begin receiving LTD benefits:

► Benefit Programs

- You may continue medical and prescription drug coverage at active employee contribution levels.
- Dependent coverage is also available at active employee contribution levels, subject to the spousal coverage rule.
- You will not be eligible for dental, vision, Employee Assistance Program or Flexible Spending Account (FSA) benefits; however, you may continue coverage in most of those plans through COBRA for the permitted period of time. Please note you cannot continue coverage in the Dependent Care FSA through COBRA.
- Once you begin receiving LTD benefits, the Company continues your basic group term life insurance at no cost to you for 6 months or until you become eligible for normal retirement benefits, whichever is later.
- Your AD&D and Business Travel Accident Insurance terminates and cannot be converted to an individual policy.
- You may continue your supplemental and dependent life insurance for the period of time shown below, provided you continue to pay the required premiums for such insurance. At the end of this period, you may convert to an individual policy. Such continued contributory life insurance will cease on the first of these dates:
 - the date you are no longer disabled,
 - the date you have been disabled for 6 months, or
 - the date the group insurance policy is discontinued.

► **Retirement Plan:** If provided by the provisions of the retirement plan in which you participate, you may continue to accrue pension benefits while receiving LTD benefits. Please refer to this Handbook for additional information.

► **401(k) Savings Plan:** You can no longer contribute to the 401(k) Plan. You may elect to receive a full or partial distribution without the 10% penalty tax if you become permanently and totally disabled.

Please note that if you elect to begin receiving benefits under the Retirement Plan in which you participate and you meet the eligibility requirement for post-retirement medical coverage, you will become eligible for benefits under the Company's retiree health benefits only. Please refer to this Handbook for additional information regarding eligibility and the benefits available to retirees.

When Coverage Ends

Your coverage under the LTD Plan ends on the earliest of:

- the date the policy or plan is cancelled,
- the date you are no longer in an eligible group,
- the date your eligible group is no longer covered,
- the last day of the period in which you made required contributions, or
- the last day you are in active employment except as provided under the Company's leave of absence policy.

When Payments Stop

You will stop receiving payments and your claim will end on the earliest of the following:

- during the first 24 months of payments, when you are able to work in your regular occupation on a part-time basis and you choose not to,
- after 24 months of payments when you are able to work in any gainful occupation on a part-time basis but you choose not to,
- the date you are no longer disabled under the terms of the plan unless you are eligible to receive benefits under The Standard's Rehabilitation and Return to Work Assistance Program,
- the date you fail to submit proof of continuing disability,
- the date the disability earnings exceed the amount allowable under the plan,
- after 12 months of payments if you are considered to reside outside the U.S. or Canada (you will be considered to reside outside these countries when you have been outside the United States or Canada for a total period of 6 months or more during any consecutive 12 months of benefits,
- the date you die, or

- the end of the maximum period of payment as outlined as follows.

If your disability begins at this age:	Your LTD benefit continues for as long as*:
Less than Age 60	To age 65, but not less than 5 years
Age 60	60 months
Age 61	48 months
Age 62	42 months
Age 63	36 months
Age 64	30 months
Age 65	24 months
Age 66	21 months
Age 67	18 months
Age 68	15 months
Age 69 or older	12 months

*Note: Number of months shown above is determined from your age at disability.

If your circumstances change and you are able to return to work, you should contact OneHR Hub at 1.833.246.6347 or onehrhub@avangrid.com.

If you reach the later of age 62 or your normal retirement date while you are totally disabled, or if you elect to receive retirement benefits earlier, an amount equal to your monthly retirement benefits will be deducted from your LTD benefit. The disability benefit will also be reduced by any disability payments you receive under the retirement plan.

Disability payments under a retirement plan will be those benefits which are paid due to disability and do not reduce the retirement benefit which would have been paid if the disability had not occurred. Retirement benefits will be those benefits which are based on your Employer's contribution to the retirement plan. Disability benefits which reduce the retirement benefit under the plan will also be considered as a retirement benefit. Regardless of how the retirement

funds from the retirement plan are distributed, The Standard will consider you and your employer's contributions to be distributed simultaneously in a prorated manner throughout your expected lifetime. Amounts do not include amounts rolled over or transferred to any eligible retirement plan. The Standard will use the definition of eligible retirement plan as defined in Section 402 of the Internal Revenue Code including any future amendments which affect the definition.

LTD SURVIVOR BENEFITS

If a claimant is receiving benefits and dies after having been disabled for at least 180 days, The Standard will pay a Survivor Benefit. The standard Survivor Benefit is 3 times the gross monthly benefit and is usually paid in a lump sum to the eligible survivor. You may receive your 3 month survivor benefit prior to your death if you have been diagnosed as terminally ill, your life expectancy has been reduced to less than 12 months, and you are receiving monthly payments.

MEDICAL COVERAGE

If you die while on LTD, your spouse may continue medical coverage for himself/herself and eligible dependents if the spouse and dependents are enrolled in coverage at the time of your death and if your spouse does not have access to group medical coverage elsewhere (i.e., through his/her own employer). Under these circumstances, the surviving spouse and dependents may enroll in medical coverage only. See below for cost information.

NOTE: If the surviving spouse or dependent child opts out of the Company's medical coverage at some point in time, then he/she will be unable to re-enroll at a later time.

Medical coverage will cease for your surviving spouse and eligible dependents at the earliest of:

- date of death of the surviving spouse,
- your spouse remarries or becomes ineligible,
- date of Medicare eligibility of the surviving spouse,
- date the surviving spouse ceases to pay premiums,
- date the surviving spouse secures employment with access to other group coverage,

- for a dependent child, when the child ceases to qualify as an eligible dependent, or
- date the Company cancels coverage.

Cost Information: Surviving Spouse: The Company will contribute 50% of the cost of the PPO Core plan, and the surviving spouse will be responsible for paying the balance of the monthly premium cost. However, if the surviving spouse elects coverage in a plan that costs less than the PPO Core plan, the Company will contribute 50% of the cost of the plan selected, and the surviving spouse will be responsible for paying the balance of the monthly premium cost. If the surviving spouse elects coverage in a plan that costs more than the PPO Core plan, the Company will still only contribute 50% of the PPO Core plan cost and the surviving spouse must pay the difference.

DENTAL, VISION, AND EMPLOYEE ASSISTANCE PROGRAM COVERAGE

Dental, vision and Employee Assistance Program coverage may only be continued through COBRA for the length of time permitted by regulations.

ACCELERATED SURVIVOR BENEFIT

With the Accelerated Survivor Benefit, claimants can receive the standard 3 month Survivor Benefit if they have been diagnosed as terminally ill.

OTHER IMPORTANT INFORMATION

For other restrictions, see the Plan Document or insurance policy certificate. If the terms of this Plan summary differ from your insurance policy certificate, the insurance policy certificate will govern. If you would like further information about how this Plan is administered and about your legal rights to benefits, this information may be found in the "Federal Regulations" section of this Handbook. If you have questions regarding the LTD program, contact The Standard at 1.866.756.8116.

Appendix J • Dispositions

MEMORANDUM OF AGREEMENT Rest Period

In settling grievance 10-003, the parties desire to confirm the application of Rest Period going forward. This confirms the existing practice of the parties which has been utilized since the current collective bargaining agreement was entered into.

1. An employee who is entitled to rest period retains the option to work those hours during the employee's regularly scheduled shift, or to take them off during the employee's regularly scheduled shift, subject to the limitations of items (1)(a), (1)(b) and (4) of the Rest Period provision of the 2013 MOA.
2. Employees shall be paid no less than double their straight-time rate for those hours worked in excess of 16 consecutive hours without 8 consecutive hours off, even if such hours worked are during an earned rest period.
3. Rest time examples (not intended to be inclusive of all possible scenarios):

Example 1: Employee works normal shift		0700-1500
	OT	1500-0400
	Returns to work	0700 and sent home at 1100
	0700-1500	1X
	1501-2300	1.5X
	2301-0400	2.0X
	0400-0700	no pay
	0700-1100	2.5X (Employee elects to return to work per U8)
	1100-1500	1.0 (Employee directed to or elects to go home, excused with pay)

Example 2: Employee works normal shift 0700-1500
 OT 1500-0400
 Returns to work 0700 and continues working

0700-1500 1X
 1501-2300 1.5X
 2301-0400 2.0X
 0400-0700 no pay
 0700-1100 2.5X (Employee returns to work per U8)
 1100-1500 2.0 (Employee asked to continue working)

Example 3: Employee works normal shift 0700-1500
 OT 1501-0700 (following day)
 0700 (employee sent home)

0700-1500 1X
 1501-2300 1.5X
 2301-0700 2.0X
 0700-1500 1.0X (Employee sent home, paid rest time/other with pay)

For the Company:

Charis Zembek

6/4/14

Charis Zembek
 Iberdrola USA

Date

For the Union:

Jeffrey Sondervan

6/5/14

Jeffrey Sondervan
 IBEW Local 36

Date

DISPOSITION AGREEMENT

RG&E – Overtime Bypass Remedy

In the spirit of industrial harmony, the parties agree as follows:

- The parties recognize that there are occasions when overtime lists are not followed correctly and one employee is given an overtime assignment that should have been given to different employee. This is often called a "bypass".
- The parties disagree on the remedy for bypass cases. In sum, the Union maintains that those bypassed should be given the opportunity to work the additional overtime to "make-up" the overtime they missed. The Company believes that an adjustment to the overtime list, which provides employees a preferential opportunity for the next overtime assignment, is the proper remedy.
- The grievances listed on Attachment A (see attached) all involve basically the same situation. An error occurred in the assignment of overtime work and one employee or group of employees were provided the opportunity to work, which actually should have been assigned to another employee or group of employees.
- The parties believe that the new ARCOS system will reduce the number of bypass cases. The parties therefore have a desire to settle the list of pending grievances and then put in a system going forward to determine how the bypass cases will be resolved.
- The parties agree that the pending grievances listed on Attachment A and bypass cases other than in mutual aid situations that may occur going forward will be resolved in accordance with the procedure outlined below.
 1. In bypass situation, employees who have missed overtime opportunities will be given the opportunity to work overtime. The particular work to be assigned and the timing of the work is flexible depending on local business conditions. The work should be productive work, but in addition to work that has been planned or scheduled.
 2. Employees will be provided reasonable notice of the overtime work and the expected hours involved and efforts will be made locally to accommodate scheduling conflicts, consistent with business needs.
 3. If the employee declines an opportunity to work, the amount of hours that would have been worked will be deducted from the hours owed to the employee.

4. If a bypass occurs on a mutual aid assignment, both parties maintain positions, but agree that the remedy will be to adjust the out-of-town overtime list to reallocate opportunities for the next assignment.
- The parties agree to work together to avoid overtime bypass situations.
 - Make-up overtime assignments will be compensated at 1.5 times, to equal the dollars missed in the bypass. The work will not be scheduled when double time rates are applicable. Missed resttime will not be part of the remedy, but the contract terms will apply to the actual make-up overtime work performed.
 - The parties will make every effort to resolve issues that may arise under this agreement through discussion and collaboration.
 - It is understood and agreed that each party maintains all rights under the collective bargaining agreement and maintains positions on all other issues. This agreement will continue through May 31, 2013. At that time, both parties will the option of renegotiating. If neither party requests renegotiation before May 31, 2013, this agreement will continue in effect through the term of the next collective bargaining agreement.

Jeffrey Sondervan 6/29/12

For IBEW Local 36
Jeffrey Sondervan
President

Date

Jeffrey J. Shapiro 6/29/12

For the Company
Jeffrey J. Shapiro
Director – Labor Relations

Date

DISPOSITION OF GRIEVANCE
#13-001 and any Other Current Grievance
Related to Red Light Violations

After lengthy discussion and in the spirit of industrial harmony, the parties have agreed to resolve the above matter as follows:

1. The parties agree that in situations where Local 36 represented employees fail to stop at a red light or intersection pursuant to section 11111 (D) (1) of NY Motor Vehicle Law or other municipality law, the employees are in violation of the Company's APM, NYS MV Law, and safe operating policies and procedures (unless the matter is successfully challenged in the court system).
2. The parties further agree that in situations where it is determined that the employee commits such infractions, the employee will be issued a verbal warning documented on the attached form (template attached) and required to pay the applicable fine to the municipality. However the Company does reserve the right to implement alternative disciplinary action in cases involving employees with previous disciplinary action and/or committing additional violations and to consider aggravating and mitigating circumstances.
3. The parties further agree that the disciplinary documents previously issued to the employees listed below will be replaced with a verbal warning documented on the attached form:

➤ [REDACTED]	01/18/13
➤ [REDACTED]	02/14/13
➤ [REDACTED]	01/13/13
➤ [REDACTED]	01/08/13
➤ [REDACTED]	01/04/13
➤ [REDACTED]	01/24/13
➤ [REDACTED]	02/15/13
➤ [REDACTED]	03/22/13
4. This disposition is made without precedent or prejudice to any other matter between the parties.

For the Company:



7 12/24/13

Thomas A. Cammuso, Iberdrola USA

For the Union:



7 12/21/13

Jeffrey Sondervan, IBEW Local 36

Rochester Gas & Electric
Documentation – Red Light Violation

Employee Smith
Employee # 1234
Employee Title

This memo documents the verbal warning issued to the above employee, which is in complete settlement of this matter:

1. On 6/4/12 at 9:07am, Mr. Smith was operating Company vehicle Lic# 555342MB at the location of Jones St and Brown Road, City of Rochester and failed to stop at a red light pursuant to section 11111(D)(1) of NY Motor Vehicle Law. On or about 6/12/12, the Company received the attached City of Rochester Notice of Liability for the infraction.
2. The Company discussed the violations and safe operating practices with Mr. Smith and further discussed the need to be in full compliance with all policies and procedures. He was reminded of the importance of safe driving. The employee took responsibility for his actions and has paid or will pay the fine and provide documentation when this is completed.
3. Mr. Smith was reminded that he must remain in full compliance with all Company policies and procedures or he will be subject to further disciplinary action.
4. The Company will reviewed this matter 2½ years form the date of the incident and remove this document from the file provided the employee has not had further disciplinary action and his overall work record is satisfactory.

Employee

Date

IBEW Local 36

Date

Supervisor

Date

Appendix K • Memoranda

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL UNION 36

and

ROCHESTER GAS AND ELECTRIC CORPORATION

GPS Technology in Company Vehicles/Equipment June 6, 2018

MEMORANDUM OF AGREEMENT

In the spirit of industrial harmony and to further efficiency, the parties agree that GPS devices may be installed and utilized in Company vehicles/equipment subject to the following terms:

1. The union and employees are aware that GPS technology is active in vehicles and equipment.
2. There will be an adjustment period for six (6) months from June 1, 2018. During this period a written explanation of current GPS capabilities will be provided to the Union leadership and distributed to all bargaining unit members.
3. During the adjustment period information gleaned from the GPS devices may not be utilized to initiate employee disciplinary action nor may it be used as evidence to support disciplinary action. System information gleaned from GPS devices shall be utilized to the fullest extent possible to exonerate accused employees of an impropriety.
4. After the adjustment period information gleaned from GPS devices may not be used as the sole source of evidence to initiate employee disciplinary action without a full investigation. System information gleaned from GPS devices shall be utilized to the fullest extent possible to exonerate accused employees of any impropriety.
5. Employees shall not be held responsible for GPS device or system errors nor shall the device be utilized for compulsory driving route direction.
6. The Union shall be provided any completed time studies or work studies involving GPS data. Information obtained from GPS devices is intended to increase the overall efficiency and safety of the business in a constructive manner.

7. GPS data shall not be used for any form of harassment of an individual or a group, nor any manner of favoritism.
8. The Company acknowledges that minor movement and reasonable transfer of take home vehicles is necessary and acceptable during off hours.
9. The Union shall be allowed access to all system data at its request.
10. Individual employees shall be allowed daily access to system data for the vehicle(s)/equipment which he/she operates when requested.
11. It is the Company's intent that all vehicles used by bargaining unit members shall be equipped with the similar GPS working capabilities.
12. The parties maintain full rights and positions with regard to any subject not specifically incorporated herein, and this Memorandum shall not set precedent or prejudice any other matter, except to enforce its terms. The Union specifically reserves all rights with regard to employee productivity.

MEMORANDUM OF AGREEMENT

RG&E and IBEW LU 36 have reached the following agreement with regard to the implementation of NERC Standards regarding Critical Infrastructure Protection:


- The Parties understand and agree that the Company must comply with NERC Standards regarding Critical Infrastructure Protection (CIP) Standards. Specifically, the Company will comply with CIP-004-1 Cyber Security – Personnel and Training Standard.
- As part of that compliance, the Company will conduct an identity check and seven-year criminal background check on existing employees who need to have cyber access or unescorted physical access to critical infrastructure facilities and equipment. A list of union positions to be screened will be provided the Union in advance of said screening. Employees subject to screening will be required to sign a release allowing the Company to do the identity check and seven-year criminal history check. There will be no credit check.
- It is the Company's position that all identified employees must complete and sign the required release as a condition of employment. Both parties believe that employees will understand the importance of this program and complete and sign the release without issue. The parties will attempt to resolve any issues that arise. If an issue cannot be resolved, the Company will address the matter and the Union can challenge its reasonableness in final and binding arbitration.
- The results of the identity and background checks will only be made available to the Director of Human Resources and the Business Area Vice President to whom the employee reports, or their designees.
- The purpose of this screening is to assess the personnel risk as it relates to Critical Infrastructure Security. Should this assessment reveal behavior that could be reasonably interpreted to represent a risk to its Critical Infrastructure, the Company may take action to assure protection of those assets, including but not limited to, denying an individual cyber or unescorted physical access to the Company's Critical Infrastructure. The Company does not anticipate there will be a need to take disciplinary or other employment action as a consequence of information learned as a result of the identity or background checks (beyond the access limits described above). In the event any disciplinary or other employment action is taken, such action will be subject to grievance and final and binding arbitration.

- Arbitration under this Agreement shall be conducted pursuant to FMCS or AAA procedures.
- This agreement shall not set precedent or prejudice any other matter except to enforce its terms. All issues that arise under it shall be resolved in final and binding arbitration.

 9/16/08

For LU 36

Date

 9/16/08

For RG&E

Dates

**INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 36**

and

ROCHESTER GAS AND ELECTRIC CORPORATION

The parties agree as follows:

- The current AVANGRID Code of Conduct and Business Ethics dated October 2017 and the Anti-Harassment and Discrimination Free Work Environment Human Resources Procedure dated January 1, 2017 will remain applicable.
- Both parties reserve all rights with regard to other policy matters.

Index of Topics	Page
401(k) Plans	27
Added Pay Bonus Plan	23
Adjusted Hire Dates	38
Adverse Weather Conditions	37
Alternate Holidays	41
Alternate Saturday and Sunday	16
Bargaining History Waiver	118
Bereavement Leave	30
Blood Donor Program	31
Breaks During Overtime Assignments	55
Breaks During the Scheduled Workday	55
Bulletin Boards	20
Call-Out Response Program	56
Callouts	15
Cancellation of Planned Overtime	16
Check Off Union Dues	21
Christmas Holiday	42
Continuation of Sunday, Alternate Sunday or Holiday	16
Daylight Savings Time	37
Dental	26
Disabled Employee Vacation Policy	52
Disciplinary Action	54
Drug Policy	38
Duration	22
Earned Vacation and Vacation Allowance Schedules	49
Easter Sunday	43
Employee Benefits Handbook	27
Employees Working With Contractors	119
Family Illness	31

Index of Topics	Page
Final Contract	67
Flexibility to Cross Service Areas	60
Grievance and Arbitration Procedure	7
Heath and Welfare Benefits (Other than Pension and 401(k))	24
Holiday	16
Holidays	40
Holidays on Saturday or Sunday	42
Hours of Work	17
Illness or Injury Occurring During Vacation	52
Inclement Weather	37
Job Descriptions, Requirements and Advancement	71
Job Security	20
Jury Duty	32
Labor-Management Committees	10
Leaves of Absence for Military Spouses	33
License or Certifications	44
Life Insurance	26
Living Distance Requirements	12
Living Distance Requirements for Callouts	12
Lunch Periods	44
Make-Your-Own-Holidays	40
Management Doing Bargaining Unit Work	20
Management Rights and Responsibilities	7
Medical	25
Medical Treatment	54
Membership in Good Standing	2
Method of Wage or Salary Payment	45
Mileage	46
Military Leave	35

Index of Topics	Page
Mission Statement	1
Moving Expenses	120
Mutual Aid	60
No Strikes – No Lockouts	7
Non-Discrimination	3
Overtime	12
Pension	27
Personal Days	29
Physical Examinations	47
Planned or Scheduled Overtime	15
Probationary Employees	5
Promotions within Bargaining Unit	3
Rates of Pay	17
Recall Eligibility	10
Representation and Recognition	2
Reserve Status and Training Duty Leave	34
Rest Period	62
Retiree Medical Plan	28
Safety and Work Rules	5
Safety Rules	5
Safety Shoes	6
Scheduled Hours	6
Seniority	9
Separability	10
Sick Leave, Short Term Disability and Long Term Disability	30
Signature Page	65
Smoking Policy	47
Subcontracting	11
Temporary Employees	10

Index of Topics	Page
Tools and Equipment	48
Training for Management – Union Committees	121
Travel Policy	48
Union Membership	2
Usage of Compensated Lost Time	36
Vacation	17
Vacation Benefits	49
Vacation Carryover	52
Vacation Purchased	53
Vision	26
Volunteer Ambulance Attendants and Firefighters	36
Voting Time Policy	36
Wage Tables	66
Wage Upgrades	43
Wages	22
Weather	37
Work Breaks	55
Work Rules	5
Worker's Compensation Plan	54
Yearly Schedules	63

Notes

Notes

Agreement between

**Local Union 36 of the
International Brotherhood
of Electrical Workers, AFL-CIO**

and

Rochester Gas and Electric

Effective June 1, 2018
through May 31, 2022



Part of RG&E's commitment to the environment, produced
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**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Mukund Jagadish

Request No.: NYRC-0509 (DPS-238)

Date of Request: July 11, 2022

Response Due Date: July 21, 2022

Date of Reply: July 21, 2022

Witness: Diane Schreiner

Subject: Advanced Metering Infrastructure (AMI)

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel, or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

NYSEG and RG&E

1. Referring to Page 88 of the Revenue Requirement Panel testimony, the Companies have stated that it has made substantial progress on its AMI implementation plan in the areas of: (1) software and infrastructure platform; (2) Communications Network Design, Equipment and Installation; (3) Meter Deployment Planning and Meter Acquisition; (4) Customer Outreach and Engagement Program; (5) Customer Web Portal and (6) Establishment of the Project Management Office (PMO).
 - a. Explain the efficiencies/gains realized from the implementation of these AMI Programs.
 - b. Quantify these efficiencies/gains in the rate year.

Response:

- A. The Companies have moved forward since the Joint Proposal was approved in the six areas described in the question: the software and infrastructure platform has been installed and being tested; the communications network has been designed, and is in the early stages of installation; the meter deployment schedule has been

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

drafted, and meters to be installed are currently being tested; the customer outreach and engagement plan has begun for the customers in the first areas to be deployed with smart meters; the Web Portal has been designed and is being tested and refined; and the Program Management Office to manage the overall deployment schedule, budget, and teams of internal and external support personnel has been put in place to direct the overall effort. However,

- a. The efficiencies from all the preparatory work will not begin to be realized until a critical mass of the meter deployment for customers has been completed, and meter deployment does not begin in the first area of Ithaca until around the beginning of the fourth quarter of 2022.
- b. Because the efficiencies have not yet been realized and are not expected to be realized prior to the end of the rate year. An appropriate quantification of the efficiencies is effectively \$0. The economic analysis of the AMI overall investment presented in the Joint Proposal did not identify any efficiencies or gains until at least one year after the start of meter deployment.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Vincent Califano (DPS)

Request No.: NYRC-0560 (DPS-280)

Date of Request: July 13, 2022

Response Due Date: July 25, 2022

Date of Reply: July 25, 2022

Witness: Dave George

Subject: Revenue Requirements Panel – Late Payment Charge

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel, or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

On page 23 of the Revenue Requirements Panel Testimony, the Companies briefly introduce and discuss Late Payment Charge (“LPC”) based on pre-COVID levels utilizing a three-year average of 2017 – 2019 actuals.

- 1) Describe any changes in the Companies policies and accounting procedures regarding Late Payment Charges due to COVID-19 or due to the Companies petition to implement a “Late Payment Surcharge to recover lost LPC revenue for the period May 1, 2020 – April 30, 2021 (RY1 of the Companies’ 2020 JP).”
- 2) Referring to NYSEG Electric Exhibit RRP-2, Schedule B, line 19, for the Company’s electric business shows a Rate Year initial filing adjustments of \$3,478,000.
 - a) Provide the workpaper that shows the calculation of the basis for this adjustment in Microsoft Excel format.
 - b) Provide the revenue accounts and amounts associated with historic test year late payment revenues (SAP).
- 3) Referring to NYSEG Gas Exhibit RRP-2, Schedule B, line 13, for the Company’s gas business shows a Rate Year initial filing adjustment of \$944,000.
 - a) Provide the workpaper that shows the calculation of the basis for this adjustment in Microsoft Excel format.
 - b) Provide the revenue accounts and amounts associated with historic test year late payment revenues (SAP).

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320

Request for Information

- 4) Referring to RG&E Electric Exhibit RRP-2, Schedule B, line 21, for the Company's electric business shows a Rate Year initial filing adjustments of \$2,503,000.
 - a) Provide the workpaper that shows the calculation of the basis for this adjustment in Microsoft Excel format.
 - b) Provide the revenue accounts and amounts associated with historic test year late payment revenues (SAP).
- 5) Referring to NYSEG Gas Exhibit RRP-2, Schedule B, line 13, for the Company's gas business shows a Rate Year initial filing adjustments of \$2,200,000.
 - a) Provide the workpaper that shows the calculation of the basis for this adjustment in Microsoft Excel format.
 - b) Provide the revenue accounts and amounts associated with historic test year late payment revenues (SAP).

Response:

- 1) The Companies reinstated late payment charges in late 2021 on those customer accounts with arrears who had not entered into alternative deferred payment arrangements with the Companies. This timing was consistent with the end of the COVID-related state of emergency and with DPS guidance. The accounting for Late Payment charges billed to customers remains the same as it has been in the past.

With respect to the June 17 PSC Order approving of the Companies' petition to recover or pass back late payment deferred amounts (case 22-M-0119), the Companies instituted a collection of Rate Year 1 deferred late payment revenues as of July 1, 2022. Prospectively, the Companies will reconcile actual late payment revenues experienced to the levels included in delivery rates and will defer the difference, which will be either collected from or passed back to customers in a future period.

2a – 5a.) Please see Attachment 1.

2b. – 5b.)

Late Payment Charges (GL 762130120)

	Company	Electric/Gas		Common				Test				
		Business		Business	Total	Allocation	Electric/Gas	Year				
		Code	Area (BA)	Amount	Area (BA)	Amount	Factor	Amount	Total			
NYSEG Electric	9301	1310	\$	1,830,115	1480	\$	291,810	77.1%	\$	224,985	\$	2,055,100
RG&E Electric	9302	1310	\$	1,380,636	1480	\$	428,070	54.8%	\$	234,582	\$	1,615,218
NYSEG Gas	9301	1340	\$	573,932	1480	\$	291,810	22.9%	\$	66,824	\$	640,757
RG&E Gas	9302	1340	\$	395,000	1480	\$	428,070	45.2%	\$	193,488	\$	588,488

NYRC-0560 - DPS-280 (22-E-0317 et. al.)**Attachment 2a****NYSEG Electric****Late Payment Charges****GL 762130120**

LPC's - Total Electric				LPC's - Electric Business Areas				LPC's - Electric Allocation of Common			
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		<u>2017</u>	<u>2018</u>	<u>2019</u>	
Jan	379,037	428,549	516,942	343,760	385,485	476,942		35,277	43,064	40,000	
Feb	379,532	468,235	516,847	344,255	425,171	476,847		35,277	43,064	40,000	
Mar	295,960	393,798	483,136	260,683	350,734	443,136		35,277	43,064	40,000	
Apr	353,184	436,070	522,551	317,907	393,006	482,551		35,277	43,064	40,000	
May	403,587	426,267	478,357	368,310	383,203	438,357		35,277	43,064	40,000	
Jun	324,084	404,576	374,106	288,807	361,512	334,106		35,277	43,064	40,000	
Jul	316,489	443,165	441,199	281,212	400,100	401,199		35,277	43,064	40,000	
Aug	401,904	498,106	418,523	366,627	455,041	378,523		35,277	43,064	40,000	
Sep	343,154	392,441	292,834	307,877	349,377	252,834		35,277	43,064	40,000	
Oct	396,667	506,707	372,956	361,390	463,642	332,956		35,277	43,064	40,000	
Nov	342,420	428,986	286,854	307,143	385,922	246,854		35,277	43,064	40,000	
Dec	340,395	401,405	310,923	305,118	358,341	270,923		35,277	43,064	40,000	
Total	4,276,412	5,228,305	5,015,227	3,853,088	4,711,534	4,535,227		423,324	516,770	480,000	

Billed Customer Delivery Revenues			
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	70,527,977	74,455,707	70,925,245
Feb	58,348,427	60,361,283	64,892,443
Mar	61,799,712	59,630,966	66,165,697
Apr	55,154,503	60,990,208	57,671,449
May	62,908,916	60,514,553	63,856,574
Jun	61,985,094	70,750,073	57,337,544
Jul	65,150,832	71,248,940	72,979,762
Aug	70,695,865	76,248,966	65,669,366
Sep	60,846,358	65,681,726	57,352,234
Oct	59,891,742	67,449,753	61,481,275
Nov	57,116,419	58,061,827	60,534,401
Dec	62,234,189	65,375,446	71,129,477
Total	746,660,034	790,769,447	769,995,465

LPC % 0.57% 0.66% 0.65%

Model input 0.63% three year average ended 12/31/19 of LPC's to delivery revenue ratio

Three Year Average (2017-2019) 0.630%

Total Customer Revenue - Rate Year \$878,280,730 See Exhibit _(NYSEGDRP-5), page 8 of 9, column M, lines 105, 107, 108

Late Payment Charge Forecast 5,533,169

LPC - Historic Test Year 2,055,100 as reported on NYSEG Electric Exhibit RRP-2, Schedule B, line 19

Rate Year Initial Filing Adjustment 3,478,069

NYRC-0560 - DPS-280 (22-E-0317 et. al.)**Attachment 3a****NYSEG Gas****Late Payment Charges****GL 762130120**

LPC's - Total Gas				LPC's - Gas Business Areas			LPC's - Gas Allocation of Common		
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	96,669	134,241	156,298	89,539	127,111	149,168	7,130	7,130	7,130
Feb	111,513	152,491	171,567	103,493	144,471	163,547	8,020	8,020	8,020
Mar	136,967	217,302	247,349	125,889	206,224	236,271	11,078	11,078	11,078
Apr	121,963	157,259	189,647	113,329	148,625	181,014	8,633	8,633	8,633
May	134,531	158,023	175,986	125,904	149,396	167,359	8,627	8,627	8,627
Jun	120,866	177,001	185,161	111,972	168,107	176,267	8,894	8,894	8,894
Jul	78,253	114,502	124,117	72,418	108,667	118,283	5,835	5,835	5,835
Aug	73,477	95,476	95,197	68,613	90,612	90,333	4,864	4,864	4,864
Sep	108,243	131,520	123,910	101,547	124,823	117,214	6,696	6,696	6,696
Oct	68,344	80,431	66,037	64,388	76,475	62,082	3,955	3,955	3,955
Nov	66,951	81,177	63,391	63,057	77,282	59,497	3,895	3,895	3,895
Dec	93,533	103,049	95,155	88,161	97,678	89,783	5,372	5,372	5,372
Total	1,211,310	1,602,471	1,693,817	1,128,310	1,519,471	1,610,817	83,000	83,000	83,000

Billed Customer Delivery Revenues			
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	21,900,247	27,992,624	27,128,742
Feb	20,958,389	22,632,295	26,123,928
Mar	22,204,208	21,829,688	25,804,843
Apr	16,480,677	21,504,108	22,218,478
May	14,534,291	16,745,553	16,827,211
Jun	10,754,082	11,292,383	11,686,818
Jul	8,670,491	9,275,044	9,514,703
Aug	8,770,950	8,975,147	8,608,262
Sep	9,448,240	8,462,653	9,343,959
Oct	10,730,150	11,542,005	11,394,893
Nov	15,575,693	17,330,524	16,124,189
Dec	19,931,794	22,734,171	23,968,569
Total	179,959,214	200,316,195	208,744,595

LPC % 0.673% 0.800% 0.811%

Three Year Average (2017-2019) 0.765%

Total Customer Revenue - Rate Year 207,112,779 See Exhibit _(NYSEGDRP-9), page 8 of 9, column M, line 72

Late Payment Charge Forecast 1,584,974

LPC - Historic Test Year 640,757 as reported on NYSEG Gas Exhibit RRP-2, Schedule B, line 13

Rate Year Initial Filing Adjustment 944,217

NYRC-0560 - DPS-280 (22-E-0317 et. al.)
Attachment 4a
RG&E Electric

Late Payment Charges
GL 762130120

	LPC's - Total Electric		
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	218,025	9,065	280,396
Feb	219,127	260,542	289,086
Mar	115,320	139,861	134,050
Apr	223,457	264,150	309,147
May	245,501	268,403	281,500
Jun	158,393	155,305	117,189
Jul	201,760	257,146	289,080
Aug	242,322	288,082	267,551
Sep	137,746	146,905	115,445
Oct	266,666	254,124	272,177
Nov	223,704	276,193	220,335
Dec	173,908	143,144	136,628
Total	2,425,929	2,462,918	2,712,584

	LPC's - Electric Business Areas		
	<u>2017</u>	<u>2018</u>	<u>2019</u>
	179,156	(31,838)	240,788
	184,451	220,328	246,173
	90,280	97,603	100,864
	188,275	221,804	257,328
	210,500	225,335	232,307
	122,362	115,568	69,911
	169,449	218,463	241,306
	204,749	249,058	221,547
	103,692	107,333	70,754
	232,528	242,643	229,337
	189,341	234,325	178,482
	136,272	102,263	90,512
	2,011,056	2,002,884	2,179,310

	LPC's - Electric Allocation of Common		
	<u>2017</u>	<u>2018</u>	<u>2019</u>
	38,869	40,902	39,609
	34,676	40,214	42,913
	25,040	42,258	33,186
	35,182	42,346	51,819
	35,001	43,068	49,193
	36,030	39,737	47,278
	32,311	38,683	47,774
	37,573	39,024	46,004
	34,054	39,572	44,691
	34,138	11,481	42,839
	34,363	41,868	41,853
	37,636	40,881	46,116
	414,873	460,034	533,274

	Billed Customer Delivery Revenues		
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	39,709,242	44,658,147	44,581,794
Feb	34,774,300	37,883,216	40,287,705
Mar	39,119,354	38,843,938	39,978,579
Apr	32,357,892	37,878,196	41,512,908
May	38,395,718	39,825,295	37,908,223
Jun	39,710,540	42,966,187	36,707,457
Jul	41,588,437	45,899,862	46,311,133
Aug	45,074,975	51,100,878	44,782,440
Sep	39,613,332	44,419,100	39,463,176
Oct	41,437,374	48,467,831	40,087,048
Nov	36,428,902	37,749,082	32,118,975
Dec	38,789,327	40,783,847	40,292,235
Total	466,999,392	510,475,578	484,031,675

LPC % 0.52% 0.48% 0.56%

Three Year Average (2017-2019) 0.52%

Total Customer Revenue - Rate Year 481,264,897 See Exhibit __ (RGEDRP-5), page 4 of 5, column M, lines 78-89 & 92

Late Payment Charge Forecast 2,502,577

LPC - Historic Test Year 1,380,635 as reported on RG&E Electric Exhibit RRP-2, Schedule B, line 21

Rate Year Initial Filing Adjustment 1,121,942

NYRC-0560 - DPS-280 (22-E-0317 et. al.)
Attachment 5a
RG&E Gas

Late Payment Charges
GL 762130120

LPC's - Total Gas			
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	\$ 167,600	\$ 62,723	\$ 200,830
Feb	\$ 184,993	\$ 238,220	\$ 239,915
Mar	\$ 232,643	\$ 362,115	\$ 322,766
Apr	\$ 194,006	\$ 244,942	\$ 287,191
May	\$ 190,080	\$ 226,391	\$ 236,376
Jun	\$ 223,933	\$ 300,157	\$ 379,873
Jul	\$ 119,838	\$ 150,721	\$ 183,885
Aug	\$ 114,084	\$ 135,352	\$ 123,595
Sep	\$ 207,479	\$ 228,634	\$ 249,155
Oct	\$ 104,377	\$ 124,982	\$ 128,713
Nov	\$ 110,831	\$ 133,210	\$ 113,027
Dec	\$ 546,348	\$ 674,693	\$ 308,786
Total	\$ 2,396,211	\$ 2,882,140	\$ 2,774,113

LPC's - Gas Business Areas			
	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$	118,112	\$ 4,300	\$ 168,987
\$	138,879	\$ 187,195	\$ 201,875
\$	184,000	\$ 312,494	\$ 271,589
\$	159,842	\$ 203,004	\$ 241,655
\$	163,316	\$ 197,976	\$ 198,897
\$	206,137	\$ 283,281	\$ 319,642
\$	106,988	\$ 137,578	\$ 154,729
\$	101,161	\$ 122,469	\$ 103,998
\$	194,604	\$ 216,938	\$ 209,650
\$	89,462	\$ 107,483	\$ 108,305
\$	86,765	\$ 104,184	\$ 95,106
\$	504,751	\$ 625,794	\$ 259,826
\$	2,054,017	\$ 2,502,697	\$ 2,334,259

LPC's - Gas Allocation of Common			
	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$	49,488	\$ 58,422	\$ 31,843
\$	46,115	\$ 51,026	\$ 38,040
\$	48,643	\$ 49,620	\$ 51,177
\$	34,164	\$ 41,938	\$ 45,536
\$	26,764	\$ 28,415	\$ 37,479
\$	17,796	\$ 16,876	\$ 60,231
\$	12,850	\$ 13,143	\$ 29,156
\$	12,923	\$ 12,884	\$ 19,597
\$	12,875	\$ 11,697	\$ 39,505
\$	14,916	\$ 17,499	\$ 20,408
\$	24,066	\$ 29,026	\$ 17,921
\$	41,596	\$ 48,898	\$ 48,960
\$	342,194	\$ 379,443	\$ 439,854

Billed Customer Delivery Revenues			
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Jan	\$ 23,830,920	\$ 26,329,340	\$ 25,231,692
Feb	\$ 23,197,327	\$ 24,045,130	\$ 24,511,031
Mar	\$ 24,691,812	\$ 23,570,219	\$ 23,393,507
Apr	\$ 17,004,669	\$ 18,786,740	\$ 19,557,191
May	\$ 13,773,700	\$ 14,274,360	\$ 13,697,772
Jun	\$ 9,907,027	\$ 10,401,143	\$ 9,298,535
Jul	\$ 8,023,978	\$ 8,396,892	\$ 8,327,373
Aug	\$ 8,371,428	\$ 8,507,719	\$ 8,001,172
Sep	\$ 8,209,498	\$ 7,640,829	\$ 7,740,800
Oct	\$ 9,699,607	\$ 10,452,798	\$ 9,997,735
Nov	\$ 13,524,045	\$ 14,092,702	\$ 12,722,070
Dec	\$ 20,325,908	\$ 20,696,706	\$ 20,653,349
Total	\$ 180,559,920	\$ 187,194,578	\$ 183,132,225

LPC % 1.33% 1.54% 1.51%

Three Year Average (2017-2019) 1.46%

Total Customer Revenue - Rate Year \$ 177,768,208

See Exhibit _(RGEDRP-9), page 5 of 5, column c, line 13 less column c line 11

Late Payment Charge Forecast \$ 2,595,416

as reported on RG&E Gas Exhibit RRP-2, Schedule B, line 13

LPC - Historic Test Year \$ 395,118

Rate Year Initial Filing Adjustment \$ 2,200,298

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Tshepo Simpson

Request No.: NYRC-0602 (DPS-309)

Date of Request: July 18, 2022

Response Due Date: July 28, 2022

Date of Reply: July 28, 2022

Witness: Dave George

Subject: All Other O&M – Dues, Industry Associations

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

- 1.) Attachment 1 of the Companies' response to DPS-48 (Pre-Filed) provides a list of membership dues paid during the Historic Test Year.
 - a. Provide the complete and unredacted copies of invoices to support the amounts listed in Attachment 1.
- 2.) Effective August 2021, Public Service Law Section 114-a was amended to prevent utilities from charging customers the total membership dues for any entities that engage in lobbying activities.
 - a. Explain if the Companies have excluded the total membership dues for all applicable trade associations/organizations from the Rate Year forecasts.

Response:

- 1.) See Attached
- 2.) The Companies will make an adjustment to exclude total membership dues for all associations that engage in lobbying activities as part of its August Update filing as discussed in Revenue Requirements pre-filed testimony at XVII. (9).

Case 22-E-0317 et al.
Dig Safely New York, Inc.
 6706 Collamer Rd
 East Syracuse, NY 13057
 (315) 437-7394
 books@digsafelynewyork.com

Exhibit (SAP-1)
 Page 433 of 554



INVOICE

BILL TO
 Accounts Payable
 NYSEG GAS
 NYS Electric & Gas - Gas Division
 PO Box 5224
 Kirkwood Ind. Park
 Binghamton, NY 13902-5224

INVOICE # 20120317 DATE 12/31/2020

DUE DATE 01/30/2021

PURCHASE ORDER
 4700336974

ACTIVITY	QTY	RATE	AMOUNT
APR Late NYSEG / AUBURN GAS Dec 2020 LATE positive response	1	2.00	2.00
APR Late NYSEG / BINGHAMTON GAS Dec 2020 LATE positive response	4	2.00	8.00
APR Late NYSEG / BREWSTER GAS Dec 2020 LATE positive response	1	2.00	2.00
APR Late NYSEG / ELMIRA GAS Dec 2020 LATE positive response	6	2.00	12.00
APR Late NYSEG / GENEVA GAS Dec 2020 LATE positive response	4	2.00	8.00
APR Late NYSEG / HORNELL GAS Dec 2020 LATE positive response	30	2.00	60.00
APR Late NYSEG / ITHACA GAS Dec 2020 LATE positive response	3	2.00	6.00
APR Late NYSEG / LIBERTY GAS Dec 2020 LATE positive response	3	2.00	6.00
APR Late NYSEG / LOCKPORT GAS Dec 2020 LATE positive response	25	2.00	50.00
APR Late NYSEG / ONEONTA GAS Dec 2020 LATE positive response	1	2.00	2.00
APR Now Due NYSEG / AUBURN GAS Dec 2020 LATE positive response	1	0.00	0.00
APR Now Due NYSEG / BINGHAMTON GAS Dec 2020 LATE positive response	10	0.00	0.00
APR Now Due NYSEG / BREWSTER GAS Dec 2020 LATE positive response	9	0.00	0.00

APR Now Due NYSEG / ELMIRA GAS Dec 2020 LATE positive response	1	0.00	0.00
APR Now Due NYSEG / GENEVA GAS Dec 2020 LATE positive response	12	0.00	0.00
APR Now Due NYSEG / HORNELL GAS Dec 2020 LATE positive response	4	0.00	0.00
APR Now Due NYSEG / ITHACA GAS Dec 2020 LATE positive response	24	0.00	0.00
APR Now Due NYSEG / LIBERTY GAS Dec 2020 LATE positive response	5	0.00	0.00
APR Now Due NYSEG / LOCKPORT GAS Dec 2020 LATE positive response	1	0.00	0.00
APR Now Due NYSEG / ONEONTA GAS Dec 2020 LATE positive response	6	0.00	0.00
ASC NYSEG / AUBURN GAS Dec 2020 Affected Service Area Charge	165	1.05	173.25
ASC NYSEG / BINGHAMTON GAS Dec 2020 Affected Service Area Charge	368	1.05	386.40
ASC NYSEG / BREWSTER GAS Dec 2020 Affected Service Area Charge	32	1.05	33.60
ASC NYSEG / ELMIRA GAS Dec 2020 Affected Service Area Charge	239	1.05	250.95
ASC NYSEG / GENEVA GAS Dec 2020 Affected Service Area Charge	632	1.05	663.60
ASC NYSEG / HORNELL GAS Dec 2020 Affected Service Area Charge	241	1.05	253.05
ASC NYSEG / ITHACA GAS Dec 2020 Affected Service Area Charge	373	1.05	391.65
ASC NYSEG / LIBERTY GAS Dec 2020 Affected Service Area Charge	106	1.05	111.30
ASC NYSEG / LOCKPORT GAS Dec 2020 Affected Service Area Charge	278	1.05	291.90
ASC NYSEG / MECHANICVIL GAS Dec 2020 Affected Service Area Charge	11	1.05	11.55
ASC NYSEG / ONEONTA GAS Dec 2020 Affected Service Area Charge	134	1.05	140.70
ASC NYSEG / PLATTSBURGH GAS Dec 2020 Affected Service Area Charge	106	1.05	111.30
Design NYSEG / AUBURN GAS Dec 2020 Design Requests	1	0.00	0.00
Design NYSEG / BINGHAMTON GAS Dec 2020 Design Requests	16	0.00	0.00
Design NYSEG / ELMIRA GAS Dec 2020 Design Requests	4	0.00	0.00
Design NYSEG / GENEVA GAS Dec 2020 Design Requests	13	0.00	0.00

Design NYSEG / HORNELL GAS Dec 2020 Design Requests	6	0.00	0.00
Design NYSEG / ITHACA GAS Dec 2020 Design Requests	4	0.00	0.00
Design NYSEG / LOCKPORT GAS Dec 2020 Design Requests	3	0.00	0.00
Design NYSEG / ONEONTA GAS Dec 2020 Design Requests	1	0.00	0.00
Design NYSEG / PLATTSBURGH GAS Dec 2020 Design Requests	2	0.00	0.00
ASC NYSEG / AUBURN GAS Dec 2020 Service Area Overlap Credit	-55	1.05	-57.75
ASC NYSEG / BINGHAMTON GAS Dec 2020 Service Area Overlap Credit	-135	1.05	-141.75
ASC NYSEG / BREWSTER GAS Dec 2020 Service Area Overlap Credit	-14	1.05	-14.70
ASC NYSEG / ELMIRA GAS Dec 2020 Service Area Overlap Credit	-72	1.05	-75.60
ASC NYSEG / GENEVA GAS Dec 2020 Service Area Overlap Credit	-186	1.05	-195.30
ASC NYSEG / HORNELL GAS Dec 2020 Service Area Overlap Credit	-38	1.05	-39.90
ASC NYSEG / ITHACA GAS Dec 2020 Service Area Overlap Credit	-120	1.05	-126.00
ASC NYSEG / LIBERTY GAS Dec 2020 Service Area Overlap Credit	-8	1.05	-8.40
ASC NYSEG / LOCKPORT GAS Dec 2020 Service Area Overlap Credit	-48	1.05	-50.40
ASC NYSEG / MECHANICVIL GAS Dec 2020 Service Area Overlap Credit	-5	1.05	-5.25
ASC NYSEG / ONEONTA GAS Dec 2020 Service Area Overlap Credit	-33	1.05	-34.65
ASC NYSEG / PLATTSBURGH GAS Dec 2020 Service Area Overlap Credit	-36	1.05	-37.80
UCV Polygon NYSEG / AUBURN GAS Dec 2020 Unscreened Call Volume	754	0.26	196.04
UCV Polygon NYSEG / BINGHAMTON GAS Dec 2020 Unscreened Call Volume	1,117	0.26	290.42
UCV Polygon NYSEG / BREWSTER GAS Dec 2020 Unscreened Call Volume	120	0.26	31.20
UCV Polygon NYSEG / ELMIRA GAS Dec 2020 Unscreened Call Volume	857	0.26	222.82
UCV Polygon NYSEG / GENEVA GAS Dec 2020 Unscreened Call Volume	1,668	0.26	433.68
UCV Polygon	828	0.26	215.28

NYSEG / HORNELL GAS Dec 2020 Unscreened Call Volume

UCV Polygon	889	0.26	231.14
NYSEG / ITHACA GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	271	0.26	70.46
NYSEG / LIBERTY GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	2,061	0.26	535.86
NYSEG / LOCKPORT GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	247	0.26	64.22
NYSEG / MECHANICVIL GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	754	0.26	196.04
NYSEG / ONEONTA GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	389	0.26	101.14
NYSEG / PLATTSBURGH GAS Dec 2020 Unscreened Call Volume			
Xmit Voice	12	5.00	60.00
NYSEG / AUBURN GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	21	5.00	105.00
NYSEG / BINGHAMTON GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	1	5.00	5.00
NYSEG / BREWSTER GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	6	5.00	30.00
NYSEG / ELMIRA GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	28	5.00	140.00
NYSEG / GENEVA GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	4	5.00	20.00
NYSEG / HORNELL GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	12	5.00	60.00
NYSEG / ITHACA GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	5	5.00	25.00
NYSEG / LIBERTY GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	13	5.00	65.00
NYSEG / LOCKPORT GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	2	5.00	10.00
NYSEG / MECHANICVIL GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	7	5.00	35.00
NYSEG / ONEONTA GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	9	5.00	45.00
NYSEG / PLATTSBURGH GAS:Manual Call Dec 2020 Location Transmission			
Xmit XML	165	0.32	52.80
NYSEG / AUBURN GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	368	0.32	117.76
NYSEG / BINGHAMTON GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	32	0.32	10.24
NYSEG / BREWSTER GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	239	0.32	76.48
NYSEG / ELMIRA GAS:IRTHNET Dec 2020 Location Transmission			

Xmit XML	632	0.32	202.24
NYSEG / GENEVA GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	241	0.32	77.12
NYSEG / HORNEILL GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	373	0.32	119.36
NYSEG / ITHACA GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	106	0.32	33.92
NYSEG / LIBERTY GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	278	0.32	88.96
NYSEG / LOCKPORT GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	11	0.32	3.52
NYSEG / MECHANICVIL GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	134	0.32	42.88
NYSEG / ONEONTA GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	106	0.32	33.92
NYSEG / PLATTSBURGH GAS:IRTHNET Dec 2020 Location Transmission			

BALANCE DUE

\$6,235.25

Case 22-E-0317 et al.
Dig Safely New York, Inc.
 6706 Collamer Rd
 East Syracuse, NY 13057
 (315) 437-7394
 books@digsafelynewyork.com

Exhibit (SAP-1)
 Page 438 of 554



INVOICE

BILL TO
 Accounts Payable
 RG&E Gas Division
 162 Canco Rd
 Portland, ME 04103

INVOICE # 20120357
 DATE 12/31/2020

DUE DATE 01/30/2021

PURCHASE ORDER
 4700336975

ACTIVITY	QTY	RATE	AMOUNT
APR Late RG&E EAST GAS Dec 2020 LATE positive response	24	2.00	48.00
APR Late RG&E GENERAL GAS Dec 2020 LATE positive response	30	2.00	60.00
APR Late RG&E WEST GAS Dec 2020 LATE positive response	19	2.00	38.00
APR Now Due RG&E EAST GAS Dec 2020 LATE positive response	21	0.00	0.00
APR Now Due RG&E GENERAL GAS Dec 2020 LATE positive response	3	0.00	0.00
APR Now Due RG&E WEST GAS Dec 2020 LATE positive response	30	0.00	0.00
ASC RG&E EAST GAS Dec 2020 Affected Service Area Charge	1,508	1.05	1,583.40
ASC RG&E GENERAL GAS Dec 2020 Affected Service Area Charge	555	1.05	582.75
ASC RG&E WEST GAS Dec 2020 Affected Service Area Charge	1,044	1.05	1,096.20
Design RG&E EAST GAS Dec 2020 Design Requests	24	0.00	0.00
Design RG&E GENERAL GAS Dec 2020 Design Requests	16	0.00	0.00
Design RG&E WEST GAS Dec 2020 Design Requests	32	0.00	0.00
ASC RG&E EAST GAS Dec 2020 Service Area Overlap Credit	-685	1.05	-719.25

ASC	-277	1.05	-290.85
RG&E GENERAL GAS Dec 2020 Service Area Overlap Credit			
ASC	-303	1.05	-318.15
RG&E WEST GAS Dec 2020 Service Area Overlap Credit			
UCV Polygon	3,170	0.26	824.20
RG&E EAST GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	1,338	0.26	347.88
RG&E GENERAL GAS Dec 2020 Unscreened Call Volume			
UCV Polygon	2,305	0.26	599.30
RG&E WEST GAS Dec 2020 Unscreened Call Volume			
Xmit Voice	41	5.00	205.00
RG&E EAST GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	16	5.00	80.00
RG&E GENERAL GAS:Manual Call Dec 2020 Location Transmission			
Xmit Voice	46	5.00	230.00
RG&E WEST GAS:Manual Call Dec 2020 Location Transmission			
Xmit XML	1,508	0.32	482.56
RG&E EAST GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	555	0.32	177.60
RG&E GENERAL GAS:IRTHNET Dec 2020 Location Transmission			
Xmit XML	1,044	0.32	334.08
RG&E WEST GAS:IRTHNET Dec 2020 Location Transmission			

BALANCE DUE

\$5,360.72



Tioga County Chamber of Commerce
80 North Avenue
Owego, NY 13827
(607) 687-2020 |
business@tiogachamber.com

Invoice

Invoice Date:
Invoice Number:

12/8/2020
113799

9301

Invoices.SAP USA



51721974100

4700359484

NYSEG
Joe Rusin
1387 Dryden Road
Ithaca, NY 14850

Description	Quantity	Terms	Due Date
		On receipt	12/8/2020
Community Investor Membership Dues - \$600.00	1	\$600.00	\$600.00
Subtotal:			\$600.00
Total:			\$600.00
Payment/Credit Applied:			\$0.00
Balance:			\$600.00

*Keep this portion for your records**Please return this portion with your payment***FROM:**

NYSEG
Joe Rusin
1387 Dryden Road
Ithaca, NY 14850

Invoice # 113799

Amount Due \$600.00

Please remit payment to:

Tioga County Chamber of Commerce
80 North Avenue
Owego, NY 13827

Amount Paid \$ _____

JAN 12 2021



Tioga County Chamber of Commerce
80 North Avenue * Owego, NY 13827 * 607-687-2020

Dear Valuable Member,

First, thank you for your continued support of the Tioga County Chamber of Commerce. We understand first-hand the challenges that the entire business community is facing right now due to COVID-19. We have been working non-stop to connect with our members and provide them, and the entire community, with the most up-to-date resources and information to help navigate and ultimately survive this crisis.

With this letter, you will find an invoice of your outstanding commitment made to the Chamber in membership dues. I am asking that if your business is in the position to help the Chamber by paying quickly, either in full or partially, it would help us continue that work. Your payment will ensure we are able to bridge the gap for those businesses that are unable to pay given the impact on their businesses and livelihood.

However, if your business is being significantly impacted at this time, please know we are here for you. If you need to go on a monthly payment plan, delay payment or need to discuss other alternatives, please contact me directly. We are here to help and support you in every way possible.

Thank you for your consideration to support us in this time as well. Our Chamber runs entirely on dues, sponsorships and events. With this revenue we serve our members and this community.

If you would like to discuss details personally, please reach out to me. My contact info is below. I know Tioga County will overcome; we will ultimately thrive. But we will have to do it together. The Tioga Chamber is here for you.

Sincerely,

A handwritten signature in black ink, appearing to read "Andy Hafer". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Andy Hafer
President & CEO

business@tiogachamber.com
(607) 687-2020 (office)
(607) 759-6961 (mobile)

Our mission is to be a catalyst in the support and promotion of the commercial and civic well-being of Tioga County.

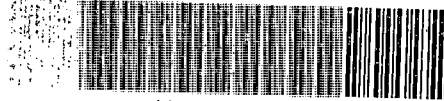
4700359483

9301

North Country Chamber of Commerce**P.O Box 310****Plattsburgh, NY 12901****Tel: (518) 563-1000 Fax: (518) 563-1028**

Melany Putman
NYSEG
6 Werner Road
Clifton Park, NY 12065

SAP Invoices.SAP USA



51721974042

Invoice Date: 10/20/2020**Member #:** 1691**Invoice #:** 20058917

NET 30

DESCRIPTION**AMOUNT**

Annual Membership Dues covering 01/01/2021 through 12/31/2021
For Period Covering 01/01/2021 thru 12/31/2021

\$860.00

Voluntary Economic Development Sponsorship**Suggested 20 % Contribution**

\$172.00

Total Including Economic Development Sponsorship

\$1,032.00

Pay dues only - \$860

JAN 12 2021

Thank You For Being Part of the "Chamber Team"**Please Return One Copy of the Invoice With Your Payment**



51721974590

Exhibit (SAP-1)
Page 443 of 554
7 World Trade Center
New York, NY 10007
Phone: 212 553 0300
Fax: 212 553 0300

9301

Taxpayer ID: 13-3851829

Invoice

Page: 1 of 2

Bill to Customer:

New York State Electric & Gas Corporation
Michael Purtell
18 Link Drive-Kirkwood Industrial Park
PO Box 5224
Binghamton, NY 13902-5224

Ship To Customer:

New York State Electric & Gas Corporation
Michael Purtell
18 Link Drive-Kirkwood Industrial Park
PO Box 5224
Binghamton, NY 13902-5224

Reference Number: 2021000622578

PO Number: 4700359543

Customer Number: 2000139579

Invoice No: 0000204642

Invoice Date: 01/05/2021

Terms: Due in 30 days

Description	Effective Date	Amount
Products / Service Total	Jan 01 2021 through Dec 31 2021	8,630.00
	Sales Tax	222.40
TOTAL AMOUNT DUE:		USD 8,852.40

For billing questions, please contact Collections Team at 212/553-3994
Email: MACollections@moody's.com

Keep this portion for your records

Return this portion with your remittance

Invoice Number: 0000204642
Reference Number: 2021000622578
PO Number: 4700359543
Customer Number: 2000139579

AMOUNT DUE: USD 8,852.40

Make check payable to:

Moody's Analytics, Inc.
P.O. Box 116714
Atlanta, GA 30368-0597

Wire payment with invoice number:

SunTrust Bank
245 Peachtree Center Avenue, Atlanta
GA 30303
Transmit Routing#: 061000104
Swift Code: SNTRUS3A
Account Name: Moody's Analytics, Inc.
Account Number: 8800745328

JAN 13 2021

Please disregard if payment has already been made.

The provision of invoiced products and services by Moody's is made pursuant to the agreement between you and Moody's. Any additional or conflicting terms, including those that may be contained in any purchase order referenced herein shall not be binding upon Moody's unless agreed to in writing by Moody's.

Page: 2 of 2

Invoice Detail

New York State Electric & Gas Corporation

Reference Number: 2021000622578

PO Number: 4700359543

Customer Number: 2000139579

Invoice No: 0000204642

Invoice Date: 01/05/2021

Terms: Due in 30 days

QTY	# of Users	Product	Delivery Method	State/Country Code	Amount	Tax Rate	Tax
8	1	Custom Consulting Delivery: 1. Forecast Data for US, NY State, NY Metros & Counties (2) Month deliver of historical data	CON/AD	NY	3,925.00	0%	0.00
2	5	Precis Metro: Individual Reports (Ren)	IS-MOD/DAT	NY	2,780.00	8%	222.40
1	1	Speaking Fee	TS-NOCLIENT	NY	1,925.00	0%	0.00

TOTAL:					USD 8,630.00		222.40
---------------	--	--	--	--	--------------	--	--------

Use Remittance Stub on Page 1 for payment.

4700359906

9301

**T O M P K I N S
C H A M B E R**904 East Shore Drive
Ithaca, NY 14850

Invoices.SAP USA



51721974925

NYSEG

1/01/2021- 12/31/2021

2021 Membership Investment**Public Utilities – Electric & Gas, Telephone, Cable Television**

Base Dues

\$500

Plus Applicable Formula# of electric & gas customers ____ x .034 cents/meter \$ 1,624.84

of telephone subscribers ____ x .022 cents/hookup \$ ____

904

of cable TV customers ____ x .022 cents/subscriber \$ ____

Total Dues for 2021\$ 2,124.84Your membership investment for the prior year was **\$2,124.84**Please Complete This Invoice and Return With Your Check.

If you have any questions, please call 273-7080.

JAN 15 2021

Thank you for your continued support!

In compliance with the Omnibus Budget Reconciliation Act of 1993, 99% of your membership dues are deductible as a business expense. Further information on this law should be obtained from your tax advisor.

51721A0440.3420



Greater Binghamton Chamber of Commerce
Five South College Drive
Suite 101
Binghamton, NY 13905
(607) 772-8860 | fax: (607) 722-4513
CHAMBER@GREATERBINGHAMTONCHAMBER.COM

Invoice

Invoice Date: 12/1/2020
Invoice Number: 146196
PO Number:

4700359902

New York State Electric & Gas Corp.
Joe Rusin
PO Box 3607
Binghamton, NY 13902-3607

Invoices.SAP USA



51721974924

		Terms	Due Date
		Due on receipt	1/1/2021
Description	Quantity	Rate	Amount
President's Circle	1	\$5,470.00	\$5,470.00
Optional Charitable Contribution to GBEOP	1	\$35.00	\$35.00
Subtotal:			\$5,470.00
Optional Contribution to GBEOP*:			\$35.00
Payment/Credit Applied:			\$0.00
Balance:			\$5,505.00

*The Greater Binghamton Education Outreach Program (GBEOP) is a 501(c)(3) affiliate organization of the Chamber that brings business and education together for a variety of workforce development programs.

REMINDER: 2% discount can be applied if Membership Dues PAID IN TOTAL by 12/31/2020.

Thank you for being part of the **Greater Binghamton Chamber of Commerce**
and helping to support our Business Community!

Please return this portion with your payment.

Member Name: New York State Electric & Gas Corp.

Invoice #: 146196

Payment Amount: \$ _____

Payment Method: ☐ Check # _____

Make all checks payable to Greater Binghamton Chamber of Commerce.
Send payment to Five South College Drive, Suite 101, Binghamton, NY 13905

JAN 15 2021

Login to your Member Center to pay online.

1. Go to [Login](#) and make payment or create your login account for the first time at this registration page: [Create Account Link](#).
2. When paying online, check out your additional Member Benefits, update your member page and contact information.

☐ Check here if you'd like to learn more ways to connect to your future workforce in 2021!

DNR

Y19

Case 22-E-0317 et al.

Exhibit (SAP-1)
Page 447 of 554

9302



Working Group for Investment in
Reliable and Economic Electric Systems

Invoices.SAP USA



51721964986

Date: 10/20/2020

Invoice # 2021-35

PO # 4700359545

WIRES
Membership and Dues Invoice

To:

AVANGRID - RG&E
Attn: Nicholas J. Cicale
c/o UIL Holdings Corporation
180 Marsh Hill Road
Orange, CT 06477

For: WIRES 2021 Annual Full Supporting Membership Dues
(January 1, 2021 thru December 31, 2021)
Membership Level: Terrawatt

17,500.00

Make all checks payable to WIRES

Contact our Accountant for instructions to send
payment via WIRE Transfer or ACH.
(Additional fees may apply)

Amount Due: \$17,500.00**Due Date: 1/1/2021****Remit to:**

WIRES
Attn: Nicole Walker
c/o Kozak, Pollekoff & Goldman P.C.
1950 Old Gallows Road, Suite 440
Vienna, VA 22182

Questions?

Please contact:

Kelly Pearce, WIRES Treasurer
kdpearce@aep.com

Nicole Walker, Accountant
nwalker@kpgcpas.com

JAN 18 2021



Working Group for Investment in
Reliable and Economic Electric Systems

Invoices.SAP USA



51721964987

Date: 10/20/2020

Invoice #2021-34

PO # 4700359547

WIRES Membership and Dues Invoice

To:

AVANGRID - NYSEG
Attn: Nicholas J. Cicale
c/o UIL Holdings Corporation
180 Marsh Hill Road
Orange, CT 06477

For: WIRES 2021 Annual Full Supporting Membership Dues
(January 1, 2021 thru December 31, 2021)
Membership Level: Terrawatt

17,500.00

Make all checks payable to WIRES

Contact our Accountant for instructions to send
payment via WIRE Transfer or ACH.
(Additional fees may apply)

Amount Due: \$17,500.00

Due Date: 1/1/2021

Remit to:

WIRES
Attn: Nicole Walker
c/o Kozak, Pollekoff & Goldman P.C.
1950 Old Gallows Road, Suite 440
Vienna, VA 22182

Questions?

Please contact:

Kelly Pearce, WIRES Treasurer
kdpearce@aep.com

Nicole Walker, Accountant
nwalker@kpgcpas.com

JAN 18 2021



GENEVA, NY
SENSATIONAL BY NATURE!
Geneva Area Chamber of Commerce

Geneva Area Chamber of Commerce

P.O. BOX 587
Geneva NY 14456

Phone: 315-789-1776

Fax: 315-789-3993

info@genevany.com

www.genevany.com

Invoices.SAP USA



51721978528

Invoice

Date	Invoice #
12/1/2020	11156537

Bill To

Norma O'Connor
NYSEG
P.O. Box 5224
Binghamton, NY 13902

4700360658

Due Date

12/31/2020

Description	Rate	Qty	Amount
Annual Membership Dues	350.00	1	350.00
Membership Investment per meter	0.03	38,766	1,162.98
JAN 25 2021			
Total			\$1,512.98
Balance Due			\$1,512.98

Dig Safely New York, Inc.

6706 Collamer Rd
East Syracuse, NY 13057
(315) 437-7394
books@digsafelynewyork.com

**INVOICE**

Invoices.SAP USA



51721984060

BILL TO
A/P RG&E Gas Division
PO 4700359591
162 Canco Rd
Portland, ME 04103
PO # 4700359591

INVOICE #	DATE	DUE DATE			
21010228	01/31/2021	03/02/2021			
ACTIVITY	QTY	RATE	AMOUNT		
PR Late RG&E EAST GAS Jan 2021 LATE positive response	5	2.00	10.00		
PR Late RG&E GENERAL GAS Jan 2021 LATE positive response	28	2.00	56.00		
PR Late RG&E WEST GAS Jan 2021 LATE positive response	4	2.00	8.00		
PR Now Due RG&E EAST GAS Jan 2021 LATE positive response	30	0.00	0.00		
PR Now Due RG&E GENERAL GAS Jan 2021 LATE positive response	4	0.00	0.00		
PR Now Due RG&E WEST GAS Jan 2021 LATE positive response	31	0.00	0.00		
ASC RG&E EAST GAS Jan 2021 Affected Service Area Charge	1,449	1.05	1,521.45		
ASC RG&E GENERAL GAS Jan 2021 Affected Service Area Charge	529	1.05	555.45		
ASC RG&E WEST GAS Jan 2021 Affected Service Area Charge	1,210	1.05	1,270.50		
Design RG&E EAST GAS Jan 2021 Design Requests	52	0.00	0.00		
Design RG&E GENERAL GAS Jan 2021 Design Requests	9	0.00	0.00		
Design RG&E WEST GAS Jan 2021 Design Requests	26	0.00	0.00		
Gas Emergency RG&E GENERAL GAS Jan 2021 Gas Emergency courtesy notification	1	0.00	0.00		
ASC RG&E EAST GAS Jan 2021 Service Area Overlap Credit	-644	1.05	-676.20		
ASC	-264	1.05	-277.20		

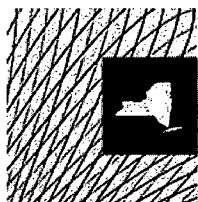
FEB 01 2021

RG&E GENERAL GAS Jan 2021 Service Area Overlap Credit

ASC	-413	1.05	-433.65
RG&E WEST GAS Jan 2021 Service Area Overlap Credit			
UCV Polygon	3,160	0.26	821.60
RG&E EAST GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	1,348	0.26	350.48
RG&E GENERAL GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	2,320	0.26	603.20
RG&E WEST GAS Jan 2021 Unscreened Call Volume			
Xmit Voice	79	5.00	395.00
RG&E EAST GAS:Manual Call Jan 2021 Location Transmission			
Xmit Voice	11	5.00	55.00
RG&E GENERAL GAS:Manual Call Jan 2021 Location Transmission			
Xmit Voice	62	5.00	310.00
RG&E WEST GAS:Manual Call Jan 2021 Location Transmission			
Xmit XML	1,449	0.32	463.68
RG&E EAST GAS:IRTHNET Jan 2021 Location Transmission			
Xmit XML	529	0.32	169.28
RG&E GENERAL GAS:IRTHNET Jan 2021 Location Transmission			
Xmit XML	1,210	0.32	387.20
RG&E WEST GAS:IRTHNET Jan 2021 Location Transmission			

BALANCE DUE

\$5,589.79



**The
Business
Council**

Invoices.SAP USA



51721981158

INVOICE FOR MEMBERSHIP INVESTMENT

Mr. David L. Gridley
Director Public Affairs
Rochester Gas & Electric Corp.
89 East Ave
Rochester, NY 14649-1

Invoice Date: 2/1/2021
Member ID #: 0000000338
Invoice #: 180390
Due Date: 2/1/2021

P.O. #4700359907

It is estimated that 25% of your dues are allocable to lobbying. Dues payments, contributions or gifts to The Business Council are not tax deductible as charitable contributions, but may be deductible under other provisions of the IRC. Please consult your tax advisor.

Number of full-time NYS employees from our records

724

Membership investment, based on your employee count

\$10,228.00

A portion of your non-refundable dues payment is allocated toward an annual publication subscription for your designated recipients for "The Business Council Connect," \$35. Consult with your tax adviser as to the deductibility of subscription expenses. E.I.N. # 14-1401680

Rochester Gas & Electric Corp.
Member ID # 0000000338
Invoice # 180390

DUE DATE: February 1, 2021

Policy Member

\$10,228.00

FEB 02 2021

If payment is received prior to the due date listed above, a 2% discount applies only to the annual membership investment.

AMOUNT ENCLOSED

****The Public Policy Institute of New York State, Inc., is a non-profit, 501(c)(3) research and educational organization whose purpose is to formulate and promote public policies that will restore New York's economic competitiveness (ppinys.org). Keep a copy of this invoice as a record of your charitable contribution.**

☐ Check enclosed ☐ AMEX ☐ VISA ☐ MC

Card # _____

Expiration Date (mm/yy) _____/_____

Name on Card _____

CVV (Card Verification Value) _____

Signature _____

**RETURN WITH REMITTANCE TO: The Business Council of New York State, Inc.
12 Corporate Woods Blvd., Ste.17, Albany, New York 12211 • 800.358.1202 • Fax 518.465.9567 •
www.bcnys.org**

9301

Dig Safely New York, Inc.6706 Collamer Rd
East Syracuse, NY 13057
(315) 437-7394
books@digsafelynewyork.com**INVOICE**

Invoices.SAP USA



51721983975

BILL TO
A/P NYSEG GAS
PO Box 5224
Binghamton, NY 13902-5224
PO # 4700359589

INVOICE #	DATE	DUE DATE			
21010205	01/31/2021	03/02/2021			
ACTIVITY		QTY	RATE		AMOUNT
PR Late NYSEG / AUBURN GAS Jan 2021 LATE positive response		1	2.00		2.00
PR Late NYSEG / BINGHAMTON GAS Jan 2021 LATE positive response		10	2.00		20.00
PR Late NYSEG / BREWSTER GAS Jan 2021 LATE positive response		3	2.00		6.00
PR Late NYSEG / ELMIRA GAS Jan 2021 LATE positive response		1	2.00		2.00
PR Late NYSEG / HORNELL GAS Jan 2021 LATE positive response		28	2.00		56.00
PR Late NYSEG / ITHACA GAS Jan 2021 LATE positive response		16	2.00		32.00
PR Late NYSEG / LOCKPORT GAS Jan 2021 LATE positive response		12	2.00		24.00
PR Late NYSEG / MECHANICVIL GAS Jan 2021 LATE positive response		1	2.00		2.00
PR Late NYSEG / ONEONTA GAS Jan 2021 LATE positive response		2	2.00		4.00
PR Now Due NYSEG / AUBURN GAS Jan 2021 LATE positive response		1	0.00		0.00
PR Now Due NYSEG / BINGHAMTON GAS Jan 2021 LATE positive response		4	0.00		0.00
PR Now Due NYSEG / BREWSTER GAS Jan 2021 LATE positive response		6	0.00		0.00
PR Now Due NYSEG / GENEVA GAS Jan 2021 LATE positive response		2	0.00		0.00
PR Now Due NYSEG / HORNELL GAS Jan 2021 LATE positive response		4	0.00		0.00
PR Now Due		2	0.00		0.00

FEB 01 2021

NYSEG / ITHACA GAS Jan 2021 LATE positive response			
PR Now Due	12	0.00	0.00
NYSEG / LIBERTY GAS Jan 2021 LATE positive response			
PR Now Due	2	0.00	0.00
NYSEG / ONEONTA GAS Jan 2021 LATE positive response			
ASC	161	1.05	169.05
NYSEG / AUBURN GAS Jan 2021 Affected Service Area Charge			
ASC	341	1.05	358.05
NYSEG / BINGHAMTON GAS Jan 2021 Affected Service Area Charge			
ASC	34	1.05	35.70
NYSEG / BREWSTER GAS Jan 2021 Affected Service Area Charge			
ASC	222	1.05	233.10
NYSEG / ELMIRA GAS Jan 2021 Affected Service Area Charge			
ASC	592	1.05	621.60
NYSEG / GENEVA GAS Jan 2021 Affected Service Area Charge			
ASC	287	1.05	301.35
NYSEG / HORNELL GAS Jan 2021 Affected Service Area Charge			
ASC	256	1.05	268.80
NYSEG / ITHACA GAS Jan 2021 Affected Service Area Charge			
ASC	51	1.05	53.55
NYSEG / LIBERTY GAS Jan 2021 Affected Service Area Charge			
ASC	284	1.05	298.20
NYSEG / LOCKPORT GAS Jan 2021 Affected Service Area Charge			
ASC	15	1.05	15.75
NYSEG / MECHANICVIL GAS Jan 2021 Affected Service Area Charge			
ASC	103	1.05	108.15
NYSEG / ONEONTA GAS Jan 2021 Affected Service Area Charge			
ASC	71	1.05	74.55
NYSEG / PLATTSBURGH GAS Jan 2021 Affected Service Area Charge			
Design	7	0.00	0.00
NYSEG / AUBURN GAS Jan 2021 Design Requests			
Design	4	0.00	0.00
NYSEG / BINGHAMTON GAS Jan 2021 Design Requests			
Design	1	0.00	0.00
NYSEG / ELMIRA GAS Jan 2021 Design Requests			
Design	5	0.00	0.00
NYSEG / GENEVA GAS Jan 2021 Design Requests			
Design	4	0.00	0.00
NYSEG / HORNELL GAS Jan 2021 Design Requests			
Design	4	0.00	0.00
NYSEG / ITHACA GAS Jan 2021 Design Requests			
Design	4	0.00	0.00
NYSEG / LOCKPORT GAS Jan 2021 Design Requests			
Design	1	0.00	0.00
NYSEG / ONEONTA GAS Jan 2021 Design Requests			

Design	1	0.00	0.00
NYSEG / PLATTSBURGH GAS Jan 2021 Design Requests			
Gas Emergency	1	0.00	0.00
NYSEG / BINGHAMTON GAS Jan 2021 Gas Emergency courtesy notification			
Gas Emergency	1	0.00	0.00
NYSEG / GENEVA GAS Jan 2021 Gas Emergency courtesy notification			
ASC	-56	1.05	-58.80
NYSEG / AUBURN GAS Jan 2021 Service Area Overlap Credit			
ASC	-136	1.05	-142.80
NYSEG / BINGHAMTON GAS Jan 2021 Service Area Overlap Credit			
ASC	-14	1.05	-14.70
NYSEG / BREWSTER GAS Jan 2021 Service Area Overlap Credit			
ASC	-68	1.05	-71.40
NYSEG / ELMIRA GAS Jan 2021 Service Area Overlap Credit			
ASC	-180	1.05	-189.00
NYSEG / GENEVA GAS Jan 2021 Service Area Overlap Credit			
ASC	-27	1.05	-28.35
NYSEG / HORNELL GAS Jan 2021 Service Area Overlap Credit			
ASC	-88	1.05	-92.40
NYSEG / ITHACA GAS Jan 2021 Service Area Overlap Credit			
ASC	-3	1.05	-3.15
NYSEG / LIBERTY GAS Jan 2021 Service Area Overlap Credit			
ASC	-55	1.05	-57.75
NYSEG / LOCKPORT GAS Jan 2021 Service Area Overlap Credit			
ASC	-5	1.05	-5.25
NYSEG / MECHANICVIL GAS Jan 2021 Service Area Overlap Credit			
ASC	-30	1.05	-31.50
NYSEG / ONEONTA GAS Jan 2021 Service Area Overlap Credit			
ASC	-25	1.05	-26.25
NYSEG / PLATTSBURGH GAS Jan 2021 Service Area Overlap Credit			
UCV Polygon	751	0.26	195.26
NYSEG / AUBURN GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	1,109	0.26	288.34
NYSEG / BINGHAMTON GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	123	0.26	31.98
NYSEG / BREWSTER GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	847	0.26	220.22
NYSEG / ELMIRA GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	1,687	0.26	438.62
NYSEG / GENEVA GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	833	0.26	216.58
NYSEG / HORNELL GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	882	0.26	229.32
NYSEG / ITHACA GAS Jan 2021 Unscreened Call Volume			
UCV Polygon	271	0.26	70.46
NYSEG / LIBERTY GAS Jan 2021 Unscreened Call Volume			

UCV Polygon NYSEG / LOCKPORT GAS Jan 2021 Unscreened Call Volume	2,065	0.26	536.90
UCV Polygon NYSEG / MECHANICVIL GAS Jan 2021 Unscreened Call Volume	245	0.26	63.70
UCV Polygon NYSEG / ONEONTA GAS Jan 2021 Unscreened Call Volume	749	0.26	194.74
UCV Polygon NYSEG / PLATTSBURGH GAS Jan 2021 Unscreened Call Volume	390	0.26	101.40
Xmit Voice NYSEG / AUBURN GAS:Manual Call Jan 2021 Location Transmission	10	5.00	50.00
Xmit Voice NYSEG / BINGHAMTON GAS:Manual Call Jan 2021 Location Transmission	30	5.00	150.00
Xmit Voice NYSEG / BREWSTER GAS:Manual Call Jan 2021 Location Transmission	1	5.00	5.00
Xmit Voice NYSEG / ELMIRA GAS:Manual Call Jan 2021 Location Transmission	7	5.00	35.00
Xmit Voice NYSEG / GENEVA GAS:Manual Call Jan 2021 Location Transmission	23	5.00	115.00
Xmit Voice NYSEG / HORNELL GAS:Manual Call Jan 2021 Location Transmission	8	5.00	40.00
Xmit Voice NYSEG / ITHACA GAS:Manual Call Jan 2021 Location Transmission	16	5.00	80.00
Xmit Voice NYSEG / LIBERTY GAS:Manual Call Jan 2021 Location Transmission	5	5.00	25.00
Xmit Voice NYSEG / LOCKPORT GAS:Manual Call Jan 2021 Location Transmission	9	5.00	45.00
Xmit Voice NYSEG / MECHANICVIL GAS:Manual Call Jan 2021 Location Transmission	2	5.00	10.00
Xmit Voice NYSEG / ONEONTA GAS:Manual Call Jan 2021 Location Transmission	6	5.00	30.00
Xmit Voice NYSEG / PLATTSBURGH GAS:Manual Call Jan 2021 Location Transmission	6	5.00	30.00
Xmit XML NYSEG / AUBURN GAS:IRTHNET Jan 2021 Location Transmission	161	0.32	51.52
Xmit XML NYSEG / BINGHAMTON GAS:IRTHNET Jan 2021 Location Transmission	341	0.32	109.12
Xmit XML NYSEG / BREWSTER GAS:IRTHNET Jan 2021 Location Transmission	34	0.32	10.88
Xmit XML NYSEG / ELMIRA GAS:IRTHNET Jan 2021 Location Transmission	222	0.32	71.04
Xmit XML NYSEG / GENEVA GAS:IRTHNET Jan 2021 Location Transmission	592	0.32	189.44
Xmit XML NYSEG / HORNELL GAS:IRTHNET Jan 2021 Location Transmission	287	0.32	91.84
Xmit XML	256	0.32	81.92

NYSEG / ITHACA GAS:IRTHNET Jan 2021 Location Transmission

Xmit XML	51	0.32	16.32
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NYSEG / LIBERTY GAS:IRTHNET Jan 2021 Location Transmission

Xmit XML	284	0.32	90.88
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NYSEG / LOCKPORT GAS:IRTHNET Jan 2021 Location Transmission

Xmit XML	15	0.32	4.80
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NYSEG / MECHANICVIL GAS:IRTHNET Jan 2021 Location Transmission

Xmit XML	103	0.32	32.96
----------	-----	------	-------

NYSEG / ONEONTA GAS:IRTHNET Jan 2021 Location Transmission

Xmit XML	71	0.32	22.72
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NYSEG / PLATTSBURGH GAS:IRTHNET Jan 2021 Location Transmission

BALANCE DUE**\$5,940.46**



Centre for Energy Advancement
through Technological Innovation

ATTN: New York State Gas & Electric
Jeremy Dalton

4425 Old Vestal Rd
Vestal Road, NY 13850
USA

CEATI International Inc.
1010 Sherbrooke Street West,
Suite 2500
Montreal, Quebec H3A 2R7
Canada

PAO# 4700358932

GR# 5016785240

Invoices SAP USA

Invoices.SAP USA



51721984365

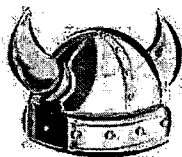
Website: www.ceati.com
E-mail accounting@ceati.com
Tel: (514) 866-5377
Fax (514) 904-5038

9301

INVOICE

Invoice No.: 200358
Date: 11/15/2020
Terms: Net 30 days
Late Fees: 18% per Year
Page: 1
Re: Order No

Description	Tax	Amount
2021 Vegetation Management Program: Technical Program Services (C213580-4100) Project Fund (T213700-4100)*		US\$6,325.00 US\$1,650.00
*The Purchaser is hereby granted a non-exclusive, non-transferable license to use the intellectual property, including copyright, developed through the Project Fund, solely to be used in connection with the Purchaser's own internal, non-commercial business purposes.		
Subtotal:		US\$7,975.00
IAN 05 2021		FEB 03 2021
<p>Please make payment to CEATI International Inc. Given the current situation, we would appreciate receiving all payments by electronic transfer. Our banking information is as follows: Scotia Bank, Tour Scotia 1002 Sherbrooke St. West, Montreal, QC H3A 3L6 Canada USD A/C # 900010214515 Transit 90001-002 For transfers in U.S. dollars SWIFT Code: NOSCCATT</p> <p>Thank You!</p>		<p>Total Amount</p> <p>US\$7,975.00</p>
<p>TPS/GST: 891319899 TVQ/PST: 1022701459 C- CEATI Operations Income T- Client's Funds in Trust</p> <p>Late payments incur administrative fees calculated at a monthly rate of 1.5% (18% per year) from the invoice date.</p>		

**EMERGENCY MANAGERS ASSOCIATION OF WESTERN NEW YORK**

Kevin Niedermaier- President
 Anthony Santoro- Vice President
 Chris Baker - Secretary
 Tim Yaeger - Treasurer

Invoices.SAP USA



51721981161

Invoice #: VD-2021-RGE

Invoice Date: December 16, 2020

Invoice

Bill To:

Veronica Dasher, Community Outreach Manager
 Public Affairs
 89 East Avenue
 Rochester, NY 14649

Make Checks Payable to:

Emergency Managers Assoc. of Western New York
 c/o 7690 State Street Road
 Batavia, NY 14020

P.O. #4700359859

*PLEASE INCLUDE MEMBERSHIP LEVEL & NAME OF MEMBER
 WITH YOUR PAYMENT

2021 Annual Membership Dues

PLEASE CHECK ONE MEMBERSHIP LEVEL BELOW	Unit Price	Amount Due
<input type="checkbox"/> Emergency Managers Association of Western New York ACTIVE MEMBERSHIP*	\$25.00	
<input type="checkbox"/> Emergency Managers Association of Western New York ASSOCIATION MEMBERSHIP**	\$10.00	
OPTIONAL: <input type="checkbox"/> NYS EMERGENCY MANAGERS ASSOCIATION (NYSEMA) MEMBERSHIP	\$50.00	
BALANCE DUE:		

MEMBERSHIP LEVELS:**ACTIVE MEMBER** – Voting member designated for Emergency Managers.(Only one **Active** member per jurisdiction (County, Indian Nation, city, village, town))**ASSOCIATE MEMBER** – Non-voting member designated for Staff members of a jurisdiction.

HONORARY MEMBER – Elected by a majority of the Association membership for any person within the
 Western District who has rendered outstanding service to Emergency Management.

PLEASE UPDATE MEMBERS INFORMATION & RETURN THIS FORM WITH PAYMENT!

Member Name:

FEB 02 2021

Member Title:

Agency:

Internal Use

93021

INVOICE

Greater Rochester Chamber of Commerce
150 State Street, Suite 400
Rochester, NY 14614-1308
USA
(585) 244-1800
www.GreaterRochesterChamber.com

Invoices.SAP USA



51721992615

W9 Information

The Greater Rochester Chamber of Commerce is a Not-for-profit 501 (C)(6) organization. TIN/EIN #51-0439860

Billing Address

Laurie Picardo
RG&E/NYSEG - AVANGRID
89 East Ave.
Rochester, NY 14649
United States

Invoice Number	0026475
Invoice Date	12/2/2020
Invoice Term	30
Due Date	1/1/2021

P.O.# 4700359908

Product Name	Quantity	Sales Price	Net Value
Membership Customer RG&E/NYSEG - AVANGRID Number of Full Time Employees 1000 Number of Part Time Employees 0 Membership Type Partner Term 1/1/2021 - 12/31/2021			
Partner	1	\$20,600.00	\$20,600.00
Committee for a Strong Economy Donation	1	\$0.00	\$0.00

Total	\$20,600.00
Payment	\$0.00
Balance	\$20,600.00

Use Express Pay to quickly pay the balance. [Click here](#) to pay.

Thank you for your membership investment in the Greater Rochester Chamber of Commerce. For income tax purposes, annual membership dues are deductible as an ordinary and necessary business expense, not as a charitable contribution. A portion of dues, however, is not deductible to the extent that the Greater Rochester Chamber of Commerce engages in state and federal lobbying. The non-deductible portion of Greater Rochester Chamber of Commerce membership dues for this year is 10%. * The Committee for a Strong Economy is the Greater Rochester Chamber of Commerce Political Action Committee. Membership Cancellations must be received in writing. Dues refunds will not be issued more than 60 days after receipt of payment.

Remittance

Invoice Number 0026475 Name RG&E/NYSEG - AVANGRID Balance \$20600.00 Payment _____

Mail To 150 State Street, Suite 400
Rochester, NY 14614-1308 USA

Make Checks Payable To Greater Rochester Chamber of Commerce
Or pay online at www.GreaterRochesterChamber.com

FEB 11 2021



Open Access Technology Intl Inc

3660 Technology Drive NE
Minneapolis, MN 55418
USA

Voice: 763-201-2000
Fax: 763-201-5333

PO 4700361855

Received 2/10/2021

Ron Elliott

INVOICE

Invoice Number: 161260D

Invoice Date: 1/29/21

Page: 1

Bill To:

Rochester Gas & Electric Corp.
89 East Ave.
Rochester, NY 14604
USA

Contact Name

Rebecca Wallace

Contact Name email address below:

Rebecca.Wallace@NYSEG.com

Customer #:

406400

***Certificate(s) will not be Issued/Renewed until payment is received in full.
Certificates will be available within 1 business day of payment.***

Customer PO	Payment Terms	Sales Rep ID	Due Date
	Net 30 Days		Due Upon Receipt

Description	Amount
OATI Services Provided	
(RGE) webCARES - Fifty-five(55) End User Digital Certificates for the period March 21, 2021 to March 20, 2023.	20,625.00
(RGE) webCARES - Two(2) Security/Audit Officer Digital Certificates for the period March 21, 2021 to March 20, 2023.	850.00
<p>Invoices.SAP USA</p> <p>*51721992924*</p> <p>FEB 12, 2021</p>	

OATI webCARES Digital Certificates continue to be an industry leading security certificate and are approved by NAESB. OATI fees for the webCARES Certificates have not increased in over 5 years, and effective 1/1/2021, OATI will increase the fees by about 7% in total to help offset continued costs of labor, support, infrastructure, and increasing security requirements.

3164

FOR ELECTRONIC PAYMENTS TO OATI

Bank Name: Fifth Third Bank
Bank Address: 5050 Kingsley Drive, Cincinnati, OH 45227
Account number: 0220001783 - ACH Routing #: 071923909
Wire Transfer ABA: 042000314 - Swift Code: FTBCUS3C

Check/Credit Memo No:

Overdue invoices are subject to late charges

Subtotal	\$ 21,475.00
Sales Tax	
Total Invoice Amount	\$ 21,475.00
Payment/Credit Applied	
	\$ 21,475.00



Open Access Technology Intl Inc

3660 Technology Drive NE
Minneapolis, MN 55418
USAVoice: 763-201-2000
Fax: 763-201-5333

PO 4700361855

Received 2/10/2021

Ron Elliott

INVOICE

Invoice Number: 161260D

Invoice Date: 1/29/21

Page: 1

Bill To:Rochester Gas & Electric Corp.
89 East Ave.
Rochester, NY 14604
USA**Contact Name**

Rebecca Wallace

Contact Name email address below:

Rebecca.Wallace@NYSEG.com

Customer #:

406400

Certificate(s) will not be Issued/Renewed until payment is received in full.
Certificates will be available within 1 business day of payment.

Customer PO	Payment Terms	Sales Rep ID	Due Date
	Net 30 Days		Due Upon Receipt

Description	Amount
OATI Services Provided	
(RGE) webCARES - Fifty-five(55) End User Digital Certificates for the period March 21, 2021 to March 20, 2023.	20,625.00
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<p>Invoices.SAP USA</p> <p>*51721992924*</p> <p>FEB 12, 2021</p>	

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Check/Credit Memo No:

Overdue invoices are subject to late charges

Subtotal	\$ 21,475.00
Sales Tax	
Total Invoice Amount	\$ 21,475.00
Payment/Credit Applied	
	\$ 21,475.00

PO 4700362520
Mtrl Doc
5016916535

g302

ENVIRONMENTAL ENERGY ALLIANCE OF NEW YORK, LLC
2 Robinwood Lane
LaGrangeville, NY 12540

October 19, 2020

Invoices.SAP USA



51721993130

INVOICE
EEANY 2021

**Rochester Gas & Electric Corporation Participation and Membership Dues for the
Environmental Energy Alliance of New York, LLC. January 1, 2021 through
December 31, 2021.**

Rochester Gas & Electric Corporation T&D Committee	\$ 9,500
TOTAL DUE	\$ 9,500

Please remit payment to: **Bernardi M. Gabriel, CPA**
Knapek, Gabriele & Bottini, LLP
43 British American Blvd, Floor 2
Latham, NY 12110

Checks made payable to Environmental Energy Alliance of New York, LLC
Taxpayer Identification Number: 81-4503113

Thank you.

FEB 15 2021

InvoiceInvoice Date: 12/1/2020
Invoice Number: 32620**Columbia County Chamber of Commerce - NY**
1 North Front Street
Hudson, NY 12534
(518) 828-4417 | fax:
mail@columbiachamber-ny.com**4700362387**

Invoices.SAP USA



51721988055

New York State Electric and Gas
Melany Putman
6 Werner Rd.
Clifton Park, NY 12065-3410***Membership Renewal ~ Thank You for Your Continued Support!***

		Terms	Due Date
		Net 30	1/1/2021
Description	Quantity	Rate	Amount
Standard Membership w/ 21 - 30 Employees	1	\$767.00	\$767.00
		Subtotal:	\$767.00
		Tax:	\$0.00
		Total:	\$767.00
		Payment/Credit Applied:	\$0.00
		Balance:	\$767.00

FEB 15 2021



2021 LEVELS OF MEMBERSHIP

CHOOSE YOUR MEMBERSHIP INVESTMENT:

OPTION ONE

16-100
EMPLOYEES

Business Partner Membership Package

\$995

- Standard membership \$654 to \$1483
- Up your "likes" on Facebook with a Chamber Push \$300
(No Facebook Page? We can help you get started/create a Facebook Fan Page for your business!)
- Chamber member mailing labels \$150
- Bolded listing in Buyers' Guide section of next annual printed directory \$55
- Be at the top of your Business Category on our website \$180
- Insert in Chamber Connection mailer \$150
- Membership Activation Charge (new members) waiver \$25
- Business Card Ad in Buyers Guide section of next Directory \$360
- 150 Word profile in a Chamber e-blast \$100

TOTAL VALUE \$1974 TO \$2803
YOUR INVESTMENT \$995

☐ Yes, I would like a Business Partner Membership, my check is enclosed.

OPTION TWO

1-15
EMPLOYEES

Business Builder Membership Package

\$495

- Standard membership \$304 to \$514
- Insert in Chamber Connection mailer \$150
- Up your "likes" on Facebook with a Chamber Push. \$300
(No Facebook Page? We can help you get started/create a Facebook Fan Page for your business!)
- 150 Word profile in a Chamber e-blast \$100
- Membership Activation Charge (new members) waiver \$25

TOTAL VALUE \$879 TO \$1089
YOUR INVESTMENT \$495

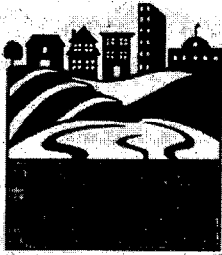
☐ Yes, I would like a Business Builder Membership, my check is enclosed.

Standard Membership Investment

OPTION THREE

- | | | |
|--|---|--|
| <input type="checkbox"/> 1-2 employees \$304 | <input type="checkbox"/> 11-15 employees \$514 | <input type="checkbox"/> 76-100 employees \$1,483 |
| <input type="checkbox"/> 3-4 employees \$354 | <input type="checkbox"/> 16-20 employees \$654 | <input type="checkbox"/> 101-500 employees \$1,683 |
| <input type="checkbox"/> 5-6 employees \$374 | <input type="checkbox"/> 21-30 employees \$767 | <input type="checkbox"/> 501 employees & over \$1,883 |
| <input type="checkbox"/> 7-8 employees \$394 | <input type="checkbox"/> 31-49 employees \$1,027 | |
| <input type="checkbox"/> 9-10 employees \$411 | <input type="checkbox"/> 49-75 employees \$1,286 | |

(Please see Carol for Non-Profit rate)



WWW.RENSCOCHAMBER.COM

90 FOURTH STREET, SUITE 200 / TROY, NEW YORK 12180

Ms. Melany Putman
NYSEG
6 Werner Road
Clifton Park, NY 12065-3410

4700362388

Invoices.SAP USA



51721987844

	Invoice Date	Invoice Number	Due Date
Acct. No.: 810 # Emps.: 9	01/15/2021	127613	03/01/2021

Description	Amount
Annual Membership Dues covering 03/01/2021 through 02/28/2022	\$588.00
Balance Due:	\$588.00

FEB 15 2021

Thank You for Your Support Since 2012!**All accounts must be kept current to continue Chamber services.****Membership dues in this organization may be tax deductible
as an ordinary and necessary business expense.****Membership dues are not deductible as a charitable contribution
for federal income tax purposes.**

PLEASE INCLUDE ACCOUNT NUMBER WITH PAYMENT

INVOICE

NY SEARCH

75 Second Avenue
Suite 510
Needham, MA 02494

Invoices.SAP USA



51721988423

INVOICE #: INV-00066

DATE: 01/27/2021

DUE DATE: 02/26/2021

TOTAL AMOUNT: \$23,000.00

TOTAL DUE: \$23,000.00

BILL TO: New York State Electric & Gas Corp (NYSEG)
Carrie Berard, Corporate Drive, Kirkwood Industrial Park
PO Box 5224
Binghamton, NY 13902-5224

PAO # 4700362374

DESCRIPTION / MEMO	PROJECT	AMOUNT
2021 NYSEARCH dues, per NYSEARCH Executive Group approval of Dues/Budget <u>For NYseg Dues</u>		\$23,000.00
TOTAL AMOUNT:		<u>\$23,000.00</u>

TOTAL DUE: \$23,000.00

AMOUNT ENCLOSED:

Customer ID - Name: 40 - New York State Electric & Gas Corp (NYSEG)
Invoice #: INV-00066BILL TO: New York State Electric & Gas Corp (NYSEG)
Carrie Berard, Corporate Drive, Kirkwood Industrial Park
PO Box 5224
Binghamton, NY 13902-5224REMIT TO: NYSEARCH
75 Second Avenue
Suite 510
Needham, MA 02494

Reg # 16241118
migo 5016925034 2/16/21
sent to AP 2/16/21

FEB 16 2021

INVOICE

NY SEARCH

75 Second Avenue
Suite 510
Needham, MA 02494

Invoices.SAP USA



51721988426

INVOICE # INV-00067
DATE: 01/27/2021
DUE DATE: 02/26/2021TOTAL AMOUNT: \$23,000.00
TOTAL DUE: \$23,000.00BILL TO: Rochester Gas and Electric Corp.
Carrie Berard, Corporate Drive, Kirkwood Industrial Park
PO Box 5224
Binghamton, NY 13902-5224

PAO#4700362375

DESCRIPTION / MEMO	PROJECT	AMOUNT
2021 NYSEARCH dues, per NYSEARCH Executive Group approval of Dues/Budget for Rochester Dues		\$23,000.00
TOTAL AMOUNT:		\$23,000.00

TOTAL DUE: \$23,000.00

AMOUNT ENCLOSED:

Customer ID - Name: 65 - Rochester Gas and Electric Corp.
Invoice #: INV-00067BILL TO: Rochester Gas and Electric Corp.
Carrie Berard, Corporate Drive, Kirkwood Industrial Park
PO Box 5224
Binghamton, NY 13902-5224REMIT TO: NYSEARCH
75 Second Avenue
Suite 510
Needham, MA 02494REQ# 16241102
migo 5016924952 2/16/21
sent to AP 2/16/21

FEB 16 2021

SENECA

COUNTY

CHAMBER of COMMERCE

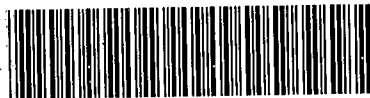
4700363352

Invoice

1 West Main Street
PO Box 350
Waterloo NY 13165

NYS Electric & Gas Corp.
Robert Pass
PO Box 3607
Binghamton NY 13902-3607

Invoices.SAP USA



51721994070

INVOICE #	DATE
34869	2/1/2021

Questions about your bill?

Phone: (315) 568-2906
Email: info@senecachamber.org

INVESTMENT LEVEL	RENEWAL MONTH	TERMS
BASIC	FEBRUARY	Net 15

DESCRIPTION OF PRODUCT/SERVICES	RATE	QTY	AMOUNT
Membership Renewal February 1, 2021 to January 31, 2021	750.00		750.00
<p>Did you know:</p> <p>According to a recent report from the Shapiro Group, "...when consumers know that a small business is a member of the Chamber of Commerce, they are 44% more likely to think favorably of it and 63% more likely to purchase goods or services from the company in the future."</p>			
Payments not received within the terms of this invoice will be subject to additional finance charges (up to 2%). Late payments, missed payments or other default on your account may result in the immediate termination of membership benefits and related services contingent upon member "in good standing" status.		TOTAL:	\$750.00

FEB 18 2021

Invoices.SAP USA



51721994403

INVOICE

9301

NEW YORK STATE
URBAN FORESTRY COUNCILPAO# 4700362381
GR# 5016939807PO Box 562
Lima, NY 14485
(585) 624-3385

Federal ID #11-3489644

INVOICE NUMBER: MEMB21-0003

To: NYSEG
ATTN: Jeremy Dalton

DATE	REQUISITIONER	SHIP VIA	F.O.B. POINT	TERMS
1/20/21	L. Gooding	N/A	N/A	Upon Receipt

QTY	UNIT	DESCRIPTION	TOTAL
1	EA	2021 Council Membership for NYSEG	\$500.00
TOTAL			\$500.00

1. Send all correspondence/payments to the name and address listed above.

Payment Authorized by

Date

FEB 19 2021

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Nicholas Turan

Request No.: NYRC-0606 (DPS-313)

Date of Request: July 18, 2022

Response Due Date: July 28, 2022

Date of Reply: July 28, 2022

Witness: Deb Hilton

Subject: ASC Costs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to DPS-21 Pre-Filed, the response provided historic severance expenses of \$1,934,557 for ASC and \$528,113 for AMC.
 - a. Regarding these expenses, provide the amounts that were allocated to NYSEG and RG&E.
 - b. Provide the amount of these expenses and those directly expensed at NYSEG and RG&E that are included in the Rate Year.
2. Referring to DPS-23 Pre-Filed.
 - a. Provide the amount of relocation related expenses included in ASC costs.
 - b. Provide the amounts that have been allocated to NYSEG and RG&E.
 - c. Provide the amount that is included in the rate year.
3. Referring to NC-RRP-2-WP-14-ASC Cost and RC-RRP-2-WP-14-ASC Cost, explain if any non-regulated expenses, donations, fines, and penalties are included in ASC costs. If there are, then provide the amounts.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Response:

1.a. Please see the below table identifying the NYSEG and RGE allocated severance amounts.

	Total	NYSEG	RGE
ASC	1,934,557	660,695	329,524
AMC	528,113	162,492	65,676

1.b. The costs noted in response 1.a. for NYSEG and RG&E were included as part of the ASC costs in the Companies' initial filing. The Companies are reviewing this information to determine if certain costs included in this category need to be adjusted as part of the Companies' August 12, 2022 filing.

2.a. Relocation expenses of \$661,630.31 have been included in the 2021 test year. These amounts were increased by a general inflator which will be adjusted in the August 12, 2022 filing.

2.b. Of the above relocation amounts NYSEG was allocated \$222,738.96 and RG&E was allocated \$107,867.97 in the test year.

2.c. Relocation costs were increased by a general inflator which will be adjusted in the August 12, 2022 filing.

3. The Companies' initial review did not specifically identify any donations, fines and penalties. As will be seen in the Companies' responses to NYRC-0435-DPS-164 and NYRC-0436-DPS-165 there are certain costs included in this ASC category that may need to be adjusted as part of the Companies' August 12, 2022 filing.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-0634 (DPS-340)

Date of Request: July 20, 2022

Response Due Date: August 1, 2022

Date of Reply: July 29, 2022

Witness: Dave George

Subject: EBCAP – Working capital

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to NC-RRP-4-WP-01, Plant and Working Cap Detail tab, the Company has calculated Working Capital – O&M using the Income Statement (May 20 – April 21 P&L tab) for the month ending April 30, 2021.
 - a. Explain why the Company has calculated Working Capital – O&M using the year ending April 30, 2021, rather than December 31, 2021.
 - b. Provide an updated Working Capital – O&M calculation using the year ending December 31, 2021.
2. Referring to RC-RRP-4-WP-01, Plant and Working Cap Detail tab, the Company has calculated Working Capital – O&M using the Income Statement (May 20 – April 21 P&L tab) for the month ending April 30, 2021.
 - a. Explain why the Company has calculated Working Capital – O&M using the year ending April 30, 2021, rather than December 31, 2021.
 - b. Provide an updated Working Capital – O&M calculation using the year ending December 31, 2021.

Response:

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

1.a. The Company simply overlooked the revision to the O&M working capital calculation. In the end, any increase or decrease in O&M working capital would be equally offset by a corresponding decrease or increase in EBCAP, effectively resulting in the same overall rate base amounts.

1.b. Please see revised file NC-RRP-4-WP-01 which incorporates the use of calendar year December 31, 2021 Income Statement to calculate Working Capital – O&M and EBCAP.

2.a. See response to 1.a.

2.b. Please see revised file RC-RRP-4-WP-01 which incorporates the use of calendar year December 31, 2021 Income Statement to calculate Working Capital – O&M and EBCAP.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-0665 (DPS-370)

Date of Request: July 21, 2022

Response Due Date: August 1, 2022

Date of Reply: August 1, 2022

Witness: Dave George

Subject: Storms - Incremental Costs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to NE-RRP-2-WP-01, Major and Minor Storms:

- a. Provide the rationale for removing each storm, listed below, from Total incremental storm costs incurred each year:

Year	Date	Storm	Costs Removed
2018	3/1/2018	Storm #1 2018	\$29,482,000
2018	5/15/2018	Storm #7 2018N	\$35,451,000
2019	2/24/2019	Storm #3 2019N	\$24,606,000
2019	11/1/2019	Storm #9 2019N	\$20,170,000
2020	8/4/2020	Storm #6 2020N	\$39,008,000
2021	12/10/2021	Storm #12 2021N	\$18,341,000

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- b. In the year 2021, the Company added \$5,945,000 for “January 2022 Accrual Adj for PY Storm.” Explain what this adjustment is for.

2. Referring to RE-RRP-2-WP-01, Major and Minor Storms:

- a. Provide the rationale for removing each storm, listed below, from Total incremental storm costs incurred each year:

Year	Date	Storm	Costs Removed
2017	3/8/2017	Storm #6 2017	\$53,262,000
2018	3/1/2018	Storm #1 2018	\$2,084,000
2018	4/4/2018	Storm #4 2018R	\$11,069,000
2021	12/10/2021	Storm #3 2021R	\$13,321,000

- b. In the year 2021, the Company added \$3,122,000 for “January 2022 Accrual Adj for PY Storm.” Explain what this adjustment is for.

Response:

1a. See attachment 1

1b. The “January 2022 Accrual Adj for PY Storm.” Relates to the 12/10/2021 storm event. These costs were not part of the original 12/10/21 storm event accrual. These costs were related to vendors held to perform restoration clean-up efforts and the estimate for this work was not available as the time of the original accrual.

2a. See attachment 1

2b. The “January 2022 Accrual Adj for PY Storm.” Relates to the 12/10/2021 storm event. These costs were not part of the original 12/10/21 storm event accrual. These costs were related to vendors held to perform restoration clean-up efforts and the estimate for this work was not available as the time of the original accrual.

NYSEG

Year	Date	Storm	Costs Removed	Exclusion reason
2018	3/1/2018	Storm #1 2018	\$29,482,000	Prior rate case exception
2018	5/15/2018	Storm #7 2018N	\$35,451,000	Prior rate case exception
2019	2/24/2019	Storm #3 2019N	\$24,606,000	Not filed as Part 105 event, but exceeded 11/1/2019 event that was a Part 105 filing event
2019	11/1/2019	Storm #9 2019N	\$20,170,000	Part 105 filed event
2020	8/4/2020	Storm #6 2020N	\$39,008,000	Part 105 filed event
2021	12/10/2021	Storm #12 2021N	\$18,341,000	Largest storm event in 2021

RG&E

Year	Date	Storm	Costs Removed	Exclusion reason
2017	3/8/2017	Storm #6 2017	\$53,262,000	Prior rate case exception
2018	3/1/2018	Storm #1 2018	\$2,084,000	Prior rate case exception
2018	4/4/2018	Storm #4 2018R	\$11,069,000	Prior rate case exception
2021	12/10/2021	Storm #3 2021R	\$13,321,000	Largest storm event in 2021 and exceeded amounts included in the prior rate case

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: John Holst (DPS)

Request No.: NYRC-0667 (DPS-372)

Date of Request: July 25, 2022

Response Due Date: August 5, 2022

Date of Reply: August 3, 2022

Witness: Diane Byron

Subject: Workforce Compensation and Benefits Panel – APA Plan

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Please provide the current Annual Performance Award plan, including the following:
 - a. Plan eligibility.
 - b. Descriptions of each corporate objective / performance target.
 - c. Example of Individual performance metrics.
 - d. Calculation of performance metrics.
 - e. Performance against metrics over the past 3 years.

Response:

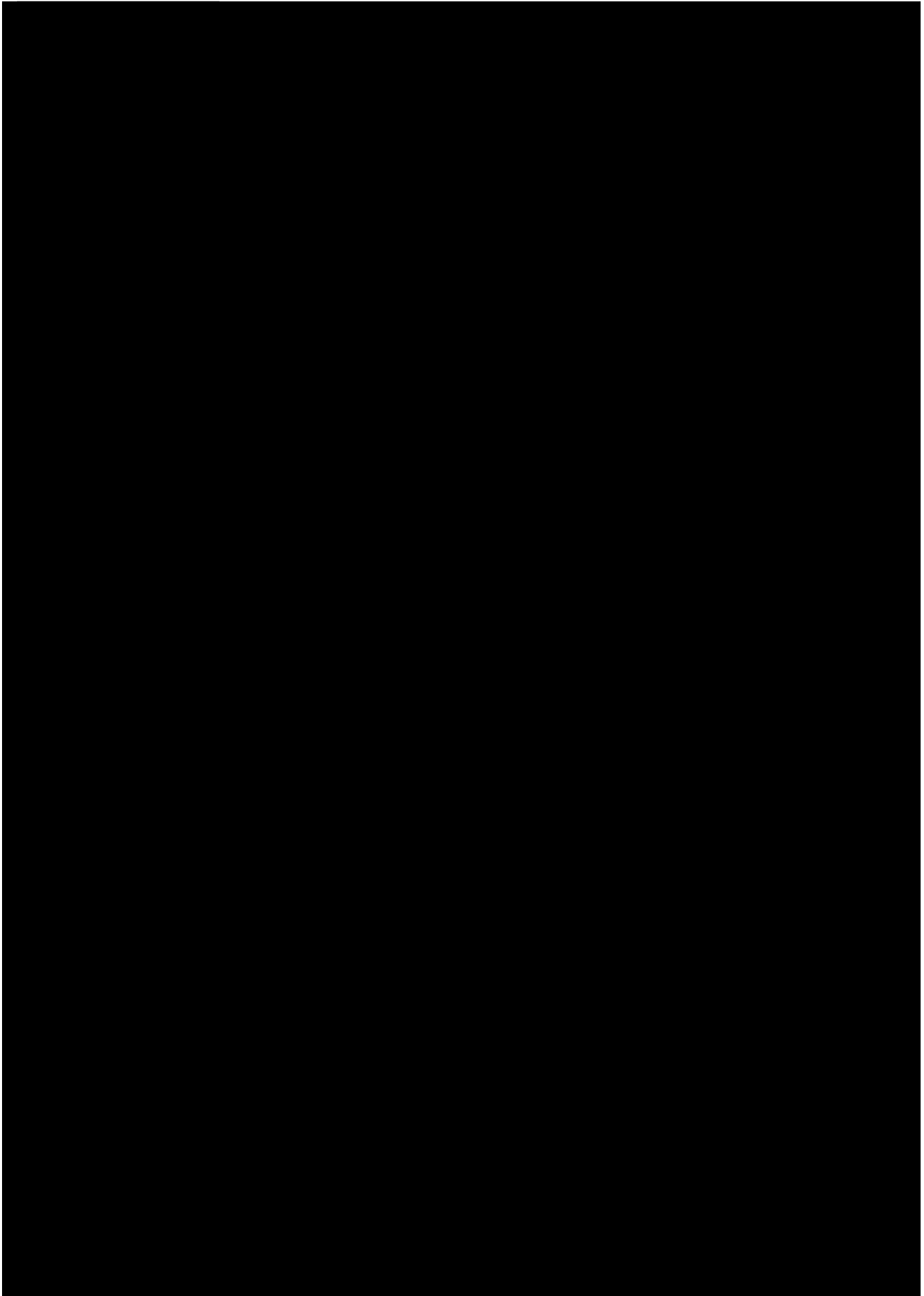
Portions of this response are confidential.

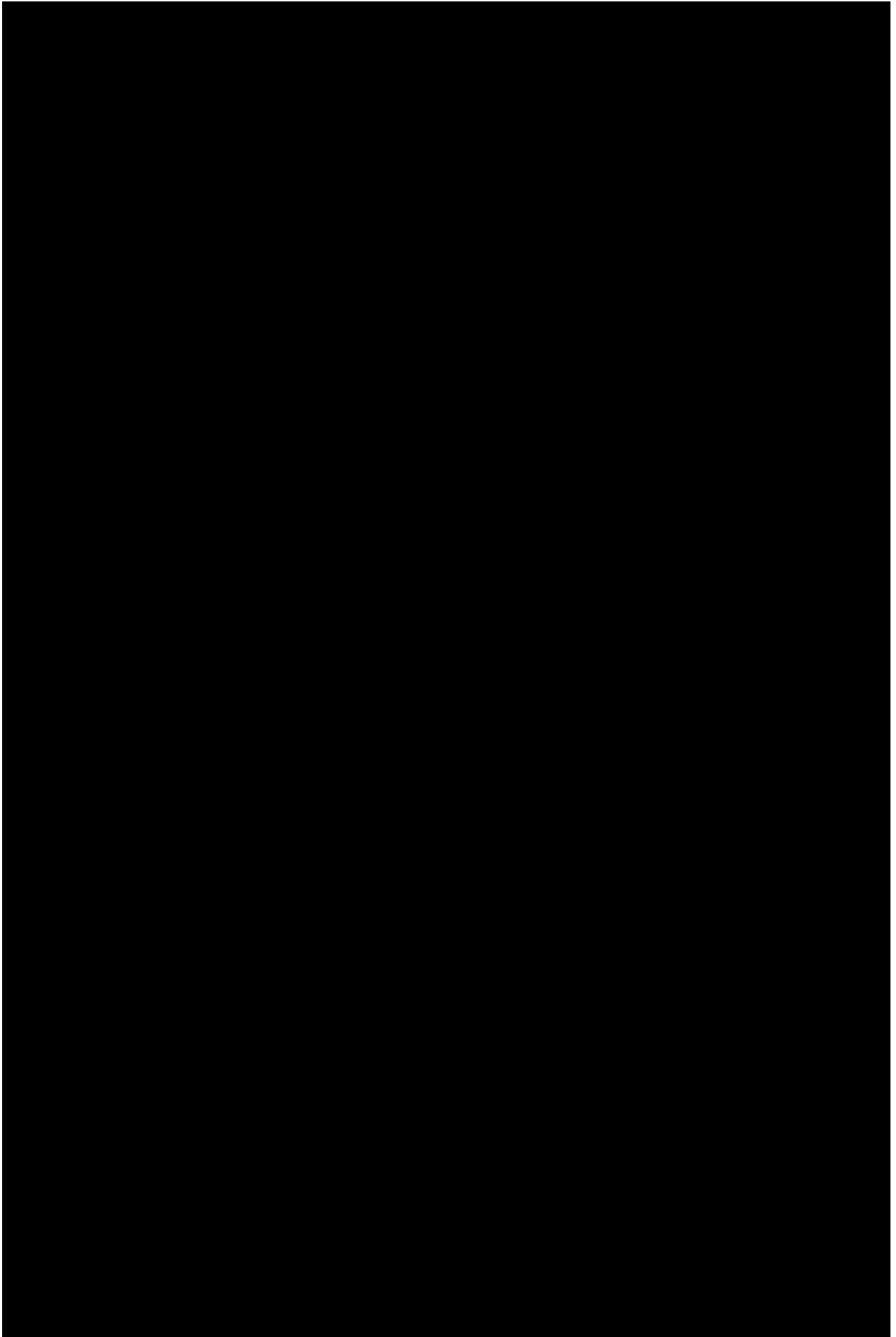
- 1a. All non-union employees are eligible to participate in the Annual Performance Award (APA) plan. Employees hired after October 1 are eligible in the following plan year. Please see Confidential Attachment 1 - APA plan document.
- 1b. The Avangrid corporate objectives can be found in Workforce Compensation & Benefits (WCB) panel exhibit WCB-10. CONFIDENTIAL
- 1c. An example of Individual performance objectives under the APA is in Confidential Attachment 2.

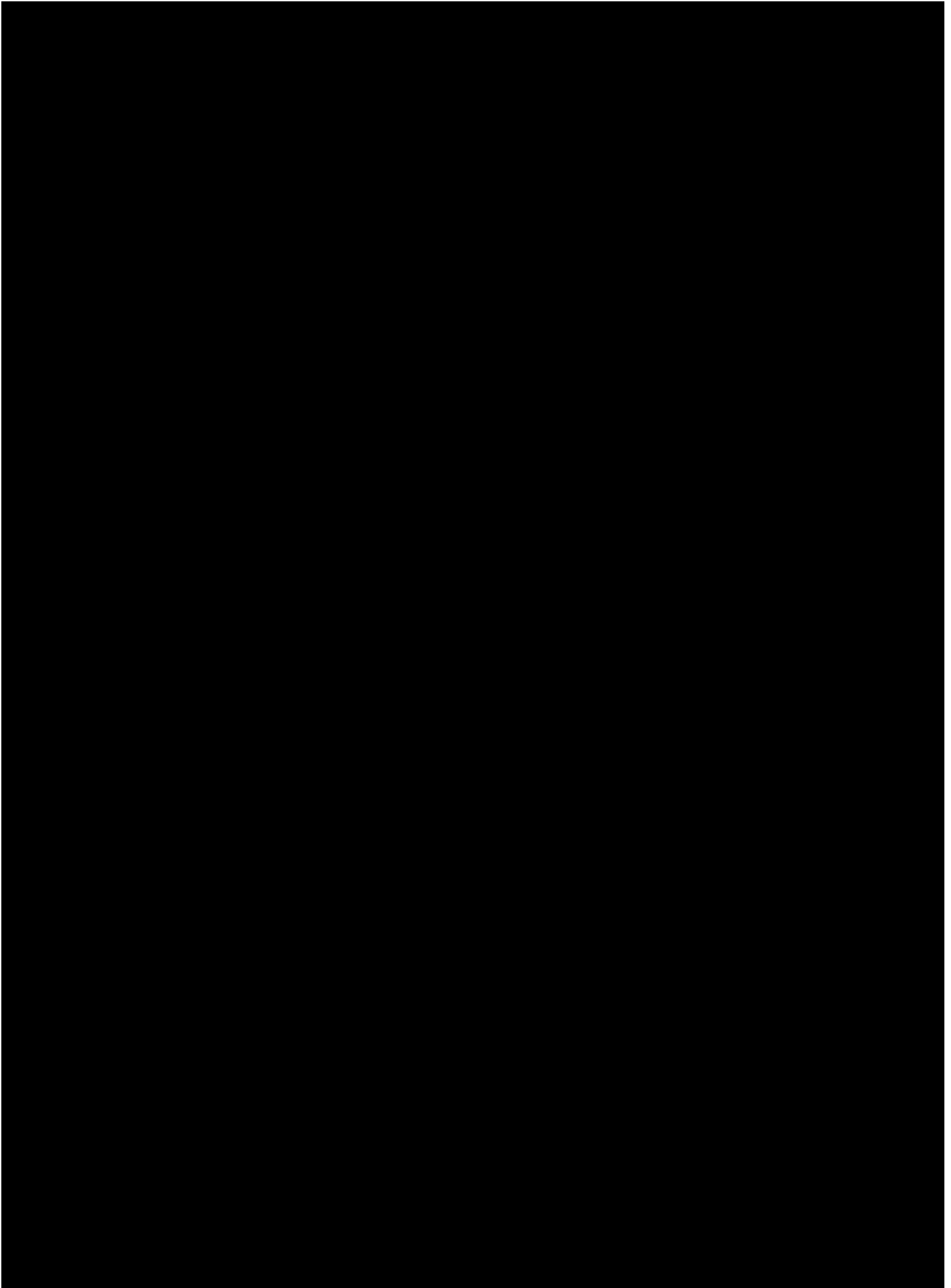
**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

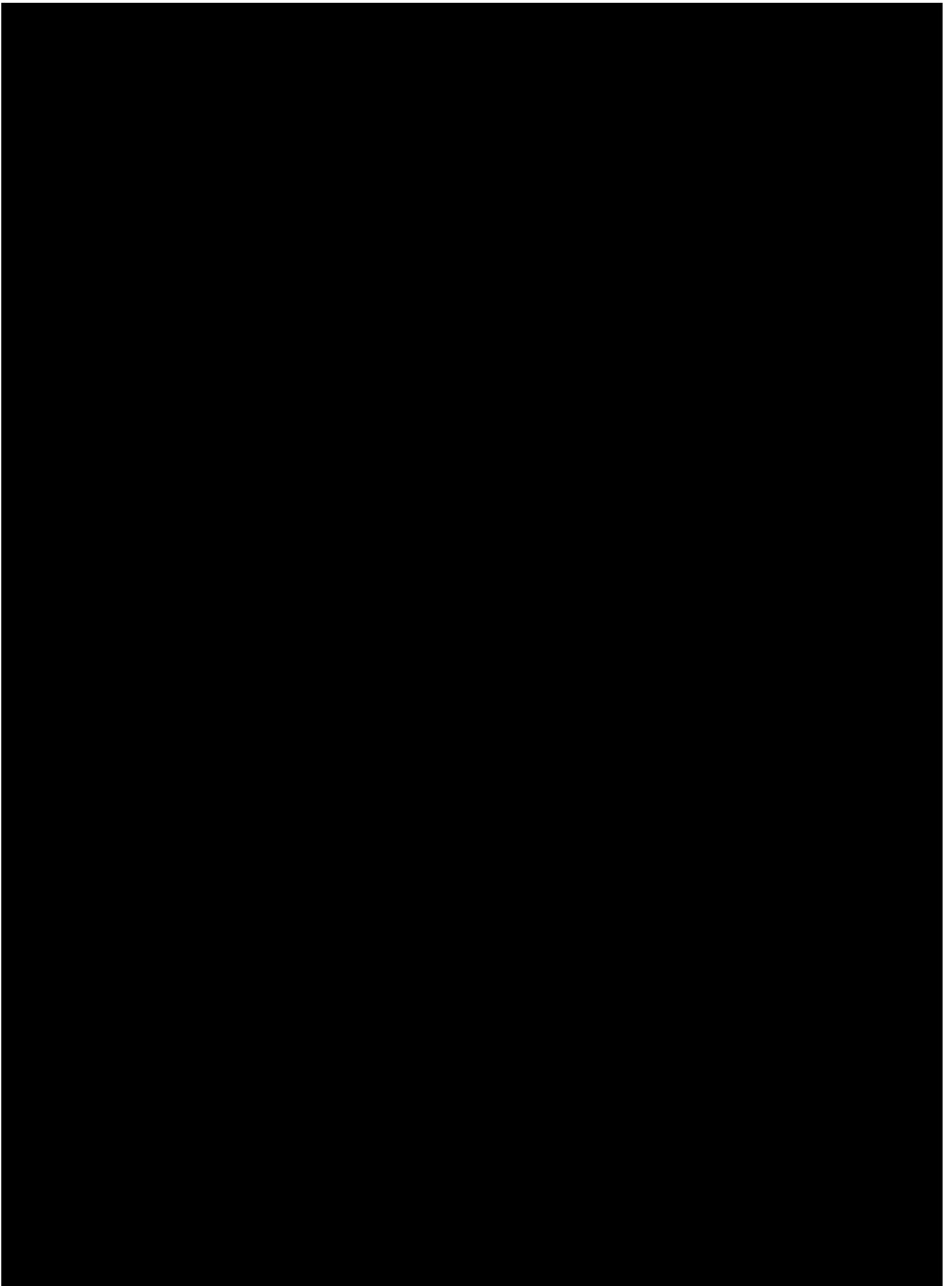
**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

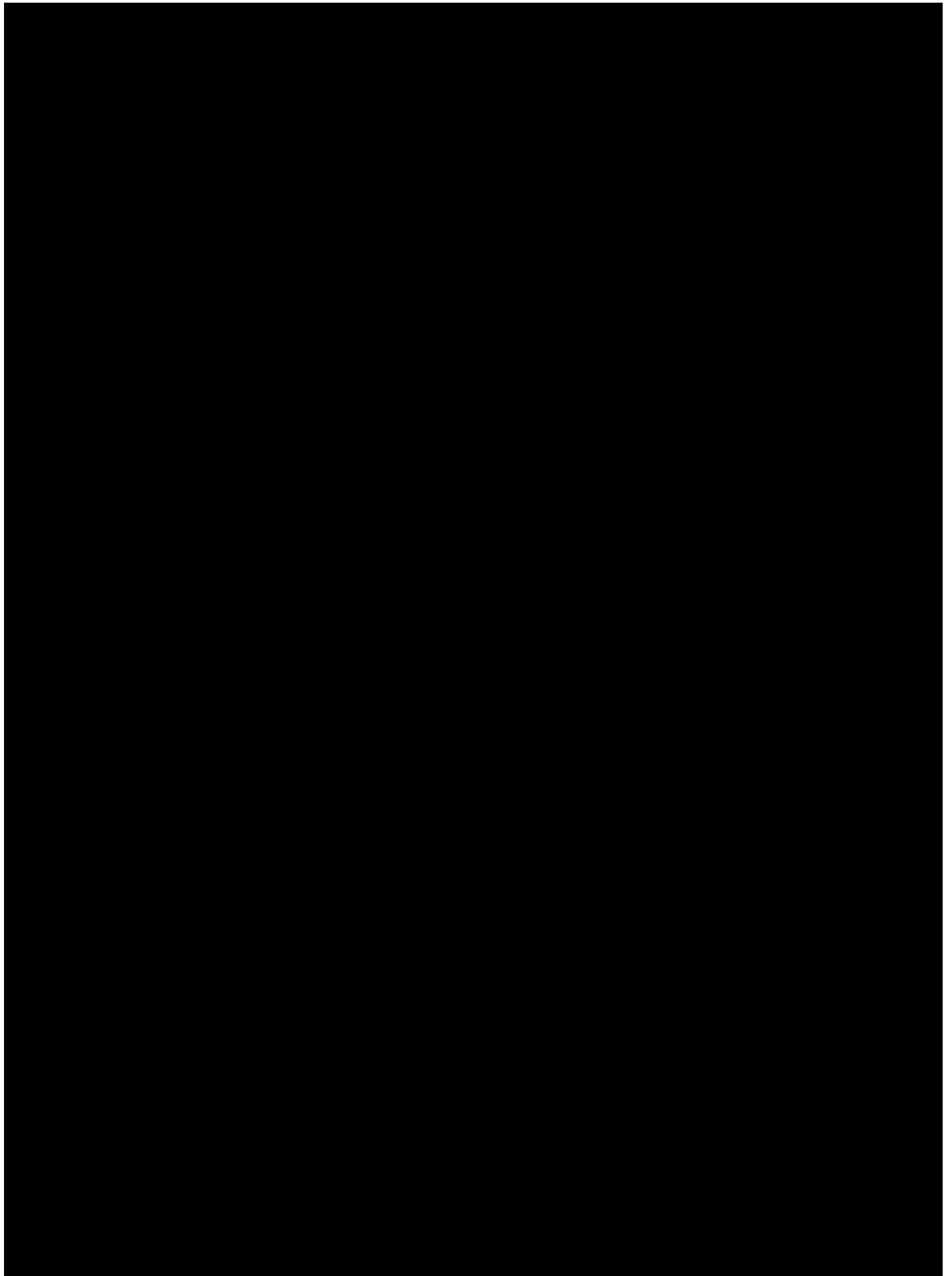
- 1d. An example of our calculations for APA payout can be found in the APA Plan Example located in the WCB panel exhibit WCB-11. CONFIDENTIAL
- 1e. Avangrid Objectives and results are in the Compensation, Discussion & Analysis section of our annual proxy filing each year. See the past 3 years in Attachment 3.

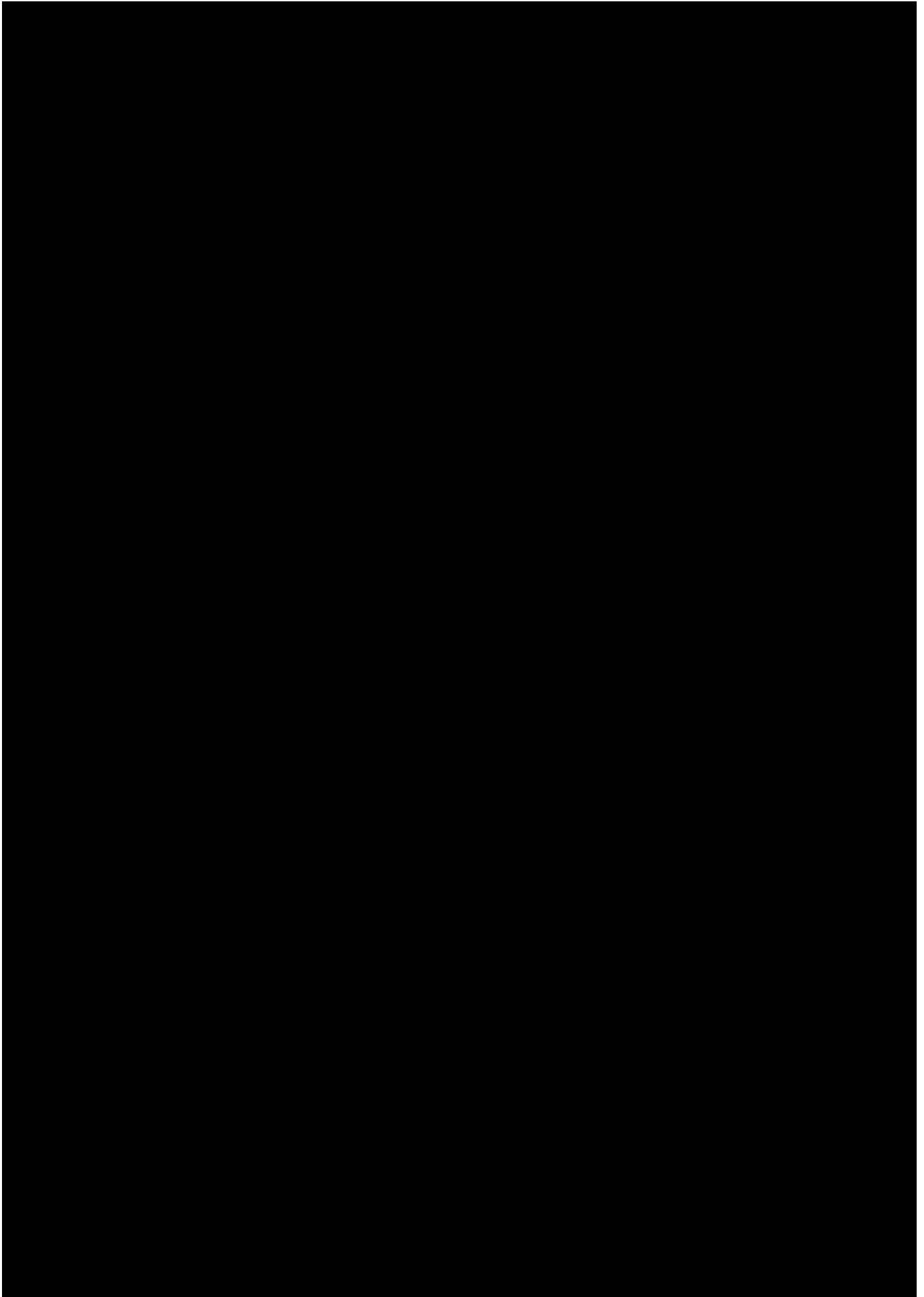


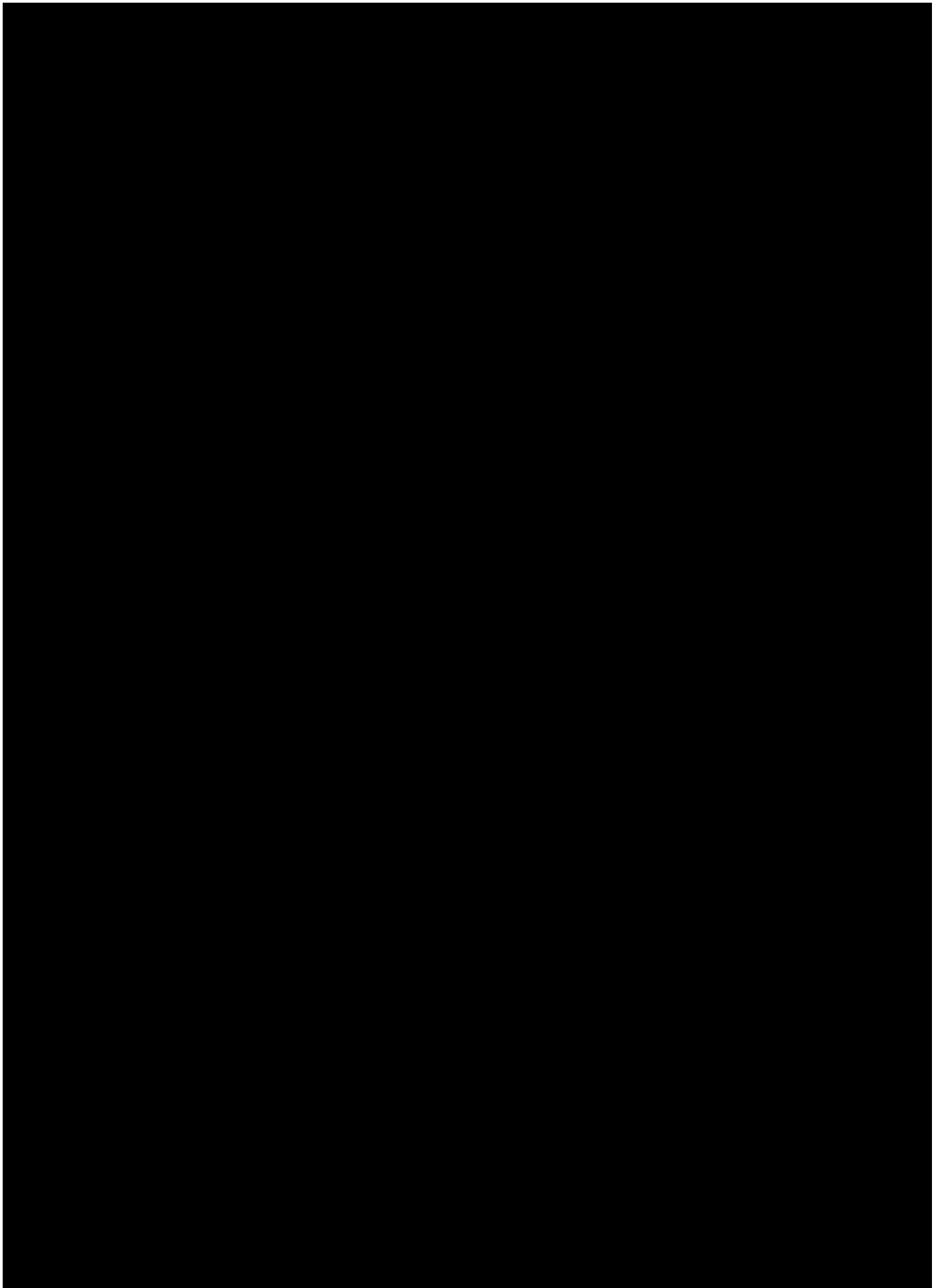


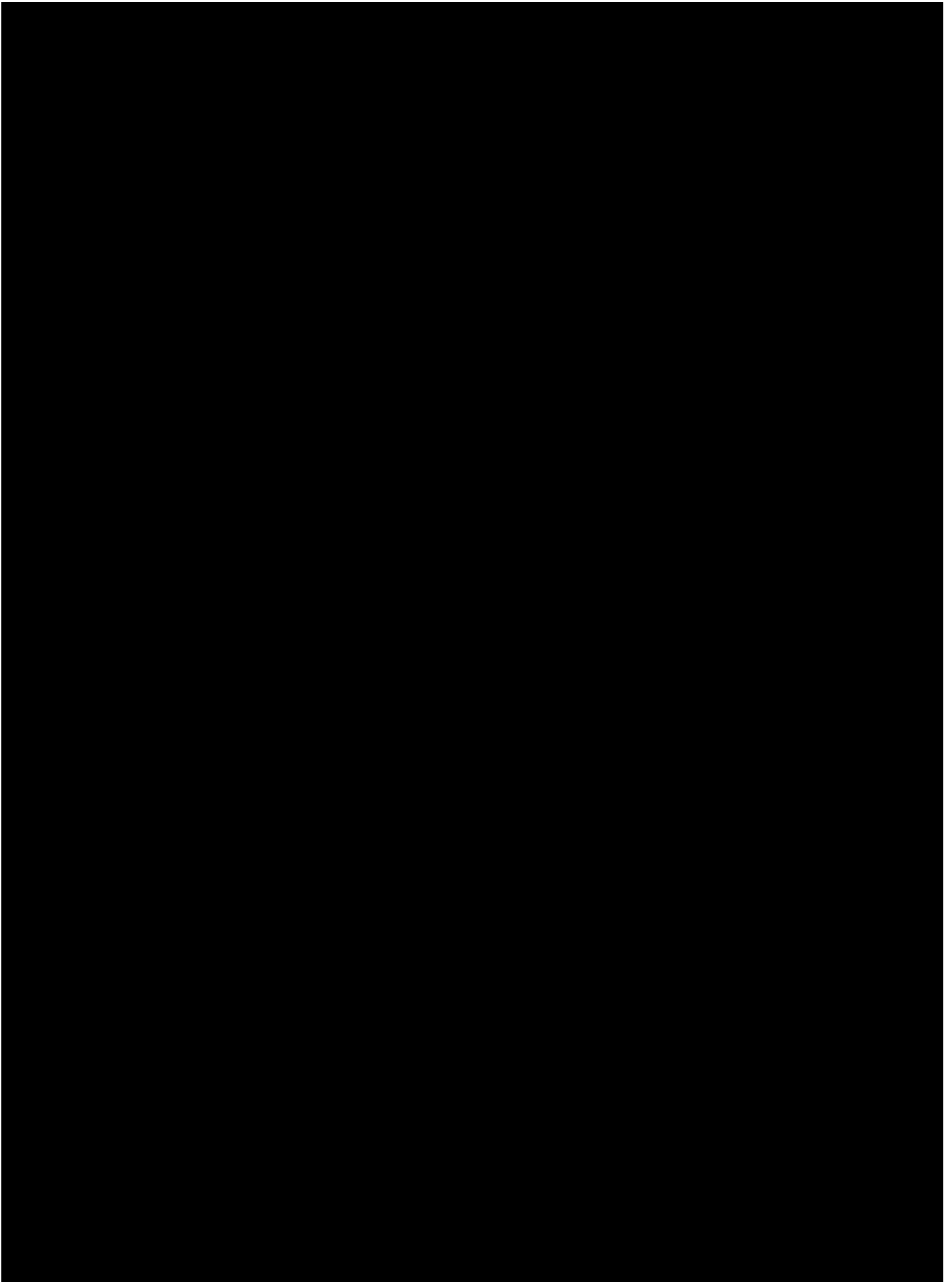


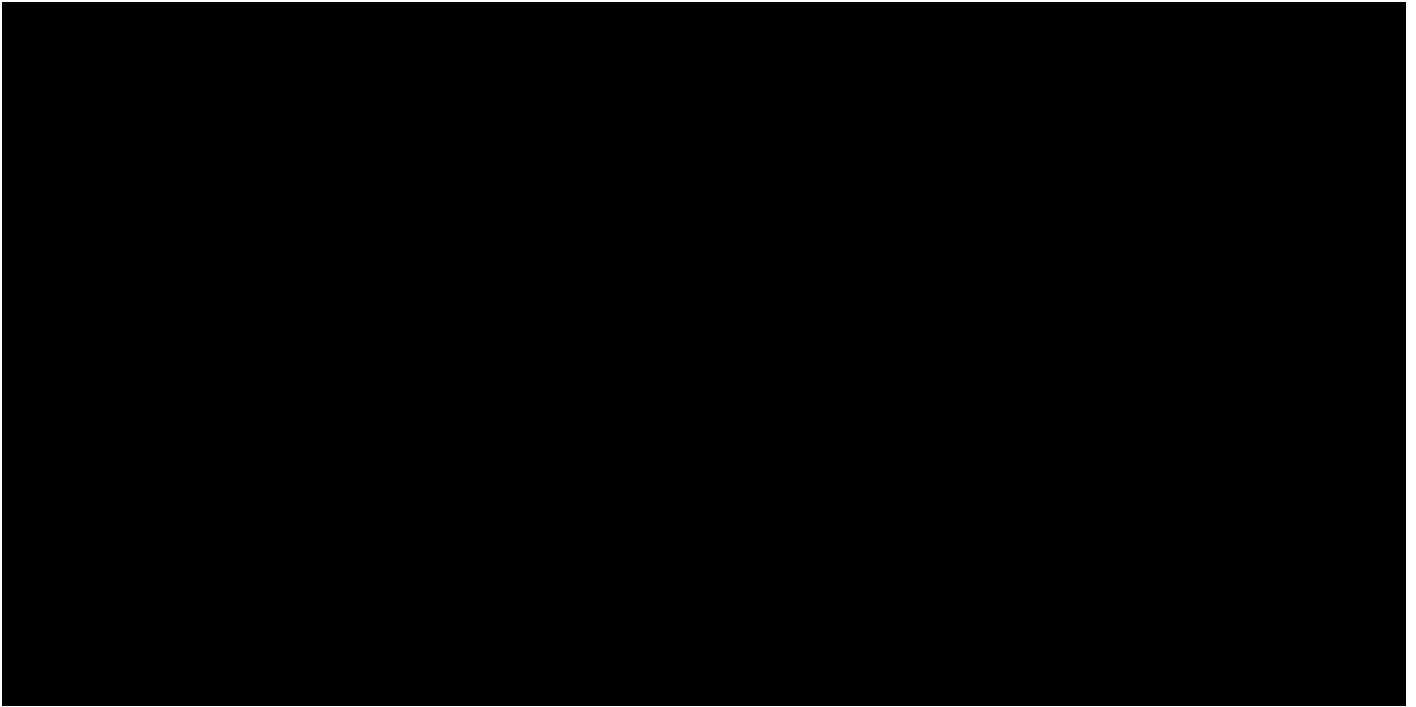


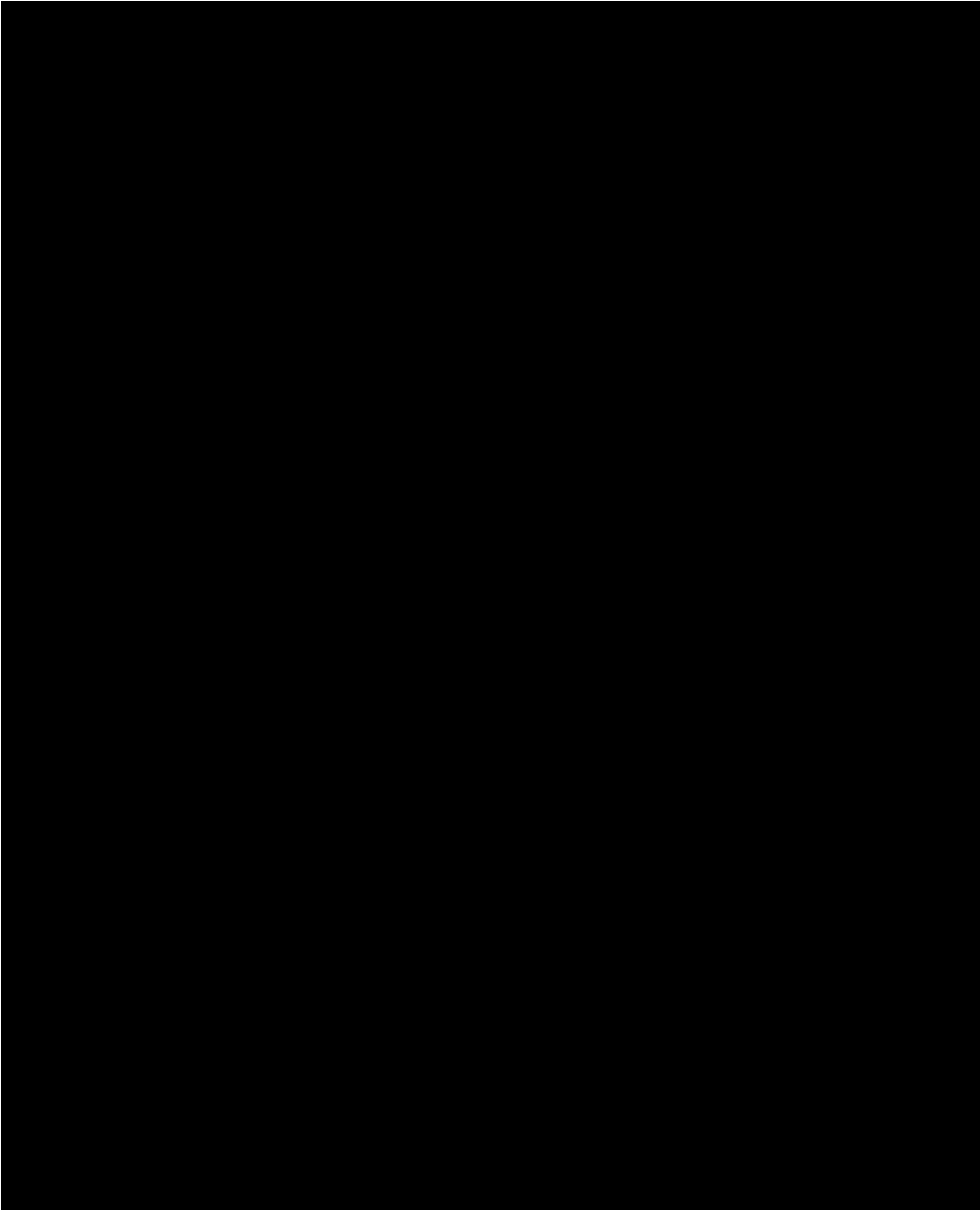












Corporate Metrics	Threshold	Target	Maximum	2021 Results	Weight	% of Target Earned
Adjusted net profit (\$ million)	666	703	740	780	35%	70%
Business performance						
SAIDI Services Quality Index	156	151.5	147	159	3.3%	0%
Operational penalties (% less than prior year)	-50	-25	0	-50	3.4%	0%
Average wind farms availability (%)	95	96	97	97.4	3.3%	3.3%
Growth achievements						
NECEC Commercial Operation Date of 2023 + Start of work with all permits	0	0.5	1	0	6.6%	0%
Complete Vineyard Wind Final Investment Decision	0	0.5	1	1	6.6%	6.6%
LCOE economic reduction (%)	0	5	10	11.6	13.2%	13.2%
FID projects in 2021 to allow a 2022-2025 construction (MW)	450	625	800	780	13.6%	12.8%
Close PNM Merger	December 31	October 1	July 1	N/A	20%	0%
Debt and cash flow						
% AGR 2021 ratio of cash from operations pre-working capital to debt > budget	No	—	Yes	No	6.6%	0%
Actual Weighted average cost of external Net Debt / Budget	1.02	1.00	0.98	0.97	6.6%	6.6%
Legislative Approval for the Securitization of New York assets	No	—	Yes	No	6.6%	0%
Health and safety targets						
Total incidence rate - employee	0.57	0.52	0.47		10.0%	8.0%
Sustainable providers (%)	20%	26%	32%		10.0%	10.0%
Total Achievement					100%	130.5%

2020 Avangrid Objectives and results:

Corporate Metrics	Threshold	Target	Maximum	2020 Results	Weight	% of Target Earned
Adjusted earnings per share (\$)	2.17	2.27	2.37	2.173	35%	1.05%
Adjusted non reconcilable net operating expenses (\$ million)	1,320	1,294	1,268	1,343	20%	—
Growth achievements	0	1	2	2	11.25%	22.50%
Major project permits						
Onshore (MW)	897	1,024	1,150	1,082.8	3.75%	5.51%
Year-end net debt	9,457	9,190	8,922	9,388	15%	3.90%
Reputation, brand and governance	0	50	100	100	5%	10.00%
Health and safety targets						
Total incidence rate - employee	0.65	0.57	0.49	0.60	5%	3.13%
Total incidence rate - contractor	0.60	0.51	0.42	0.28	5%	10.00%
Total Achievement						56.09%

2019 Avangrid Objectives and results:

Corporate Metrics	Threshold	Target	Maximum	2019 Results	Weight
Adjusted earnings per share (\$)	2.20	2.31	2.42	2.29	30%
Adjusted non reconcilable net operating expenses (\$ million)	(1,219)	(1,183)	(1,148)	(1,195)	20%
Total shareholder return	4 th quartile	Median	1 st quartile	4 th quartile	20%
NECEC and Vineyard Wind Permits	0	4	8	3	20%
Health and safety targets	0.68	0.61	0.53	0.52	10%

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary

Request No.: NYRC-0695 (DPS-400)

Date of Request: July 25, 2022

Response Due Date: August 5, 2022

Date of Reply: August 4, 2022

Witness: Dave Beber

Subject: Federal Income Taxes-Mixed Service Costs (MSC) and Repairs Allowance

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel, or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

According to RC-RRP-4-WP-03-Estimated Forecast ADIT's-MSC & Repairs Allowance the following amounts are forecast for MSC and Repairs Allowance:

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

MSC & Repairs Allowance					
Tax Deduction (\$ millions)					
<u>NYSEG ELECTRIC:</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Repairs Allowance	(74.0)	(80.0)	(121.0)	(120.0)	(111.0)
Mixed Service Cost	(16.5)	(16.5)	(16.5)	(16.5)	(16.5)
Total	(90.5)	(96.5)	(137.5)	(136.5)	(127.5)
<u>NYSEG GAS:</u>					
Repairs Allowance	(24.0)	(26.0)	(22.0)	(20.0)	(21.0)
Mixed Service Cost	(7.8)	(7.8)	(7.8)	(7.8)	(7.8)
Total	(31.8)	(33.8)	(29.8)	(27.8)	(28.8)
<u>RG&E ELECTRIC:</u>					
Repairs Allowance	(37.0)	(23.0)	(43.0)	(27.0)	(33.0)
Mixed Service Cost	(10.6)	(10.6)	(10.6)	(10.6)	(10.6)
Total	(47.6)	(33.6)	(53.6)	(37.6)	(43.6)
<u>RG&E GAS:</u>					
Repairs Allowance	(16.0)	(17.0)	(11.0)	(14.0)	(18.0)
Mixed Service Cost	(7.7)	(7.7)	(7.7)	(7.7)	(7.7)
Total	(23.7)	(24.7)	(18.7)	(21.7)	(25.7)

1. Provide all support documents, including related calculations, that were used to determine the above annual repair allowance and mixed service costs (MSC) tax deductions forecast for 2022-2026, and explain how these estimates were developed.

Response:

1. The assumed mixed service costs deduction for each year was based on the three-year average of 2017-2019 historical deductions. The repairs deductions for each year was calculated by multiplying adjusted additions for that year by an estimated qualifying percentage. Attachment 1 provides the requested support.

NYRC-0695-DPS-400
Attachment 1, Page 1 of 2

NYSEG	MSC <u>Elec-Distr</u>	MSC <u>Gas-Distr</u>	MSC <u>Total</u>
2019	(11,217,176)	(5,603,499)	(16,820,675)
2018	(19,727,359)	(13,026,656)	(32,754,015)
2017	(18,652,231)	(4,795,532)	(23,447,763)
3 yr AVG	<u>(16,532,255)</u>	<u>(7,808,562)</u>	<u>(24,340,818)</u>

RGE	MSC <u>Elec-Distr</u>	MSC <u>Gas-Distr</u>	MSC <u>Total</u>
2019	(8,772,232)	(7,393,867)	(16,166,099)
2018	(10,882,954)	(11,811,400)	(22,694,354)
2017	(12,137,239)	(3,942,929)	(16,080,168)
3 yr AVG	<u>(10,597,475)</u>	<u>(7,716,065)</u>	<u>(18,313,540)</u>

NYRC-0695 (DPS-400)
Attachment 1, Page 2 of 2

Estimated Tax Repairs Deduction:

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
NYSEG Capital Adds - Elec.	303	327	494	490	453
Est. Qualifying %	24.6%	24.6%	24.6%	24.6%	24.6%
Assumed repairs tax deduction	74	80	121	120	111

NYSEG Capital Adds - Gas	99	104	92	81	86
Est. Qualifying %	24.6%	24.6%	24.6%	24.6%	24.6%
Assumed repairs tax deduction	24	26	22	20	21

RG&E Capital Adds - Elec.	265	127	311	150	180
Est. Qualifying %	13.8%	18.3%	13.8%	18.3%	18.3%
Assumed repairs tax deduction	37	23	43	27	33

RG&E Capital Adds - Gas	115	92	77	75	96
Est. Qualifying %	13.8%	18.3%	13.8%	18.3%	18.3%
Assumed repairs tax deduction	16	17	11	14	18

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Nicholas Turan (DPS)

Request No.: NYRC-0738 (DPS-412)

Date of Request: July 27, 2022

Response Due Date: August 8, 2022

Extension Due Date: August 12, 2022

Date of Reply: August 12, 2022

Witness: Deb Hilton

Subject: Revenue Requirements Panel – ASC Costs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

Referring to NC-RRP-2-WP-14-ASC Costs and RC-RRP-2-WP-14-ASC Costs. For each question provide responses for both NYSEG and RG&E.

1. Regarding the Insurance costs included in both Schedule A Summary line 14 and Schedule B Detail JP Category line 9:
 - a. Provide a list of insurance cost that ASC is allocating to NYSEG and RG&E.
 - b. Explain how the list of cost are separate and different from insurance costs included in NYSEG and RG&E's Insurance expense provided in workpaper NC/RC-RRP-2-WP-13 Insurance, Workers Comp, Injury and Damages.
2. Regarding the Legal costs included in both Schedule A Summary line 17 and Schedule B Detail JP Category line 12:
 - a. Provide a list of legal costs that ASC is allocating to NYSEG
 - b. Explain how the list of cost are separate and different from insurance costs included in NYSEG and RG&E's Legal expense provided in workpaper NC/RC-RRP-2-WP-16 Legal and Regulatory Costs.
3. Referring to Schedule A Summary line 1 Building Services and Maintenance, explain if any of the costs included in this line are for the building located at 89 East Ave, Rochester, New York. If yes, provide the amount.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

4. Referring to Schedule B Detail JP Category line 7 Pension/OPEB Combined, explain why these costs are allocated to NYSEG and RG&E. Does ASC's Pension/OPEB costs adhere to the same policies that NYSEG and RG&E are required to follow in the Pension Policy Statement?
5. Referring to Schedule B Detail JP Category line 10 ASC Costs:
 - a. Explain the nature of this cost category.
 - b. Provide examples of these costs.
 - c. Explain why they are included in ASC costs.
6. Referring to Schedule B Detail JP Category line 11 Outside Services Costs:
 - a. Explain the nature of this cost category.
 - b. Provide examples of the costs included in Outside Services.
 - c. Explain why this is included in the total cost for ASC.
7. Referring to Schedule B Detail JP Category line 4 -401K costs, what is Avangrid Service Company's contribution match for employee contributions.
8. Referring to Schedule B Detail JP Category line 13 Vehicle Depreciation costs, explain why these costs are allocated to NYSEG and RG&E.
9. Referring to Schedule B Detail JP Category line 19 Intercompany Expense, explain what is included in this line item and why it is allocated to NYSEG and RG&E.
10. Referring to Schedule B Detail JP Category line 20 Intercompany Expense, explain why there are no revenues included in this line item for NYSEG and RG&E.
11. Referring to Schedule B Detail JP Category line 25 Property Taxes:
 - a. Explain why these costs are allocated to NYSEG and RG&E.
 - b. Provide the property taxes invoices that these costs relate to.
 - c. Provide the allocation method for these costs.
12. Referring to Schedule B Detail JP Category, Other O&M, explain what is included in this line item and why it is included in ASC costs.

Response:

1. Regarding the Insurance costs included in both Schedule A Summary line 14 and Schedule B Detail JP Category line 9:
 - b. Provide a list of insurance cost that ASC is allocating to NYSEG and RG&E.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320

Request for Information

c. Explain how the list of cost are separate and different from insurance costs included in NYSEG and RG&E's Insurance expense provided in workpaper NC/RC-RRP-2-WP-13 Insurance, Workers Comp, Injury and Damages.

(a.) The insurance cost allocated from ASC to the New York Operating Utility Companies (RG&E & NYSEG) are:

- I. Insurance Management
- II. ASC Transportation and Liability Insurance
- III. AMC Auto Liability
- IV. AMC Crime Insurance
- V. AMC Employed Lawyers Liability

(b.) These costs are separate and different as they represent RG&E and NYSEG's share of these listed costs that are a direct expense to AMC/ASC, and support/benefit RG&E and NYSEG. They are separate and distinct from the costs outlined in response NYRC-0360 (DPS-96) – which represent direct insurance expenses incurred by RG&E and NYSEG to insure certain operational risks.

The costs listed in response 1(a) include direct insurance premiums incurred by AMC/ASC and insurance/risk management related services and activities which the service companies provide to RG&E and NYSEG, as well as to other affiliated companies. These costs include administrative and labor expense for insurance placement and procurement, general administration, payment processing, relationship development with Insurers, Brokers and others in the day-to-day management of insurance and risk financing, and due diligence and compliance activities.

2. Regarding the Legal costs included in both Schedule A Summary line 17 and Schedule B Detail JP Category line 12:
- a. Provide a list of legal costs that ASC is allocating to NYSEG
 - b. Explain how the list of cost are separate and different from insurance costs included in NYSEG and RG&E's Legal expense provided in workpaper NC/RC-RRP-2-WP-16 Legal and Regulatory Costs.

The majority of expenses allocated from ASC to NYSEG and RG&E are related to personnel and employee related expenses. Please see response to NYRC-0672-DPS-377 (22-E-0317) question 1b.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

3. Referring to Schedule A Summary line 1 Building Services and Maintenance, explain if any of the costs included in this line are for the building located at 89 East Ave, Rochester, New York. If yes, provide the amount.

There are no direct operating and maintenance costs related to 89 East Ave in the Building Services and Maintenance allocation from ASC. In the test year and prior years, there is a small portion of the costs which are related to ASC employees that had been housed at 89 East Ave and reflect the occupancy expenses billed from RG&E to the service company. These costs are then reallocated to all supported affiliates.

4. Referring to Schedule B Detail JP Category line 7 Pension/OPEB Combined, explain why these costs are allocated to NYSEG and RG&E. Does ASC's Pension/OPEB costs adhere to the same policies that NYSEG and RG&E are required to follow in the Pension Policy Statement?

The ASC Pension/OPEB costs represent the pension and OPEB costs associated with ASC employees. There are several different pension plans that cover ASC employees and the accounting policies that apply are GAAP policies, which are reflective in large part of the NY PSC's Pension Policy Statement. Their cost is allocated based on a driver, mass formula, number of people in the business or others, depending on the nature of the service, to NYSEG and RG&E.

5. Referring to Schedule B Detail JP Category line 10 ASC Costs:
- a. Explain the nature of this cost category.
 - b. Provide examples of these costs.

These are intercompany costs that are coming from other affiliate companies. These costs include expenses related to the global assistance provided to corporate functions within Avangrid (for instance Control, Purchasing, Information Technology and Treasury), Board of Directors allocated cost and the cost related to service company employees occupying affiliate buildings.

- c. Explain why they are included in ASC costs.

This is the category where the intercompany charges to ASC were mapped. These are services provided by service company employees for the benefit of the regulated companies.

6. Referring to Schedule B Detail JP Category line 11 Outside Services Costs:
- a. Explain the nature of this cost category.
 - b. Provide examples of the costs included in Outside Services.
 - c. Explain why this is included in the total cost for ASC.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

These are costs originated at the services company level and generally are for utilizing and engaging external vendors and services that benefit all regulated utility companies. These costs include software maintenance and Licenses, IT technical support, audits, administrative and consultancy services amongst others.

7. Referring to Schedule B Detail JP Category line 4 -401K costs, what is Avangrid Service Company's contribution match for employee contributions. 150% on 8% for total match of up to 12%. This is the same as the post-June 30, 2022 approach for all RG&E and NYSEG non-union employees.

8. Referring to Schedule B Detail JP Category line 13 Vehicle Depreciation costs, explain why these costs are allocated to NYSEG and RG&E. Almost all vehicle depreciation happens at the Opco level at RG&E or NYSEG as Fleet vehicles belong to the operating companies. The specific costs coming from ASC to NYSEG are in relation to the corporate vehicles used by service company employees. Allocation is made by the Mass formula allocation method.

9. Referring to Schedule B Detail JP Category line 19 Intercompany Expense, explain what is included in this line item and why it is allocated to NYSEG and RG&E.

The significant portion of these expenses (\$579K – NYSEG and \$259K – RG&E) is related to net costs/benefits associated with hedging the exchange rate between EUROS and US Dollars. The originating charge is related to certain Iberdrola invoicing for corporate services to Avangrid Management Company. The performance of the hedge is then allocated to affiliated companies.

10. Referring to Schedule B Detail JP Category line 20 Intercompany Revenue, explain why there are no revenues included in this line item for NYSEG and RG&E.

The intercompany revenues associated with the occupancy of Operating Company facilities by employees of affiliates is reflected in the occupancy costs discussed in the Companies response to NYRC-0760-DPS-432 (22-E-0317 et.al). in NY.

11. Referring to Schedule B Detail JP Category line 25 Property Taxes:

- a. Explain why these costs are allocated to NYSEG and RG&E. As the Company prepared this response, we identified that the majority of these property tax costs are related to non-NYSEG/RG&E property. As such, the Companies will reflect

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

in their rebuttal testimony the removal of the \$27,224 at NYSEG and \$13,598 at RG&E.

- b. N/A
- c. N/A

12. Referring to Schedule B Detail JP Category, Other O&M, explain what is included in this line item and why it is included in ASC costs.

The costs identified as “Other O&M” in the JP Category account mapping include the major items below.

- The majority of the costs (NYSEG – 2.7M & RG&E - 1.3M) reflect the outsourcing of tax functionality with a reduction of internal FTEs and the associated reduction of personnel costs, and additional HR external vendors related to recruitment, benefits management, employment background checks, and external salary market studies.
- Subscription Services (NYSEG – 400K & RG&E – 200K) – Includes S&P Platts energy pricing and market analysis and Serengeti legal tracker.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank (DPS)

Request No.: NYRC-0745 (DPS-419)

Date of Request: July 27, 2022

Response Due Date: August 8, 2022

Date of Reply: August 5, 2022

Witness: Mike Jurczak

Subject: Revenue Requirement Panel – Storms – Follow up to DPS-308

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. In DPS-308, the Company stated that to calculate adjusted incremental costs from total incremental major storm costs, the Companies excluded only those Storms that met the qualifications for requiring a filing under Part 105 of the Commission's regulations.
 - a. From the 2019 workpapers, as shown below, verify that the March 8, 2017 NYSEG Storm costing \$6,452,000, March 8, 2018 Windstorm costing \$15,022,000, April 4, 2018 NYSEG Storm costing \$11,020,000, and May 5, 2018 NYSEG Storm costing \$11,303,000 were not Storms that met the qualifications for requiring a filing under Part 105.

	<u>Major Storm - Electric *</u>	2017	2018
5	Total incremental major storm costs incurred	\$ 45,268	\$ 118,207
6	Less: NYSEG - March 8, 2017	\$ 6,452	\$ (22)
7	Less: Windstorm - March 1, 2018**	\$ -	\$ 29,482
8	Less: Windstorm - March 8, 2018**	\$ -	\$ 15,022
9	Less: NYSEG - April 4, 2018	\$ -	\$ 11,020
10	Less: NYSEG - May 5, 2018	\$ -	\$ 11,303
11	Less: NYSEG - May 15, 2018	\$ -	\$ 35,451
12	Prestaging Cost		
12	Adjusted Incremental Costs	\$ 38,816	\$ 15,952

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- b. Were the Storms listed in part a. above, that were adjusted out of the total, charged to the Major Storm Reserve or, a separate deferral (ex. Superstorm deferral)?

Response:

1a. For the storms listed above, the Company has confirmed that each storm qualified for the Part 105 filing. Each storm was filed with the following case numbers and dates below:

Storm	Filing date	Case #
March 8, 2017	May 15, 2017	17-00540
March 1/March 8, 2018	May 11, 2018	18-00618
April 4, 2018	June 6, 2018	18-00618
May 5, 2018	July 27, 2018	18-00618
May 15, 2018	July 20, 2018	18-00618

The RRP-2-WP-01 schedules should have included an asterisk for these storm events.

1b. The Company confirms that these storms were not adjusted by a separate deferral process and were accounted for under the current major storm accounting procedures. Superstorms are identified in the following excerpt from the 2016 Joint Proposal (Case 15-E-0283 et al) to identify specifically Hurricane Irene, Tropical Storm Lee and Superstorm Sandy:

VII. STORM COSTS

This Proposal reflects the recovery of deferred NYSEG Electric storm costs of approximately \$262 million. NYSEG Electric's deferred Major Storm costs include approximately \$123 million of deferred "Super Storm" costs including storm restoration costs associated with Hurricane Irene, Tropical Storm Lee and Super Storm Sandy. The deferred Super Storm costs are being amortized over ten years. The remaining deferred Major Storm costs of approximately \$139 million are being amortized over five years. RG&E Electric's deferred Major Storm costs estimated at the beginning of RY1 are a \$2.0 million regulatory liability. Consistent with the treatment of other RG&E Electric deferred regulatory assets and liabilities, the deferred storm costs are not being amortized during this Rate Plan. |

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank (DPS)

Request No.: NYRC-0802 (DPS-472)

Date of Request: August 2, 2022

Response Due Date: August 15, 2022

Date of Reply: August 11, 2022

Witness: Paul Visconti, Joseph Syta

Subject: Revenue Requirements Panel / WCB Panel – NYSEG and RGE – Pension Freeze/misc

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to NC-RRP-2-WP-11, tab NYSEG Pension, the Company states that NYSEG's Pension will be fully funded by 2024. Provide the current funded status.
2. Referring to RC-RRP-2-WP-11, provide the current funded status of RGE's Pension and explain when it will be fully funded.
3. In the Revenue Requirement Panel testimony, page 28, the Company states they have, "moved forward with the final step in a planned de-risking of its non-union pension plans by freezing all employee benefits under the current pension plans, and instead providing an enhanced 401K company match, and in some cases supplemental compensation, to affected employees."
 - a. Define "freezing" in terms of both future benefit accruals for existing participants and prohibiting new employees from becoming participants in an existing pension plan.
 - b. Are both NYSEG and RGE's Pension Plans frozen for non-union employees, and are they frozen as of June 30, 2022?
 - c. Confirm that the non-union Pension freeze for NYSEG and RGE is not in the rate filing, but will be included in the August updated filing.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- d. Regarding NYSEG and RGE's union employees, have the Companies' union employees agreed to an employee pension freeze? If yes, when would it go into effect? Will this be included in the August updated filing?
 - e. What is meant by "supplemental compensation?" Which employees would receive supplemental compensation in addition to an enhanced 401K company match, and explain why? How many employees would receive supplemental compensation? How much would they receive? Would this be included in the revenue requirement in the August update? If yes, where would it be included? If not, why would it not be included?
4. In the Revenue Requirement Panel testimony, page 28, the Company states, "A high-level estimated effect of the present value of this change has been estimated by the Companies at a customer benefit of about \$23 million at NYSEG and \$11 million at RG&E, spread out over the next 14 years. Because the Companies are still completing individual employee calculations, the estimates of the effects will be updated and finalized after June 30, 2022, and will be built into proposed revenue requirements as part of the Companies' update filing."
- a. Provide the Company's calculation of the \$23 million benefit at NYSEG and \$11 million benefit at RGE. Include the reduction to pension expense and the increase to 401K expense for both NYSEG and RGE.
 - b. Where in the revenue requirement would these benefits be included?

Response:

- 1. Please see Attachment 1 for the combined NYSEG and RGE pension plan, which reflects a funded status of 94.35%. The funded status of the merged pension plan has increased to an estimated 100.2% as of June 30, 2022. On a standalone basis, the legacy NYSEG pension plan has an estimated funded status of 104.2% as of June 30, 2022.
- 2. Please see Attachment 1 for the combined NYSEG and RGE pension plan, which reflects a funded status of 94.35%. The funded status of the merged pension plan has increased to an estimated 100.2% as of June 30, 2022. On a standalone basis, the legacy RGE pension plan has an estimated funded status of 82.2% as of June 30, 2022.
- 3.
 - a. Since the mid-2000's, the Companies' non-union pension plans have been closed to new participants. New employees instead were provided with an enhanced 401K plan. The term "freezing" as used in the revenue Requirements testimony means that existing pension plan participants' benefits under the plan will be frozen as of 6/30/2022 – in other words, the participant's pension benefit that

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

would be paid by the plan as calculated as of June 30, 2022 would not change, no matter when in the future that participant were to retire.

- b. The non-union pension plans for both NYSEG and RG&E employees are frozen as of June 30, 2022.
 - c. The financial impact to delivery rates associated with the non-union pension freeze was not included in the Companies' initial filing, and will be included in the Companies' August 12, 2022 Update filing.
 - d. As part of the recently concluded RG&E union negotiations, the RG&E union employees have agreed to a pension freeze, including similar terms such as an enhanced 401K contribution. The NYSEG union contract is not up for negotiation in the near future, so NYSEG union employees have not agreed to a pension freeze. The financial impact on RG&E delivery rates related to the union employee pension freeze will be included in the August 12, 2022 Update filing.
 - e. "Supplemental compensation" are payments that would be made to most of the affected pension plan participants. All affected pension plan participants who remain employed by the Companies would receive, starting in 2023 and through age 65, an annual payment that would be calculated based on the value of what would have been the participant's pension benefit amount at age 65, less the value received from the enhanced 401K contributions, times 75%. The number of participants in the non-union pension plans affected by the pension freeze are about 120 at NYSEG and about 97 at RG&E. The number of participants in the union pension plan affected by the pension freeze are about 165 RG&E employees. The supplemental compensation serves to keep the participants more in line with what they would have experienced had the pension plans not been frozen. The updated revenue requirements in the Companies' August 12, 2022 Update filing will reflect the net impact of the three parts of the pension freeze: (1) the reduction in pension expense, (2) the enhanced 401k benefits that would be paid to participants, and (3) the supplemental compensation that will be paid to participants.
- 4.
- a. Please see Attachment 2 for the Companies' calculation of the \$23 million benefit at NYSEG and the \$11 million benefit at RG&E. All three items noted in response 4 above are included in the calculation.
 - b. The inclusion of the three items in revenue requirements would be as follows:
 - Changes in Pension expense – in the Pension Expense line item (e.g. line 37 of NYSEG Electric RRP-2 Schedule C)
 - Costs of enhancement to 401K program – in the 401K cost line item (e.g. line 3 of NYSEG Electric RRP-2 Schedule C)
 - Supplementary compensation – in the Other Employee benefits line item (e.g. line 6 of NYSEG Electric RRP-2 Schedule C)

**Supplement to Annual Funding Notice
of NYSEG and RGE Pension Plan for
Plan Year Beginning January 1, 2021 and Ending December 31, 2021**

This is a temporary supplement to your annual funding notice. It is required by the Moving Ahead for Progress in the 21st Century Act (MAP-21). MAP-21, the Highway and Transportation Funding Act of 2014, the Bipartisan Budget Act of 2015, the American Rescue Plan Act of 2021, and the Infrastructure Investment and Jobs Act changed how pension plans calculate their liabilities. The purpose of this supplement is to show you the effect of these changes. Prior to MAP-21, pension plans determined their liabilities using a two-year average of interest rates. Now pension plans also must take into account a 25-year average of interest rates, no less than a floor minimum interest rate. This means that interest rates likely will be higher and plan liabilities lower than they were under prior law. As a result, your employer may contribute less money to the plan at a time when market interest rates are at or near historical lows.

On March 11, 2021, President Biden signed into law The American Rescue Plan Act of 2021 (ARPA). While providing coronavirus relief, the legislation also includes provisions to provide funding relief for pension plans by extending shortfall amortization periods and providing a 'fresh start' of funding shortfalls as well as extending funding interest rate stabilization. These provisions are expected to reduce necessary funding requirements for pension plans.

The "Information Table" compares the impact of using interest rates based on the 25-year average, no less than a floor minimum interest rate (the "adjusted interest rates") and interest rates based on a two-year average on the Plan's: (1) Funding Target Attainment Percentage, (2) Funding Shortfall, and (3) Minimum Required Contribution. The funding target attainment percentage is a measure of how well the plan is funded on a particular date. The funding shortfall is the amount by which liabilities exceed net plan assets. The minimum required contribution is the amount of money an employer is required by law to contribute to a plan in a given year. The following table shows this information determined with and without the adjusted interest rates. The information is provided for the Plan Year and for each of the two preceding plan years, if applicable.

Information Table

	Plan Year Beginning in 2021		Plan Year Beginning in 2020		Plan Year Beginning in 2019	
	With Adjusted Interest Rates	Without Adjusted Interest Rates	With Adjusted Interest Rates	Without Adjusted Interest Rates	With Adjusted Interest Rates	Without Adjusted Interest Rates
Funding Target Attainment Percentage	113.72%	94.35%	111.31%	97.97%	109.99%	94.42%
Funding Shortfall	\$0	\$101,775,749	\$0	\$28,943,770	\$0	\$81,680,218
Minimum Required Contribution	\$0	\$37,634,061	\$0	\$26,429,909	\$0	\$37,286,938

Note: The results above have been updated to reflect the adoption of ARPA in 2021, including any impact on prior years (if applicable). The results for Plan Year Beginning in 2021 also reflect the merger of the RGE pension plan into the NYSEG pension plan. The results for Plan Years before 2021 reflect the NYSEG standalone plan only. Former RGE plan participants can refer to prior Notices for prior years' RGE standalone plan results.

Annual Funding Notice For NYSEG and RGE Pension Plan

Introduction

This notice includes important information about the funding status of your single-employer pension plan (the "Plan"). It also includes general information about the benefit payments guaranteed by the Pension Benefit Guaranty Corporation ("PBGC"), a federal insurance agency. All traditional pension plans (called "defined benefit pension plans") must provide this notice every year regardless of their funding status. This notice does not mean that the Plan is terminating. It is provided for informational purposes and you are not required to respond in any way. This notice is required by federal law. This notice is for the plan year beginning January 1, 2021 and ending December 31, 2021 ("Plan Year").

There was a merger of assets and liabilities of the Rochester Gas and Electric Corporation Retirement Plan (EIN: 16-0612110, PN:003) into The Retirement Benefit Plan for Employees of New York State Electric & Gas Corporation (EIN: 15-0398550, PN: 001), effective January 1, 2021. The sponsorship of the merged plan was transferred to RGS Energy Group, Inc. and the merged plan was re-named the "NYSEG and RGE Pension Plan" (EIN: 51-0437533, PN: 001). The plan merger does not impact your individual pension benefit or change any provisions from the original plans.

How Well Funded Is Your Plan

The law requires the administrator of the Plan to tell you how well the Plan is funded, using a measure called the "funding target attainment percentage." The Plan divides its Net Plan Assets by Plan Liabilities to get this percentage. In general, the higher the percentage, the better funded the plan. The Plan's Funding Target Attainment Percentage for the Plan Year and each of the two preceding plan years is shown in the chart below. The chart also shows you how the percentage was calculated.

Funding Target Attainment Percentage

	Plan Year Beginning in 2021	Plan Year Beginning in 2020	Plan Year Beginning in 2019
1. Valuation Date	January 1, 2021	January 1, 2020	January 1, 2019
2. Plan Assets			
a. Total Plan Assets	\$1,706,063,558	\$1,402,083,693	\$1,382,407,391
b. Funding Standard Carryover Balance	\$0	\$0	\$0
c. Prefunding Balance	\$5,758,824	\$0	\$0
d. Net Plan Assets (a) – (b) – (c) = (d)	\$1,700,304,734	\$1,402,083,693	\$1,382,407,391
3. Plan Liabilities	\$1,495,131,353	\$1,259,611,560	\$1,256,810,334
4. Funding Target Attainment Percentage (2d)/(3)	113.72%	111.31%	109.99%

Note: The results above have been updated to reflect the adoption of ARPA in 2021, including any impact on prior years (if applicable). The results for Plan Year Beginning in 2021 also reflect the merger of the RGE pension plan into the NYSEG pension plan. The results for Plan Years before 2021 reflect the NYSEG standalone plan only. Former RGE plan participants can refer to prior Notices for prior years' RGE standalone plan results.

Plan Assets and Credit Balances

The chart above shows certain “credit balances” called the Funding Standard Carryover Balance and Prefunding Balance. A plan might have a credit balance, for example, if in a prior year an employer contributed money to the plan above the minimum level required by law. Generally, an employer may credit the excess money toward the minimum level of contributions required by law that it must make in future years. Plans must subtract these credit balances from Total Plan Assets to calculate their Funding Target Attainment Percentage.

Plan Liabilities

Plan Liabilities in line 3 of the chart above is an estimate of the amount of assets the Plan needs on the Valuation Date to pay for promised benefits under the plan.

Year-End Assets and Liabilities

The asset values in the chart above are measured as of the first day of the Plan Year. They also are “actuarial values.” Actuarial values differ from market values in that they do not fluctuate daily based on changes in the stock or other markets. Actuarial values smooth out those fluctuations and can allow for more predictable levels of future contributions. Despite the fluctuations, market values tend to show a clearer picture of a plan’s funded status at a given point in time. As of December 31, 2021, the fair market value of the Plan’s assets was \$1,834,158,247. On this same date, the Plan’s liabilities, determined using market rates, were \$1,899,090,247.

Participant Information

The total number of participants and beneficiaries covered by the Plan on the Valuation Date was 6,346. Of this number, 1,597 were current employees, 4,323 were retired and receiving benefits, and 426 were no longer working for the employer and have a right to future benefits.

Funding & Investment Policies

Every pension plan must have a procedure to establish a funding policy for plan objectives. A funding policy relates to how much money is needed to pay promised benefits. The current funding policy of the Plan is to make annual contributions at least equal to the minimum contribution required by law, but no less than the amount needed to maintain at least an 80% Adjusted FTAP to avoid any restrictions on benefits. The Company may, at its discretion, contribute amounts in excess of the minimum required contribution, but not more than the maximum tax deductible level allowed.

Pension plans also have investment policies. These generally are written guidelines or general instructions for making investment management decisions. The investment policy of the Plan is to invest trust assets such that the current and future benefit obligations are adequately funded in a cost-effective manner with the volatility commensurate with the Company’s tolerance for risk. The preservation of capital over the long term is primarily sought to be achieved through diversification of the Plan Trust’s investments.

Under the investment policy, the Plan’s assets were allocated among the following categories of investments, as of the end of the Plan Year. These allocations are percentages of total assets:

Asset Allocations	Percentage
Stocks	33%
Investment grade debt instruments	53%
High-yield debt instruments	2%
Real estate	9%
Other	3%

Right to Request a Copy of the Annual Report

Pension plans must file annual reports with the US Department of Labor. The report is called the "Form 5500." These reports contain financial and other information. You may obtain an electronic copy of your Plan's annual report by going to www.efast.dol.gov and using the search tool. Annual reports also are available from the US Department of Labor, Employee Benefits Security Administration's Public Disclosure Room at 200 Constitution Avenue, NW, Room N-1515, Washington, DC 20210, or by calling 202.693.8673. Or you may obtain a copy of the Plan's annual report by making a written request to the plan administrator. Annual reports do not contain personal information, such as the amount of your accrued benefits. You may contact your plan administrator if you want information about your accrued benefits. Your plan administrator is identified below under "Where to Get More Information."

Summary of Rules Governing Termination of Single-Employer Plans

If a plan terminates, there are specific termination rules that must be followed under federal law. A summary of these rules follows.

There are two ways an employer can terminate its pension plan. First, the employer can end a plan in a "standard termination" but only after showing the PBGC that such plan has enough money to pay all benefits owed to participants. Under a standard termination, a plan must either purchase an annuity from an insurance company (which will provide you with periodic retirement benefits, such as monthly, for life or for a set period of time when you retire) or, if the plan allows, issue one lump-sum payment that covers your entire benefit. Your plan administrator must give you advance notice that identifies the insurance company (or companies) selected to provide the annuity. The PBGC's guarantee ends upon the purchase of an annuity or payment of the lump-sum. If the plan purchases an annuity for you from an insurance company and that company becomes unable to pay, the applicable state guaranty association guarantees the annuity to the extent authorized by that state's law.

Second, if the plan is not fully-funded, the employer may apply for a distress termination. To do so, however, the employer must be in financial distress and prove to a bankruptcy court or to the PBGC that the employer cannot remain in business unless the plan is terminated. If the application is granted, the PBGC will take over the plan as trustee and pay plan benefits, up to the legal limits, using plan assets and PBGC guarantee funds.

Under certain circumstances, the PBGC may take action on its own to end a pension plan. Most terminations initiated by the PBGC occur when the PBGC determines that plan termination is needed to protect the interests of plan participants or of the PBGC insurance program. The PBGC can do so if, for example, a plan does not have enough money to pay benefits currently due.

Benefit Payments Guaranteed by the PBGC

When the PBGC takes over a plan, it pays pension benefits through its insurance program. Only benefits that you have earned a right to receive and that cannot be forfeited (called vested benefits) are guaranteed. Most participants and beneficiaries receive all of the pension benefits they would have received under their plan, but some people may lose certain benefits that are not guaranteed.

The amount of benefits that PBGC guarantees is determined as of the plan termination date. However, if a plan terminates during a plan sponsor's bankruptcy, then the amount guaranteed is determined as of the date the sponsor entered bankruptcy.

The PBGC maximum benefit guarantee is set by law and is updated each calendar year. For a plan with a termination date or sponsor bankruptcy date, as applicable in 2022, the maximum guarantee is \$6,204.55 per month, or \$74,454.60 per year, for a benefit paid to a 65-year-old retiree with no survivor benefit. If a plan terminates during a plan sponsor's bankruptcy, the maximum guarantee is fixed as of the calendar year in which the sponsor entered bankruptcy. The maximum guarantee is lower for an individual who begins receiving benefits from PBGC before age 65 reflecting the fact that younger retirees are expected to receive more monthly pension checks over their lifetimes. Similarly, the maximum guarantee is higher for an individual who starts receiving benefits from PBGC after age 65. The maximum guarantee by age can be found on PBGC's website, www.pbgc.gov. The guaranteed amount is also reduced if a benefit will be provided to a survivor of the plan participant.

The PBGC guarantees "basic benefits" earned before a plan is terminated, which include:

- Pension benefits at normal retirement age;
- Most early retirement benefits;
- Annuity benefits for survivors of plan participants; and
- Disability benefits for a disability that occurred before the date the plan terminated or the date the sponsor entered bankruptcy, as applicable.

The PBGC does not guarantee certain types of benefits:

- The PBGC does not guarantee benefits for which you do not have a vested right, usually because you have not worked enough years for the company.
- The PBGC does not guarantee benefits for which you have not met all age, service, or other requirements.
- Benefit increases and new benefits that have been in place for less than one year are not guaranteed. Those that have been in place for less than five years are only partly guaranteed.
- Early retirement payments that are greater than payments at normal retirement age may not be guaranteed. For example, a supplemental benefit that stops when you become eligible for Social Security may not be guaranteed.
- Benefits other than pension benefits, such as health insurance, life insurance, death benefits, vacation pay, or severance pay, are not guaranteed.
- The PBGC generally does not pay lump sums exceeding \$5,000.

In some circumstances, participants and beneficiaries still may receive some benefits that are not guaranteed. This depends on how much money the terminated plan has and how much the PBGC recovers from employers for plan underfunding.

For additional general information about the PBGC and the pension insurance program guarantees, go to the "General FAQs about PBGC" on PBGC's website at www.pbgc.gov/generalfaqs. Please contact your employer or plan administrator for specific information about your pension plan or pension benefit. PBGC does not have that information. See "Where to Get More Information," below.

Corporate and Actuarial Information on File With PBGC

A plan sponsor must provide the PBGC with financial information about itself and actuarial information about the plan under certain circumstances, such as when the funding target attainment percentage of the plan (or any other pension plan sponsored by a member of the sponsor's controlled group) falls below 80% (other triggers may also apply). The sponsor of the Plan, RGS Energy Group, Inc., or a member of its controlled group, was subject to this requirement to provide corporate financial information and plan actuarial information to the PBGC. The PBGC uses this information for monitoring and other purposes.

Where to Get More Information

For more information about this notice, you may contact the Avangrid Pension Service Center, at 866-AVN-GRID (286-4743), 9 a.m. to 7 p.m. (Eastern), any business day, or send an email with your questions to specialist@avangridpension.com. For identification purposes, the official plan number is 001 and the plan sponsor's name and employer identification number or "EIN" are RGS Energy Group, Inc. and 51-0437533.

Disclosure Statement and Disclaimer

This notice is intended to comply with the requirements of section 101(f) of the Employee Retirement Income Security Act of 1974, as amended. The disclosures provided in this notice are based on information available and believed to be accurate as of the date this notice is provided. All computations reflected in these disclosures have been performed based on a good faith interpretation of the applicable statutory and regulatory guidance in effect on the date this notice is provided. Such information and computations include, but are not limited to, the measurement of plan liabilities, reported values of plan assets, and allocation of assets. However, actual results for the Plan Year may change and will not be considered final until filed with the Department of Labor as part of the Annual Report (i.e., the Form 5500). Subsequently, such results will change only by amendment of the Annual Report for the Plan Year. See the Right to Request a Copy of the Annual Report section for information about how to obtain a copy of the Annual Report. The plan sponsor does not undertake any obligation to update or publicly release any revisions to this notice, and no such revisions will be issued, to reflect any changes, including but not limited to, changes in the manner in which particular calculations are performed, changes in expectations, the adoption of plan amendments or any other events or circumstances occurring after this notice is provided.

**NYSEG and RGE Pension Plan
Notice of Availability of Benefit Statement**

We wanted to remind you of your ability to request an estimate of your plan benefit.

If you are an active employee, or a former employee with a vested benefit, you can get an estimate of your current accrued benefit by contacting the Avangrid Pension Service Center, at 866-AVN-GRID (286-4743), 9 a.m. to 7 p.m. (Eastern), any business day, or by sending an email with your questions to specialist@avangridpension.com

If you are already receiving pension payments, your benefit will continue to be paid in accordance with your election.

Calculation of Non-union Pension Freeze Net Impact

NYRC-0802 (DPS-472)

U.S. GAAP Projected Impacts by Year																
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total	
NPV of NYSEG Pension Savings (Cost):	\$ 4.4	\$ 8.8	\$ 10.5	\$ 5.1	\$ 4.6	\$ 5.3	\$ 3.5	\$ 3.8	\$ 0.6	\$ (0.9)	\$ 2.4	\$ 2.6	\$ 2.7	\$ 3.0	\$ 56.4	
less: ASC employee amounts	\$ (0.7)	\$ (1.3)	\$ (1.3)	\$ (1.0)	\$ (0.9)	\$ (0.8)	\$ (0.6)	\$ (0.5)	\$ (0.3)	\$ (0.1)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.4)	\$ (8.8)	
less: AMC employee amounts	\$ (0.2)	\$ (0.1)	\$ (0.3)	\$ (0.2)	\$ (0.1)	\$ -	\$ -	\$ -	\$ -	\$ (0.1)	\$ -	\$ -	\$ -	\$ -	\$ (1.0)	
add: NYSEG % of ASC amounts	\$ 0.4	\$ 0.7	\$ 0.7	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.3	\$ 0.3	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 5.1	
add: NYSEG % of AMC amounts	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 1.0	
NPV of NYSEG Pension Savings (Cost) - after ASC/AMC adjustments:	\$ 4.0	\$ 8.2	\$ 9.8	\$ 4.5	\$ 4.2	\$ 5.1	\$ 3.3	\$ 3.7	\$ 0.5	\$ (1.0)	\$ 2.3	\$ 2.6	\$ 2.6	\$ 2.9	\$ 52.7	
NYSEG Increased 401k Costs*:	\$ 0.9	\$ 1.8	\$ 1.8	\$ 1.8	\$ 1.8	\$ 1.8	\$ 1.6	\$ 1.5	\$ 1.3	\$ 1.1	\$ 0.9	\$ 0.6	\$ 0.5	\$ 0.3	\$ 17.7	
less: ASC employee amounts	\$ (0.2)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.2)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (3.9)	
less: AMC employee amounts	\$ (0.0)	\$ (0.1)	\$ (0.1)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.3)	
add: NYSEG % of ASC amounts	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ 2.6	
add: NYSEG % of AMC amounts	\$ 0.0	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.5	
NYSEG 401K Cost - after ASC/AMC adjustments:	\$ 0.8	\$ 1.7	\$ 1.7	\$ 1.7	\$ 1.7	\$ 1.6	\$ 1.5	\$ 1.4	\$ 1.2	\$ 1.0	\$ 0.9	\$ 0.7	\$ 0.5	\$ 0.3	\$ 16.7	
NPV of NYSEG 401K Cost - after ASC/AMC adjustments:	\$ 0.8	\$ 1.6	\$ 1.6	\$ 1.6	\$ 1.6	\$ 1.5	\$ 1.4	\$ 1.2	\$ 1.1	\$ 0.9	\$ 0.7	\$ 0.5	\$ 0.4	\$ 0.3	\$ 15.1	
NPV of NYSEG Employee Supplemental Compensation Costs **	\$ -	\$ 2.2	\$ 2.2	\$ 2.1	\$ 2.0	\$ 1.9	\$ 1.6	\$ 1.3	\$ 1.1	\$ 0.9	\$ 0.6	\$ 0.4	\$ 0.3	\$ 0.2	\$ 16.8	
less: ASC employee amounts	\$ -	\$ (0.5)	\$ (0.5)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.4)	\$ (0.3)	\$ (0.3)	\$ (0.2)	\$ (0.1)	\$ (0.1)	\$ (0.0)	\$ (0.0)	\$ (3.6)	
less: AMC employee amounts	\$ -	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.4)	
add: NYSEG % of ASC amounts	\$ -	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 1.5	
add: NYSEG % of AMC amounts	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.2	
NPV of NYSEG Supplemental Comp Cost - after ASC/AMC adjustments:	\$ -	\$ 1.9	\$ 1.9	\$ 1.8	\$ 1.7	\$ 1.6	\$ 1.4	\$ 1.1	\$ 1.0	\$ 0.8	\$ 0.6	\$ 0.4	\$ 0.3	\$ 0.2	\$ 14.5	
NPV of NYSEG Total Pension Freeze Savings (Cost)	\$ 3.2	\$ 4.7	\$ 6.3	\$ 1.1	\$ 1.0	\$ 2.1	\$ 0.5	\$ 1.3	\$ (1.5)	\$ (2.6)	\$ 1.0	\$ 1.6	\$ 2.0	\$ 2.4	\$ 23.1	
NPV of RGE Pension Savings (Cost)	\$ 3.3	\$ 4.5	\$ 5.9	\$ 3.8	\$ 4.0	\$ 3.3	\$ 2.0	\$ 1.9	\$ 0.8	\$ (0.3)	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7	\$ 32.0	
less: ASC employee amounts	\$ (0.5)	\$ (0.7)	\$ (0.8)	\$ (0.5)	\$ (0.6)	\$ (0.8)	\$ (0.4)	\$ (0.5)	\$ (0.4)	\$ (0.2)	\$ (0.2)	\$ (0.4)	\$ (0.2)	\$ (0.3)	\$ (6.5)	
less: AMC employee amounts	\$ (0.2)	\$ (0.3)	\$ (0.4)	\$ (0.3)	\$ (0.4)	\$ (0.4)	\$ (0.2)	\$ (0.1)	\$ -	\$ (0.1)	\$ (0.1)	\$ (0.2)	\$ (0.2)	\$ (0.1)	\$ (3.0)	
add: RGE % of ASC amounts	\$ 0.2	\$ 0.3	\$ 0.4	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 2.7	
add: RGE % of AMC amounts	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.5	
NPV of RGE Pension Savings (Cost) - after ASC/AMC adjustments:	\$ 2.8	\$ 3.9	\$ 5.2	\$ 3.3	\$ 3.3	\$ 2.4	\$ 1.6	\$ 1.5	\$ 0.5	\$ (0.5)	\$ 0.5	\$ 0.2	\$ 0.4	\$ 0.4	\$ 25.6	
RGE Increased 401k Costs*	\$ 0.7	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.4	\$ 1.3	\$ 1.2	\$ 1.0	\$ 0.9	\$ 0.8	\$ 0.6	\$ 0.5	\$ 15.8	
less: ASC employee amounts	\$ (0.2)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.3)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (3.8)	
less: AMC employee amounts	\$ (0.1)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.2)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.0)	\$ (0.0)	\$ (1.9)	
add: RGE % of ASC amounts	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 1.3	
add: RGE % of AMC amounts	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.3	
RGE 401K Cost - after ASC/AMC adjustments:	\$ 0.6	\$ 1.2	\$ 1.2	\$ 1.2	\$ 1.1	\$ 1.1	\$ 1.0	\$ 0.9	\$ 0.8	\$ 0.7	\$ 0.6	\$ 0.5	\$ 0.4	\$ 0.3	\$ 11.7	
NPV of RG&E 401K Cost - after ASC/AMC adjustments:	\$ 0.6	\$ 1.2	\$ 1.1	\$ 1.1	\$ 1.0	\$ 1.0	\$ 0.9	\$ 0.8	\$ 0.7	\$ 0.6	\$ 0.5	\$ 0.4	\$ 0.3	\$ 0.2	\$ 10.6	
NPV of RG&E Employee Supplemental Compensation Costs **	\$ -	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.5	\$ 0.5	\$ 0.4	\$ 0.3	\$ 0.3	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.0	\$ 4.4	
less: ASC employee amounts	\$ -	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.9)	
less: AMC employee amounts	\$ -	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.0)	\$ (0.6)	
add: RGE % of ASC amounts	\$ -	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.8	
add: RGE % of AMC amounts	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	
NPV of RGE Supplemental Comp Cost - after ASC/AMC adjustments:	\$ -	\$ 0.6	\$ 0.6	\$ 0.5	\$ 0.5	\$ 0.4	\$ 0.4	\$ 0.3	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 3.9	
NPV of RG&E Total Pension Freeze Savings (Cost)	\$ 2.2	\$ 2.2	\$ 3.5	\$ 1.7	\$ 1.8	\$ 1.0	\$ 0.3	\$ 0.4	\$ (0.4)	\$ (1.3)	\$ (0.1)	\$ (0.3)	\$ 0.1	\$ 0.2	\$ 11.2	

*Increased costs over the current 50% on 8% 401(K) Match formula. Assumes Employees are receiving the full match and retire at age 65.

** Additional costs to mitigate individual employee impacts

Discount Rate Calculation Support		Year	Factor
		2022	1
2.0%		2023	1.020
		2024	1.0404
		2025	1.061208
		2026	1.082432
		2027	1.104081
		2028	1.126162
		2029	1.148686
		2030	1.171659
		2031	1.195093
		2032	1.218994
		2033	1.243374
		2034	1.268242
		2035	1.293607

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation****22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-0876 (DPS-496)

Date of Request: August 4, 2022

Response Due Date: August 15, 2022

Date of Reply: August 15, 2022

Witness: Dave George

Subject: EBCAP – Working capital – follow up to DPS-340

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to the Company's response to DPS-340, NYRC-0634-DPS-340 Attachment 2, the Company provided an updated working capital calculation for NYSEG.
 - a. Does the Company agree that line 120 on the "Plant and working Cap Detail," Purchased Power & Gas Expense – Full Year, should also be updated to the January – December 2021 P&L value of \$396,469?
 - b. If the answer to 1.a. above is yes, does the Company agree that the new Earnings Base Cap Differential should be \$(71,661), down from \$(66,495) in the filing, as opposed to the Company's \$(67,844) in the IR response referenced above?
2. Referring to the Company's response to DPS-340, NYRC-0634-DPS-340 Attachment 1, the Company provided an updated working capital calculation for RGE.
 - a. Does the Company agree that line 129 on the "Plant and working Cap Detail," Purchased Power & Gas Expense – Full Year, should also be updated to the January – December 2021 P&L value of \$136,998?
 - b. If the answer to 2.a. above is yes, does the Company agree that the new Earnings Base Cap Differential should be \$5,103, down from \$6,105 in the filing, as opposed to the Company's \$6,077 in the IR response referenced above?

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Response:

1.a. Yes, the Company would agree to that update.

1.b. Yes, the resulting revised total calendar Year 2021 EBCAP would be (\$71,661), which when translated to Schedule A of Exhibits RRP-4, would result in an adjustment of (\$3,053) to the EBCAP credit for NYSEG Electric and (\$764) for NYSEG Gas.

2.a. Yes, the Company would agree to that update.

2.b. Yes, the resulting revised total calendar Year 2021 EBCAP would be \$5,103, which when translated to Schedule A of Exhibits RRP-4, would result in an adjustment of (\$755) to the EBCAP credit for RG&E Electric and (\$219) for RG&E Gas.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-0928 (DPS-548)

Date of Request: August 11, 2022

Response Due Date: August 22, 2022

Date of Reply: August 22, 2022

Witness: Cindy Gronwall, LaWanda Ervin, Dave George

Subject: Storms – Follow up to DPS-419/Part 105 Storms

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to the Company's response contained in NYRC-0745-DPS-419, question 1.a., the Company provided a list of Part 105 filing Storms for 2017 and 2018, along with filing dates and case numbers.
 - a. Does the Company keep records of each Part 105 Storm, Filing date, and Case number? If yes, please provide a summary of Part 105 Storms, including the Storm date, Part 105 filing date, and case number, from 2017 to 2021 for both NYSEG and RGE.
 - b. In NE-RRP-2-WP-01, the Company has calculated 2017 and 2018 adjusted incremental storm costs for NYSEG to equal \$45,348,000 and \$53,274,000, respectively. Given that in the Company's response to question 1.a., referenced above, it stated that the additional storms provided in the question were indeed Part 105 filing Storms, does the Company agree that each of these storms should be removed from total incremental major storm costs incurred to arrive at adjusted incremental costs? As seen below, Staff has calculated adjusted incremental costs, for 2017 and 2018, to equal \$38,896,000 and \$15,929,000. Explain whether the Company agrees with these figures.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

<u>Date</u>	<u>Major Storm - Electric</u>	<u>2017</u>	<u>2018</u>
	Total incremental major storm costs incurred	\$ 45,348	\$ 118,207
	Less: NYSEG - March 8, 2017	\$ 6,452	\$ -
	Less: Windstorm - March 8, 2018**	\$ -	\$ 15,022
	Less: NYSEG - April 4, 2018	\$ -	\$ 11,020
	Less: NYSEG - May 5, 2018	\$ -	\$ 11,303
3/1/2018	Less: NYSEG - Storm #1 2018 *	-	29,482
5/15/2018	Less: NYSEG - Storm #7 2018N *	-	35,451
2/24/2019	Less: NYSEG - Storm #3 2019N	-	-
11/1/2019	Less: NYSEG - Storm #9 2019N *	-	-
8/4/2020	Less: NYSEG - Storm #6 2020N *	-	-
12/10/2021	Less: NYSEG - Storm #13 2021N	-	-
	January 2022 Accrual Adj for PY Storm	-	-
	Adjusted Incremental Costs	\$ 38,896	\$ 15,929
	Allowance for enhance RAM Mechanism	(4)	

Response:

1a.

See the Companies' response NYRC-0745-DPS-419 for filing dates and case numbers for events through 2018. Available detail for Part 105 filings through 2021 are as follows:

Storm	Storm Date	Op Co	Comments
October Windstorm*	October 31, 2019	NYSEG	* Did not cross 72 hour reporting threshold but Scorecard and Part 105 reports were requested by DPS
Isaias	August 1, 2020	NYSEG	

1b. Yes, the Companies agree that each of these storms could be removed from total incremental major storm costs incurred to arrive at the adjusted incremental costs as identified by Staff at \$38,896,000 and \$15,929,000 for 2017 and 2018 respectively.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation****22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-0996 (DPS-601)

Date of Request: August 22, 2022

Response Due Date: September 1, 2022

Date of Reply: August 30, 2022

Witness: Paul Visconti / Joseph Syta

Subject: NYSEG and RGE – Pension August Update

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to NC-RRP-2-WP-11 Pension OPEB August Update, tab NYSEG Pension Savings Non Union:
 - a. Provide the source of the table, “U.S. GAAP Projected Impacts by Year,” and its contents.
 - b. Explain how the data in the table was derived.
 - c. Provide an explanation of line 17, “NPV of NYSEG Pension Savings (Cost) – after ASC/AMC adjustments,” including the meaning of lines 12 through 16 and how they factor into line 17.

Response:

1a. The information contained on the table in the referenced tab was provided by the Companies’ external actuary (PwC). The Table includes three separate items: (1) Pension Expense Savings, (2) 401K incremental costs, and (3) Employee Supplemental Compensation/Mitigation costs. Overall net expense reductions will occur over the next 14 years, and the Table shows the impacts for those years including 2022, the years covered by the rate year and the subsequent two calendar years.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

1b. The Pension Expense Savings shown on the table were comprised of three different items:

- (1) reduced service costs in future years
- (2) reduced interest costs due to lower benefit obligations in future years
- (3) a curtailment gain that lowers the pension benefit obligation, which freezes assumed future salary increases.

The incremental 401K costs represent the impact of increasing the 401K company match for those affected employees from 50% of 8% of eligible compensation to 150% of 8% of eligible compensation.

The supplemental compensation/employee mitigation incremental costs are those provided to employees as supplemental payments up to age 65 to mitigate the reduction in future pension benefits compared to the enhancement in the 401K Company match.

1c. Line 17 represents the overall estimated Pension Expense Savings by year for the 5 years presented on the Table. To arrive at the appropriate amount to be considered for NYSEG, adjustments were required to reflect the Avangrid Service Company (ASC) and Avangrid Management Company (AMC) employees still covered by the NYSEG Pension Plan. This is what lines 12-16 reflect, as line 12 is an actuarially derived estimate of pension expense savings for all employees covered by the NYSEG pension plan, even if they no longer are NYSEG employees. The pension expense savings associated with the ASC (line 13) and AMC (line 14) employees are subtracted from the overall estimate shown on line 12. Then, in lines 15 and 16, the NYSEG share of ASC/AMC savings is added back, to arrive at a total net savings amount applicable to NYSEG customers.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary and Vincent Califano

Request No.: NYRC-1000 (DPS-604)

Date of Request: August 23, 2022

Response Due Date: September 2, 2022

Date of Reply: September 2, 2022

Witness: Jerry Morin

Subject: NYS Sales and Use Tax – Tax Panel

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

- 1) For NYSEG and RG&E, confirm that each Company still holds a direct pay permit for New York State Sales and Uses tax. If the answer is yes, provide the following information:
 - a. A list of any current or previous sales and use tax audit conducted by the New York State Department of Tax and finance within the years 2018 through, and including 2021.
 - i. Explain the outcome of these audits.
 - b. The amount, and where the results of the audits are included, in each revenue requirement Exhibit__(RRP-2) for the electric and gas businesses of each Company.
 - c. All supporting documents, workpapers, and any audit results provided by the New York State Department of Taxation and Finance to support the amounts specified in response to the preceding questions for each Company.
- 2) Referring to NYSEG Electric Exhibit NC- RRP-4 WP-2 Regulatory Assets and Liabilities August Update, Schedule A (Summary), line 159, the Companies business shows a Sales & Use Tax Audit - 2023 JP New Amortization - Forecasted Balance at 4/30/2023 of \$15,581,432. Provide the workpaper that shows the calculation of the basis for this Sales & Use Tax Audit (forecasted balance) in Microsoft Excel format.
- 3) Referring to NYSEG Gas Exhibit NC- RRP-4 WP-2 Regulatory Assets and Liabilities August Update, Schedule A (Summary), line 330, the Companies business shows a Sales &

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Use Tax Audit - 2023 JP New Amortization - Forecasted Balance at 4/30/2023 of \$2,778,384. Provide the workpaper that shows the calculation of the basis for this Sales & Use Tax Audit (forecasted balance) in Microsoft Excel format.

Response:

- 1) NYSEG still holds a direct pay permit (DP000007) for New York State Sales and Uses tax. RG&E still holds a direct pay permit (DP000121) for New York State Sales and Uses tax.
 - a. For NYSEG: during the years 2018 through 2021, the New York State Department of Tax and Finance conducted and completed a Sales and Use Tax audit for the following periods:
 - 3/1/14 – 2/28/17 (completed in 2020): the outcome resulted in an overall tax refund of \$5,059,858 (see Attachment 1)
 - 3/1/17 – 5/31/18 (completed in 2020): the outcome resulted in an overall tax refund of \$3,756,094 (see Attachment 2)
 - 6/1/18 – 5/31/20 (completed in 2022): the outcome resulted in an overall tax refund of \$24,549,217 (see Attachment 3)

The firm Deloitte Tax LLP was engaged to assist during these audits and provided support, analysis, and other information that significantly reduced assessments originally proposed by New York State and also identified certain Use Tax accruals on expenditures that were ultimately deemed exempt from tax resulting in refunds. The fee paid to Deloitte Tax LLP was netted against the refunds received as the net impact of these tax audits, consistent with Section XXIX.M of the Companies Joint Proposal.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

For RG&E: during the years 2018 through 2021, the New York State Department of Tax and Finance is conducting a Sales and Use Tax audit for the following period:

- 6/1/15 – 2/28/22 (not completed): audit in progress with Deloitte Tax LLP engaged to assist in the same manner as for NYSEG.

1) b. NYSEG Audit results included in revenue requirement are as follows:

- Any regulatory assets associated with the additional Use Taxes owed on O&M related items, as well as any corresponding costs to achieve, are included in the August Update RRP-2,3,4 exhibits for NYSEG Electric and NYSEG Gas as shown below with a proposed amortization period of 3 years:

New York State Electric & Gas Corporation		Exhibit (NYSEG Elec RRP-2)		
Electric Department		August 2022 Update		
Revenue Requirement for Forecast Years Ending April 30, 2024		Schedule H		
Regulatory Amortizations				
(\$000)				
		A	B	C
		Starting Rate Year		Inc / (Exp)
		Asset / (Liab)	Amortization	Rate Year 1
		Balance	Period (years)	Amortization
				4/30/2024
28	NextEra Easement - New Amortization	(4,708)	3	1,569
29	NRA - Customer Service Quality Metrics - New Amortization	(621)	3	207
30	NRA - SAIFI - New Amortization	(15,464)	3	5,155
31	NWA - Stillwater	-	10	-
32	OPEB Deferral - New Amortization	(306)	3	102
33	Pension Deferral - New Amortization	10,292	3	(3,431)
34	Rate Increase Levelization - New Amortization	0	3	(0)
35	Sales & Use Tax Audit - New Amortization	15,581	3	(5,194)
36	Special Studies - 2023 JP New Amortization	131	3	(44)
37	Storm - New Amortization	187,651	10	(18,765)
38	Storm Manager Overtime - New Amortization	(872)	3	291

New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation

22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information

New York State Electric & Gas Corporation				Exhibit __ (NYSEG Gas RRP-2)
Gas Department				August 2022 Update
Revenue Requirement for Forecast Years Ending April 30, 2024				Schedule H
Regulatory Amortizations				
(S000)				
		A	B	C
		Starting Rate Year		Inc / (Exp)
		Asset / (Liab)	Amortization	Rate Year 1
		Balance	Period (years)	4/30/2024
28	PRA - Leak Backlog Mgmt - New Amortization	293	3	(98)
29	PRA - Leak Prone Main - New Amortization	384	3	(128)
30	Property Tax Deferral - New Amortization	388	3	(129)
31	Rate Increase Levelization - New Amortization	0	3	(0)
32	REV Incremental Costs - New Amortization	4	3	(1)
33	Sales & Use Tax Audit - New Amortization	2,778	3	(926)
34	Special Studies - New Amortization	(232)	3	77
35	Third Party Agent Fees - New Amortization	(205)	3	68
36	Vegetation Management - New Amortization	(639)	3	213

- Use Tax refunds posted prior to 12/31/21 that are associated with capital projects are included as a reduction to the 12/31/21 balances of Utility Plant in Service and/or CAPEX in Revenue Requirements Exhibits RRP-5 for NYSEG Electric and NYSEG Gas in the amounts shown highlighted below which relate to the 2020 audit results. The 2021 and 2022 audit refunds related to capital in the amounts of \$6.7 million and \$24.2 million shown in Attachment 4 were not recorded until after 2021 and therefore have not yet been incorporated into the revenue requirements exhibits. The Companies will update these exhibits as part of its Rebuttal filing.

[illegible]

- 1) c. The results provided by the New York State Department of Tax and Finance for the completed audits noted within 1) a. are shown in Attachments 1-3.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

- 2) See DPS-604 Sales and Use Tax Attachment 4 (Elec Sales & Use Tax NCR tab).
- 3) See DPS-604 Sales and Use Tax Attachment 4 (Gas Sales & Use Tax NCR tab).


New York State Department of Taxation and Finance

Capital Region Office
Wade Road - Transaction Field Audit Bureau
Albany, NY 12227-0001

Contact Person: Paul Goska
Daytime Telephone: (518) 389-4715

NEW YORK STATE ELECTRIC & GAS
ONE CITY CENTER 5TH FLOOR
1 CITY CTR FL 5
PORTLAND, ME 04101

**Statement of Proposed Audit
Change for Sales and Use Tax**

Please respond by: **05/15/2020**

ID Number: 150398550 C

Case Number: X662777681 03

Statement Date: April 24, 2020

**Basis for
Statement**

Tax was determined due in accordance with section 1138 of the Tax Law and is based on our audit of your available records. This statement is one of multiple statements we either have issued, or will issue, concerning this audit case.

**Summary
of Total
Amount
Due**

Audit Periods	Tax Amount	(+) Interest	(+) Penalty	(=) Current Balance Due
03/01/2014 - 02/28/2017	10,557,757.89	820.27	0.00	10,558,578.16
- Less Refund(s) or Credits:	15,618,435.68	0.00		15,618,435.68
- Less Payment(s) Received:				0.00

Your REFUND will be submitted for processing: \$5,059,857.52

Summary Totals are detailed on following page(s)

If you fail to either agree or disagree with this *Statement of Proposed Audit Change* by 05/15/2020 Form DTF-963, Notice of Determination will be issued.

Reminder: Interest, and possible penalties, or both will continue to accrue until full payment is made (or refund is issued).

- ◆ **If you agree** that sales and/or use tax, as summarized above, is due and payable to the Commissioner of Taxation and Finance please sign and return one copy of this statement postmarked by 05/15/2020

I consent to the assessment of the tax and penalties, if any, and accept the determination of any amount to be credited or refunded as shown above, plus any interest provided by law. By signing this consent, I understand that: (1) I am waiving my right to have a Notice of Determination issued to me, and I am also waiving my right to have a hearing to contest the validity and amount of the tax, interest, and any applicable penalties determined and consented to. (2) If I later wish to contest the findings in this agreement, I must first pay the full amount shown due, and file an application, within the time provided by law, for a credit or refund. If the Tax Department denies my application in whole or in part, I may then contest the amount denied, within the time provided by law, in the Bureau of Conciliation and Mediation Services, or in the Division of Tax Appeals, or in both. (3) If the Tax Department conducted a limited scope audit, it may later, within the time provided by law, determine that I owe additional tax. I may consider these findings final unless I hear from the department to the contrary within 60 days after the department's receipt of this signed consent.

Signature of Owner, Partner, or Corporate Officer or Authorized Representative

MANAGER - LOCAL TAXES

5/14/2020

Date

- ◆ **If you disagree** with this statement, please fill out the contact information below and return one copy of this statement and a precise explanation of your disagreement, by 05/15/2020 (Attach additional sheets if needed).

Contact Person's Name (please print)

Telephone Number ()

Explanation:

**Return a completed copy of this form.
with your check made payable to:**
Commissioner of Taxation and Finance

Use enclosed envelope or mail to:
NYS Department of Taxation and Finance
Capital Region Office
Sales Tax Section
Wade Road - Transaction Field Audit Bureau
Albany NY 12227-0001

If you wish to use a private delivery service to deliver your response to this notice, please see the list of approved private delivery services in Publication 55, *Designated Private Delivery Services*.


New York State Department of Taxation and Finance

Capital Region Office
Wade Road - Transaction Field Audit Bureau
Albany, NY 12227-0001

Contact Person: Paul Goska
Daytime Telephone: (518) 389-4715

**Statement of Proposed Audit
Change for Sales and Use Tax**

Please respond by: **05/15/2020**

Taxpayer Name: NEW YORK STATE ELECTRIC & GAS

ID Number: 150398550 C

Case Number: X662777681 03

Statement Date: April 24, 2020

**Detail
of Total
Amount
Due**

Period Ending Date	Tax Amount	(+) Interest	(+) Penalty	(=) Current Balance Due
05/31/2014	1,063,683.05	820.27	0.00	1,064,503.32
08/31/2014	1,235,663.48	0.00	0.00	1,235,663.48
11/30/2014	1,206,277.35	0.00	0.00	1,206,277.35
02/28/2015	606,917.93	0.00	0.00	606,917.93
05/31/2015	523,175.51	0.00	0.00	523,175.51
08/31/2015	622,897.68	0.00	0.00	622,897.68
11/30/2015	586,968.20	0.00	0.00	586,968.20
02/29/2016	1,198,699.74	0.00	0.00	1,198,699.74
05/31/2016	721,550.23	0.00	0.00	721,550.23
08/31/2016	721,101.33	0.00	0.00	721,101.33
11/30/2016	971,784.38	0.00	0.00	971,784.38
02/28/2017	1,099,039.01	0.00	0.00	1,099,039.01
Summary Totals:	10,557,757.89	820.27	0.00	10,558,578.16
- Less Refund(s) or Credits:	15,618,435.68	0.00		15,618,435.68
- Less Payment(s) Received:				0.00

Your REFUND will be submitted for processing:

\$5,059,857.52

Appropriate penalty and/or interest will continue to accrue until full payment is made (or refund is issued).

**Return a completed copy of Page 1.
with your check made payable to:**
Commissioner of Taxation and Finance

Use enclosed envelope or mail to:
NYS Department of Taxation and Finance
Capital Region Office
Sales Tax Section
Wade Road - Transaction Field Audit Bureau
Albany NY 12227-0001

If you wish to use a private delivery service to deliver your response to this notice, please see the list of approved private delivery services in Publication 55, *Designated Private Delivery Services*.

**New York State Department of Taxation and Finance**

Capital Region Office
Wade Road - Transaction Field Audit Bureau
Albany, NY 12227-0001

Contact Person: Paul Goska
Daytime Telephone: (518) 389-4715

NEW YORK STATE ELECTRIC & GAS
ONE CITY CENTER 5TH FLOOR
1 CITY CTR FL 5
PORTLAND, ME 04101

Statement of Proposed Audit Change for Sales and Use TaxPlease respond by: **09/21/2020**

ID Number: 150398550 C

Case Number: X662777681 02

Statement Date: August 20, 2020

Basis for Statement

Tax was determined due in accordance with section 1138 of the Tax Law and is based on our audit of your available records. This statement is one of multiple statements we either have issued, or will issue, concerning this audit case.

Summary of Total Amount Due

Audit Periods	Tax Amount	(+) Interest	(+) Penalty	(=) Current Balance Due
03/01/2014 - 05/31/2018	4,548,226.91	0.00	0.00	4,548,226.91
- Less Refund(s) or Credits:	8,304,321.21	0.00		8,304,321.21
- Less Payment(s) Received:				0.00

Your REFUND will be submitted for processing: **\$3,756,094.30**

Summary Totals are detailed on following page(s)

If you fail to either agree or disagree with this *Statement of Proposed Audit Change* by 09/21/2020 Form DTF-963, Notice of Determination will be issued.

Reminder: Interest, and possible penalties, or both will continue to accrue until full payment is made (or refund is issued).

- ◆ If you agree that sales and/or use tax, as summarized above, is due and payable to the Commissioner of Taxation and Finance please sign and return one copy of this statement postmarked by 09/21/2020

I consent to the assessment of the tax and penalties, if any, and accept the determination of any amount to be credited or refunded as shown above, plus any interest provided by law. By signing this consent, I understand that: (1) I am waiving my right to have a Notice of Determination issued to me, and I am also waiving my right to have a hearing to contest the validity and amount of the tax, interest, and any applicable penalties determined and consented to. (2) If I later wish to contest the findings in this agreement, I must first pay the full amount shown due, and file an application, within the time provided by law, for a credit or refund. If the Tax Department denies my application in whole or in part, I may then contest the amount denied, within the time provided by law, in the Bureau of Conciliation and Mediation Services, or in the Division of Tax Appeals, or in both. (3) If the Tax Department conducted a limited scope audit, it may later, within the time provided by law, determine that I owe additional tax. I may consider these findings final unless I hear from the department to the contrary within 60 days after the department's receipt of this signed consent.


Signature of Owner, Partner, or Corporate Officer or Authorized Representative

MANAGER - LOCAL TAXES
Title

8/21/2020
Date

- ◆ If you disagree with this statement, please fill out the contact information below and return one copy of this statement and a precise explanation of your disagreement, by 09/21/2020 (Attach additional sheets if needed).

Contact Person's Name (please print) _____

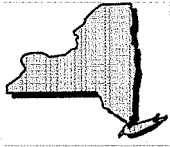
Telephone Number () _____

Explanation: _____

Return a completed copy of this form.
with your check made payable to:
Commissioner of Taxation and Finance

Use enclosed envelope or mail to:
NYS Department of Taxation and Finance
Capital Region Office
Sales Tax Section
Wade Road - Transaction Field Audit Bureau
Albany NY 12227-0001

If you wish to use a private delivery service to deliver your response to this notice, please see the list of approved private delivery services in Publication 55, *Designated Private Delivery Services*.



New York State Department of Taxation and Finance

Capital Region Office
Wade Road - Transaction Field Audit Bureau
Albany, NY 12227-0001

Contact Person: Paul Goska
Daytime Telephone: (518) 389-4715

Statement of Proposed Audit Change for Sales and Use Tax

Please respond by: **09/21/2020**

Taxpayer Name: NEW YORK STATE ELECTRIC & GAS

ID Number: 150398550 C

Case Number: X662777681 02

Statement Date: August 20, 2020

Detail of Total Amount Due

Period Ending Date	Tax Amount	(+) Interest	(+) Penalty	(=) Current Balance Due
05/31/2014	0.00	0.00	0.00	0.00
08/31/2014	0.00	0.00	0.00	0.00
11/30/2014	0.00	0.00	0.00	0.00
02/28/2015	0.00	0.00	0.00	0.00
05/31/2015	0.00	0.00	0.00	0.00
08/31/2015	0.00	0.00	0.00	0.00
11/30/2015	0.00	0.00	0.00	0.00
02/29/2016	0.00	0.00	0.00	0.00
05/31/2016	0.00	0.00	0.00	0.00
08/31/2016	0.00	0.00	0.00	0.00
11/30/2016	0.00	0.00	0.00	0.00
02/28/2017	0.00	0.00	0.00	0.00
05/31/2017	923,374.19	0.00	0.00	923,374.19
08/31/2017	878,162.94	0.00	0.00	878,162.94
11/30/2017	1,020,244.42	0.00	0.00	1,020,244.42
02/28/2018	906,971.67	0.00	0.00	906,971.67
05/31/2018	819,473.69	0.00	0.00	819,473.69
Summary Totals:	4,548,226.91	0.00	0.00	4,548,226.91
- Less Refund(s) or Credits:	8,304,321.21	0.00		8,304,321.21
- Less Payment(s) Received:				0.00

Your REFUND will be submitted for processing:

\$3,756,094.30

Appropriate penalty and/or interest will continue to accrue until full payment is made (or refund is issued).

Return a completed copy of Page 1:
with your check made payable to:
Commissioner of Taxation and Finance

Use enclosed envelope or mail to:
NYS Department of Taxation and Finance
Capital Region Office
Sales Tax Section
Wade Road - Transaction Field Audit Bureau
Albany NY 12227-0001

If you wish to use a private delivery service to deliver your response to this notice, please see the list of approved private delivery services in Publication 55, *Designated Private Delivery Services*.


New York State Department of Taxation and Finance

Capital Region Office
Wade Road
Albany, NY 12227-0001

Contact Person: Paul Goska
Daytime Telephone: (518) 389-4715

New York State Electric & Gas Corporation
1 City Center Floor 5
Portland, ME 04101

**Statement of Proposed Audit
Change for Sales and Use Tax**

Please respond by: **02/21/2022**

ID Number: 150398550 G

Case Number: X188442088 01

Statement Date: February 11, 2022

**Basis for
Statement**

Tax was determined due in accordance with section 1138 of the Tax Law and is based on our audit of your available records.

**Summary
of Total
Amount
Due**

Audit Periods	Tax Amount	(+) Interest	(+) Penalty	(=) Current Balance Due
06/01/2018 - 05/31/2020	5,190,662.86	0 00	0.00	5,190,662.86
- Less Refund(s) or Credits:	29,739,879.96	0.00		29,739,879.96
- Less Payment(s) Received:				0.00

Your REFUND will be submitted for processing: \$24,549,217.10

Summary Totals are detailed on following page(s)

If you fail to either agree or disagree with this Statement of Proposed Audit Change by 02/21/2022 Form DTF-963, Notice of Determination will be issued.

Reminder: Interest, and possible penalties, or both will continue to accrue until full payment is made (or refund is issued).

- ◆ **If you agree** that sales and/or use tax, as summarized above, is due and payable to the Commissioner of Taxation and Finance please sign and return one copy of this statement postmarked by 02/21/2022

I consent to the assessment of the tax and penalties, if any, and accept the determination of any amount to be credited or refunded as shown above, plus any interest provided by law. By signing this consent, I understand that: (1) I am waiving my right to have a Notice of Determination issued to me, and I am also waiving my right to contest the validity and amount of the tax, interest, and any applicable penalties determined and consented to. (2) If I later wish to contest the findings in this agreement, I must first pay the full amount shown due, and file an application, within the time provided by law, for a credit or refund. If the Tax Department denies my application in whole or in part, I may then contest the amount denied, within the time provided by law, in the Bureau of Conciliation and Mediation Services, or in the Division of Tax Appeals, or in both. (3) If the Tax Department conducted a limited scope audit, it may later, within the time provided by law, determine that I owe additional tax. I may consider these findings final unless I hear from the department to the contrary within 60 days after the department's receipt of this signed consent.

Signature of Owner, Partner, or Corporate Officer or Authorized Representative

MANAGE - Local Tax

3/9/2022

Title

Date

- ◆ **If you disagree** with this statement, please fill out the contact information below and return one copy of this statement and a precise explanation of your disagreement, by 02/21/2022 (Attach additional sheets if needed).

Contact Person's Name (please print)

Telephone Number ()

Explanation

**Return a completed copy of this form.
with your check made payable to:**
Commissioner of Taxation and Finance

Use enclosed envelope or mail to:
NYS Department of Taxation and Finance
Capital Region Office
Sales Tax Section
Wade Road -
Albany NY 12227-0001

If you wish to use a private delivery service to deliver your response to this notice, please see the list of approved private delivery services in Publication 55, Designated Private Delivery Services



New York State Department of Taxation and Finance

Capital Region Office
Wade Road
Albany, NY 12227-0001

Contact Person: Paul Goska
Daytime Telephone: (518) 389-4715

Statement of Proposed Audit Change for Sales and Use Tax

Please respond by. **02/21/2022**

Taxpayer Name. New York State Electric & Gas

ID Number 150398550 C

Case Number. X188442088 01

Statement Date February 11, 2022

Detail of Total Amount Due

Period Ending Date	Tax Amount	(+) Interest	(+) Penalty	(=) Current Balance Due
08/31/2018	357,048.42	0.00	0.00	357,048.42
11/30/2018	453,011.41	0.00	0.00	453,011.41
02/28/2019	918,218.78	0.00	0.00	918,218.78
05/31/2019	523,945.28	0.00	0.00	523,945.28
08/31/2019	826,149.37	0.00	0.00	826,149.37
11/30/2019	573,390.30	0.00	0.00	573,390.30
02/29/2020	950,607.34	0.00	0.00	950,607.34
05/31/2020	588,291.96	0.00	0.00	588,291.96
Summary Totals:	5,190,662.86	0.00	0.00	5,190,662.86
- Less Refund(s) or Credits:	29,739,879.96	0.00		29,739,879.96
- Less Payment(s) Received:				0.00

Your REFUND will be submitted for processing: \$24,549,217.10

Appropriate penalty and/or interest will continue to accrue until full payment is made (or refund is issued).

**Return a completed copy of Page 1,
with your check made payable to:
Commissioner of Taxation and Finance**

Use enclosed envelope or mail to:
NYS Department of Taxation and Finance
Capital Region Office
Sales Tax Section
Wade Road -
Albany NY 12227-0001

If you wish to use a private delivery service to deliver your response to this notice, please see the list of approved private delivery services in Publication 55, *Designated Private Delivery Services*

New York State Electric & Gas
Electric

Sales and Use Tax NCR

Account Number	Assign#	Order
450300099	SALES&USE-E	9400123474

month	beg bal	Beginning Bal Adjustments	Mid Month Additions	End bal	Pre-Tax Average Balance	Avg Net Inv	Monthly NCR Rate	NCR / CC	LTD CC	Total Acct Bal
5/31/2020	-	-	-	-	-	-	0.61744%	-	-	-
6/30/2020	-	-	6,075,543.90	6,075,543.90	3,037,771.95	2,243,850.25	0.61744%	13,854.39	13,854.39	6,089,398.29
7/31/2020	6,089,398.29			6,089,398.29	6,089,398.29	4,497,934.05	0.61744%	27,771.97	41,626.36	6,117,170.26
8/31/2020	6,117,170.26			6,117,170.26	6,117,170.26	4,518,447.81	0.61744%	27,898.63	69,524.99	6,145,068.89
9/30/2020	6,145,068.89			6,145,068.89	6,145,068.89	4,539,055.14	0.61744%	28,025.87	97,550.86	6,173,094.76
10/31/2020	6,173,094.76			6,173,094.76	6,173,094.76	4,559,756.44	0.61744%	28,153.69	125,704.55	6,201,248.45
11/30/2020	6,201,248.45			6,201,248.45	6,201,248.45	4,580,552.17	0.61744%	28,282.09	153,986.64	6,229,530.54
12/31/2020	6,229,530.54			6,229,530.54	6,229,530.54	4,601,442.73	0.61744%	28,411.08	182,397.72	6,257,941.62
1/31/2021	6,257,941.62			6,257,941.62	6,257,941.62	4,622,428.58	0.61744%	28,540.65	210,938.37	6,286,482.27
2/28/2021	6,286,482.27			6,286,482.27	6,286,482.27	4,643,510.13	0.61744%	28,670.82	239,609.19	6,315,153.09
3/31/2021	6,315,153.09			6,315,153.09	6,315,153.09	4,664,687.83	0.61744%	28,801.58	268,410.77	6,343,954.67
4/30/2021	6,343,954.67			6,343,954.67	6,343,954.67	4,685,962.12	0.61744%	28,932.93	297,343.70	6,372,887.60
5/31/2021	6,372,887.60			6,372,887.60	6,372,887.60	4,707,333.43	0.61270%	28,841.98	326,185.68	6,401,729.58
6/30/2021	6,401,729.58			6,401,729.58	6,401,729.58	4,728,637.55	0.61270%	28,972.51	355,158.19	6,430,702.09
7/31/2021	6,430,702.09			6,430,702.09	6,430,702.09	4,750,038.10	0.61270%	29,103.64	384,261.83	6,459,805.73
8/31/2021	6,459,805.73			6,459,805.73	6,459,805.73	4,771,535.50	0.61270%	29,235.35	413,497.18	6,489,041.08
9/30/2021	6,489,041.08			6,489,041.08	6,489,041.08	4,793,130.19	0.61270%	29,367.66	442,864.84	6,518,408.74
10/31/2021	6,518,408.74			6,518,408.74	6,518,408.74	4,814,822.62	0.61270%	29,500.57	472,365.41	6,547,909.31
11/30/2021	6,547,909.31			6,547,909.31	6,547,909.31	4,836,613.21	0.61270%	29,634.08	501,999.49	6,577,543.39
12/31/2021	6,577,543.39			6,577,543.39	6,577,543.39	4,858,502.43	0.61270%	29,768.20	531,767.69	6,607,311.59
1/31/2022	6,607,311.59		3,085,646.29	9,692,957.88	8,150,134.74	6,020,097.03	0.61270%	36,885.33	568,653.02	9,729,843.21
2/28/2022	9,729,843.21			9,729,843.21	9,729,843.21	7,186,948.69	0.61270%	44,034.66	612,687.68	9,773,877.87
3/31/2022	9,773,877.87	4,879,825.31		14,653,703.18	14,653,703.18	10,823,957.85	0.61270%	66,318.74	679,006.42	14,720,021.92
4/30/2022	14,720,021.92			14,720,021.92	14,720,021.92	10,872,944.19	0.61270%	66,618.88	745,625.30	14,786,640.80
5/31/2022	14,786,640.80			14,786,640.80	14,786,640.80	10,922,152.23	0.60891%	66,506.23	812,131.53	14,853,147.03
6/30/2022	14,853,147.03			14,853,147.03	14,853,147.03	10,971,277.05	0.60891%	66,805.35	878,936.88	14,919,952.38
7/31/2022	14,919,952.38			14,919,952.38	14,919,952.38	11,020,622.83	0.60891%	67,105.82	946,042.70	14,987,058.20
8/31/2022	14,987,058.20			14,987,058.20	14,987,058.20	11,070,190.54	0.60891%	67,407.65	1,013,450.35	15,054,465.85
9/30/2022	15,054,465.85			15,054,465.85	15,054,465.85	11,119,981.20	0.60891%	67,710.83	1,081,161.18	15,122,176.68
10/31/2022	15,122,176.68			15,122,176.68	15,122,176.68	11,169,995.80	0.60891%	68,015.37	1,149,176.55	15,190,192.05
11/30/2022	15,190,192.05			15,190,192.05	15,190,192.05	11,220,235.36	0.60891%	68,321.29	1,217,497.84	15,258,513.34
12/31/2022	15,258,513.34			15,258,513.34	15,258,513.34	11,270,700.88	0.60891%	68,628.58	1,286,126.42	15,327,141.92
1/31/2023	15,327,141.92			15,327,141.92	15,327,141.92	11,321,393.38	0.60891%	68,937.25	1,355,063.67	15,396,079.17
2/28/2023	15,396,079.17			15,396,079.17	15,396,079.17	11,372,313.88	0.60891%	69,247.31	1,424,310.98	15,465,326.48
3/31/2023	15,465,326.48			15,465,326.48	15,465,326.48	11,423,463.40	0.60891%	69,558.77	1,493,869.75	15,534,885.25
4/30/2023	15,534,885.25			15,534,885.25	15,534,885.25	11,474,842.99	0.60891%	69,871.62	1,563,741.37	15,604,756.87

Doc.Type : SA (Manual general posti) Normal document					
Doc. Number	1400003406	Company Code	9301	Fiscal Year	2022
Doc. Date	03/31/2022	Posting Date	03/31/2022	Period	03
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	NYSFC4998				
Doc. Currency	USD				
Doc. Hdr Text	SALES AND USE TAX AUDIT				

Itm	PK	Account	Account short text	Tx	Cost Ctr	Order	Amount	Text
1	40	450300099	LT RA OTHER DEFER-RM			9400123474	4,878,051.35	SALES AND USE TAX AUDIT (NE)
2	50	700200995	RAL-EL.DELIVERY-DEF			9400123474	4,878,051.35	SALES AND USE TAX AUDIT (NE)
3	40	450300099	LT RA OTHER DEFER-RM			9400123475	1,280,860.29	SALES AND USE TAX AUDIT (NG)
4	50	700800995	RAL-G.REV.DELIVERY			9400123475	1,280,860.29	SALES AND USE TAX AUDIT (NG)

New York State Electric & Gas
Gas

Sales and Use Tax NCR

Account Number	Assign#	Order
450300099	SALES&USE-G	9400123475

month	beg bal	Beginning Bal Adjustments	Mid Month Additions	End bal	Pre-Tax Average Balance	Avg Net Inv	Monthly NCR Rate	NCR / CC	LTD CC	Total Acct Bal
5/31/2020	-	-	-	-	-	-	0.61744%	-	-	-
6/30/2020	-	-	1,216,391.73	1,216,391.73	608,195.87	449,243.88	0.61744%	2,773.80	2,773.80	1,219,165.53
7/31/2020	1,219,165.53			1,219,165.53	1,219,165.53	900,536.62	0.61744%	5,560.26	8,334.06	1,224,725.79
8/31/2020	1,224,725.79			1,224,725.79	1,224,725.79	904,643.70	0.61744%	5,585.62	13,919.68	1,230,311.41
9/30/2020	1,230,311.41			1,230,311.41	1,230,311.41	908,769.52	0.61744%	5,611.09	19,530.77	1,235,922.50
10/31/2020	1,235,922.50			1,235,922.50	1,235,922.50	912,914.15	0.61744%	5,636.68	25,167.45	1,241,559.18
11/30/2020	1,241,559.18			1,241,559.18	1,241,559.18	917,077.69	0.61744%	5,662.39	30,829.84	1,247,221.57
12/31/2020	1,247,221.57			1,247,221.57	1,247,221.57	921,260.21	0.61744%	5,688.21	36,518.05	1,252,909.78
1/31/2021	1,252,909.78			1,252,909.78	1,252,909.78	925,461.81	0.61744%	5,714.16	42,232.21	1,258,623.94
2/28/2021	1,258,623.94			1,258,623.94	1,258,623.94	929,682.57	0.61744%	5,740.22	47,972.43	1,264,364.16
3/31/2021	1,264,364.16			1,264,364.16	1,264,364.16	933,922.59	0.61744%	5,766.40	53,738.83	1,270,130.56
4/30/2021	1,270,130.56			1,270,130.56	1,270,130.56	938,181.94	0.61744%	5,792.70	59,531.53	1,275,923.26
5/31/2021	1,275,923.26			1,275,923.26	1,275,923.26	942,460.72	0.61270%	5,774.49	65,306.02	1,281,697.75
6/30/2021	1,281,697.75			1,281,697.75	1,281,697.75	946,726.04	0.61270%	5,800.62	71,106.64	1,287,498.37
7/31/2021	1,287,498.37			1,287,498.37	1,287,498.37	951,010.67	0.61270%	5,826.87	76,933.51	1,293,325.24
8/31/2021	1,293,325.24			1,293,325.24	1,293,325.24	955,314.69	0.61270%	5,853.24	82,786.75	1,299,178.48
9/30/2021	1,299,178.48			1,299,178.48	1,299,178.48	959,638.18	0.61270%	5,879.73	88,666.48	1,305,058.21
10/31/2021	1,305,058.21			1,305,058.21	1,305,058.21	963,981.25	0.61270%	5,906.34	94,572.82	1,310,964.55
11/30/2021	1,310,964.55			1,310,964.55	1,310,964.55	968,343.96	0.61270%	5,933.07	100,505.89	1,316,897.62
12/31/2021	1,316,897.62			1,316,897.62	1,316,897.62	972,726.43	0.61270%	5,959.93	106,465.82	1,322,857.55
1/31/2022	1,322,857.55			1,322,857.55	1,322,857.55	977,128.73	0.61270%	5,986.90	112,452.72	1,328,844.45
2/28/2022	1,328,844.45			1,328,844.45	1,328,844.45	981,550.95	0.61270%	6,013.99	118,466.71	1,334,858.44
3/31/2022	1,334,858.44	1,279,957.87		2,614,816.31	2,614,816.31	1,931,434.07	0.61270%	11,833.96	130,300.67	2,626,650.27
4/30/2022	2,626,650.27			2,626,650.27	2,626,650.27	1,940,175.22	0.61270%	11,887.52	142,188.19	2,638,537.79
5/31/2022	2,638,537.79			2,638,537.79	2,638,537.79	1,948,955.94	0.60891%	11,867.41	154,055.60	2,650,405.20
6/30/2022	2,650,405.20			2,650,405.20	2,650,405.20	1,957,721.80	0.60891%	11,920.79	165,976.39	2,662,325.99
7/31/2022	2,662,325.99			2,662,325.99	2,662,325.99	1,966,527.09	0.60891%	11,974.41	177,950.80	2,674,300.40
8/31/2022	2,674,300.40			2,674,300.40	2,674,300.40	1,975,371.99	0.60891%	12,028.26	189,979.06	2,686,328.66
9/30/2022	2,686,328.66			2,686,328.66	2,686,328.66	1,984,256.66	0.60891%	12,082.36	202,061.42	2,698,411.02
10/31/2022	2,698,411.02			2,698,411.02	2,698,411.02	1,993,181.30	0.60891%	12,136.71	214,198.13	2,710,547.73
11/30/2022	2,710,547.73			2,710,547.73	2,710,547.73	2,002,146.08	0.60891%	12,191.29	226,389.42	2,722,739.02
12/31/2022	2,722,739.02			2,722,739.02	2,722,739.02	2,011,151.18	0.60891%	12,246.13	238,635.55	2,734,985.15
1/31/2023	2,734,985.15			2,734,985.15	2,734,985.15	2,020,196.78	0.60891%	12,301.21	250,936.76	2,747,286.36
2/28/2023	2,747,286.36			2,747,286.36	2,747,286.36	2,029,283.07	0.60891%	12,356.54	263,293.30	2,759,642.90
3/31/2023	2,759,642.90			2,759,642.90	2,759,642.90	2,038,410.23	0.60891%	12,412.11	275,705.41	2,772,055.01
4/30/2023	2,772,055.01			2,772,055.01	2,772,055.01	2,047,578.43	0.60891%	12,467.94	288,173.35	2,784,522.95

NYSEG
New York Sales and Use Tax Audit Results
3/1/14 - 2/28/17 Audit period

Cost Objects / Orders (TBD)

Audit Results (per AU-346)

Tax Refund =	5,060,677.79	
Interest Due =	820.27	interest is actually due because of tax payment timing during audit period
Net Refund =	5,059,857.52	due to NYSEG

Final Postings

1.	Reverse Sales Tax Reserve:	Record June 2020 by Tax Department (7/6/2020)	3,185,787.35	1
			1,874,924.70	

DR	410900000	NGR CRED ACCRUALS	1,647,999.99	
CR	631100330	OTHER TAXES	1,376,079.99	9400062726 83.5% Electric
CR	631100330	OTHER TAXES	271,920.00	9400062728 16.5% Gas

2.	Record Audit Results - Tax (Capital and Expense)	Record June 2020 by Tax Department		
DR	430000998	NGR CUST ACCRU INC	3,185,787.35	Net Tax To Be Refunded - Electric
DR	430000998	NGR CUST ACCRU INC	1,874,924.70	Net Tax To Be Refunded - Gas
DR	631100330	OTHER TAXES	1,051,112.00	9400062728 OPEX Gas (22.90% / 19.61%)
DR	631100330	OTHER TAXES	3,828,289.00	9400062726 OPEX Electric (80.39% / 77.10%)
CR	212000289	Electric Line Manual	7,014,076.35	Capital 212000289 Electric Line
CR	212000149	Gas Mains Manual	2,926,036.70	Capital 212000149 Gas Mains

5,060,712.05	0.629514	34.26 Variance
0.370486	12.69	Electric split Gas split

3.	Record Audit Results - Interest (Expense)	Record June 2020 by Tax Department (7/6/2020)		
DR	669000300	OTHER FIN EXPENSES	659.42	9400062726 Electric (80.39%)
DR	669000300	OTHER FIN EXPENSES	160.85	9400062728 Gas (22.90%)
CR	410900000	NGR CRED ACCRUALS	820.27	Total Interest Expense

4. Record Receipt of Refund Check:

Record in Future

DR	CASH	5,059,857.52		Per AU-346
DR	410900000	NGR CRED ACCRUALS	820.27	
CR	430000998	NGR CUST ACCRU INC	3,185,787.35	

5.	Record Cost To Achieve (Deloitte Tax Contingency Fee)	Record June 2020 by Guillermo Fernandez (7/3/2020)		
DR	623000100	ADV CONSUL	1,611,958.04	9800015701 per Guillermo - Doc #1400006116 posted 6/30/2020
DR	623000100	ADV CONSUL	5,715,123.96	9800015702 per Guillermo - Doc #1400006116 posted 6/30/2020
CR	410900000	NGR CRED ACCRUALS	1,611,958.04	per Guillermo - Doc #1400006116 posted 6/30/2020
CR	410900000	NGR CRED ACCRUALS	5,715,123.96	per Guillermo - Doc #1400006116 posted 6/30/2020

0.22
7,327,082.00

Doc: TQM - Y. SA - (000000) Manual - 000000											
Doc. Number		00000000		Company Code		9900		Fiscal Year		2020	
Doc. Date		07/01/2020		Posting Date		06/30/2020		Period		06	
Calculation Tax		<input type="checkbox"/>		Doc. Type		TAX ACCRUALS					
Ref. Doc.				Doc. Sub Type		TAX REFUND					
Doc. Sub Detail				Doc. Sub Detail		TAX REFUND					
Doc. Ref. Text				Doc. Ref. Text		TAX REFUND					

Doc	Dr	Cr	Amount	Account	Account	Doc	Dr	Cr	Amount	Account	Account
1	623000100	ADV CONSUL	1,611,958.04	9800015701	per Guillermo - Doc #1400006116 posted 6/30/2020	623000100	ADV CONSUL	5,715,123.96	9800015702	per Guillermo - Doc #1400006116 posted 6/30/2020	
2	410900000	NGR CRED ACCRUALS	1,611,958.04	9800015701	per Guillermo - Doc #1400006116 posted 6/30/2020	410900000	NGR CRED ACCRUALS	5,715,123.96	9800015702	per Guillermo - Doc #1400006116 posted 6/30/2020	

6. Record Payment of Deloitte Tax Contingency Fee:

Record in Future

DR	410920001	CRED REC PEND INV	5,715,123.96		Per Agreement
CR	CASH		5,715,123.96		

7. Record GAAP Reclass to CAPEX

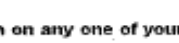
DR	212000289	Electric Line Manual	3,467,869.06	
DR	212000149	Gas Mains Manual	1,446,678.31	
CR	623000100	ADV CONSUL	3,467,869.06	9800015706 U310 Business Area
CR	623000100	ADV CONSUL	1,446,678.31	9800015705 U340 Business Area

Cost to achieve due to CAPEX E & G split		Summary - Est of Capex - Opex tab		
165,279.73	Gas	519,686.46	Gas	
2,247,254.90	Electric	1,892,766.17	Electric	
2,412,534.63		2,412,452.63		82.00
Refund allocated to OPEX				
1,051,112.00	Gas	1,051,112.49	Gas	
3,828,289.00	Electric	3,828,289.42	Electric	
4,879,401.00		4,879,401.91		
Total				
1,216,391.73	Gas	1,570,798.94	Gas	(354,407.22) due to CAPEX E and G split. All cost to achieve in the system was split based on OPEX split provided and booked to P&L for IFRS. U Capex entry was split based on the line items and not Opex split.
6,075,543.90	Electric	5,721,055.59	Electric	354,488.31 due to CAPEX E and G split. All cost to achieve in the system was split based on OPEX split provided and booked to P&L for IFRS. U Capex entry was split based on the line items and not Opex split.
7,291,935.63		7,291,854.54		

81.09 difference in Guillermo cost to achieve number.

Avangrid, Inc.
New York State Electric and Gas (NYSEG)
Audit Period: 3/1/2017 to 5/31/2018
Approved New York Assessment Reduction, Approved Refund and Final Assessment by Category

Category		Total	OPEX Splits							
			Opex v Capex	Opex	Gas	Electric	Capex	Total	Gas	Electric
Sales Assessment										
Sales Tax - Commercial and Residential Coded as Exempt	640,892	Sales/Opex	640,892	146,764	404,128	640,892	-	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Sales Tax - Under Reporting or the Non-Collection of Sales Tax on New Customer Service Address	103,146	Sales/Opex	101,146	23,162	77,984	101,146	-	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Sales Tax - Commercial Customers Coded as Residential Leading to the Non-Collection of State Sales Tax	46,546	Sales/Opex	46,546	10,659	35,887	46,546	-	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Sales Tax - Miscellaneous Customer Sales - Non-Gas and Non-Electric Sales	400,127	Sales/Opex	400,127	91,629	308,498	400,127	-	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Total Sales Assessment	1,188,711									
Purchase Assessment										
Use Tax - Non-Accrual of Use Tax on Taxable Purchases Inventory	3,910	Opex	1,910	374	1,535	1,910	-	19.61%	80.39%	Common O&M allocator
Use Tax - Vendors Imposed New York Sales Tax, Invoice Paid, Exclusive of Sales Tax	22,605	Opex	22,605	4,434	16,175	22,605	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Vehicle Management	335,690	Opex	335,690	65,629	269,861	335,690	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Repairs and Maintenance of Real Property	1,551,188	Opex	1,551,188	304,188	1,247,000	1,551,188	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Taxable Services	131,088	Opex	131,088	26,706	105,382	131,088	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Taxable Purchases (Non-Inventory)	17,433	Opex	17,433	3,419	14,014	17,433	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Installation Services (i.e., EEPS)	274,984	Opex	274,984	53,924	221,059	274,984	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Storm/Prevention/Taxable Services	994,690	Opex	994,690	195,059	799,631	994,690	-	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Storm restoration services	29,924	Opex	29,924	5,868	24,056	29,924	-	19.61%	80.39%	Common O&M allocator
Total Purchase Assessment	3,359,516									
Refunds										
Environmental Remediation	(966,921)	Opex	(966,921)	(189,613)	(777,308)	(966,921)	-	19.61%	80.39%	Common O&M allocator
Gas Main Construction	(1,812,181)	Capex				(1,812,181)				
Transformer/Substation Construction Projects	(885,070)	Capex				(885,070)				
Storm Restoration	(173,845)	Capex				(173,845)				
Transmission Line Construction, ATP	(1,254,433)	Capex				(1,254,433)				
Miscellaneous Construction	(422,617)	Capex				(422,617)				
Professional & Tax Exempt Services	(383,149)	Capex				(383,149)				
Lighting Project (EEPS)	(441)	Opex	(441)	(101)	(340)	(441)	-	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Betical Generation/Production Machinery/hydro's	(100,940)	Capex				(100,940)				
Subtotal Refunded Refunds	(9,999,597)									
Auditor Issued Refunds (T&E)	(49,259)	Capex				(49,259)				
Auditor Issued Refunds (Exempt Services/Storms)	(2,255,466)	Capex				(2,255,466)				
Final Approved Refunds	(8,304,323)									
Net Refund	(8,756,084)									
				694	2,660		3,354			Variance between calculated and check received
Total Refund	3,880,865	741,996	2,842,223	(7,336,959)	(3,872,740)					
	Opex	Opex	Gas	Electric	Capex	Total				
	33%	20.702%	79.298%		67%					
Cost to Achieve	306,972	60,549	243,423		628,965	935,537				
Net Refund	3,887,837	802,945	3,085,046		(8,767,259)	(2,816,803)				
Deferrable Opex - Regulatory Asset	3,085,646	N/A	3,085,646							

<div style="text-align: center;">  STATE OF NEW YORK COMPTROLLER STATE OF NEW YORK - REFUND ACCOUNT REMITTANCE ADVICE </div>			
NOTICE: To access remittance information on any one of your NYSP payments, click HERE (requires user ID and password)			
NOVEMBER 12, 2020		Check Number	
Agency Code	Agency Description	Check Number	Amount
TAX01	Department of Tax and Finance		\$18
Invoice Number		Payment Reference/Invoice Number	
E0122206		AM2008111067 11095200	
Included Types Description			
SALES TAX REFUND			
IF YOU NEED FURTHER INFORMATION VISIT WWW.TAX.NY.GOV. IF YOU CALL 818-991-6222, USE CODE 500037 TO REACH THE APPROPRIATE UNIT.			
-\$16			
Non-Negotiable		Check Total	\$3

NEW YORK STATE ELECTRIC & GAS

New York State Sales & Use Tax Audit

Audit Period: June 1, 2018 through May 31, 2020

Final Assessment by Category		Assessment Amount	Opex vs Capex	Opex	Gas	Electric	Capex	Total	Gas	Electric	
Sales Tax - Commercial and Residential Customers Coded as Exempt		994,763	Sales/Opex	994,763	227,801	766,962		994,763	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Sales Tax - Under Reporting or the Non-Collection of Sales Tax on New Customer Service Address		156,994	Sales/Opex	156,994	35,952	121,043		156,994	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Sales Tax - Commercial Customers Coded as Residential Leading to the Non-Collection of State Sales Tax		72,246	Sales/Opex	72,246	16,544	55,702		72,246	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Sales Tax - Miscellaneous Customer Sales - Non-Gas and Non-Electric Sales		621,058	Sales/Opex	621,058	142,222	478,836		621,058	22.90%	77.10%	Customer Service & Energy Efficiency Allocator
Subtotal - Sales Tax		1,845,062									
Use Tax - Errors from Purchases from Vendors charging Sales Tax Incorrectly		27,489	Opex	27,489	5,391	22,098		27,489	19.61%	80.39%	Common O&M allocator
Use Tax - Non Accrual of Use Tax on Intercompany Taxable Services		2,173,845	Opex	2,173,845	426,291	1,747,554		2,173,845	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Vegetation Management		105,947	Opex	105,947	20,776	85,171		105,947	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax - Tax Rate Issue		104,627	Opex	104,627	20,517	84,110		104,627	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Taxable Services		237,792	Opex	237,792	46,631	191,161		237,792	19.61%	80.39%	Common O&M allocator
Use Tax - Non-Accrual of Use Tax on Taxable Purchases (Non-Inventory)		648,409	Opex	648,409	127,153	521,256		648,409	19.61%	80.39%	Common O&M allocator
Use Tax - Use Tax Accrued on Environmental Remediation Services		48,327	Opex	48,327	9,477	38,850		48,327	19.61%	80.39%	Common O&M allocator
Subtotal - Use Tax		3,346,436									
Final Sales and Use Tax Assessment Exclusive of Refund		\$ 5,191,497									
Final Refund by Category		Approved Refund									
Pole Transformers (T&D)		(\$185,419)	Capex				(185,419)	(185,419)			
Gas Main Construction		(\$5,442,406)	Capex				(5,442,406)	(5,442,406)			
Transformers/Substation Construction Projects		(\$4,438,544)	Capex				(4,438,544)	(4,438,544)			
Storm Restoration (settled percentage pertaining to repairs classified as CI)		(\$6,314,834)	Capex				(6,314,834)	(6,314,834)			
Pole Installation and Replacements		(\$4,310,316)	Capex				(4,310,316)	(4,310,316)			
Professional & Tax Exempt Services		(\$3,539,206)	Capex				(3,539,206)	(3,539,206)			
Electrical Line Upgrades		(\$5,040,668)	Capex				(5,040,668)	(5,040,668)			
Electrical Generation/Production Machinery/Hydro's		(\$469,321)	Capex				(469,321)	(469,321)			
Final Approved Gross Refund		(\$29,740,714)									
Final Net Refund Due to NYSEG		(\$24,549,217)									
Total Refund				5,191,497	1,078,755	4,112,742	(29,740,714)	(24,549,217)			
Cost to Achieve	Opex		Gas	Electric	Capex	Total					
	15%		21%	79%	85%						
	968,286		201,203	767,083	5,547,054	6,515,340					
		6,159,783	1,279,958	4,879,825	(24,193,660)	(18,033,877)					

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary and Vincent Califano

Request No.: NYRC-1001- (DPS-605)

Date of Request: August 23, 2022

Response Due Date: September 2, 2022

Date of Reply: September 2, 2022

Witness: Dave George

Subject: Uncollectibles – ESCO Receivable, Write Offs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

- 1) Referring to NC-RRP-2-WP-12 Schedule A and E and RC-RRP-2-WP-12 Schedule A and E, provide the rationale for including Purchase of Receivables in “Write offs -Total Expense” (line 1) and “Purchased ESCO A/R” in Total Retail & Retail Access Sales Revenues (line 9).

Response:

- 1) When a customer’s account is written-off, it is done in total and not separately recorded by the Delivery, Commodity, and Purchased Receivable components, so line 1 is a combined total. Therefore, it was necessary to include the Purchased ESCO A/R in the denominator (line 9).

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation****22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary and Vincent Califano

Request No.: NYRC-1001- (DPS-605) SUPP 1

Date of Request: August 23, 2022

Response Due Date: September 2, 2022

Date of Reply: September 2, 2022

Supplemental Reply Date: September 13, 2022

Witness: Dave George

Subject: Uncollectibles – ESCO Receivable, Write Offs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

- 1) Referring to NC-RRP-2-WP-12 Schedule A and E and RC-RRP-2-WP-12 Schedule A and E, provide the rationale for including Purchase of Receivables in “Write offs -Total Expense” (line 1) and “Purchased ESCO A/R” in Total Retail & Retail Access Sales Revenues (line 9).

Response:

- 1) When a customer’s account is written-off, it is done in total and not separately recorded by the Delivery, Commodity, and Purchased Receivable components, so line 1 is a combined total. Therefore, it was necessary to include the Purchased ESCO A/R in the denominator (line 9).

Supplemental Response:

See Attachments 1 & 2 for NYSEG and RG&E calculations with POR removed from both numerator and denominator.

**NYRC-1001 - DPS-605-Supplemental
Attachment 1****Schedule A
Electric Summary****Uncollectible Percent of Sales without POR in Numerator or Denominator**

New York State Electric & Gas Corporation
2022 Rate Case
Case No:
NC-RRP-2-WP-12-MY

**Uncollectibles Calculation - Electric
(\$000)**

				A	B	C	D
				CY 2017	CY 2018	CY 2019	36 Month Average
	GL Account	Account Description					
1	Uncollectible Write-offs	650000120	GEN-UNCOLL-UTIL-ELEC	\$ 8,412	\$ 12,828	\$ 13,232	\$ 11,491
2	Sundry - Uncollectibles	650000100/69 4000200	UNCOLL-ELEC SUNDRY	630	147	286	354
3	Total Uncollectibles			9,042	12,975	13,518	11,845
4	Remove POR			(696)	(1,568)	(1,062)	(1,109)
5	Total Uncollectibles without POR			8,347	11,407	12,455	10,736
6	Customer Delivery Revenue (billed)			\$ 760,494	\$ 785,270	\$ 781,781	\$ 775,849
7	Customer Commodity Revenue (billed)			310,674	400,093	292,417	334,395
8	Purchased ESCO A/R			-	-	-	-
9	BIPP Charges			7,303	7,355	7,364	7,341
10	Late Payment Charges			4,276	5,228	5,203	4,903
11	Total Electric Retail & Retail Access Sales Revenues without POR			\$ 1,082,748	\$ 1,197,947	\$ 1,086,766	\$ 1,122,487
12	Electric Write-offs as Percent of Sales revenue			0.77%	0.95%	1.15%	0.96%

**NYRC-1001 - DPS-605-Supplemental
Attachment 1****Schedule B
Gas Summary****Uncollectible Percent of Sales without POR in Numerator or Denominator****New York State Electric & Gas Corporation****2022 Rate Case****Case No:****NC-RRP-2-WP-12-MY****Uncollectibles Calculation - Gas
(\$000)**

				A	B	C	D
				CY 2017	CY 2018	CY 2019	36 Month Average
	GL Account	Account Description					
1	Uncollectible Write-offs	650000120	GEN-UNCOLL-UTIL-GAS	\$ 3,594	\$ 3,639	\$ 4,222	\$ 3,818
2	Sundry - Uncollectibles	650000100/69 4000200	UNCOLL-GAS SUNDRY	28	24	53	35
3	Total Uncollectibles			3,622	3,663	4,275	3,853
4	Remove POR			(128)	(206)	(359)	(231)
5	Total Uncollectibles without POR			3,494	3,457	3,916	3,622
6	Customer Delivery Revenue (billed)			\$ 199,145	\$ 208,993	\$ 212,076	\$ 206,738
7	Customer Commodity Revenue (billed)			93,689	115,889	105,782	105,120
8	Purchased ESCO A/R			-	-	-	-
9	BIPP Charges			1,793	1,835	1,827	1,818
10	Late Payment Charges			1,254	1,723	1,657	1,545
11	Total Gas Retail & Retail Access Sales Revenues without POR			\$ 295,881	\$ 328,440	\$ 321,342	\$ 315,221
12	Gas Write-offs as Percent of Sales revenue			1.18%	1.05%	1.22%	1.15%

NYRC-1001 - DPS-605-Supplemental**Attachment 1****Uncollectible Percent of Sales without POR in Numerator or Denominator****Schedule C
POR Write-off Summary**

NYSEG POR Write-offs

DATE	ELEC - COMM	GAS - COMM	Other
2017	695,540	128,169	2,434,769
2018	1,568,245	206,363	2,798,750
2019	1,062,116	358,994	5,583,016

Notes:

The Other is mostly balances that get transferred from one customer account to another. There are also non-consumption type transaction written off (ie. Late payment fee)

**NYRC-1001 - DPS-605-Supplemental
Attachment 2****Uncollectible Percent of Sales without POR in Numerator or Denominator****Schedule A
Electric Summary**

Rochester Gas and Electric Corporation
2022 Rate Case
Case No:
RC-RRP-2-WP-12-MY

Uncollectibles Calculation - Electric
(\$000)

			A	B	C	D
			CY 2017	CY 2018	CY 2019	36 Month Average
	GL Account	Account Description				
1	Uncollectible Write-offs	650000120 GEN-UNCOLL-UTIL-ELEC	\$ 8,405	\$ 8,145	\$ 8,018	\$ 8,189
2	Sundry - Uncollectibles	650000100/69 UNCOLL-ELEC SUNDRY	45	324	79	149
	4000200					
3	Total Uncollectibles		8,450	8,469	8,096	8,338
4	Remove POR		(734)	(903)	(375)	(671)
5	Total Uncollectibles without POR		7,716	7,566	7,722	7,668
6	Customer Delivery Revenue (billed)		\$ 471,342	\$ 510,638	\$ 479,560	\$ 487,180
7	Customer Commodity Revenue (billed)		115,217	135,920	108,658	119,932
8	Purchased ESCO A/R		-	-	-	-
9	BIPP Charges		2,055	2,080	2,092	2,076
10	Late Payment Charges		2,426	2,463	3,152	2,680
11	Total Electric Retail & Retail Access Sales Revenues		\$ 591,040	\$ 651,101	\$ 593,462	\$ 611,868
12	Electric Write-offs as Percent of Sales Revenue		1.31%	1.16%	1.30%	1.25%

**NYRC-1001 - DPS-605-Supplemental
Attachment 2****Uncollectible Percent of Sales without POR in Numerator or Denominator****Schedule B
Gas Summary****Rochester Gas and Electric Corporation****2022 Rate Case****Case No:****RC-RRP-2-WP-12-MY****Uncollectibles Calculation - Gas
(\$000)**

			A	B	C	D
			CY 2017	CY 2018	CY 2019	36 Month Average
	GL Account	Account Description				
1	Uncollectible Write-offs	650000120 GEN-UNCOLL-UTIL-GAS	\$ 6,055	\$ 5,742	\$ 5,977	\$ 5,925
	650000100/694					
2	Sundry - Uncollectibles	000200 UNCOLL-GAS SUNDRY	36	22	178	78
3	Total Uncollectibles		6,091	5,764	6,155	6,003
4	Remove POR		(608)	(420)	(186)	(405)
5	Total Uncollectibles without POR		5,484	5,344	5,969	5,599
6	Customer Delivery Revenue (billed)		\$ 181,034	\$ 184,310	\$ 186,748	\$ 184,031
7	Customer Commodity Revenue (billed)		86,183	117,199	109,390	104,257
8	Purchased ESCO A/R		-	-	-	-
9	BIPP Charges		1,695	1,891	2,050	1,879
10	Late Payment Charges		1,712	2,123	2,334	2,056
11	Total Gas Retail & Retail Access Sales Revenues		\$ 270,624	\$ 305,524	\$ 300,522	\$ 292,223
12	Gas Write-offs as Percent of Sales Revenue		2.03%	1.75%	1.99%	1.92%

NYRC-1001 - DPS-605-Supplemental

Attachment 2

Uncollectible Percent of Sales without POR in Numerator or Denominator

Schedule C
POR Write-off Summary

RG&E POR Write-offs

DATE	ELEC - COMM	GAS - COMM	Other
2017	734,425	607,620	4,776,374
2018	903,301	420,352	3,013,288
2019	374,714	185,827	3,385,899

Notes:

The Other is mostly balances that get transferred from one customer account to another. There are also non-consumption type transaction written off (ie. Late payment fee)

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Nicholas Turan

Request No.: NYRC-1014 (DPS-613)

Date of Request: August 25, 2022

Response Due Date: September 6, 2022

Date of Reply: September 6, 2022

Witness: Deb Hilton / Guillermo Fernandez

Subject: ACS Costs

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to NYRC-0672-DPS-377, in response to question 1, it's stated that Occupational Risk Prevention & Company Healthcare Service has increased \$1.2M due to the movement of Environmental & Remediation out of the Networks business area and into ASC Corporate costs. Explain what Environmental and Remediation costs have been moved to ASC Corporate costs and explain if those costs were removed from Environmental O&M costs at NYSEG and RG&E.
2. Referring to NC-RRP-2-WP-14-ASC Costs -August 2022 Update, in Schedule A, the 2021 Network Operations amount increased to \$4,099 from the originally filed \$603, explain the reason for the increase and provide supporting documentation.
3. Referring to RC-RRP-2-WP-14-ASC Costs -August 2022 Update, in Schedule A, the 2021 Network Operations amount increased to \$2,028 from the originally filed \$590. Explain the reason for the increase and provide supporting documentation.
4. Referring to NYRC-0436-DPS-165, the response to 1.d. states that certain costs need to be adjusted. In the August update workpapers the Governing Bodies expenses remained the same as the initial filing. Explain why no adjustments were made. If adjustments are still needed, explain what adjustments are needed and provide supporting documentation.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

5. Referring to NYRC-0738-DPS-412, response to question 9, explain how often hedging activity results in cost savings. Provide the hedging costs and saving for each year, from 2017 to 2021, that has been allocated to NYSEG and RG&E.

Response:

1. The main driver is the personnel costs of 6 employees who were transferred from the operating companies to the service company to reflect that the environmental team supports multiple operating companies. They were transferred from the Projects and Process & Technology areas within the Networks Businesses to the Environmental Health and Safety group within HR. These employees cover both Environmental Compliance and Environmental Remediation. In addition to the transfers that occurred between 2019 and 2020, there was also an increase in service company headcount in 2021 to fill a director position in early 2021 which had been vacant and 2 new manager positions to support overall Health & Wellness for all employees. There was also an increase in contractor work to perform the environmental remediation services.

Total base cost ASC

Type of Cost	Company Code	2019	2020	2021
External Services	ASC	701,055	943,771	1,276,221
Personnel	ASC	3,891,519	4,680,169	6,695,053
Self-Consumption/other	ASC	463,397	294,503	293,888
Grand Total		5,055,973	5,918,443	8,265,162
	NYSEG	1,694,752.00	2,032,039.00	2,926,862.00
	%	34%	34%	35%

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

2. The Company revised workpaper NC-RRP-2-WP-14-ASC Costs in the August 2022 Update filing to reflect the removal of the \$3,773,453.41 O&M Detail Adjustment and reflect capital and overhead adjustments across respective costs objects in Tab C N2021. The changes by cost object offset and are largely driven by capital and overhead movements. The total Historic Test Year 2021 total costs from line item 1 through line item 35 remains at \$83,560K.
3. The Company revised workpaper RC-RRP-2-WP-14-ASC Costs in the August 2022 Update filing to reflect the removal of the \$1,435,538.99 O&M Detail Adjustment and reflect capital and overhead adjustments across respective costs objects in Tab C N2021. The changes by cost object offset and are largely driven by capital and overhead movements. The total Historic Test Year 2021 total costs from line item 1 through line item 35 remains at \$39,923K.
4. Please refer to the Companies' response NYRC- DPS-492(Follow up to DPS-164), question 4. (attached) for information regarding the costs and why no adjustments were made.
5. We have been performing exchange rate hedging for corporate services since 2018 to help minimize the impact on AGR of the volatility of the exchange rate. Per the request, below are the Hedge (gain)/loss impacts for the different years since we started hedging.

Year	Total Hedge Impact	Allocated to NYSEG		Allocated to RGE	
2018	4,456,576.53	1,272,909.18	29%	655,288.85	15%
2019	1,869,600.00	423,676.60	23%	201,516.30	11%
2020	(3,910,375.09)	(856,716.82)	22%	(416,609.33)	11%
2021	2,674,496.63	578,932.58	22%	258,948.49	10%

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-1024 (DPS-623)

Date of Request: August 25, 2022

Response Due Date: September 6, 2022

Date of Reply: September 2, 2022

Witness: Dave George

Subject: Storms – Follow up to DPS-370

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Referring to the Company's response in NYRC-0665-DPS-370, question 1.a., the Company has removed Storm #12 2021N from total storm costs due to it being the "Largest storm event in 2021," and Storm #3 2019N from total storms costs because it was "Not filed as Part 105 event, but exceeded 11/1/2019 event that was a Part 105 filing event." Referring to question 2.a., the Company has removed Storm #3 2021R from total storm costs due to it being the "Largest storm event in 2021 and exceeded amounts included in the prior rate case."
 - a. Explain why the Company has decided to remove the largest storm events in 2021 from total storm costs.
 - b. Explain why the Company has decided to remove Storm #3 2019N from total storm costs if it was not a Part 105 storm.

Response:

1a. The Company put together a schedule that most accurately reflects the normal weather for the year and excludes storms that fall outside that pattern. In most cases, this includes storms that meeting the Part 105 filing. In other cases, some storms are just large enough to fit outside the normal weather pattern for the year.

1b. Storm #3 2019N was not filed as a Part 105 storm. The incremental cost of this storm was greater than a storm that was filed as a Part 105. This event, financially, exceeded the normal

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

weather events year over year and the Companies concluded that this event would inappropriately distort the total 5-year average storm costs.

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Lauren Frank

Request No.: NYRC-1093 (DPS-655)

Date of Request: September 8, 2022

Response Due Date: September 19, 2022

Date of Reply: September 15, 2022

Witness: Dave George

Subject: RG&E – Union Pension Savings

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. In NYRC-0802-DPS-472 Attachment 2, the Company provided the calculation of the \$23 million benefit at NYSEG and the \$11 million benefit at RG&E for the non-union pension freeze over 14 years.
 - a. Does the Company have the calculation of the benefit, over 14 years, for the RGE Union pension freeze that occurred August 31, 2022? If yes, please provide it. If not, explain why not.

Response:

1.a. Yes, please see Attachment 1 summarizing the projected savings over the period of 2022 – 2036.

U.S. GAAP Projected Impacts by Year

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
NPV of RGE Union Pension Savings (Cost):	\$ 0.2	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.2	\$ 2.2	\$ 2.3	\$ 1.9	\$ 1.5	\$ 1.4	\$ 1.2	\$ 1.0	\$ 27.7
NPV of RGE Union Increased 401k Costs*:	\$ 0.4	\$ 1.0	\$ 0.9	\$ 0.8	\$ 0.6	\$ 0.6	\$ 0.5	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.2	\$ 0.2	\$ 7.3
NPV of RGE Union Employee Supplemental Comp Costs **	\$ -	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.3	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 3.9
NPV of RG&E Union Total Pension Freeze Savings (Cost)	\$ (0.2)	\$ 0.4	\$ 0.5	\$ 0.6	\$ 1.4	\$ 1.5	\$ 1.7	\$ 1.6	\$ 1.7	\$ 1.9	\$ 1.5	\$ 1.1	\$ 1.1	\$ 1.0	\$ 0.8	\$ 16.5

*Increased costs over the current 50% on 7% 401(K) Match formula. Assumes Employees are receiving the full match and retire at age 65.

** Supplemental payments consistent with union agreement

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

Requesting Party: Richard Leary

Request No.: NYRC-1096 (DPS-658)

Date of Request: September 8, 2022

Response Due Date: September 19, 2022

Date of Reply: September 15, 2022

Witness: David Beber

Subject: Federal Income Taxes – Repair Allowance

Question:

In all interrogatories, all requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

The following questions pertain to NYRC-0695-DPS-400 Attachment 1, page 2, which is shown below.

**NYRC-0695 (DPS-400)
Attachment 1, Page 2 of 2**

Estimated Tax Repairs Deduction:

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
NYSEG Capital Adds - Elec.	303	327	494	490	453
Est. Qualifying %	24.6%	24.6%	24.6%	24.6%	24.6%
Assumed repairs tax deduction	<u>74</u>	<u>80</u>	<u>121</u>	<u>120</u>	<u>111</u>

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
NYSEG Capital Adds - Gas	99	104	92	81	86
Est. Qualifying %	24.6%	24.6%	24.6%	24.6%	24.6%
Assumed repairs tax deduction	<u>24</u>	<u>26</u>	<u>22</u>	<u>20</u>	<u>21</u>

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
RG&E Capital Adds - Elec.	265	127	311	150	180
Est. Qualifying %	13.8%	18.3%	13.8%	18.3%	18.3%
Assumed repairs tax deduction	<u>37</u>	<u>23</u>	<u>43</u>	<u>27</u>	<u>33</u>

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
RG&E Capital Adds - Gas	115	92	77	75	96
Est. Qualifying %	13.8%	18.3%	13.8%	18.3%	18.3%
Assumed repairs tax deduction	<u>16</u>	<u>17</u>	<u>11</u>	<u>14</u>	<u>18</u>

**New York State Electric & Gas Corporation
Rochester Gas and Electric Corporation**

**22-E-0317, 22-G-0318, 22-E-0319, 22-G-0320
Request for Information**

1. Provide the supporting calculations for the “Est. Qualifying %” factors shown in the attachment above.
2. Provide the 2019-2021 actual Repair Allowance calculations for RG&E and NYSEG in the same format as above (i.e., showing the capital additions and repair deductions for each year).
3. The “Est. Qualifying %” for RG&E vary each year from 2022-2026. Are these “Est. Qualifying %” for RG&E correct? If not, provide the correct “Est. Qualifying %” for RG&E and the associated amounts.

Response:

1. Please see Attachment 1, page 1. These estimates are based on averages derived from legal entity data applied to each underlying business area.
2. Please see Attachment 1, page 2. Each qualifying percentage is calculated by taking the ratio of actual tax repair deduction per segment (business area) to the capital additions per segment (per business area).
3. Yes, the rates referenced in NYRC-0695-DPS-400 Attachment 1, page 2 are “correct”. During this period the Company used either adjusted or unadjusted rates, depending on the additions profile in any given year with the intent that the estimated benefit not be distorted by non-qualifying project impacts. For example, in 2022, the estimated % is otherwise low because of large non-qualifying additions embedded in the denominator of the formula. Yet this has no impact on the overall benefit for 2022 which is still reasonable. However, if that 2022 rate were applied to 2023, the estimated benefit would have been artificially low (since the same level of non-qualifying costs do not exist in 2023). We therefore applied an adjusted rate in 2023.

NYRC-0695 (DPS-658)
Attachment 1, Page 1 of 2

Actual Reclass Rates						
		2018	2019	2020	Sum	Avg.
NYSEG	Electric	35.9%	14.4%	23.3%	73.7%	24.6%
NYSEG	Gas	35.9%	14.4%	23.3%	73.7%	24.6%
RG&E	Electric	17.5%	15.8%	8.0%	41.4%	13.8%
RG&E	Gas	17.5%	15.8%	8.0%	41.4%	13.8%

Modified Actual Reclass Rates for RGE						
		2018	2019	2020	Sum	Avg.
RG&E	Electric	17.5%	15.8%	21.6%	54.9%	18.3%
RG&E	Gas	17.5%	15.8%	21.6%	54.9%	18.3%

NYSEG	Repair	136,156,462	66,524,000	119,306,642
	Additions	379,075,492	460,433,049	511,956,271
	Reclass %	35.9%	14.4%	23.3%
RG&E	Repair	51,780,040	42,287,329	43,532,404
	Additions	296,346,918	266,817,485	540,831,248
	Reclass %	17.5%	15.8%	8.0%

Repair	43,532,404
Additions	201,727,844 Note 1
Reclass %	21.6%

Note 1
Actual reclass rates for RG&E for Year 2020 were modified to exclude Rochester Area Reliability Project (RARP) in the amount of \$339M from calculation.

NYRC-0695 (DPS-658)**Attachment 1, Page 2 of 2**

<i>(in millions)</i>	2019	2020	2021
NYSEG Capital Adds - Elec	370	445	478
Qualifying %	13.8%	24.1%	25.2%
Repairs Tax Deduction	51	107	121
NYSEG Capital Adds - Gas	90	67	124
Qualifying %	14.9%	18.3%	34.3%
Repairs Tax Deduction	13	12	42
RGE Capital Adds - Elec	174	157	158
Qualifying %	11.0%	10.8%	13.3%
Repairs Tax Deduction	19	17	21
RGE Capital Adds - Gas	93	45	131
Qualifying %	23.3%	58.1%	18.3%
Repairs Tax Deduction	22	26	24

Note Actual reclass rates for RG&E for Year 2020 were modified to exclude Rochester Area Reliability Project (RARP) in the amount of \$339M from calculation.

Case 22-E-0317, et al.

Index of Staff Accounting Panel Exhibits SAP-2 to SAP-5

<u>Item</u>	<u>PDF Page(s)</u>
Index	01
SAP-2	02-14
SAP-3	15-27
SAP-4	28-42
SAP-5	43-57

Case 22-E-0317
NYSEG Electric

Exhibit__(SAP-2)
Schedule A

New York State Electric & Gas Corporation
Electric Revenue Requirement
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Sch.	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Revenues										
Sales Revenue	\$ 857,620	\$ 21,460	\$ 879,081	\$ (2,720)	\$ 876,361	B	\$ 7,639	\$ 884,000	\$ 3,172	\$ 887,172
Rate Increase	-	-	-	-	-		-	-	217,305	217,305
Late Payments	2,055	3,478	5,533	(12)	5,521	B	47	5,569	1,389	6,958
Total Retail Revenue	859,675	24,939	884,614	(2,732)	881,882		7,686	889,569	221,866	1,111,435
Other Revenue	152,544	(29,341)	123,203	143	123,346	B	3,885	127,232	-	127,232
Total Revenue	\$ 1,012,220	\$ (4,403)	\$ 1,007,817	\$ (2,588)	\$ 1,005,229		\$ 11,572	\$ 1,016,800	\$ 221,866	\$ 1,238,666
Operating Deductions										
Gross Revenue Taxes	11,458	1,951	13,409	(801)	12,608	E	110	12,718	3,172	15,890
Total Operating Deductions	11,458	1,951	13,409	(801)	12,608		110	12,718	3,172	15,890
Gross Margin	\$ 1,000,761	\$ (6,353)	\$ 994,408	\$ (1,787)	\$ 992,621		\$ 11,462	\$ 1,004,082	\$ 218,694	\$ 1,222,777
Total O&M Expenses w/ Deferral & Amort.	\$ 564,055	\$ 55,478	\$ 619,532	\$ (5,207)	\$ 614,325	C	\$ 22,153	\$ 636,479	\$ 2,005	\$ 638,483
Depreciation										
Depreciation Expense	136,036	46,754	182,790	383	183,173	D	(4,386)	178,787		178,787
Taxes Other Than Income Taxes										
Property Taxes	\$ 101,421	\$ 5,920	\$ 107,341	\$ -	\$ 107,341	E	\$ -	\$ 107,341		\$ 107,341
Payroll Taxes	13,653	3,668	17,321	64	17,385	E	(223)	17,162		17,162
Use and Misc. Taxes	5,855	(5,855)	-	-	-	E	-	-		-
Total Taxes Other Than Income Taxes	120,929	3,733	124,662	64	124,726		(223)	124,503	-	124,503
Total Operating Revenue Deductions	821,020	105,965	926,984	(4,760)	922,224		17,545	939,769	2,005	941,774
Net Operating Revenues	179,742	(112,318)	67,424	2,973	70,397		(6,083)	64,314	216,690	281,003
Other Income & Deductions	-	-	-	-	-		-	-	-	-
Net Operating Income Before Taxes	179,742	(112,318)	67,424	2,973	70,397		(6,083)	64,314	216,690	281,004
Income Taxes	34,846	(35,671)	(825)	444	(381)	F	(739)	(1,120)	56,632	55,512
Net Income Available for Return	<u>\$ 144,896</u>	<u>\$ (76,647)</u>	<u>\$ 68,249</u>	<u>\$ 2,529</u>	<u>\$ 70,777</u>		<u>\$ (5,344)</u>	<u>\$ 65,433</u>	<u>\$ 160,058</u>	<u>\$ 225,491</u>
Rate Base	<u>\$ 2,765,559</u>	<u>\$ 1,128,567</u>	<u>\$ 3,894,126</u>	<u>\$ 31,892</u>	<u>\$ 3,926,018</u>	G	<u>\$ (251,421)</u>	<u>\$ 3,674,597</u>		<u>\$ 3,674,597</u>
Rate of Return	<u>5.24%</u>		<u>1.75%</u>		<u>1.80%</u>			<u>1.78%</u>		<u>6.14%</u>
Return on Equity	<u>7.06%</u>		<u>-0.16%</u>		<u>-0.10%</u>			<u>-0.22%</u>		<u>8.85%</u>

Case 22-E-0317
NYSEG Electric

Exhibit __ (SAP-2)
Schedule B

New York State Electric & Gas Corporation
Schedule of Electric Revenues
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Billed Delivery Revenues										
Gross Base Delivery Charges	\$ 723,736	\$ 53,417	\$ 777,153	\$ (607)	\$ 776,546	1	\$ 7,529	\$ 784,075	\$ 217,305	\$ 1,001,380
Less: Low Income Discounts	-	-	-	-	-			-	-	-
Less: Economic Development Discounts	-	-	-	-	-			-	-	-
Energy Efficiency - Base Delivery	-	-	-	-	-			-	-	-
RDM Deferral	(6,324)	6,324	-	-	-			-	-	-
BIPP Charges	8,115	94	8,208	509	8,717			8,717		8,717
Net Base Delivery Charges	\$ 725,527	\$ 59,834	\$ 785,361	\$ (98)	\$ 785,263		\$ 7,529	\$ 792,792	\$ 217,305	\$ 1,010,097
RDM Surcharge/Credit	6,376	(6,376)	-	-	-			-	-	-
Clean Energy Fund	\$ 71,358	\$ (9,514)	\$ 61,844	\$ -	\$ 61,844			\$ 61,844		\$ 61,844
Dynamic Load Management Surcharge	384	3,122	3,506	-	3,506			3,506		3,506
Rate Adjustment Mechanism Surcharge	20,493	(20,493)	-	-	-			-	-	-
Energy Efficiency Tracker Surcharge	64	(64)	-	-	-			-	-	-
Earnings Adjustment Mechanism (EAM) Surcharge	428	(428)	-	-	-			-	-	-
VDER Delivery Surcharge	2,810	(2,810)	-	-	-			-	-	-
Integrated Energy Data Resources Surcharge	-	360	360	-	360			360		360
Direct Current Fast Charge Surcharge	36	(36)	-	-	-		-	-	-	-
MFC/POR - Credit/Coll/Call Ctr/Admin	14,543	58	14,600	(1,821)	12,780			12,780		12,780
MFC/POR - Commodity	4,132	(4,132)	-	-	-			-	-	-
Gross Revenue Tax	11,470	1,939	13,409	(801)	12,608	2	110	12,718	3,172	15,890
Total Retail Revenue	\$ 857,620	\$ 21,460	\$ 879,081	\$ (2,720)	\$ 876,361		\$ 7,639	\$ 884,000	\$ 220,477	\$ 1,104,477
Late Payments	\$ 2,055	\$ 3,478	\$ 5,533	\$ (12)	\$ 5,521	3	\$ 47	\$ 5,569	\$ 1,389	\$ 6,958
Other Electric Revenue										
Other Sales Income	\$ 918	\$ (64)	\$ 854	\$ 144	\$ 998			\$ 998		\$ 998
Company Use Delivery	1,373	110	1,483	-	1,483			1,483		1,483
Damage and Third Party Payments	14,243	(2,425)	11,818	(1)	11,817			11,817		11,817
Rent Revenue	8,607	(1,215)	7,392	-	7,392			7,392		7,392
Wholesale Transmission Revenue	47,681	(6,875)	40,807	-	40,807	4	3,615	44,422		44,422
Connect / Disconnect & Other	368	28	396	-	396			396		396
General Inflation Adjustment (subject to reconciliation)	-	(270)	(270)	-	(270)	5	270	(0)		(0)
Total	\$ 73,190	\$ (10,711)	\$ 62,480	\$ 143	\$ 62,623		\$ 3,885	\$ 66,509	\$ -	\$ 66,509
Deferrals & Amortizations										
EE Tracker Deferral	\$ 4,322	\$ (4,322)	\$ -	\$ -	\$ -			\$ -		\$ -
RAM Deferral	(325)	325	-	-	-			-		-
CEF Deferral	(4,523)	4,523	-	-	-			-		-
RDM amortization	(6,376)	6,376	-	-	-			-		-
RAM amortization	(326)	326	-	-	-			-		-
RSS Deferral	3	(3)	-	-	-			-		-
Demand response deferral	1,650	(1,650)	-	-	-			-		-
EE Tracker Amortization	4,797	(4,797)	-	-	-			-		-
RAM amortization - bill credits	(727)	727	-	-	-			-		-
Excess Depreciation Reserve Amortization	35,164	14,836	50,000	-	50,000			50,000		50,000
Excess DIT - TCJA - Protected Amortization	7,496	(865)	6,631	-	6,631			6,631		6,631
Excess DIT - TCJA - Protected Pre-RY1 Liability	5,559	(5,559)	-	-	-			-		-
Excess DIT - TCJA - Unprotected Amortization	21,803	(18,525)	3,278	-	3,278			3,278		3,278
Federal Tax Reform - Jan-Sep 2018 Savings Amortization	6,478	(5,663)	814	-	814			814		814
Rate Increase Levelization Deferral	4,359	(4,359)	-	-	-			-		-
Total	\$ 79,354	\$ (18,631)	\$ 60,723	\$ -	\$ 60,723		\$ -	\$ 60,723	\$ -	\$ 56,631
Total Other Revenues + Deferrals & Amortizations	\$ 152,544	\$ (29,341)	\$ 123,203	\$ 143	\$ 123,346		\$ 3,885	\$ 127,232	\$ -	\$ 123,140
Total	<u>\$ 1,012,220</u>	<u>\$ (4,403)</u>	<u>\$ 1,007,817</u>	<u>\$ (2,588)</u>	<u>\$ 1,005,229</u>		<u>\$ 11,572</u>	<u>\$ 1,016,800</u>	<u>\$ 221,866</u>	<u>\$ 1,234,574</u>

Case 22-E-0317
NYSEG Electric

Exhibit__(SAP-2)
Schedule C
Page 1 of 2

New York State Electric & Gas Corporation
Schedule of Electric Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	Settlement Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Operating & Maintenance Expenses</u>											
Labor/Payroll	\$ 104,082	\$ 27,959	\$ 132,041	\$ 485	\$ 132,526	6	\$ (1,697)		\$ 130,829	\$ -	\$ 130,829
Variable Compensation	4,097	(1,142)	2,955	(102)	2,853	7	(41)		2,812		2,812
401(K)	7,385	508	7,893	861	8,754	8	(3,168)		5,587		5,587
Productivity		(2,688)	(2,688)	(390)	(3,078)	9	(888)		(3,966)		(3,966)
Medical Benefits	13,178	12,101	25,279	(10,646)	14,633				14,633		14,633
Other Employee Benefits	531	829	1,360	(257)	1,103				1,103		1,103
Electric Reliability Organization - NERC			-		-				-		-
Emergency Preparedness			-		-				-		-
Uncollectibles	16,125	(8,081)	8,044		8,044	10	(640)		7,403	2,005	9,408
Insurance	2,332	345	2,677	4	2,681				2,681		2,681
Workers Comp	3,250	261	3,511	33	3,544				3,544		3,544
Injury/Damages	1,141	(240)	901		901				901		901
ASC Costs	67,172	242	67,414	(4,712)	62,702	11	(2,582)		60,120		60,120
Outside Services	45,719	18,977	64,696	2,051	66,747	12	(455)		66,292		66,292
Legal/Regulatory Expense	666	618	1,284	(23)	1,262				1,262		1,262
Vehicle Depreciation	4,169	4,788	8,957		8,957	13	(332)		8,624		8,624
Security	576	1,003	1,579		1,579	0			1,579		1,579
Storm - Major	86,428	(60,846)	25,582		25,582	14	20,889		46,471		46,471
Storm - Minor	7,428	(3,628)	3,800		3,800	15	1,100		4,900		4,900
Trouble Cost	7,625	458	8,083	407	8,491				8,491		8,491
Low Income Program	17,310	3,869	21,179		21,179				21,179		21,179
Credit & Debit Card Fees	1,989	347	2,336		2,336				2,336		2,336
Third Party Agent Fees	115	87	202		202				202		202
CS Enhancements	(4)	1,182	1,178		1,178	16	(304)		874		874
Stray Voltage	1,674	217	1,891	51	1,942				1,942		1,942
Vegetation Management - Distribution	33,001	6,928	39,929		39,929	17	(5,693)		34,235		34,235
Vegetation Management - Distribution Danger Tree	22,894	(22,894)	0		0	18	10,800		10,800		10,800
Vegetation Management - Distribution Reclamation	11,159	(11,159)	(0)		(0)				(0)		(0)
Vegetation Management - Transmission	6,519	3,481	10,000		10,000	19	(3,000)		7,000		7,000
AMI - Incremental O&M		5,826	5,826		5,826				5,826		5,826
AMI - Incremental O&M Savings		(4,166)	(4,166)		(4,166)				(4,166)		(4,166)
Occupancy/Overhead costs	8,171	1,034	9,205	259	9,464				9,464		9,464
EE Tracker	16,929	7,062	23,991		23,991	20	13,709		37,700		37,700
EE Heat Pumps	10,326	(5,075)	5,251		5,251	21	5,251		10,502		10,502
Electric Vehicle (EV) program	426	274	700		700	22	(350)		350		350
NWA General Costs		411	411	(411)	(0)				(0)		(0)
ESC	1,138	(1,138)	(0)		(0)				(0)		(0)
All Other O&M General Inflator Items	33,837	3,495	37,332	2,344	39,676	23	(2,141)		37,535		37,535
Pension	19,023	(26,650)	(7,627)	(4,799)	(12,427)				(12,427)		(12,427)
OPEBs	(315)	582	267		267	24	(183)		84		84
Economic Development	3,935	65	4,000		4,000				4,000		4,000
Environmental Remediation	14,658	(9,119)	5,539	524	6,064	25	(349)		5,714		5,714
Incremental Maintenance	898	1,315	2,213	203	2,416				2,416		2,416
Management/Operations/Staffing Audit	3	(3)	(0)		(0)				(0)		(0)
NEIL Credits	(607)	(91)	(698)		(698)				(698)		(698)
Smart Grids/ Innovation (REV Incremental Costs)	1,080	957	2,037	371	2,408	26	(1,565)		843		843
Covid Customer Bill Credits	501	(501)	(0)		(0)				(0)		(0)
Membership Dues	161	(161)	-	16	16				16		16
Inflation Adjustment - 2% reduction	-	(5,391)	(5,391)	-	(5,391)	27	5,391		-	-	-
Total O&M	\$ 576,723	\$ (57,752)	\$ 518,971	\$ (13,729)	\$ 505,245		\$ 33,752	\$ -	\$ 538,994	\$ 2,005	\$ 540,998

Case 22-E-0317
NYSEG Electric

Exhibit__(SAP-3)
Schedule C
Page 2 of 2

New York State Electric & Gas Corporation
Schedule of Electric Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	Settlement Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Deferrals</u>											
Credit & Debit Card Fees	\$ 540	\$ (540)	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
Bill Credits Deferral	(482)	482	-	-	-		-		-		-
COVID-19 Deferral	(5,529)	5,529	-	-	-		-		-		-
Economic Development	1,117	(1,117)	-	-	-		-		-		-
Environmental Remediation	342	(342)	-	-	-		-		-		-
Heat Pump Program - Deferral	(4,498)	4,498	-	-	-		-		-		-
Incremental Maintenance	282	(282)	-	-	-		-		-		-
Low Income Program	(2,901)	2,901	-	-	-		-		-		-
Major Storm Deferral	(60,225)	60,225	-	-	-		-		-		-
Management Audit	19	(19)	-	-	-		-		-		-
OPEBs	(46)	46	-	-	-		-		-		-
Pension	(2,116)	2,116	-	-	-		-		-		-
REV Deferral	1,331	(1,331)							-		
Earnings Adjustment Mechanism (EAM) Deferral	(51)	51							-		
Energy Smart Community Deferral	(104)	104							-		
MR EV Reg Asset Deferrals	(885)	885							-		
NEIL Credits	255	(255)							-		
Third Party Agent Fees - Deferral	262	(262)							-		
Sales and Use Tax audit	(3,086)	3,086							-		
Value Distrib. Energy Resource VDER	(8,050)	8,050							-		
Asset Sale Gain Account (ASGA) & Others	297	(297)							-		
Vegetation Management	(36,990)	36,990							-		
Total Deferred Expenses	\$ (120,518)	\$ 120,518	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -
Total O&M net of Deferrals	\$ 456,205	\$ 62,766	\$ 518,971	\$ (13,729)	\$ 505,245				\$ 538,994		\$ 540,998
<u>Surcharge Expenses</u>											
Clean Energy Fund (CEF)	\$ 66,834	\$ (4,990)	\$ 61,844	\$ -	\$ 61,844				\$ 61,844		\$ 61,844
Dynamic Load Management Surcharge	2,034	1,472	3,506		3,506				\$ 3,506		\$ 3,506
RAM amortization	16,100	(16,100)	-	-	-				-		-
VDER	5,990	(5,990)	-	-	-				-		-
Total Surcharges	\$ 90,958	\$ (25,608)	\$ 65,350	\$ -	\$ 65,350		\$ -	\$ -	\$ 65,350	\$ -	\$ 65,350
<u>Amortizations</u>											
Total Amortizations	\$ 16,891	\$ 18,316	\$ 35,207	\$ 8,522	\$ 43,729	28	\$ (11,598)		\$ 32,131	\$ -	\$ 32,131
Total O&M, Surcharges & Amortizations	<u>\$ 564,055</u>	<u>\$ 55,478</u>	<u>\$ 619,532</u>	<u>\$ (5,207)</u>	<u>\$ 614,325</u>		<u>\$ 22,153</u>	<u>\$ -</u>	<u>\$ 636,479</u>	<u>\$ 2,005</u>	<u>\$ 638,483</u>

Case 22-E-0317
NYSEG Electric

Exhibit__ (SAP-2)
Schedule D

New York State Electric & Gas Corporation
Depreciation
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj. #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Depreciation Expense	\$ 136,036	\$ 46,754	\$ 182,790	\$ 383	\$ 183,173	29	\$ (4,386)	\$ 178,787	\$ -	\$ 178,787
Total	<u>\$ 136,036</u>	<u>\$ 46,754</u>	<u>\$ 182,790</u>	<u>\$ 383</u>	<u>\$ 183,173</u>		<u>\$ (4,386)</u>	<u>\$ 178,787</u>	<u>\$ -</u>	<u>\$ 178,787</u>

Case 22-E-0317
NYSEG Electric

Exhibit__(SAP-2)
Schedule E

New York State Electric & Gas Corporation
Operating Taxes
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Gross Revenue Taxes										
Total Retail Revenue	\$ 857,620		\$ 879,081	\$ (2,720)	\$ 876,361		\$ 7,639	\$ 884,000	\$ 220,477	\$ 1,104,477
Average GRT Rate	1.34%		1.53%		1.44%		1.44%	1.44%	1.44%	1.44%
Total Gross Revenue Tax	\$ 11,458	\$ 1,951	\$ 13,409	\$ (801)	\$ 12,608	30	\$ 110	\$ 12,718	\$ 3,172	\$ 15,890
Other Operating Taxes										
Property Taxes	\$ 103,032	\$ 4,309	\$ 107,341		\$ 107,341			\$ 107,341	\$ -	\$ 107,341
Property Tax Deferral	(1,611)	1,611	-		-			-		-
Net Property Taxes	\$ 101,421	\$ 5,920	\$ 107,341	\$ -	\$ 107,341		\$ -	\$ 107,341	\$ -	\$ 107,341
Payroll Taxes	\$ 13,653	\$ 3,668	\$ 17,321	\$ 64	\$ 17,385	31	\$ (223)	\$ 17,162	\$ -	\$ 17,162
Use Taxes	-	-	-	-	-		-	-	-	-
Other Taxes	5,855	(5,855)	-	-	-		-	-	-	-
Total Other	\$ 120,929	\$ 3,733	\$ 124,662	\$ 64	\$ 124,726		\$ (223)	\$ 124,503		\$ 124,503
Total	<u>\$ 132,388</u>	<u>\$ 5,684</u>	<u>\$ 138,071</u>	<u>\$ (737)</u>	<u>\$ 137,334</u>		<u>\$ (113)</u>	<u>\$ 137,221</u>	<u>\$ 3,172</u>	<u>\$ 140,393</u>

Case 22-E-0317
NYSEG Electric

Exhibit__(SAP-2)
Schedule F

New York State Electric & Gas Corporation
Income Taxes
For the Rate Year Ending April 30, 2024
(\$000s)

		Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Income Before Income Taxes		\$ 179,742	\$ (112,318)	\$ 67,424	\$ 2,973	\$ 70,397		\$ (6,083)	\$ 64,314	\$ 216,690	\$ 281,004
Interest Expense		(47,208)	(24,168)	(71,376)	-	(72,649)	32	3,254	(69,394)	-	(69,394)
Book Income Before Taxes and Preferred Dividends		\$ 132,534	\$ (136,486)	\$ (3,952)	\$ 2,973	\$ (2,252)		\$ (2,829)	\$ (5,081)	\$ 216,690	\$ 211,609
Federal Income Taxes @ Statutory Rate 21%	21.0%	\$ 27,832	\$ (28,662)	\$ (830)	\$ 357	\$ (473)		\$ (594)	\$ (1,067)	\$ 45,505	\$ 44,438
State Income Taxes @ Statutory Rate 6.5%	6.5%	8,615	(8,872)	(257)	111	(146)		(184)	(330)	14,085	13,755
Federal Benefit of State Tax Deduction @1.365%	1.4%	(1,809)	1,863	54	(23)	31		39	69	(2,958)	(2,888)
Total Federal & State @ Statutory Rates		\$ 34,638	\$ (35,671)	\$ (1,033)	\$ 444	\$ (589)		\$ (739)	\$ (1,328)	\$ 56,632	\$ 55,304
Permanent Differences:											
Meals & Entertainment		\$ 208		\$ 208	\$ -	\$ 208		\$ -	\$ 208	\$ -	\$ 208
Preferred Stock Dividend Deduction		-	-	-	-	-		-	-	-	-
Subtotal: Permanent Differences		\$ 208	\$ -	\$ 208	\$ -	\$ 208		\$ -	\$ 208	\$ -	\$ 208
Out of Period Adjustment - Other		-		-	-	-		-	-	-	-
Income Taxes		<u>\$ 34,846</u>	<u>\$ (35,671)</u>	<u>\$ (825)</u>	<u>\$ 444</u>	<u>\$ (381)</u>	33	<u>\$ (739)</u>	<u>\$ (1,120)</u>	<u>\$ 56,632</u>	<u>\$ 55,512</u>

Case 22-E-0317
NYSEG Electric

Exhibit__ (SAP-2)
Schedule G

New York State Electric & Gas Corporation
Electric Rate Base Summary
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Rate Base</u>										
Utility Plant	\$ 5,733,449	\$ 1,209,720	\$ 6,943,169	\$ 6,980	\$ 6,950,148	34	\$ (214,905)	\$ 6,735,243		\$ 6,735,243
Depreciation Reserve	(2,331,804)	(106,393)	(2,438,197)	2,224	(2,435,973)	35	(14,076)	(2,450,050)		(2,450,050)
Non-Interest Bearing Customer Advances	(45,600)	45,600	(0)	(45,600)	(45,601)			(45,601)		(45,601)
Total Net Utility Plant	\$ 3,356,044	\$ 1,148,927	\$ 4,504,971	\$ (36,397)	\$ 4,468,574		\$ (228,981)	\$ 4,239,593		\$ 4,239,593
Materials & Supplies	\$ 17,863	\$ 1,430	\$ 19,293	\$ 542	\$ 19,835		\$ -	\$ 19,835		\$ 19,835
Prepayments	36,001	2,882	38,883	1,093	39,975		-	39,975		39,975
O&M Working Capital Per FERC Formula	80,974	(9,377)	71,597	(1,716)	69,880	36	4,299	74,179		74,179
Other Working Capital	-	-	-	-	-		-	-		-
Deferred Investment Tax Credit	(12,335)	1,675	(10,660)	-	(10,660)		-	(10,660)		(10,660)
Total Working Capital	\$ 122,502	\$ (3,390)	\$ 119,112	\$ (81)	\$ 119,032		\$ 4,299	\$ 123,331		\$ 123,331
Deferred Debits (Credits)	\$ (106,963)	\$ 126,325	\$ 19,362	\$ 92,891	\$ 112,253	37	\$ (31,459)	\$ 80,794		\$ 80,794
Accumulated Deferred Income Taxes	\$ (550,998)	\$ (143,295)	\$ (694,293)	\$ (24,521)	\$ (718,814)	38	\$ 6,736	\$ (712,078)		\$ (712,078)
Earnings Base-Capitalization	\$ (55,026)	\$ -	\$ (55,026)	\$ -	\$ (55,026)	39	\$ (2,016)	\$ (57,042)		\$ (57,042)
Rate Base	<u>\$ 2,765,559</u>	<u>\$ 1,128,567</u>	<u>\$ 3,894,126</u>	<u>\$ 31,892</u>	<u>\$ 3,926,018</u>		<u>\$ (251,421)</u>	<u>\$ 3,674,597</u>		<u>\$ 3,674,597</u>
<u>Equity Component of Rate Base</u>										
Rate Base	\$ 2,765,559		\$ 3,894,126		\$ 3,926,018		\$ (251,421)	\$ 3,674,597		\$ 3,674,597
Common Equity Ratio	50.00%		50.00%		50.00%			48.00%		48.00%
Common Equity	\$ 1,382,780		\$ 1,947,063		\$ 1,963,009		\$ (199,202)	\$ 1,763,807	\$ -	\$ 1,763,807
<u>Interest Expense</u>										
Rate Base	2,765,559		\$ 3,894,126		\$ 3,926,018			\$ 3,674,597		\$ 3,674,597
Interest Bearing CWIP	-		-		-			-		-
Base for Interest	\$ 2,765,559		\$ 3,894,126		\$ 3,926,018			\$ 3,674,597		\$ 3,674,597
Weighted Cost Of Debt	1.71%		1.83%		1.85%			1.89%		1.89%
Interest Expense	<u>\$ 47,208</u>	<u>\$ 24,168</u>	<u>\$ 71,376</u>		<u>\$ 72,649</u>		<u>\$ (3,254)</u>	<u>\$ 69,394</u>	<u>\$ -</u>	<u>\$ 69,394</u>

Case 22-E-0317
NYSEG Electric

Exhibit____(SAP-2)
Schedule H

New York State Electric & Gas Corporation
Summary of Cash Working Capital Allowance
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Total Departmental Expenses	\$ 564,055	\$ 55,478	\$ 619,532	\$ (5,207)	\$ 614,325	\$ 22,153	\$ 636,479	\$ 2,005	\$ 638,483
Exclude Uncollectibles	(16,125)	8,081	(8,044)	-	(8,044)	640	(7,403)	(2,005)	(9,408)
Exclude Temporary State Assessment Surcharge				-	-	-	-		-
Exclude Regulatory Amortizations	(16,891)	(18,316)	(35,207)	(8,522)	(43,729)	11,598	(32,131)		(32,131)
Sub-total	\$ 531,039	\$ 45,242	\$ 576,281	\$ (13,729)	\$ 562,552	\$ 34,392	\$ 596,944		\$ 596,944
Working Capital Factor	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%		12.50%
Total Cash W/C Allowance - 1/8 (45 days)	<u>\$ 66,380</u>	<u>\$ 5,655</u>	<u>\$ 72,035</u>	<u>\$ (1,716)</u>	<u>\$ 70,319</u>	<u>\$ 4,299</u>	<u>\$ 74,618</u>	<u>\$ -</u>	<u>\$ 74,618</u>
Purchase Power Lag									
Net Lag Per Unbundling Collaborative	13								
Days Per Year	365								
Percentage Per Year	3.69%								
Percentage Power & Gas Expense	\$ 396,439	\$ 396,439	\$ 396,439						
Cash Working Capital On Power & Gas Expense	\$ 14,614	\$ (14,614)	-						
Total	<u>\$ 80,994</u>	<u>\$ (8,959)</u>	<u>\$ 72,035</u>	<u>\$ (1,716)</u>	<u>\$ 70,319</u>	<u>\$ 4,299</u>	<u>\$ 74,618</u>	<u>\$ -</u>	<u>\$ 74,618</u>

Case 22-E-0317
NYSEG Electric

Exhibit____(SAP-2)
Schedule I

New York State Electric and Gas Corporation
Calculation of Rate Increase
For the Rate Year Ending April 30, 2024
(\$000s)

Calculation of Rate Increase

Average Rate Base	\$	3,674,597
Rate of Return on Rate Base		<u>6.14%</u>
Required Net Income	\$	225,491
Net Income Before Revenue Requirement	\$	65,433
Earnings Deficiency (Excess)	\$	160,058
Retention Factor		<u>72.60%</u>
Revenue Increase	\$	<u><u>220,477</u></u>

Retention Factor Calculation

Sales Revenues	100.00%	\$	220,477
Late Payment	0.63%		1,389
Uncollectibles	0.91%		2,005
GRT	<u>1.44%</u>		<u>3,172</u>
Retention Factor Before FIT/SIT	98.28%	\$	216,690
State Income Tax @6.5%	6.39%		14,085
Federal Income Tax @21%	<u>19.30%</u>		<u>42,547</u>
Retention Factor	<u><u>72.60%</u></u>	\$	<u><u>160,058</u></u>

Case 22-E-0317
NYSEG Electric

Exhibit____(SAP-2)
Schedule J

New York State Electric and Gas Corporation
Cost of Capital
For the Rate Year Ending April 30, 2024
(\$000s)

Per Company

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Pre Tax Cost</u>
Long-Term Debt	49.64%	3.73%	1.85%	1.85%
Customer Deposits	0.36%	0.00%	0.00%	0.00%
Common Equity	50.00%	10.20%	5.10%	6.90%
TOTAL	100.00%		6.95%	8.75%

Per Staff

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Pre Tax Cost</u>
Long-Term Debt	51.64%	3.66%	1.89%	1.89%
Customer Deposits	0.36%	0.00%	0.00%	0.00%
Common Equity	48.00%	8.85%	4.25%	5.75%
TOTAL	100.00%		6.14%	7.64%

New York State Electric and Gas Corporation
Summary of Electric Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Revenues</u>		
1	<u>Delivery Revenues</u> To reflect Staff's Sales forecast	\$ 7,529	Staff Electric Rates Panel
2	<u>Gross Revenue Taxes</u> Tracking Staff's Sales forecast	\$ 110	Staff Accounting Panel
3	<u>Late Payment Revenues</u> Tracking Staff's Sales forecast	\$ 47	Staff Accounting Panel
4	<u>Wholesale Transmission Revenues</u> To reflect a five year average of revenues	\$ 3,615	Staff Electric Rates Panel
5	<u>General Inflation Adjustment (subject to reconciliation)</u> To remove inflation	\$ 270	Gadomski/Staff Accounting Panel
	Total Adjustments to Revenues	<u>\$ 11,572</u>	
	<u>Operation & Maintenance Expenses</u>		
6	<u>Labor</u> To reduce the wage inflation factors and reduce incremental FTEs	\$ (1,697)	Staff Accounting Panel
7	<u>Variable Compensation</u> Tracking Staff's changes to labor expense	\$ (41)	Staff Accounting Panel
8	<u>401(K)</u> To reduce the Companies 401k matching rate and to adjust the expense allocation rate to track labor expense	\$ (3,168)	Staff Accounting Panel
9	<u>Productivity</u> To reflect Staff's Productivity adjustment	\$ (888)	Staff Accounting Panel
10	<u>Uncollectibles</u> To reflect Staff's forecast for Uncollectibles	\$ (710)	
	Tracking Staff's Sales forecast	69	
	Total Uncollectibles	<u>\$ (640)</u>	Staff Accounting Panel
11	<u>Avangrid Service Company Costs</u> To remove property taxes, relocation costs, additional severance costs. storm costs and to adjust the labor inflation rate	\$ (2,442)	Staff Accounting Panel
	To reflect Staff's forecast for Emergency Preparedness costs	(140)	Staff Electric Infrastructure and Operations Panel
	Total ASC Costs	<u>\$ (2,582)</u>	
12	<u>Outside Services</u> To track Staff's forecast of Avangrid Secure Domain capital projects	\$ (455)	Staff Shared Service Panel
13	<u>Vehicle Depreciation</u> To reflect Staff's Rate Year forecast of Vehicle Depreciation	\$ (332)	Staff Electric Infrastructure and Operations Panel
14	<u>Storms - Major</u> To implement a five-year average of major storm costs	\$ 20,889	Staff Accounting Panel
15	<u>Storms - Minor</u> To implement a five-year average of minor storm costs	\$ 1,100	Staff Electric Infrastructure and Operations Panel
16	<u>CS Enhancements</u> To reflect Staff's forecast for CS Enhancements	\$ (304)	Staff Consumer Services Panel
17	<u>Vegetation Management - Distribution</u> To reflect Staff's forecast for Vegetation Management Distribution	\$ (5,693)	Staff Vegetation Management Panel
18	Vegetation Management -Distribution Danger Tree To reflect the Company's forecast of RY Danger Tree spending	\$ 10,800	Staff Vegetation Management Panel
19	<u>Vegetation Management - Transmission</u> To remove costs for sub-transmission right-of-way widening	\$ (3,000)	Staff Vegetation Management Panel
20	<u>Energy Efficiency Tracker</u> To reflect Staff's forecast for EE Tracker	\$ 13,709	Staff Sustainable Energy Panel
21	<u>Energy Efficiency-Heat Pumps</u> To reflect Staff's forecast for EE Heat Pumps	\$ 5,251	Staff Sustainable Energy Panel
22	<u>Electric Vehicle (EV) Program</u> To reflect Staff's forecast for Electric Vehicle (EV) Program	\$ (350)	Staff Sustainable Energy Panel

New York State Electric and Gas Corporation
Summary of Electric Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Operation & Maintenance Expenses - Continued</u>		
23	<u>All Other O&M General Inflator Costs</u> To normalize Employee Related travel expenses	\$ (2,141)	Staff Accounting Panel
24	<u>Other Post-Employment Benefits (OPEBs)</u> To reflect actual costs projected by PwC	\$ (183)	Staff Accounting Panel
25	<u>Environmental Remediation</u> To remove First Energy reimbursements from cost projections	\$ (349)	Staff Site Investigation and Remediation Panel
26	<u>REV Incremental Costs</u> To reflect staff forecast for REV Incremental Costs To reflect PMO Support forecast	\$ (1,499) (66)	
		\$ (1,565)	Staff EAM Panel
27	<u>Inflation Adjustment - 2% reduction</u> To remove inflation adjustment for 2% reduction	\$ 5,391	Gadomski/Staff Accounting Panel
	Total Adjustments to Operation & Maintenance Expenses	\$ 33,752	
28	<u>Amortizations</u> To remove the Company's amortization of RY Danger Tree spending Corresponding Tracking adjustments for the Sales Tax Adjustment in Deferred Debits and Credits To reflect Negative Revenue Adjustment based on customer service metrics Total Adjustments to Amortizations	\$ (1,080) (10,326) (193)	
		\$ (11,598)	Staff Accounting Panel
	Total Adjustments to Operation & Maintenance Expenses and Amortizations	\$ 22,153	
29	<u>Depreciation Expense</u> To reflect Staff's forecast of Depreciation Expense	\$ (4,386)	Darmetko
	<u>Taxes Other Than Income</u>		
30	<u>Gross Revenue Taxes</u> Tracking Staff's Sales forecast	\$ 110	Staff Accounting Panel
31	<u>Payroll Taxes</u> Tracking Staff's adjustments to Labor expense	\$ (223)	Staff Accounting Panel
	Total Adjustments to Taxes Other Than Income	\$ (113)	
	<u>State & Federal Income Taxes</u>		
32	To reflect Staff's calculation of interest expense	\$ 3,254	
33	Tracking the impact of Staff's adjustments on income taxes Total Adjustments to State & Federal Income Taxes	(739) \$ (739)	Staff Accounting Panel
	<u>Rate Base</u>		
34	<u>Utility Plant</u> To reflect Staff's Rate Year forecast of Gross Plant		Staff Electric Infrastructure and Operations Panel/Staff Shared
		\$ (214,905)	Services Panel
35	<u>Depreciation Reserve</u> To reflect Staff's Rate Year forecast		Staff Electric Infrastructure and Operations Panel/Staff Shared
		\$ (14,076)	Services Panel
36	<u>O&M Working Capital Per FERC Formula</u> To track Staff's O&M expense adjustments	\$ 4,299	Staff Accounting Panel
37	<u>Deferred Debits & Credits</u> To reflect Negative Revenue Adjustment based on customer service metrics To reflect the sales and use tax refunds received Total Deferred Debits & Credits	\$ (481) (30,978)	
		\$ (31,459)	Staff Accounting Panel
38	<u>Accumulated Deferred Income Taxes</u> To adjust ADFIT-Mixed Service and MSC Costs to reflect a 5 year average To track Staff's adjustments to Utility Plant To reflect Negative Revenue Adjustment based on customer service metrics Corresponding Tracking adjustments for the Sales Tax Adjustment in Deferred Debits and Credits Total Accumulated Deferred Income taxes	\$ (7,600) 7,715 (126) 6,747	
		\$ 6,736	Staff Accounting Panel
39	<u>Earnings-Based Capitalization</u> To reflect update to Working Capital in the EBCAP	\$ (2,016)	Staff Accounting Panel
	Total Adjustments to Rate Base	\$ (251,421)	

Case 22-G-0318
NYSEG Gas

Exhibit__(SAP-3)
Schedule A

New York State Electric & Gas Corporation
Gas Revenue Requirement
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj. #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Revenues										
Sales Revenue	\$ 209,678	\$ (482)	\$ 209,196	\$ (727)	\$ 208,470	B	\$ 479	\$ 208,949	\$ 155	\$ 209,104
Rate Increase	-	-					-	-	9,717	9,717
Late Payments	641	944	1,585	(5)	1,580	B	3	1,583	71	1,654
Total Retail Revenue	210,319	462	210,781	(732)	210,050		483	210,532	9,944	220,476
Other Revenue	4,394	2,384	6,778	3	6,781	B	8	6,789	-	6,789
Total Revenue	\$ 214,713	\$ 2,846	\$ 217,559	\$ (729)	\$ 216,830		\$ 491	\$ 217,321	\$ 9,944	\$ 227,265
Operating Deductions										
Gross Revenue Taxes	3,328	155	3,483	(200)	3,283	E	7	3,291	155	3,446
Total Operating Deductions	3,328	155	3,483	(200)	3,283		7	3,291	155	3,446
Gross Margin	\$ 211,384	\$ 2,692	\$ 214,076	\$ (529)	\$ 213,547		\$ 483	\$ 214,030	\$ 9,788	\$ 223,818
Total O&M Expenses w/ Deferral & Amort	\$ 93,166	\$ 12,723	\$ 105,889	\$ (12,213)	\$ 93,676	C	\$ (1,113)	\$ 92,563	\$ 108	\$ 92,670
Depreciation	36,564	17,747	54,310	242	54,552	D	(6,464)	48,088	-	48,088
Taxes Other Than Income Taxes										
Property Taxes	\$ 20,552	\$ 1,203	\$ 21,755	\$ -	\$ 21,755	E	\$ -	\$ 21,755		\$ 21,755
Payroll Taxes	3,375	704	4,079	(397)	3,682	E	(75)	3,608		3,608
Other Taxes	1,480	(1,480)	-	-	-	E	-	-		-
Total Taxes Other Than Income Taxes	25,407	426	25,834	(397)	25,437		(75)	25,362	-	25,362
Total Operating Revenue Deductions	155,137	30,896	186,033	(12,368)	173,665		(7,652)	166,013	108	166,121
Net Operating Revenues	56,247	(28,205)	28,043	11,839	39,882		8,135	48,017	9,681	57,698
Other Income & Deductions	-	-	-	-	-		-	-	-	-
Net Operating Income Before Taxes	56,247	(28,205)	28,043	11,839	39,882		8,135	48,017	9,681	57,698
Income Taxes	11,542	(8,092)	3,451	3,142	6,593	F	2,255	8,848	2,530	11,379
Net Income Available for Return	\$ 44,705	\$ (20,113)	\$ 24,592	\$ 8,697	\$ 33,289		\$ 5,880	\$ 39,169	\$ 7,151	\$ 46,319
Rate Base	\$ 713,362	\$ 101,371	\$ 814,734	\$ (17,698)	\$ 797,035	G	\$ (42,220)	\$ 754,815		\$ 754,815
Rate of Return	6.27%		3.02%		4.18%			5.19%		6.14%
Return on Equity	9.12%		2.37%		4.65%			6.88%		8.85%

Case 22-G-0318
NYSEG Gas

Exhibit ____ (SAP-3)
Schedule B

New York State Electric & Gas Corporation
Schedule of Gas Revenues
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Billed Delivery Revenues</u>										
Gross Base Delivery Charges	\$ 192,090	\$ 7,801	\$ 199,890	\$ 39	\$ 199,929	1	\$ 472	\$ 200,401	\$ 9,717	\$ 210,118
Less: Low Income Discounts			-	-	-			-		-
Less: Economic Development Discounts			-	-	-			-		-
Energy Efficiency - Base Delivery			-	-	-			-		-
BIPP Charges	1,794	3	1,797	186	1,983			1,983		1,983
RDM Revenues / Amortization	292	(292)	-	-	-			-		-
RDM Deferral	6,817	(6,817)	-	-	-			-		-
Net Base Delivery Charges	\$ 200,992	\$ 695	\$ 201,687	\$ 225	\$ 201,912		\$ 472	\$ 202,384	\$ 9,717	\$ 212,101
R&D Surcharge	628	22	650	-	650			650	-	650
MFC/POR - Credit/Coll/Call Ctr/Admin	3,303	73	3,376	(752)	2,625			2,625	-	2,625
MFC/POR - Commodity	1,282	(1,282)	-	-	-			-	-	-
NYSERDA EE Surcharge			-	-	-			-	-	-
Rate Adjustment Mechanism Surcharge	185	(185)	-	-	-			-	-	-
Gross Revenue Tax	3,288	196	3,483	(200)	3,283	2	7	3,291	155	3,446
Total Retail Revenue	\$ 209,678	\$ (482)	\$ 209,196	\$ (727)	\$ 208,470		\$ 479	\$ 208,949	\$ 9,873	\$ 218,822
Late Payments	\$ 641	\$ 944	\$ 1,585	\$ (5)	\$ 1,580	3	\$ 3	\$ 1,583	\$ 71	\$ 1,654
<u>Other Gas Revenue</u>										
Rent Revenue	\$ 117	\$ (4)	\$ 113	\$ -	\$ 113			\$ 113	\$ -	\$ 113
Damage and Third Party Payments	267	24	291	-	291			291	-	291
Other Sales Income	246	(117)	129	-	129			129	-	129
Company Use Delivery	333	44	377	3	380			380	-	380
Connect/ Disconnect & Other	10	13	23	-	23			23	-	23
General Inflation Adjustment (subject to reconciliation)	-	(8)	(8)	-	(8)	4	8	-		-
Total	\$ 974	\$ (48)	\$ 925	\$ 3	\$ 928		\$ 8	\$ 936	\$ -	\$ 936
<u>Deferrals & Amortizations</u>										
RAM Deferral	\$ 185	\$ (185)	\$ -		\$ -			\$ -		\$ -
R&D deferral	371	(371)	-		-			-		-
RAM amortization - bill credits	(370)	370	-		-			-		-
Excess DIT - TCJA - Protected Amortization	1,813	(226)	1,587		1,587			1,587		1,587
Excess DIT - TCJA - Protected Pre-RY1 Liability	1,345	(1,345)	0		0			0		0
Excess DIT - TCJA - Unprotected Amortization	1,846	2,907	4,753		4,753			4,753		4,753
Federal Tax Reform - Jan-Sep 2018 Savings Amortization	1,693	(2,181)	(487)		(487)			(487)		(487)
Rate Increase Levelization Deferral	(3,479)	3,479	-		-			-		-
MFC Deferral - Delivery & Commodity	77	(77)	-		-			-		-
POR Deferral - Delivery	(62)	62	-		-			-		-
Total	\$ 3,420	\$ 2,432	\$ 5,853	\$ -	\$ 5,853		\$ -	\$ 5,853	\$ -	\$ 5,853
Total Other Revenues + Deferrals & Amortizations	\$ 4,394	\$ 2,384	\$ 6,778	\$ 3	\$ 6,781		\$ 8	\$ 6,789	\$ -	\$ 6,789
Total	\$ 214,713	\$ 2,846	\$ 217,559	\$ (729)	\$ 216,830		\$ 491	\$ 217,321	\$ 9,944	\$ 227,265

Case 22-G-0318
NYSEG Gas

Exhibit __ (SAP-3)
Schedule C
Page 1 of 2

New York State Electric & Gas Corporation
Schedule of Gas Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating & Maintenance Expenses										
Labor / Payroll	\$ 27,511	\$ 5,738	\$ 33,250	\$ (3,235)	\$ 30,014	5	\$ (609)	\$ 29,405		\$ 29,405
Variable Compensation	952	(108)	844	(18)	826	6	(7)	819		819
401k	1,881	173	2,054	211	2,265	7	(766)	1,499		1,499
Productivity		(686)	(686)	(18)	(704)	8	(206)	(910)		(910)
Medical Benefits	3,295	3,712	7,007	(3,348)	3,659			3,659		3,659
Other Employee Benefits	127	250	377	(109)	268			268		268
Uncollectibles	4,530	(2,204)	2,326		2,326	9	39	2,365	108	2,473
Insurance	569	83	652	1	653			653		653
Workers Comp	589	267	856	8	864			864		864
Injury / Damages	-	352	352		352			352		352
ASC Costs	16,388	(71)	16,317	(1,145)	15,172	10	(608)	14,564		14,564
Outside Services	6,429	3,033	9,461	(138)	9,323			9,323		9,323
Legal / Regulatory Expense	130	285	416	(6)	410			410		410
Vehicle Depreciation	1,071	701	1,772		1,772	11	(82)	1,691		1,691
Security	141	248	388		388			388		388
Low Income Program	8,600	(2,309)	6,291		6,291			6,291		6,291
Credit & Debit Card Fees	591	105	696		696			696		696
Third Party Agent Fees	34	26	60		60			60		60
CS Enhancements	(1)	352	351		351	12	(91)	260		260
Communications - Reporting Gas Odors	1,259	(639)	620	15	635			635		635
Gas Utilization	19	6	25		25			25		25
AMI - Incremental O&M		1,467	1,467		1,467			1,467		1,467
AMI - Incremental O&M Savings		(879)	(879)		(879)			(879)		(879)
Occupancy/Overhead costs	2,165	257	2,421	68	2,489			2,489		2,489
EE Tracker	2,324	2,053	4,377		4,377	13	3,813	8,190		8,190
NPA General Costs		4,302	4,302	(4,302)	-			-		-
All Other O&M General Inflator Items	6,669	746	7,415	228	7,643			7,643		7,643
Pension	5,245	(7,104)	(1,859)	(1,304)	(3,164)			(3,164)		(3,164)
OPEBs	(87)	161	74		74	14	(46)	28		28
Economic Development	200	(200)	-		-			-		-
Environmental Remediation	3,741	(2,102)	1,639	128	1,767	15	(85)	1,682		1,682
Incremental Maintenance	3,533	(3,052)	481	268	749	16	(278)	471		471
Management / Operations / Staffing Audit	-	-	-		-			-		-
Gas Reconcilable Programs	-	3,889	3,889	62	3,951	17	(1,040)	2,911		2,911
Integrity of Gas Pipeline		2,852	2,852		2,852			2,852		2,852
Research & Development	608	1,130	1,738		1,738			1,738		1,738
Vegetation Management	286	64	350	50	400			400		400
Covid Customer Bill Credits	178	(178)	-		-			-		-
Membership Dues	332	(332)	-	116	116			116		116
Inflation Adjustment - 2% reduction	-	(1,229)	(1,229)	-	(1,229)	18	1,229	-		-
Total O&M	\$ 99,308	\$ 11,158	\$ 110,466	\$ (12,468)	\$ 97,998		\$ 1,263	\$ 99,262	\$ 108	\$ 99,369

Case 22-G-0318
NYSEG Gas

Exhibit __ (SAP-3)
Schedule C
Page 2 of 2

New York State Electric & Gas Corporation
Schedule of Gas Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Deferrals</u>										
Credit & Debit Card Fee Deferral	\$ 164	\$ (164)	\$ -		\$ -			\$ -		\$ -
Community Development Fund Pilot Deferral	(80)	80	-		-			-		-
Environmental Remediation	559	(559)	-		-			-		-
Gas Pipeline Integrity Costs	22	(22)	-		-			-		-
Incremental Maintenance	491	(491)	-		-			-		-
Low Income Program	(2,302)	2,302	-		-			-		-
Management Audit	75	(75)	-		-			-		-
OPEBs	1,198	(1,198)	-		-			-		-
Pension	(25)	25	-		-			-		-
EE Tracker Deferral	(84)	84	-		-			-		-
REV Deferral	(3)	3	-		-			-		-
Bill credits deferral	(178)	178	-		-			-		-
COVID-19 deferral	(272)	272	-		-			-		-
Pipeline safety management systems deferral	43	(43)	-		-			-		-
Residential Methane Detection deferral	(170)	170	-		-			-		-
Third party agent fees deferral	79	(79)	-		-			-		-
Vegetation management deferral	304	(304)	-		-			-		-
Total Deferred Expenses	\$ (180)	\$ 180	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
<u>Surcharge Expenses</u>										
NYSERDA EE Surcharge			\$ -	\$ -	\$ -			\$ -		\$ -
Temporary State Assessment Surcharge (TSAS)			-	-	-			-		-
Total Surcharges	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
<u>Amortizations</u>										
	\$ (5,962)	\$ 1,385	\$ (4,577)	\$ 254	\$ (4,322)	19	\$ (2,376)	\$ (6,699)		\$ (6,699)
Total O&M, Surcharges & Amortizations	\$ 93,166	\$ 12,723	\$ 105,889	\$ (12,213)	\$ 93,676		\$ (1,113)	\$ 92,563	\$ 108	\$ 92,670

Case 22-G-0318
NYSEG Gas

Exhibit__(SAP-3)
Schedule D

New York State Electric & Gas Corporation
Depreciation
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj. #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Depreciation Expense	\$ 36,564	\$ 12,185	\$ 48,748		\$ 48,748	20	\$ (660)	\$ 48,088	\$ -	\$ 48,088
CLCPA Adjustment - 10 Year		5,562	5,562	242	5,804	20	(5,804)	0		0
Total	<u>\$ 36,564</u>	<u>\$ 17,747</u>	<u>\$ 54,310</u>	<u>\$ 242</u>	<u>\$ 54,552</u>		<u>\$ (6,464)</u>	<u>\$ 48,088</u>	<u>\$ -</u>	<u>\$ 48,088</u>

Case 22-G-0318
NYSEG Gas

Exhibit____(SAP-3)
Schedule E

New York State Electric & Gas Corporation
Operating Taxes
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Gross Revenue Taxes										
Total Retail Revenue	\$ 209,678	\$ -	\$ 209,196	\$ (727)	\$ 208,470		\$ 472	\$ 208,949	\$ 9,873	\$ 218,822
Average GRT Rate	1.59%		1.67%		1.58%		1.58%	1.58%	1.58%	1.58%
GRT On Sales Revenue	\$ 3,328	\$ 155	\$ 3,483	\$ (200)	\$ 3,283		\$ 7	\$ 3,291	\$ 155	\$ 3,446
Total Gross Revenue Tax	\$ 3,328	\$ 155	\$ 3,483	\$ (200)	\$ 3,283	21	\$ 7	\$ 3,291	\$ 155	\$ 3,446
Other Operating Taxes										
Property Taxes	\$ 20,881	\$ 873	\$ 21,755	\$ -	\$ 21,755			\$ 21,755	\$ -	\$ 21,755
Property Tax Deferral	(330)	330	-		-			-		-
Net Property Taxes	\$ 20,552	\$ 1,203	\$ 21,755	\$ -	\$ 21,755		\$ -	\$ 21,755	\$ -	\$ 21,755
Payroll Taxes	\$ 3,375	\$ 704	\$ 4,079	\$ (397)	\$ 3,682	22	\$ (75)	\$ 3,608	\$ -	\$ 3,608
Use Taxes	-		-	-	-			-	-	-
Other Taxes	1,480	(1,480)	-	-	-			-	-	-
Total Other	\$ 25,407	\$ 426	\$ 25,834	\$ (397)	\$ 25,437		\$ (75)	\$ 25,362		\$ 25,362
Total	\$ 28,736	\$ 581	\$ 29,317	\$ (597)	\$ 28,720		\$ (67)	\$ 28,653	\$ 155	\$ 28,809

		Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Income Before Income Taxes		\$ 56,247	\$ (28,205)	\$ 28,043	\$ 11,839	\$ 39,882	23	\$ 8,135	\$ 48,017	\$ 9,681	\$ 57,698
Interest Expense		(12,177)	(2,756)	(14,933)	185	(14,749)		494	(14,255)	-	(14,255)
Book Income Before Taxes and Preferred Dividends		\$ 44,070	\$ (30,961)	\$ 13,110	\$ 12,024	\$ 25,134		\$ 8,629	\$ 33,762	\$ 9,681	\$ 43,443
Federal Income Taxes @ Statutory Rate 21%	21.0%	\$ 9,255	\$ (6,502)	\$ 2,753	\$ 2,525	\$ 5,278		\$ 1,812	\$ 7,090	\$ 2,033	\$ 9,123
State Income Taxes @ Statutory Rate 6.5%	6.5%	2,865	(2,012)	852	782	1,634		561	2,195	629	2,824
Federal Benefit of State Tax Deduction @1.365%	1.4%	(602)	423	(179)	(164)	(343)		(118)	(461)	(132)	(593)
Total Federal & State @ Statutory Rates		\$ 11,518	\$ (8,092)	\$ 3,426	\$ 3,142	\$ 6,569		\$ 2,255	\$ 8,824	\$ 2,530	\$ 11,354
Permanent Differences:											
Meals & Entertainment		\$ 25		\$ 25	\$ -	\$ 25		\$ -	\$ 25	\$ -	\$ 25
Preferred Stock Dividend Deduction				-	-	-		-	-	-	-
Subtotal: Permanent Differences		25	-	25	-	25		-	25	-	25
Out of Period Adjustment - Other Adjustments				-	-	-		-	-	-	-
Income Taxes		\$ 11,542	\$ (8,092)	\$ 3,451	\$ 3,142	\$ 6,593	24	\$ 2,255	\$ 8,848	\$ 2,530	\$ 11,379

Case 22-G-0318
NYSEG Gas

Exhibit____(SAP-3)
Schedule G

New York State Electric & Gas Corporation
Gas Rate Base Summary
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Net Utility Plant</u>										
Utility Plant	\$ 1,391,472	\$ 206,871	\$ 1,598,343	\$ 43	\$ 1,598,386	25	\$ (31,456)	\$ 1,566,930		\$ 1,566,930
Depreciation Reserve	(492,434)	(79,074)	(571,508)	(2,894)	(574,402)	26	(959)	(575,361)		(575,361)
Non-Interest Bearing Customer Advances	(12,040)	11,543	(497)	(11,543)	(12,040)			(12,040)		(12,040)
Total Net Utility Plant	\$ 886,999	\$ 139,339	\$ 1,026,338	\$ (14,394)	\$ 1,011,944		\$ (32,415)	\$ 979,529		\$ 979,529
Materials & Supplies	\$ 4,716	\$ 378	\$ 5,094	\$ 143	\$ 5,237		\$ -	\$ 5,237		\$ 5,237
Prepayments	10,950	876	11,826	332	12,159		-	12,159		12,159
O & M Working Capital Per FERC Formula	11,783	1,734	13,518	(1,558)	11,959	27	(441)	11,518		11,518
Other Working Capital			-		-		-	-		-
Deferred Investment Tax Credit	181	(440)	(258)		(258)		-	(258)		(258)
Total Working Capital	27,631	2,549	30,179	(1,083)	29,097		\$ (441)	\$ 28,656		\$ 28,656
Deferred Debits (Credits)	\$ (73,251)	\$ 7,851	\$ (65,401)	\$ (4,009)	\$ (69,410)	28	\$ (7,101)	\$ (76,510)		\$ (76,510)
Accumulated Deferred Income Taxes	\$ (114,725)	\$ (48,367)	\$ (163,092)	\$ 1,806	\$ (161,286)	29	\$ (954)	\$ (162,240)		\$ (162,240)
Earnings Base-Capitalization	\$ (13,291)	\$ -	\$ (13,291)	\$ (19)	\$ (13,310)	30	\$ (1,309)	\$ (14,619)		\$ (14,619)
Rate Base	<u>\$ 713,362</u>	<u>\$ 101,371</u>	<u>\$ 814,734</u>	<u>\$ (17,698)</u>	<u>\$ 797,035</u>		<u>\$ (42,220)</u>	<u>\$ 754,815</u>		<u>\$ 754,815</u>
<u>Equity Component of Rate Base</u>										
Rate Base	\$ 713,362		\$ 814,734		\$ 797,035		\$ (42,220)	\$ 754,815		\$ 754,815
Common Equity Ratio	50.0%	0.0%	50.0%		50%			48%		48%
Common Equity	\$ 356,681		\$ 407,367		\$ 398,518		\$ -	\$ 362,311	\$ -	\$ 362,311
<u>Interest Expense</u>										
Rate Base	\$ 713,362		\$ 814,734		\$ 797,035		\$ (42,220)	\$ 754,815		\$ 754,815
Interest Bearing CWIP	-		-		-		-	-		-
Base for Interest	\$ 713,362		\$ 814,734		\$ 797,035		\$ (42,220)	\$ 754,815		\$ 754,815
Weighted Cost Of Debt	1.71%		1.83%		1.85%			1.89%		1.89%
Interest Expense	<u>\$ 12,177</u>	<u>\$ 2,756</u>	<u>\$ 14,933</u>	<u>\$ (185)</u>	<u>\$ 14,749</u>		<u>\$ (494)</u>	<u>\$ 14,255</u>	<u>\$ -</u>	<u>\$ 14,255</u>

Case 22-G-0318
 NYSEG Gas

Exhibit__(SAP-3)
 Schedule H

New York State Electric & Gas Corporation
 Summary of Cash Working Capital Allowance
 For the Rate Year Ending April 30, 2024
 (\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Total Departmental Expenses	\$ 93,166	\$ 12,723	\$ 105,889	\$ (12,213)	\$ 93,676	\$ (1,113)	\$ 92,563	\$ 108	\$ 92,670
Exclude Uncollectibles	(4,530)	2,204	(2,326)	-	(2,326)	(39)	(2,365)	(108)	(2,473)
Exclude Temporary State Assessment Surcharge	-	-	-	-	-	-	-	-	-
Exclude Regulatory Amortizations	5,962	(1,385)	4,577	(254)	4,322	(2,376)	6,699		6,699
Sub-total	\$ 94,598	\$ 13,542	\$ 108,140	\$ (12,468)	\$ 95,672	\$ (3,529)	\$ 96,897		\$ 96,897
Working Capital Factor	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%		12.50%
Total Cash W/C Allowance - 1/8 (45 days)	\$ 11,825	\$ 1,693	\$ 13,518	\$ (1,558)	\$ 11,959	\$ (441)	\$ 12,112	\$ -	\$ 12,112
Purchase Power Lag									
Net Lag Per Unbundling Collaborative	6								
Days Per Year	365								
Percentage Per Year	1.64%								
Percentage Power & Gas Expense									
Cash Working Capital On Power & Gas Expense	-	-							
Total	\$ 11,825	\$ 1,693	\$ 13,518	\$ (1,558)	\$ 11,959	\$ (441)	\$ 12,112	\$ -	\$ 12,112

Case 22-G-0318
NYSEG Gas

Exhibit____(SAP-3)
Schedule I

New York State Electric and Gas Corporation
Calculation of Rate Increase
For the Rate Year Ending April 30, 2024
(\$000s)

Calculation of Rate Increase

Average Rate Base	\$	754,815
Rate of Return on Rate Base		<u>6.14%</u>
Required Net Income	\$	46,319
Net Income Before Revenue Requirement	\$	39,169
Earnings Deficiency (Excess)	\$	7,151
Retention Factor		<u>72.43%</u>
Revenue Increase (Decrease)	\$	<u><u>9,873</u></u>

Retention Factor Calculation

Sales Revenues	100.00%	\$	9,873
Late Payment	0.72%	\$	71
Uncollectibles	1.09%	\$	108
GRT	<u>1.58%</u>	<u>\$</u>	<u>155</u>
Retention Factor Before FIT/SIT	98.05%	\$	9,681
State Income Tax @6.5%	6.37%	\$	629
Federal Income Tax @21%	<u>19.25%</u>	<u>\$</u>	<u>1,901</u>
Retention Factor	<u><u>72.43%</u></u>	<u><u>\$</u></u>	<u><u>7,151</u></u>

Case 22-G-0318
NYSEG Gas

Exhibit____(SAP-3)
Schedule-J

New York State Electric and Gas Corporation
Cost of Capital
For the Rate Year Ending April 30, 2024
(\$000s)

Per Company

	Percent	Cost Rate	Weighted Cost	Pre Tax Cost
Long-Term Debt	49.64%	3.73%	1.85%	1.85%
Customer Deposits	0.36%	0.00%	0.00%	0.00%
Common Equity	50.00%	10.20%	5.10%	6.90%
TOTAL	100.00%		6.95%	8.75%

Per Staff

	Percent	Cost Rate	Weighted Cost	Pre Tax Cost
Long-Term Debt	51.64%	3.66%	1.89%	1.89%
Customer Deposits	0.36%	0.00%	0.00%	0.00%
Common Equity	48.00%	8.85%	4.25%	5.75%
TOTAL	100.00%		6.14%	7.64%

New York State Electric and Gas Corporation
Summary of Gas Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Revenues</u>		
1	<u>Delivery Revenues</u> To reflect Staff's Sales forecast	\$ 472	Staff Gas Rates Panel
2	<u>Gross Receipts Taxes</u> Tracking Staff's Sales forecast	\$ 7	Staff Accounting Panel
3	<u>Late Payment Revenues</u> Tracking Staff's Sales forecast	\$ 3	Staff Accounting Panel
4	<u>General Inflation Adjustment (subject to reconciliation)</u> To remove inflation	\$ 8	Gadomski/Staff Accounting Panel
	Total Adjustments to Revenues	<u>\$ 491</u>	
	<u>Operation & Maintenance Expenses</u>		
5	<u>Labor</u> To reduce the wage inflation factors and reduce incremental FTEs	\$ (609)	Staff Accounting Panel
6	<u>Variable Compensation</u> Tracking changes to Labor expense	\$ (7)	Staff Accounting Panel
7	<u>401(K)</u> To reduce the Companies 401k matching rate and to adjust the expense allocation rate to track labor expense	\$ (766)	Staff Accounting Panel
8	<u>Productivity</u> To reflect Staff's Productivity adjustment	\$ (206)	Staff Accounting Panel
9	<u>Uncollectibles</u> To reflect Staff's forecast for Uncollectibles	\$ 34	Staff Accounting Panel
	Tracking Staff's Sales forecast	<u>5</u>	
	Total Uncollectibles	\$ 39	
10	<u>Avangrid Service Company Costs</u> To remove property taxes, relocation costs and to additional severance costs	\$ (594)	Staff Accounting Panel
	To remove Emergency Preparedness Exercise Design Consultant costs	<u>(14)</u>	Staff Electric Infrastructure and Operations Panel
	Total Avangrid Service Costs	\$ (608)	
11	<u>Vehicle Depreciation</u> To reflect Staff's Rate Year forecast for Vehicle Depreciation	\$ (82)	Staff Gas Infrastructure and Operations Panel
12	<u>CS Enhancements</u> To reflect Staff forecast for CS Enhancements	\$ (91)	Staff Consumer Services Panel
13	<u>Energy Efficiency Tracker</u> To reflect staff forecast for Energy Efficiency Tracker	\$ 3,813	Staff Sustainable Energy Panel
14	<u>Other Post-Employment Benefits (OPEBs)</u> To reflect actual costs projected by PwC	\$ (46)	Staff Accounting Panel
15	<u>Environmental Remediation</u> To remove First Energy reimbursements from cost projections	\$ (85)	Staff Site Investigation and Remediation Panel
16	<u>Incremental Maintenance</u> To reflect Staff's forecast for Incremental Maintenance based on three-year historic average	\$ (278)	Staff Gas Infrastructure and Operations Panel
17	<u>Gas Reconcilable Programs</u> To reflect Staff's forecast of Gas Reconcilable Programs	\$ (1,040)	Staff Gas Infrastructure and Operations Panel
18	<u>Inflation Adjustment - 2% reduction</u> To remove from forecast	<u>\$ 1,229</u>	Staff Accounting Panel
	Total Adjustments to Operation & Maintenance Expenses	<u>\$ 1,263</u>	

New York State Electric and Gas Corporation
Summary of Gas Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Operation & Maintenance Expenses - Continued</u>		
19	<u>Amortizations</u>		
	To reflect Negative Revenue Adjustment based on customer service metrics	\$ (58)	
	Corresponding tracking adjustments for the Sales Tax Adjustment in Deferred Debits and Credits	(2,319)	
	Total Amortizations	\$ (2,376)	
	Total Adjustments to Operation & Maintenance Expenses and Amortizations	<u>\$ (1,113)</u>	Staff Accounting Panel
20	<u>Depreciation Expense</u>		
	To reflect Staff forecast for Depreciation	\$ (660)	
	To reflect Staff forecast for CLCPA	\$ (5,804)	
	Total Adjustments to Depreciation Expense	<u>\$ (6,464)</u>	Darmetko
	<u>Taxes Other Than Income</u>		
21	<u>Gross Revenue Taxes</u>		
	Tracking Staff's sales forecast	\$ 7	Staff Accounting Panel
22	<u>Payroll Taxes</u>		
	Tracking Staff's adjustments to Labor expense	\$ (75)	Staff Accounting Panel
	Total Adjustments to Taxes Other Than Income	<u>\$ (67)</u>	Staff Accounting Panel
	<u>State & Federal Income Taxes</u>		
23	To reflect Staff's calculation of interest expense	\$ 494	
24	Tracking the impact of Staff's adjustments	\$ 2,255	
	Total State & Federal Income Taxes	<u>\$ 2,255</u>	Staff Accounting Panel
	<u>Rate Base</u>		
25	<u>Utility Plant In Service</u>		
	To reflect Staff's forecast for Capital Expenditures	\$ (31,456)	Staff Gas Infrastructure and Operations Panel/Staff Shared Services Panel
26	<u>Depreciation Reserve</u>		
	To reflect Staff's Rate Year forecast	\$ (3,861)	
	To reflect removal of CLCPA depreciation expense	<u>2,902</u>	
	Total Adjustments to Depreciation Reserve	\$ (959)	Staff Gas Infrastructure and Operations Panel/Staff Shared Services Panel
27	<u>O&M Working Capital Per the FERC Formula</u>		
	Tracking Staff's O&M expense adjustments	\$ (441)	Staff Accounting Panel
28	<u>Deferred Debits & Credits</u>		
	To reflect Negative Revenue Adjustment based on customer service metrics	(144)	Staff Consumer Service Panel
	To reflect the sales and use tax refunds received	<u>(6,957)</u>	Staff Accounting Panel
	Total Deferred Debits and Credits	\$ (7,101)	
29	<u>Accumulated Deferred Income Taxes</u>		
	To adjust ADFIT-Mixed Service and MSC Costs to reflect a 5 year average	(2,500)	
	To reflect Negative Revenue Adjustment based on customer service metrics	(38)	
	Corresponding tracking adjustments for the Sales Tax Adjustment in Deferred Debits and Credits	1,515	
	To track Staff's adjustment to Utility Plant	826	
	To reflect removal of CLCPA depreciation expense	<u>(758)</u>	
	Total Accumulated Deferred Income Taxes	\$ (954)	Staff Accounting Panel
30	<u>Earnings-Based Capitalization</u>		
	To reflect update to Working Capital in the EBCAP	\$ (1,309)	Staff Accounting Panel
	Total Adjustments to Rate Base	<u>\$ (42,220)</u>	

Case 22-E-0319
RG&E Electric

Exhibit (SAP-4)
Schedule A

**Rochester Gas and Electric Corporation
Staff Electric Revenue Requirement
For the Rate Year Ending April 30, 2024
(\$000s)**

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Sch	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Revenues										
Sales Revenue	\$ 488,377	\$ 6,475	\$ 494,852	\$ (1,704)	\$ 493,148	B	\$ 6,973	\$ 500,121	\$ 1,611	\$ 501,732
Rate Increase	-	-	-	-	-		-	-	\$ 72,136	72,136
Late Payments	1,381	1,122	2,503	(10)	2,492	B	34	2,527	373	2,899
Total Retail Revenue	489,757	7,597	497,355	(1,714)	495,640		7,007	502,648	74,120	576,767
Other Revenue	6,665	12,136	18,801	-	18,801	B	(8,975)	9,826	-	9,826
Total Revenue	\$ 496,422	\$ 19,734	\$ 516,156	\$ (1,714)	\$ 514,441		\$ (1,968)	\$ 512,474	\$ 74,120	\$ 586,593
Operating Deductions										
Gross Revenue Taxes	8,498	2,275	10,773	(1)	10,772	E	152	10,924	1,611	12,534
Total Operating Deductions	8,498	2,275	10,773	(1)	10,772		152	10,924	1,611	12,534
Gross Margin	\$ 487,924	\$ 17,459	\$ 505,383	\$ (1,713)	\$ 503,670		\$ (2,120)	\$ 501,550	\$ 72,509	\$ 574,059
Total O&M Expenses w/ Deferral & Amort.	\$ 180,690	\$ 13,716	\$ 194,406	\$ (3,948)	\$ 190,458	C	\$ 4,701	\$ 195,160	\$ 922	\$ 196,082
Depreciation										
Depreciation Expense	\$ 76,586	\$ 22,831	\$ 99,417	\$ 343	\$ 99,760	D	\$ (864)	\$ 98,896	\$ -	\$ 98,896
Taxes Other Than Income Taxes										
Property Taxes	\$ 91,567	\$ 11,104	\$ 102,671	\$ -	\$ 102,671	E	\$ -	\$ 102,671	\$ -	\$ 102,671
Other & Capital Base Taxes	1,675	-	1,675	-	1,675			1,675	-	1,675
Payroll Taxes	4,490	529	5,019	186	5,205		(117)	5,088	-	5,088
Total Taxes Other Than Income Taxes	97,731	11,634	109,364	186	109,550		(117)	109,433	-	109,433
Total Operating Revenue Deductions	355,007	48,180	403,188	(3,419)	399,768		3,720	403,489	922	404,411
Net Operating Revenues	132,917	(30,721)	102,195	1,706	103,902		(5,840)	98,061	71,587	169,648
Other Income & Deductions	-	-	-	-	-		-	-	-	-
Net Operating Income Before Taxes	132,917	(30,721)	102,195	1,706	103,902		(5,840)	98,061	71,587	169,648
Income Taxes	17,037	(2,302)	14,735	336	15,071	F	(1,694)	13,378	18,709	32,087
Net Income Available for Return	<u>\$ 115,880</u>	<u>\$ (28,419)</u>	<u>\$ 87,460</u>	<u>\$ 1,370</u>	<u>\$ 88,830</u>		<u>\$ (4,147)</u>	<u>\$ 84,683</u>	<u>\$ 52,878</u>	<u>\$ 137,561</u>
Rate Base	<u>\$ 1,903,628</u>	<u>\$ 256,197</u>	<u>\$ 2,159,825</u>	<u>\$ 12,451</u>	<u>\$ 2,172,276</u>	G	<u>\$ (43,453)</u>	<u>\$ 2,128,822</u>	<u>\$ -</u>	<u>\$ 2,128,822</u>
Rate of Return	<u>6.09%</u>		<u>4.05%</u>		<u>4.09%</u>					<u>6.46%</u>
Return on Equity	<u>7.61%</u>		<u>3.83%</u>		<u>3.90%</u>					<u>8.85%</u>

Case 22-E-0319
RG&E Electric

Exhibit (SAP-4)
Schedule B
Page 1 of 2

Rochester Gas and Electric Corporation
Schedule of Electric Revenues
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Billed Delivery Revenues</u>										
Gross Base Delivery Charges	\$ 412,632	\$ 28,736	\$ 441,368	\$ 280	\$ 441,648	1	\$ 6,821	\$ 448,468		\$ 448,468
Plus Rate Increase	-	-	-	-	-		-	-	\$ 72,136	72,136
Energy Efficiency - Base Delivery	(61)	61	-	-	-		-	-		-
Rate Adjustment Mechanism Surcharge	404	(404)	-	-	-		-	-		-
RDM Deferral	8,070	(8,070)	-	-	-		-	-		-
BIPP Charges	2,626	53	2,679	347	3,027		-	3,027		3,027
Net Base Delivery Charges	\$ 423,671	\$ 20,377	\$ 444,047	\$ 627	\$ 444,674		\$ 6,821	\$ 451,495	\$ 72,136	\$ 523,631
Clean Energy Fund	\$ 38,069	\$ (5,097)	\$ 32,972	\$ -	\$ 32,972		\$ -	\$ 32,972		\$ 32,972
Dynamic Load Management Surcharge	(334)	1,644	1,310	-	1,310		-	1,310		1,310
VDER Delivery Surcharge	636	(636)	-	-	-		-	-		-
Integrated Energy Data Resources Surcharge	-	191	191	-	191		-	191		191
Direct Current Fast Charge Surcharge	10	(10)	-	-	-		-	-		-
Earnings Adjustment Mechanism Surcharge	39	(39)	-	-	-		-	-		-
Reliability Support Services Surcharge	(0)	0	-	-	-		-	-		-
RDM Surcharge/Credit	10,349	(10,349)	-	-	-		-	-		-
MFC/POR - Commodity	2,291	(2,291)	-	-	-		-	-		-
MFC/POR Delivery (incl. deferral)	5,526	33	5,559	(2,330)	3,229		-	3,229		3,229
Gross Revenue Tax	8,120	2,653	10,773	(1)	10,772	2	152	10,924	1,611	12,534
Billed Delivery Revenues	\$ 488,377	\$ 6,475	\$ 494,852	\$ (1,704)	\$ 493,148		\$ 6,973	\$ 500,121	\$ 73,747	\$ 573,868
Late Payments	\$ 1,381	\$ 1,122	\$ 2,503	\$ (10)	\$ 2,492	3	\$ 34	\$ 2,527	\$ 373	\$ 2,899
<u>Other Electric Revenue</u>										
Other Sales Income	\$ 38	\$ 386	\$ 424	\$ -	\$ 424		\$ -	\$ 424		\$ 424
Product and Service Sales	(10)	58	48	-	48		-	48		48
Connect/Disconnect Service Income	-	221	221	-	221		-	221		221
Company Use - Delivery	661	52	713	-	713		-	713		713
Technical Equipment Rental	428	51	479	-	479		-	479		479
Joint Use Property Sales	1,384	(184)	1,200	-	1,200		-	1,200		1,200
Installation Modification Income	1,931	607	2,538	-	2,538		-	2,538		2,538
Street Lighting Damage Reimbursement	7	-	7	-	7		-	7		7
Third Party + Miscellaneous	576	(407)	169	-	169		-	169		169
General Inflation Adjustment (subject to reconciliation)	-	(25)	(25)	-	(25)	4	25	-		-
Total	\$ 5,015	\$ 759	\$ 5,774	\$ -	\$ 5,774		\$ 25	\$ 5,799	\$ -	\$ 5,799

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule B
Page 2 of 2

Rochester Gas and Electric Corporation
Schedule of Electric Revenues
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Deferrals & Amortizations</u>										
DLM Deferral	\$ 1,064	\$ (1,064)	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -
VDER Deferral	2,190	(2,190)	-	-	-		-	-		-
CEF Deferral	(1,906)	1,906	-	-	-		-	-		-
DCFC Deferral	(10)	10	-	-	-		-	-		-
EAM Deferral/Amortization	(39)	39	-	-	-		-	-		-
RAM Deferral/Amortization	(368)	368	-	-	-		-	-		-
Make Whole Deferral	854	(854)	-	-	-		-	-		-
RDM Amortization	(10,349)	10,349	-	-	-		-	-		-
Excess DIT - TCJA - Protected Amortization	4,067	(106)	3,961	-	3,961		-	3,961		3,961
Excess DIT - TCJA - Protected Pre-RY1 Liability	2,986	(2,986)	0	-	0		-	0		0
Excess DIT - TCJA - Unprotected Amortization	4,119	(4,144)	(25)	-	(25)		-	(25)		(25)
Federal Tax Reform - TCJA Jan-Sep 2018 Savings Amortization	3,852	(3,761)	92	-	92		-	92		92
Excess Depreciation Reserve Amortization	-	9,000	9,000	-	9,000	5	(9,000)	-		-
Rate Increase Shaping Deferral	(4,737)	4,737	-	-	-		-	-		-
Rate Increase Shaping Amortization	(73)	73	-	-	-		-	-		-
Total	\$ 1,650	\$ 11,377	\$ 13,027	\$ -	\$ 13,027		\$ (9,000)	\$ 4,027	\$ -	\$ 4,027
Total Other Revenues + Deferrals & Amortizations	\$ 6,665	\$ 12,136	\$ 18,801	\$ -	\$ 18,801		\$ (8,975)	\$ 9,826	\$ -	\$ 9,826
Total	<u>\$ 496,422</u>	<u>\$ 19,734</u>	<u>\$ 516,156</u>	<u>\$ (1,714)</u>	<u>\$ 514,441</u>		<u>\$ (1,968)</u>	<u>\$ 512,474</u>	<u>\$ 74,120</u>	<u>\$ 586,593</u>

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule C
Page 1 of 2

Rochester Gas and Electric Corporation
Schedule of Electric Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

<u>Operating & Maintenance Expenses</u>	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Labor / Payroll	\$ 36,355	\$ 4,284	\$ 40,639	\$ 1,505	\$ 42,144	6	\$ (945)	\$ 41,200	\$ -	\$ 41,200
Variable Compensation	2,383	(1,148)	1,235	0	1,235	7	(34)	1,201		1,201
401K	2,757	(168)	2,589	1,053	3,642	8	(1,348)	2,294		2,294
Productivity	-	(851)	(851)	(211)	(1,062)	9	(297)	(1,360)		(1,360)
Medical Benefits	4,334	1,988	6,323	(1,510)	4,813		-	4,813		4,813
Other Employee Benefits	(1,024)	1,421	397	192	589		-	589		589
Uncollectibles	9,780	(3,651)	6,129	-	6,129	10	(706)	5,423	922	6,345
Insurance	1,089	181	1,269	3	1,272		-	1,272		1,272
Workers Comp	1,528	(508)	1,020	10	1,029		-	1,029		1,029
Injury / Damages	(727)	1,234	507	-	507		-	507		507
ASC Costs	27,207	1,783	28,990	(2,927)	26,062	11	(1,177)	24,885		24,885
Outside Services	27,837	1,609	29,445	(555)	28,891	12	(250)	28,641		28,641
Legal / Regulatory Expense	199	448	647	(6)	641		-	641		641
Vehicle Depreciation	1,267	891	2,158	-	2,158	13	(72)	2,086		2,086
Storm - Major	18,691	(15,291)	3,400	-	3,400	14	4,155	7,555		7,555
Storm - Minor	1,578	(378)	1,200	-	1,200	15	(100)	1,100		1,100
Trouble Costs	3,002	180	3,182	160	3,342		-	3,342		3,342
Vegetation Management - Distribution	8,038	973	9,012	-	9,012		-	9,012		9,012
Vegetation Management - Danger Tree	1,069	(1,069)	-	-	-	16	1,654	1,654		1,654
Vegetation Management - Transmissic	2,067	1,313	3,380	-	3,380	17	(1,000)	2,380		2,380
Security	550	988	1,538	-	1,538		-	1,538		1,538
Low Income Program	14,044	(1,458)	12,586	2,928	15,514		-	15,514		15,514
Credit & Debit Card Fees	1,299	106	1,404	-	1,404		-	1,404		1,404
Third Party Agent Fees	31	13	44	-	44		-	44		44
CS Enhancements	-	409	409	-	409	18	(128)	281		281
Stray Voltage	975	127	1,102	-	1,102		-	1,102		1,102
AMI - Incremental O&M	-	2,118	2,118	-	2,118		-	2,118		2,118
AMI - Incremental O&M Savings	-	(1,821)	(1,821)	-	(1,821)		-	(1,821)		(1,821)
Occupancy/Overhead costs	3,707	268	3,975	961	4,936		-	4,936		4,936
EE Tracker	6,464	5,853	12,317	-	12,317	19	2,989	15,306		15,306
EE Heat Pumps	2,334	(1,702)	632	-	632	20	490	1,122		1,122
Clean Heat - ED CLM	750	(750)	-	-	-		-	-		-
Covid Customer Bill Credits	259	(259)	-	-	-		-	-		-
All Other O&M General Inflator Items	4,974	3,832	8,806	1,326	10,132		-	10,132		10,132
Pension	3,994	(3,441)	554	(4,320)	(3,766)		-	(3,766)		(3,766)
OPEBs	772	(563)	209	-	209	21	165	374		374
Economic Development	5,199	(1,199)	4,000	-	4,000		-	4,000		4,000
Electric DOE Liability/VRD DOE	65	(65)	-	-	-		-	-		-
Environmental Remediation	609	405	1,014	-	1,014	22	(17)	997		997
Incremental Maintenance	2,501	(320)	2,180	-	2,180		-	2,180		2,180
Management / Operations / Staffing A	3	(3)	-	-	-		-	-		-
NEIL Credits	(4,086)	(1,547)	(5,632)	(158)	(5,791)		-	(5,791)		(5,791)
Smart Grids / Innovation/ REV	651	18	669	282	950	23	(395)	555		555
EV Programs	152	148	300	-	300	24	(150)	150		150
EV Program Outreach	29	(29)	-	-	-		-	-		-
Membership Dues	57	(57)	-	13	13		-	13		13
Inflation Adjustment - 2% reduction	-	(2,203)	(2,203)	-	(2,203)	25	2,203	(0)		(0)
Total O&M	\$ 192,762	\$ (7,892)	\$ 184,870	\$ (1,255)	\$ 183,615		\$ 5,036	\$ 188,651	\$ 922	\$ 189,573

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule C
Page 2 of 2

Rochester Gas and Electric Corporation
Schedule of Electric Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Amortizations	\$ (38,807)	\$ 14,127	\$ (24,680)	\$ (2,758)	\$ (27,438)	26	\$ (335)	\$ (27,773)	\$ -	\$ (27,773)
Deferrals										
Pension	\$ 1,906	\$ (1,906)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
OPEBs	177	(177)	-	-	-		-	-	-	-
Low Income Program	(2,207)	2,207	-	-	-		-	-	-	-
Credit & Debit Card Fees	(257)	257	-	-	-		-	-	-	-
Third Party Agent Fee	66	(66)	-	-	-		-	-	-	-
Economic Development	1,801	(1,801)	-	-	-		-	-	-	-
Environmental Remediation	380	(380)	-	-	-		-	-	-	-
Storm Deferral - External Services	(13,628)	13,628	-	-	-		-	-	-	-
Storm Deferral - Staff Costs	(1,643)	1,643	-	-	-		-	-	-	-
Incremental Maintenance	1,760	(1,760)	-	-	-		-	-	-	-
Vegetation Management	347	(347)	-	-	-		-	-	-	-
Danger Tree	(1,019)	1,019	-	-	-		-	-	-	-
Management Audit	18	(18)	-	-	-		-	-	-	-
NEIL Credit	423	(423)	-	-	-		-	-	-	-
REV	459	(459)	-	-	-		-	-	-	-
EV Program Costs	(461)	461	-	-	-		-	-	-	-
Energy Efficiency	2,151	(2,151)	-	-	-		-	-	-	-
Heat Pumps	(1,554)	1,554	-	-	-		-	-	-	-
Clean Heat - ED CLM	(750)	750	-	-	-		-	-	-	-
Bill Credit	(224)	224	-	-	-		-	-	-	-
DOE Liability	(65)	-	(65)	65	-		-	-	-	-
Total Deferrals	\$ (12,321)	\$ 12,256	\$ (65)	\$ 65	\$ -		\$ -	\$ -	\$ -	\$ -
Surcharge Expenses										
Clean Energy Fund (CEF)	\$ 36,163	\$ (3,191)	\$ 32,972	\$ -	\$ 32,972		\$ -	\$ 32,972	\$ -	\$ 32,972
Dynamic Load Management	73	1,237	1,310	-	1,310		-	1,310	-	1,310
VDER	2,820	(2,820)	-	-	-		-	-	-	-
Direct Current Fast Charge	-	-	-	-	-		-	-	-	-
Total Surcharges	\$ 39,056	\$ (4,775)	\$ 34,282	\$ -	\$ 34,282		\$ -	\$ 34,282	\$ -	\$ 34,282
Total O&M, Surcharges & Amortization	\$ 180,690	\$ 13,716	\$ 194,406	\$ (3,948)	\$ 190,458		\$ 4,701	\$ 195,160	922	\$ 196,082

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule D

Rochester Gas and Electric Corporation
Depreciation
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Depreciation Expense	\$ 76,586	\$ 22,831	\$ 99,417	\$ 343	\$ 99,760	27	\$ (864)	\$ 98,896	\$ -	\$ 98,896
Total	<u>\$ 76,586</u>	<u>\$ 22,831</u>	<u>\$ 99,417</u>	<u>\$ 343</u>	<u>\$ 99,760</u>		<u>\$ (864)</u>	<u>\$ 98,896</u>	<u>\$ -</u>	<u>\$ 98,896</u>

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule E

Rochester Gas and Electric Corporation
Operating Taxes
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Gross Revenue Taxes										
Total Retail Revenue	\$ 488,377	\$ -	\$ 494,852	\$ (1,704)	\$ 493,148		\$ 6,973	\$ 500,121	\$ 73,747	\$ 573,868
Average GRT Rate	1.74%		2.18%		2.18%		2.18%	2.18%		2.18%
Total Gross Revenue Tax	\$ 8,498	\$ 2,275	\$ 10,773	\$ (1)	\$ 10,772	28	\$ 152	\$ 10,924	\$ 1,611	\$ 12,535
<u>Other Operating Taxes</u>										
Property Taxes	\$ 90,806	\$ 11,865	\$ 102,671	\$ -	\$ 102,671		\$ -	\$ 102,671	\$ -	\$ 102,671
Property Tax Deferral	760	(760)	-	-	-		-	-	-	-
Net Property Taxes	\$ 91,567	\$ 11,104	\$ 102,671	\$ -	\$ 102,671		\$ -	\$ 102,671	\$ -	\$ 102,671
Other & Capital Base Taxes	\$ 1,675	\$ -	\$ 1,675	-	\$ 1,675		\$ -	\$ 1,675	-	\$ 1,675
Payroll Taxes	\$ 4,490	\$ 529	\$ 5,019	\$ 186	\$ 5,205	29	\$ (117)	\$ 5,088	\$ -	\$ 5,088
Total Other	\$ 97,731	\$ 11,634	\$ 109,364	\$ 186	\$ 109,550		\$ (117)	\$ 109,433	\$ -	\$ 109,433
Total	<u>\$ 106,229</u>	<u>\$ 13,908</u>	<u>\$ 120,137</u>	<u>\$ 185</u>	<u>\$ 120,322</u>		<u>\$ 35</u>	<u>\$ 120,357</u>	<u>\$ 1,611</u>	<u>\$ 121,968</u>

Case 22-E-0319
RG&E Electric

Exhibit__(SAP-4)
Schedule F

Rochester Gas and Electric Corporation
Income Taxes
For the Rate Year Ending April 30, 2024
(\$000s)

		<u>Historic Test Year</u>	<u>Company Adjustments</u>	<u>Company Rate Year</u>	<u>Company Updates</u>	<u>Company Rate Year As Adjusted</u>	<u>Adj #</u>	<u>Staff Adjustments</u>	<u>As Adjusted by Staff</u>	<u>Revenue Requirement</u>	<u>As Adjusted For Revenue Requirement</u>
Operating Income Before Income Taxes		\$ 132,917	\$ (30,721)	\$ 102,195	\$ 1,706	\$ 103,902		\$ (5,840)	\$ 98,061	\$ 71,587	\$ 169,648
Interest Expense		(43,421)	(2,649)	(46,070)	(419)	(46,489)	30	(640)	(47,129)	-	(47,129)
Book Income before Income Taxes		<u>\$ 89,496</u>	<u>\$ (33,371)</u>	<u>\$ 56,125</u>	<u>\$ 1,287</u>	<u>\$ 57,412</u>		<u>\$ (6,480)</u>	<u>\$ 50,932</u>	<u>\$ 71,587</u>	<u>\$ 122,519</u>
Federal Income Taxes @ Statutory Rate 21%	21.0%	\$ 18,794	\$ (7,008)	\$ 11,786	\$ 270	\$ 12,057		\$ (1,361)	\$ 10,696	\$ 15,033	\$ 25,729
State Income Taxes @ Statutory Rate 6.5%	6.5%	5,817	(2,169)	3,648	84	3,732		(421)	3,311	4,653	7,964
Federal Benefit of State Tax Deduction @1.365%	1.365%	(1,222)	456	(766)	(18)	(784)		88	(695)	(977)	(1,672)
Total Federal & State @ Statutory Rates		<u>\$ 23,390</u>	<u>\$ (8,721)</u>	<u>\$ 14,668</u>	<u>\$ 336</u>	<u>\$ 15,005</u>	31	<u>\$ (1,694)</u>	<u>\$ 13,311</u>	<u>\$ 18,709</u>	<u>\$ 32,020</u>
Flow-through:											
Book/Tax Depreciation - w/o Depreciation Study		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Cost of Removal Flow through		-	-	-	-	-		-	-	-	-
Depreciation Reserve		-	-	-	-	-		-	-	-	-
Repair Allowance		-	-	-	-	-		-	-	-	-
Subtotal: Flow -Through		<u>\$ (6,353)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Tax Reserve & Other Adjustments:											
NYS Tax Rate Change		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Subtotal: Tax Reserve Adjustments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Permanent Differences:											
Meals & Entertainment		<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 67</u>		<u>\$ -</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 67</u>
Subtotal: Permanent Differences		<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 67</u>		<u>\$ -</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 67</u>
Investment Tax Credit Amortization		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Out of Period Adjustment - Power Tax Adjustment		\$ (6,419)	\$ 6,419	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Delivery Income Tax Expense		<u>\$ 17,037</u>	<u>\$ (2,302)</u>	<u>\$ 14,735</u>	<u>\$ 336</u>	<u>\$ 15,071</u>	31	<u>\$ (1,694)</u>	<u>\$ 13,378</u>	<u>\$ 18,709</u>	<u>\$ 32,087</u>

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule G

Rochester Gas and Electric Corporation
Electric Rate Base Summary
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Rate Base										
Utility Plant	\$ 3,393,907	\$ 422,194	\$ 3,816,101	\$ 5,153	\$ 3,821,254	32	\$ (32,051)	\$ 3,789,203		\$ 3,789,203
Depreciation Reserve	(907,977)	(170,705)	(1,078,682)	(11)	(1,078,693)	33	(5,446)	(1,084,139)		(1,084,139)
Total Net Utility Plant	\$ 2,485,930	\$ 251,490	\$ 2,737,420	\$ 5,142	\$ 2,742,561		\$ (37,497)	\$ 2,705,064	\$ -	\$ 2,705,064
Materials & Supplies	\$ 11,091	\$ 888	\$ 11,979	\$ 337	\$ 12,316		\$ -	\$ 12,316		\$ 12,316
Prepayments	37,330	2,986	40,317	1,135	41,452		-	41,452		41,452
O & M Working Capital Per FERC Formula	26,207	412	26,620	(149)	26,471	34	718	27,189	-	27,189
Non-Interest Bearing Customer Advances	(17,887)	-	(17,887)	-	(17,887)		-	(17,887)		(17,887)
Total Working Capital	\$ 56,742	\$ 4,286	\$ 61,028	\$ 1,323	\$ 62,352		\$ 718	\$ 63,070	\$ -	\$ 63,070
Deferred Debits (Credits)	\$ (328,934)	\$ 81,822	\$ (247,112)	\$ 8,229	\$ (238,883)	35	\$ (413)	\$ (239,296)		\$ (239,296)
Accumulated Deferred Income Taxes	\$ (315,482)	\$ (81,401)	\$ (396,883)	\$ (2,243)	\$ (399,126)	36	\$ (4,847)	\$ (403,973)		\$ (403,973)
Earnings Base Capitalization	\$ 5,372	\$ -	\$ 5,372	\$ -	\$ 5,372	37	\$ (1,414)	\$ 3,958		\$ 3,958
Rate Base	<u>\$ 1,903,628</u>	<u>\$ 256,197</u>	<u>\$ 2,159,825</u>	<u>\$ 12,451</u>	<u>\$ 2,172,276</u>		<u>\$ (43,453)</u>	<u>\$ 2,128,822</u>	<u>\$ -</u>	<u>\$ 2,128,822</u>
Equity Component of Rate Base										
Rate Base	\$ 1,903,628		\$ 2,159,825		\$ 2,172,276		\$ (43,453)	\$ 2,128,823	\$ -	\$ 2,128,823
Common Equity Ratio	50.0%		50%		50%			48%		48%
Common Equity	\$ 951,814	\$ -	\$ 1,079,912	\$ -	\$ 1,086,138		\$ -	\$ 1,021,835		\$ 1,021,835
Interest Expense										
Rate Base	\$ 1,903,628		\$ 2,159,825		\$ 2,172,276		\$ (43,453)	\$ 2,128,822	\$ -	\$ 2,128,822
Interest Bearing CWIP	-		-		-			-		-
Base for Interest	\$ 1,903,628		\$ 2,159,825	\$ -	\$ 2,172,276			\$ 2,128,822		\$ 2,128,822
Weighted Cost Of Debt	2.28%		2.13%		2.14%			2.21%		2.21%
Interest Expense	\$ 43,421	\$ 2,649	\$ 46,070	\$ 419	\$ 46,489		\$ 640	\$ 47,129		\$ 47,129

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule H

Rochester Gas and Electric Corporation
Summary of Cash Working Capital Allowance - Electric
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Staff Adjustments	As Adjusted by Staff
Total O&M Expenses	\$ 180,690	\$ 13,716	\$ 194,406	\$ (3,948)	\$ 190,458	\$ 4,701	\$ 195,160
Exclude Uncollectibles	\$ 9,780	\$ (3,651)	\$ 6,129	\$ -	\$ 6,129	\$ (706)	\$ 5,423
Exclude Temporary State Assessment Surcharge	-	-	-	-	-	-	-
Exclude Regulatory Amortizations	(38,807)	14,127	(24,680)	(2,758)	(27,438)	(335)	(27,773)
Total Adjustments	\$ (29,027)	\$ 10,476	\$ (18,551)	\$ (2,758)	\$ (21,309)	\$ (1,041)	\$ (22,351)
Adjusted Total subject to cash W/C allowance	209,717	3,240	212,957	(1,190)	211,768	5,743	217,510
Working Capital Factor	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
Total Cash W/C Allowance - 1/8 (45 days)	<u>\$ 26,215</u>	<u>\$ 405</u>	<u>\$ 26,620</u>	<u>\$ (149)</u>	<u>\$ 26,471</u>	<u>\$ 718</u>	<u>\$ 27,189</u>
Purchase Power Lag							
Net Lag Per Unbundling Collaborative							
Days Per Year							
Percentage Per Year							
Percentage Power & Gas Expense							
Cash Working Capital On Power & Gas Expense							
Total	<u>\$ 26,215</u>	<u>\$ 405</u>	<u>\$ 26,620</u>	<u>\$ (149)</u>	<u>\$ 26,471</u>	<u>\$ 718</u>	<u>\$ 27,189</u>

Case 22-E-0319
RG&E Electric

Exhibit___(SAP-4)
Schedule I

**Rochester Gas and Electric Corporation
Calculation of Rate Increase
For the Rate Year Ending April 30, 2024
(\$000s)**

Calculation of Rate Increase

Average Rate Base	\$ 2,128,822
Rate of Return on Rate Base	<u>6.46%</u>
Required Net Income	\$ 137,561
Net Income Before Revenue Requirement	<u>\$ 84,683</u>
Earnings Deficiency (Excess)	\$ 52,878
Retention Factor	<u>71.70%</u>
Revenue Increase (Decrease)	<u><u>\$ 73,747</u></u>

Retention Factor Calculation

Sales Revenues	100.00%	\$ 73,747
Late Payment	0.51%	\$ 373
Uncollectibles	1.25%	\$ 922
GRT	<u>2.18%</u>	<u>\$ 1,611</u>
Retention Factor Before FIT/SIT	97.07%	\$ 71,587
State Income Tax @6.5%	6.31%	\$ 4,653
Federal Income Tax @21%	<u>19.06%</u>	<u>\$ 14,056</u>
Retention Factor	<u><u>71.70%</u></u>	<u><u>\$ 52,878</u></u>

Case 22-E-0319
RG&E Electric

Exhibit____(SAP-4)
Schedule J

Rochester Gas and Electric Corporation
Cost of Capital
For the Rate Year Ending April 30, 2024
(\$000s)

Per Company

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Pre Tax Cost</u>
Long-Term Debt	49.85%	4.29%	2.14%	2.14%
Customer Deposits	0.15%	0.00%	0.00%	0.00%
Common Equity	<u>50.00%</u>	<u>10.20%</u>	<u>5.10%</u>	<u>6.90%</u>
TOTAL	100.00%		7.24%	9.04%

Per Staff

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Pre Tax Cost</u>
Long-Term Debt	51.85%	4.27%	2.21%	2.21%
Customer Deposits	0.15%	0.00%	0.00%	0.00%
Common Equity	<u>48.00%</u>	<u>8.85%</u>	<u>4.25%</u>	<u>5.75%</u>
TOTAL	100.00%		6.46%	7.96%

Rochester Gas and Electric Corporation
Summary of Electric Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Revenues</u>		
1	<u>Delivery Revenues</u> To reflect Staff's Sales forecast	\$ 6,821	Staff Electric Rates Panel
2	<u>Gross Revenue Tax</u> Tracking Staff's Sales forecast	\$ 152	Staff Accounting Panel
3	<u>Late Payments</u> Tracking Staff's Sales forecast	\$ 34	Staff Accounting Panel
4	<u>General Inflation Adjustment (subject to reconciliation)</u> To remove inflation	\$ 25	Dan Gadomski, Staff Accounting Panel
5	<u>Excess Depreciation Reserve Amortization</u> To reject use of excess reserve at RG&E	\$ (9,000)	Paul Darmetko
	Total Adjustments to Revenues	<u>\$ (1,968)</u>	
	<u>Operating and Maintenance Expenses</u>		
6	<u>Labor</u> To reduce the wage inflation factors and reduce incremental FTEs	\$ (945)	Staff Accounting Panel
7	<u>Variable Compensation</u> Tracking Staff's changes to labor expense	\$ (34)	Staff Accounting Panel
8	<u>401(K)</u> Adjustment to reduce the Companies 401k matching rate and to adjust the expense allocation rate to track labor expense	\$ (1,348)	Staff Accounting Panel
9	<u>Productivity</u> To reflect Staff's Productivity adjustment	\$ (297)	Staff Accounting Panel
10	<u>Uncollectibles</u> To reflect Staff's forecast for Uncollectibles Tracking Staff's Sales forecast Total Uncollectibles	\$ (794) 87 <u>\$ (706)</u>	Staff Accounting Panel
11	<u>Avangrid Service Company Costs</u> To remove property taxes, relocation costs, additional severance costs, storm costs, and to adjust the labor inflation rate To remove Emergency Preparedness Exercise Design Consultant costs Total ASC Costs	\$ (1,118) (60) <u>\$ (1,177)</u>	Staff Accounting Panel Staff Electric Infrastructure and Operations Panel
12	<u>Outside Services</u> To track Staff's forecast of Avangrid Secure Domain capital projects	\$ (250)	Staff Shared Services Panel
13	<u>Vehicle Depreciation</u> To reflect Staff's Rate Year forecast of Vehicle Depreciation	\$ (72)	Staff Electric Infrastructure and Operations Panel
14	<u>Storm - Major</u> To implement a five-year average of major storm costs	\$ 4,155	Staff Accounting Panel
15	<u>Storms - Minor</u> To implement a five-year average of minor storm costs	\$ (100)	Staff Electric Infrastructure and Operations Panel
16	<u>Vegetation Management - Danger Tree</u> To reflect the Company's forecast of RY Danger Tree spending	\$ 1,654	Staff Vegetation Management Panel
17	<u>Vegetation Management - Transmission</u> To remove costs for sub-transmission right-of-way widening	\$ (1,000)	Staff Vegetation Management Panel

Rochester Gas and Electric Corporation
Summary of Electric Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj No	Explanation	\$ Amount	Staff Witness
	<u>Operation & Maintenance Expenses - Continued</u>		
18	<u>CS Enhancements</u>		
	To remove costs for software licenses for IT Projects that were denied	\$ (108)	
	To remove costs for auto enroll customer alerts	(20)	
	Total CS Enhancements	\$ (128)	Staff Consumer Services Panel
19	<u>Energy Efficiency Tracker</u>		
	To reflect Staffs forecast of EE Tracker	\$ 2,989	Staff Sustainable Energy Panel
20	<u>Energy Efficiency Heat Pumps</u>		
	To reflect Staff's forecast for EE Heat Pumps	\$ 490	Staff Sustainable Energy Panel
21	<u>Other Post-Employment Benefits (OPEBs)</u>		
	To reflect actual costs projected by PwC	\$ 165	Staff Accounting Panel
22	<u>Environmental Remediation</u>		
	To remove First Energy reimbursements from cost projections	\$ (17)	Staff Site Investigation and Remediation Panel
23	<u>REV Incremental Costs</u>		
	To reflect staff forecast for REV Incremental Costs	\$ (395)	Staff EAM Panel
24	<u>Electric Vehicle (EV) Program</u>		
	To reflect Staff's forecast for Electric Vehicle (EV) Program	\$ (150)	Staff Sustainable Energy Panel
25	<u>Inflation Adjustment - 2% Reduction</u>		
	To remove inflation adjustment for 2% reduction	\$ 2,203	Dan Gadomski, Staff Accounting Panel
	Total Adjustments to Operation & Maintenance Expenses	<u>\$ 5,036</u>	
26	<u>Amortizations</u>		
	To remove the Company's amortization of RY Danger Tree spending	(170)	Staff Vegetation Management Panel
	To reflect Negative Revenue Adjustment based on customer service metrics	(165)	Staff Consumer Services Panel
	Total Adjustments to Amortizations	<u>\$ (335)</u>	
	Total Adjustments to O&M Expenses and Amortizations	<u>\$ 4,701</u>	
27	<u>Depreciation</u>		
	To reflect Staff's forecast of Depreciation Expense	<u>\$ (864)</u>	Darmetko
	<u>Operating Taxes</u>		
28	<u>Gross Revenue Taxes</u>		
	To track Staff's Revenue forecast	\$ 152	Staff Accounting Panel
29	<u>Payroll taxes</u>		
	Tracking Staff's adjustments to Labor expense	\$ (117)	Staff Accounting Panel
	<u>State & Federal Income Taxes</u>		
30	To reflect Staff's calculation of interest expense	\$ (640)	
31	Tracking the impact of Staff's adjustments on income taxes	(1,694)	
	Total Adjustments to State & Federal Income Taxes	<u>\$ (2,333)</u>	Staff Accounting Panel

Rochester Gas and Electric Corporation
Summary of Electric Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Rate Base</u>		
32	<u>Utility Plant</u> To reflect Staff's Rate Year forecast of Gross Plant	\$ (32,051)	Staff Electric Infrastructure and Operations Panel, Staff Shared Services Panel
33	<u>Depreciation Reserve</u> To reflect Staff's Rate Year forecast	\$ (946)	Staff Electric Infrastructure and Operations Panel, Staff Shared Services Panel
	To remove use of excess depreciation reserve	(4,500)	Paul Darmetko Testimony
	Total Depreciation Reserve	\$ (5,446)	
34	<u>O&M Working Capital</u> To track Staff's O&M expense adjustments	\$ 718	Staff Accounting Panel
35	<u>Deferred Debits and Credits</u> To reflect Negative Revenue Adjustment based on customer service metrics	\$ (413)	Staff Consumer Services Panel, Staff Accounting Panel
36	<u>Accumulated Deferred Income Taxes</u> To reflect Negative Revenue Adjustment based on customer service metrics	\$ 108	Staff Consumer Services Panel, Staff Accounting Panel
	To adjust ADFIT-Mixed Service Costs & Repairs to reflect a 5 year average	(5,600)	Staff Accounting Panel
	To track Staff's adjustments to Utility Plant	645	Staff Electric Infrastructure and Operations Panel, Staff Shared Services Panel, Staff Accounting Panel
	Total Accumulated Deferred Income taxes	\$ (4,847)	
37	<u>Earnings Base Capitalization</u> To reflect update to Working Capital in the EBCAP	\$ (1,414)	Staff Accounting Panel
	Total Adjustments to Rate Base	\$ (43,453)	

Case 22-G-0320
RG&E Gas

Exhibit (SAP-5)
Schedule A

**Rochester Gas and Electric Corporation
Staff Gas Revenue Requirement
For the Rate Year Ending April 30, 2024
(\$000s)**

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Sch	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Revenues										
Sales Revenue	\$ 180,800	\$ (597)	\$ 180,203	\$ (1,793)	\$ 178,410	B	\$ 1,338	\$ 179,748	\$ 657	\$ 180,405
Rate Increase	-	-	-	-	-		-	-	\$ 24,206	24,206
Late Payments	395	2,200	2,595	(33)	2,562	B	18	2,581	351	2,932
Total Retail Revenue	181,195	1,603	182,799	(1,827)	180,972		1,357	182,329	25,214	207,543
Other Revenue	1,313	6,488	7,801	-	7,801	B	(4,953)	2,848	-	2,848
Total Revenue	\$ 182,508	\$ 8,091	\$ 190,600	\$ (1,827)	\$ 188,774		\$ (3,596)	\$ 185,177	\$ 25,214	\$ 210,391
Operating Deductions										
Gross Revenue Taxes	4,121	608	4,729	(22)	4,707	E	35	4,742	657	5,399
Total Operating Deductions	4,121	608	4,729	(22)	4,707		35	4,742	657	5,399
Gross Margin	\$ 178,387	\$ 7,484	\$ 185,871	\$ (1,805)	\$ 184,067		\$ (3,632)	\$ 180,435	\$ 24,557	\$ 204,992
Total O&M Expenses w/ Deferral & Amort.	\$ 74,555	\$ 7,437	\$ 81,992	\$ (6,958)	\$ 75,035	C	\$ (140)	\$ 74,895	\$ 477	\$ 75,372
Depreciation										
Depreciation Expense	\$ 30,117	\$ 13,556	\$ 43,673	\$ 167	\$ 43,840	D	\$ (2,519)	\$ 41,321	\$ -	\$ 41,321
Taxes Other Than Income Taxes										
Property Taxes	\$ 30,397	\$ 3,330	\$ 33,727	\$ -	\$ 33,727	E	\$ -	\$ 33,727	\$ -	\$ 33,727
Other & Capital Base Taxes	500	-	500	-	500			500	-	500
Payroll Taxes	2,004	437	2,440	(35)	2,406		(97)	2,309	-	2,309
Total Taxes Other Than Income Taxes	32,901	3,767	36,668	(35)	36,633		(97)	36,536	-	36,536
Total Operating Revenue Deductions	137,573	24,760	162,333	(6,825)	155,508		(2,756)	152,752	477	153,229
Net Operating Revenues	40,813	(17,276)	23,538	5,021	28,559		(876)	27,683	24,080	51,763
Other Income & Deductions	-	-	-	-	-		-	-	-	-
Net Operating Income Before Taxes	40,813	(17,276)	23,538	5,021	28,559		(876)	27,683	24,080	51,763
Income Taxes	7,187	(4,770)	2,417	1,311	3,728	F	(241)	3,487	6,293	9,780
Net Income Available for Return	<u>\$ 33,627</u>	<u>\$ (12,506)</u>	<u>\$ 21,121</u>	<u>\$ 3,710</u>	<u>\$ 24,831</u>		<u>\$ (635)</u>	<u>\$ 24,196</u>	<u>\$ 17,787</u>	<u>\$ 41,983</u>
Rate Base	<u>\$ 551,743</u>	<u>\$ 120,188</u>	<u>\$ 671,931</u>	<u>\$ (1,986)</u>	<u>\$ 669,945</u>	G	<u>\$ (20,233)</u>	<u>\$ 649,712</u>	<u>\$ -</u>	<u>\$ 649,712</u>
Rate of Return	<u>6.09%</u>		<u>3.14%</u>		<u>3.71%</u>					<u>6.46%</u>
Return on Equity	<u>7.63%</u>		<u>2.02%</u>		<u>3.13%</u>					<u>8.85%</u>

Case 22-G-0320
RG&E Gas

Exhibit (SAP-5)
Schedule B
Page 1 of 2

Rochester Gas and Electric Corporation
Schedule of Gas Revenues
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Billed Delivery Revenues</u>										
Gross Base Delivery Charges	\$ 164,760	\$ 3,966	\$ 168,726	\$ 30	\$ 168,756	1	\$ 1,303	\$ 170,059		\$ 170,059
Plus Rate Increase	-	-	-	-	-		-	-	\$ 24,206	24,206
Energy Efficiency Tracker Surcharge	(1)	1	-	-	-		-	-		-
Rate Adjustment Mechanism Surcharge	178	(178)	-	-	-		-	-		-
RDM Charge/Credit	0	(0)	-	-	-		-	-		-
RDM Deferral	3,798	(3,798)	-	-	-		-	-		-
BIPP Charges	2,017	(48)	1,968	231	2,200		-	2,200		2,200
Net Base Delivery Charges	\$ 170,752	\$ (58)	\$ 170,694	\$ 261	\$ 170,956		\$ 1,303	\$ 172,259	\$ 24,206	\$ 196,465
MFC/POR - Credit/Coll/Call Ctr/Admin	\$ 4,803	\$ (22)	\$ 4,780	\$ (2,347)	\$ 2,434		\$ -	\$ 2,434		\$ 2,434
							-	-		-
MFC/POR - Commodity	966	(966)	-	-	-		-	-		-
NYSERDA EE Surcharge	-	-	-	-	-		-	-		-
R&D Surcharge	302	(302)	0	314	314		-	314		314
Gross Revenue Tax	3,977	752	4,729	(22)	4,707	2	35	4,742	657	5,399
Billed Delivery Revenues	\$ 180,800	\$ (597)	\$ 180,203	\$ (1,793)	\$ 178,410		\$ 1,338	\$ 179,748	\$ 24,863	\$ 204,611
Late Payments	\$ 395	\$ 2,200	\$ 2,595	\$ (33)	\$ 2,562	3	\$ 18	\$ 2,580	\$ 351	\$ 2,932
<u>Other Gas Revenue</u>										
Reconnection, WMS, Line Extensions, Misc.	\$ -	\$ 96	96	\$ -	\$ 96		\$ -	\$ 96		\$ 96
Damage Billing / Third Party Billing	323	50	373	-	373		-	373		373
Other Sales Income	263	(91)	172	-	172		-	172		172
Company Use Delivery	59	7	66	-	66		-	66		66
Installation Modification Income	1,692	135	1,827	-	1,827		-	1,827		1,827
Other	(7)	7	-	-	-		-	-		-
General Inflation Adjustment (subject to reconciliation)	0	(47)	(47)	-	(47)	4	47	(0)		(0)
Total	\$ 2,330	\$ 157	\$ 2,487	\$ -	\$ 2,487		\$ 47	\$ 2,534	\$ -	\$ 2,534

Case 22-G-0320
RG&E Gas

Exhibit____(SAP-5)
Schedule B
Page 2 of 2

Rochester Gas and Electric Corporation
Schedule of Gas Revenues
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted By Staff	Revenue Requirement	As Adjusted For Revenue Requirement
<u>Deferrals & Amortizations</u>										
R&D Deferral	\$ 318	\$ (318)	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -
MFC/POR Amortization	(166)	166	-	-	-		-	-		-
Excess Depreciation Reserve Amortization	-	5,000	5,000	-	5,000	5	(5,000)	-		-
RAM Amortization Covid Bill Credits	(260)	260	-	-	-		-	-		-
Excess DIT - TCJA - Protected Amortization	1,322	(158)	1,164	-	1,164		-	1,164		1,164
Excess DIT - TCJA - Protected Pre-RY1 Liability	971	(971)	(0)	-	(0)		-	(0)		(0)
Excess DIT - TCJA - Unprotected Amortization	(295)	(191)	(486)	-	(486)		-	(486)		(486)
Federal Tax Reform - TCJA Jan-Sep 2018 Savings Amortization	1,207	(1,572)	(365)	-	(365)		-	(365)		(365)
Rate Increase Shaping Deferral	(4,114)	4,114	-	-	-		-	-		-
Total	\$ (1,017)	\$ 6,331	\$ 5,314	\$ -	\$ 5,314		\$ (5,000)	\$ 314	\$ -	\$ 314
Total Other Revenues + Deferrals & Amortizations	\$ 1,313	\$ 6,488	\$ 7,801	\$ -	\$ 7,801		\$ (4,953)	\$ 2,848	\$ -	\$ 2,848
Total	\$ 182,508	\$ 8,091	\$ 190,600	\$ (1,827)	\$ 188,773		\$ (3,596)	\$ 185,177	\$ 25,214	\$ 210,391

Case 22-G-0320
RG&E Gas

Exhibit____(SAP-5)
Schedule C
Page 1 of 2

Rochester Gas and Electric Corporation
Schedule of Gas Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

<u>Operating & Maintenance Expenses</u>	<u>Historic Test Year</u>	<u>Company Adjustments</u>	<u>Company Rate Year</u>	<u>Company Updates</u>	<u>Company Rate Year As Adjusted</u>	<u>Adj #</u>	<u>Staff Adjustments</u>	<u>As Adjusted by Staff</u>	<u>Revenue Requirement</u>	<u>As Adjusted For Revenue Requirement</u>
Labor / Payroll	\$ 21,359	\$ 4,653	\$ 26,012	\$ (369)	\$ 25,643	6	\$ (1,033)	\$ 24,610	\$ -	\$ 24,610
Variable Compensation	1,237	(602)	635	(2)	633	7	(20)	613		613
401K	1,286	367	1,653	691	2,345	8	(571)	1,774		1,774
Productivity	-	(540)	(540)	(30)	(570)	9	(161)	(731)		(731)
Medical Benefits	2,222	2,184	4,405	(1,938)	2,467		-	2,467		2,467
Other Employee Benefits	279	(3)	276	33	310		-	310		310
Uncollectibles	7,235	(3,874)	3,361	-	3,361	10	199	3,561	477	4,038
Insurance	523	152	675	(90)	585		-	585		585
Workers Comp	274	(203)	71	424	495		-	495		495
Injury / Damages	1	506	507	(474)	33		-	33		33
ASC Costs	12,716	725	13,441	(1,354)	12,087	11	(538)	11,550		11,550
Outside Services	6,915	3,440	10,355	(125)	10,230		-	10,230		10,230
Legal / Regulatory Expense	97	290	387	(3)	384		-	384		384
Vehicle Depreciation	783	82	865	-	865	12	(29)	836		836
Security	264	352	616	-	616		-	616		616
Low Income Program	7,035	417	7,453	-	7,453		-	7,453		7,453
Credit & Debit Card Fees	1,071	91	1,162	-	1,162		-	1,162		1,162
Third Party Fees	25	11	36	-	36		-	36		36
CS Enhancements	52	286	338	-	338	13	(107)	231		231
Communications - Reporting Gas Odors	-	260	260	12	271		-	271		271
Gas Utilization	-	17	17	-	17		-	17		17
AMI - Incremental O&M	5	1,351	1,356	-	1,356		-	1,356		1,356
AMI - Incremental O&M Savings	-	(615)	(615)	-	(615)		-	(615)		(615)
Occupancy/Overhead costs	2,439	136	2,574	607	3,182		-	3,182		3,182
EE Tracker	3,235	(593)	2,642	-	2,642	14	2,156	4,798		4,798
All Other O&M General Inflator Items	6,288	2,227	8,515	508	9,023		-	9,023		9,023
Pension	2,327	(1,736)	591	(3,929)	(3,337)		-	(3,337)		(3,337)
OPEBs	463	(324)	139	-	139	15	106	245		245
Economic Development	29	(29)	-	-	-		-	-		-
Environmental Remediation	204	172	376	-	376	16	(8)	368		368
Incremental Maintenance	3,544	(2,908)	636	55	691	17	(88)	603		603
Gas Reconcilable Programs	-	3,924	3,924	117	4,041	18	(963)	3,078		3,078
Integrity of Gas Pipeline	1,908	1,602	3,510	-	3,510		-	3,510		3,510
Residential Methane Detection	169	(169)	-	-	-		-	-		-
Management / Operations / Staffing Audit	-	-	-	-	-		-	-		-
Research & Development	692	643	1,335	-	1,335		-	1,335		1,335
REV	8	(8)	-	-	-		-	-		-
Vegetation Management	271	29	300	(24)	276		-	276		276
Membership Dues	307	(307)	-	118	118		-	118		118
Inflation Adjustment - 2% reduction	-	(1,051)	(1,051)	-	(1,051)	19	1,051	(0)		(0)
COVID Bill Credits	168	(168)	-	-	-		-	-		-
Total O&M	\$ 85,433	\$ 10,786	\$ 96,219	\$ (5,773)	\$ 90,445		\$ (5)	\$ 90,441	\$ 477	\$ 90,918

Case 22-G-0320
RG&E Gas

Exhibit___(SAP-5)
Schedule C
Page 2 of 2

Rochester Gas and Electric Corporation
Schedule of Gas Operating & Maintenance Expenses and Amortizations
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Amortizations	\$ (12,207)	\$ (2,020)	\$ (14,227)	\$ (1,184)	\$ (15,411)	20	\$ (135)	\$ (15,546)	\$ -	\$ (15,546)
Deferrals										
OPEBs	\$ 37	\$ (37)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Pension	997	(997)	-	-	-		-	-	-	-
Management Audit	74	(74)	-	-	-		-	-	-	-
Gas Pipeline Integrity Costs	240	(240)	-	-	-		-	-	-	-
Pipeline Safety Management	43	(43)	-	-	-		-	-	-	-
Residential Methane Detection	(170)	170	-	-	-		-	-	-	-
Incremental Maintenance	4,314	(4,314)	-	-	-		-	-	-	-
Environmental Remediation	166	(166)	-	-	-		-	-	-	-
Economic Development	171	(171)	-	-	-		-	-	-	-
Credit & Debit Card Fee Deferral	(219)	219	-	-	-		-	-	-	-
Third Party Agent Fee Deferral	53	(53)	-	-	-		-	-	-	-
Vegetation Mgmt. Deferral	59	(59)	-	-	-		-	-	-	-
EE Tracker	(994)	994	-	-	-		-	-	-	-
Bill Credit	(250)	250	-	-	-		-	-	-	-
COVID-19	(1,609)	1,609	-	-	-		-	-	-	-
REV Incremental Costs	(6)	6	-	-	-		-	-	-	-
Low Income Program	(1,578)	1,578	-	-	-		-	-	-	-
Total Deferrals	\$ 1,329	\$ (1,329)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Surcharge Expenses										
NYSERDA EE Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Temporary State Assessment Surcharge (TSAS)	-	-	-	-	-		-	-	-	-
Total Surcharges	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total O&M, Surcharges & Amortizations	<u>\$ 74,555</u>	<u>\$ 7,437</u>	<u>\$ 81,992</u>	<u>\$ (6,958)</u>	<u>\$ 75,035</u>		<u>\$ (140)</u>	<u>\$ 74,895</u>	<u>477</u>	<u>\$ 75,372</u>

Case 22-G-0320
RG&E Gas

Exhibit____(SAP-5)
Schedule D

Rochester Gas and Electric Corporation
Depreciation
For the Rate Year Ending April 30, 2024
(\$000s)

	<u>Historic Test Year</u>	<u>Company Adjustments</u>	<u>Company Rate Year</u>	<u>Company Updates</u>	<u>Company Rate Year As Adjusted</u>	<u>Adj #</u>	<u>Staff Adjustments</u>	<u>As Adjusted by Staff</u>	<u>Revenue Requirement</u>	<u>As Adjusted For Revenue Requirement</u>
Depreciation Expense	\$ 30,117	\$ 11,580	\$ 41,698	\$ -	\$ 41,698	21	\$ (377)	\$ 41,321	\$ -	\$ 41,321
CLCPA Adjustment	-	1,975	1,975	167	2,142	22	(2,142)	0	-	0
Total	<u>\$ 30,117</u>	<u>\$ 13,556</u>	<u>\$ 43,673</u>	<u>\$ 167</u>	<u>\$ 43,840</u>		<u>\$ (2,519)</u>	<u>\$ 41,321</u>	<u>\$ -</u>	<u>\$ 41,321</u>

Case 22-G-0320
RG&E Gas

Exhibit____(SAP-5)
Schedule E

**Rochester Gas and Electric Corporation
Operating Taxes
For the Rate Year Ending April 30, 2024
(\$000s)**

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Gross Revenue Taxes										
Total Retail Revenue	\$ 180,800	\$ (597)	\$ 180,203	\$ (1,793)	\$ 178,410		\$ 1,338	\$ 179,748	\$ 24,863	\$ 204,611
Average GRT Rate	2.28%		2.62%		2.64%		2.64%	2.64%		2.64%
Total Gross Revenue Tax	\$ 4,121	\$ 608	\$ 4,729	\$ (22)	\$ 4,707	23	\$ 35	\$ 4,742	\$ 656	\$ 5,398
Other Operating Taxes										
Property Taxes	\$ 29,830	\$ 3,898	\$ 33,727	\$ -	\$ 33,727		\$ -	\$ 33,727	\$ -	\$ 33,727
Property Tax Deferral	567	(567)	-	-	-		-	-	-	-
Net Property Taxes	\$ 30,397	\$ 3,330	\$ 33,727	\$ -	\$ 33,727		\$ -	\$ 33,727	\$ -	\$ 33,727
Other & Capital Base Taxes	\$ 500	\$ -	\$ 500	\$ -	\$ 500		\$ -	\$ 500	\$ -	\$ 500
Payroll Taxes	\$ 2,004	\$ 437	\$ 2,440	\$ (35)	\$ 2,406	24	\$ (97)	\$ 2,309	\$ -	\$ 2,309
Total Other	\$ 32,901	\$ 3,767	\$ 36,668	\$ (35)	\$ 36,633		\$ (97)	\$ 36,536	\$ -	\$ 36,536
Total	<u>\$ 37,022</u>	<u>\$ 4,374</u>	<u>\$ 41,397</u>	<u>\$ (57)</u>	<u>\$ 41,340</u>		<u>\$ (62)</u>	<u>\$ 41,279</u>	<u>\$ 656</u>	<u>\$ 41,935</u>

Case 22-G-0320
RG&E Gas

Exhibit____(SAP-5)
Schedule F

Rochester Gas and Electric Corporation
Income Taxes
For the Rate Year Ending April 30, 2024
(\$000s)

		Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Adj #	Staff Adjustments	As Adjusted by Staff	Revenue Requirement	As Adjusted For Revenue Requirement
Operating Income Before Income Taxes		\$ 40,813	\$ (17,276)	\$ 23,538	\$ 5,021	\$ 28,559		\$ (876)	\$ 27,683	\$ 24,080	\$ 51,763
Interest Expense		(12,585)	(1,748)	(14,333)	(5)	(14,338)	25	(46)	(14,384)	-	(14,384)
Book Income before Income Taxes		\$ 28,229	\$ (19,024)	\$ 9,205	\$ 5,016	\$ 14,221		\$ (922)	\$ 13,299	\$ 24,080	\$ 37,379
Federal Income Taxes @ Statutory Rate 21%	21.0%	\$ 5,928	\$ (3,995)	\$ 1,933	\$ 1,053	\$ 2,986		\$ (194)	\$ 2,793	\$ 5,057	\$ 7,850
State Income Taxes @ Statutory Rate 6.5%	6.5%	1,835	(1,237)	598	326	924		(60)	864	1,565	2,430
Federal Benefit of State Tax Deduction @1.365%	1.365%	(385)	260	(126)	(68)	(194)		13	(182)	(329)	(510)
Total Federal & State @ Statutory Rates		\$ 7,378	\$ (4,972)	\$ 2,406	\$ 1,311	\$ 3,717		\$ (241)	\$ 3,476	\$ 6,293	\$ 9,769
Flow-through:											
Book/Tax Depreciation - w/o Depreciation Study		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Cost of Removal Flow through		-	-	-	-	-		-	-	-	-
Depreciation Reserve		-	-	-	-	-		-	-	-	-
Repair Allowance		-	-	-	-	-		-	-	-	-
Subtotal: Flow -Through		\$ (191)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Tax Reserve & Other Adjustments:											
NYS Tax Rate Change		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Subtotal: Tax Reserve Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Permanent Differences:											
Meals & Entertainment		\$ 11	\$ -	\$ 11	\$ -	\$ 11		\$ -	\$ 11	\$ -	\$ 11
Subtotal: Permanent Differences		\$ 11	\$ -	\$ 11	\$ -	\$ 11		\$ -	\$ 11	\$ -	\$ 11
Investment Tax Credit Amortization		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Out of Period Adjustment - Power Tax Adjustment		\$ (202)	\$ 202	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Delivery Income Tax Expense		<u>\$ 7,187</u>	<u>\$ (4,770)</u>	<u>\$ 2,417</u>	<u>\$ 1,311</u>	<u>\$ 3,728</u>	26	<u>\$ (241)</u>	<u>\$ 3,487</u>	<u>\$ 6,293</u>	<u>\$ 9,780</u>

Case 22-G-0320
RG&E Gas

Exhibit__(SAP-5)
Schedule G

Rochester Gas and Electric Corporation
Gas Rate Base Summary
For the Rate Year Ending April 30, 2024
(\$000s)

	<u>Historic Test Year</u>	<u>Company Adjustments</u>	<u>Company Rate Year</u>	<u>Company Updates</u>	<u>Company Rate Year As Adjusted</u>	<u>Adj #</u>	<u>Staff Adjustments</u>	<u>As Adjusted by Staff</u>	<u>Revenue Requirement</u>	<u>As Adjusted For Revenue Requirement</u>
Rate Base										
Utility Plant	\$ 1,196,180	\$ 204,486	\$ 1,400,666	\$ -	\$ 1,400,666	27	\$ (14,667)	\$ 1,385,999		\$ 1,385,999
Depreciation Reserve	(461,811)	(73,015)	(534,825)	(1,071)	(535,896)	28	(2,253)	(538,149)		(538,149)
Total Net Utility Plant	\$ 734,370	\$ 131,471	\$ 865,840	\$ (1,071)	\$ 864,769		\$ (16,920)	\$ 847,849	\$ -	\$ 847,849
Materials & Supplies	\$ 3,276	\$ 262	\$ 3,538	\$ 100	\$ 3,637		\$ -	\$ 3,637		\$ 3,637
Prepayments	12,344	988	13,332	375	13,707		-	13,707		13,707
O & M Working Capital Per FERC Formula	9,941	1,701	11,641	(756)	10,885	29	(26)	10,860		10,860
Non-Interest Bearing Customer Advances	(457)	-	(457)	-	(457)		-	(457)		(457)
Total Working Capital	\$ 25,104	\$ 2,950	\$ 28,055	\$ (281)	\$ 27,773		\$ (26)	\$ 27,748	\$ -	\$ 27,748
Deferred Debits (Credits)	\$ (114,889)	\$ 27,138	\$ (87,751)	\$ (1,122)	\$ (88,874)	30	\$ (338)	\$ (89,211)		\$ (89,211)
Accumulated Deferred Income Taxes	\$ (93,853)	\$ (41,455)	\$ (135,308)	\$ 573	\$ (134,734)	31	\$ (3,084)	\$ (137,818)		\$ (137,818)
Earnings Base Capitalization	\$ 1,011	\$ 84	\$ 1,095	\$ (85)	\$ 1,010	32	\$ 134	\$ 1,144		\$ 1,144
Rate Base	<u>\$ 551,743</u>	<u>\$ 120,188</u>	<u>\$ 671,931</u>	<u>\$ (1,986)</u>	<u>\$ 669,945</u>		<u>\$ (20,233)</u>	<u>\$ 649,712</u>	<u>\$ -</u>	<u>\$ 649,712</u>
Equity Component of Rate Base										
Rate Base	\$ 551,743		\$ 671,931		\$ 669,945		\$ (20,233)	\$ 649,712	\$ -	\$ 649,712
Common Equity Ratio	50.00%		50.00%		50.00%			48.00%		48.00%
Common Equity	\$ 275,872	\$ -	\$ 335,966	\$ -	\$ 334,973		\$ -	\$ 311,862		\$ 311,862
Interest Expense										
Rate Base	\$ 551,743		\$ 671,931		\$ 669,945		\$ (20,233)	\$ 649,712	\$ -	\$ 649,712
Interest Bearing CWIP	-		-		-			-		-
Base for Interest	\$ 551,743		\$ 671,931	\$ -	\$ 669,945			\$ 649,712		\$ 649,712
Weighted Cost Of Debt	2.28%		2.13%		2.14%			2.21%		2.21%
Interest Expense	\$ 12,585	\$ 1,748	\$ 14,333	\$ 5	\$ 14,338		\$ 46	\$ 14,384		\$ 14,384

Case 22-G-0320
RG&E Gas

Exhibit__(SAP-5)
Schedule H

Rochester Gas and Electric Corporation
Summary of Cash Working Capital Allowance - Gas
For the Rate Year Ending April 30, 2024
(\$000s)

	Historic Test Year	Company Adjustments	Company Rate Year	Company Updates	Company Rate Year As Adjusted	Staff Adjustments	As Adjusted by Staff
Total O&M Expenses	\$ 74,555	\$ 7,437	\$ 81,992	\$ (6,958)	\$ 75,035	\$ (140)	\$ 74,895
Exclude Uncollectibles	\$ 7,235	\$ (3,874)	\$ 3,361	\$ -	\$ 3,361	\$ 199	\$ 3,561
Exclude Temporary State Assessment Surcharge	-	-	-	-	-	-	-
Exclude Regulatory Amortizations	(12,207)	(2,020)	(14,227)	(1,184)	(15,411)	(135)	(15,546)
Total Adjustments	\$ (4,971)	\$ (5,894)	\$ (10,865)	\$ (1,184)	\$ (12,050)	\$ 64	\$ (11,985)
Adjusted Total subject to cash W/C allowance	79,526	13,332	92,858	(5,773)	87,084	(204)	86,880
Working Capital Factor	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%
Total Cash W/C Allowance - 1/8 (45 days)	<u>\$ 9,941</u>	<u>\$ 1,666</u>	<u>\$ 11,607</u>	<u>\$ (722)</u>	<u>\$ 10,886</u>	<u>\$ (26)</u>	<u>\$ 10,860</u>
Purchase Power Lag							
Net Lag Per Unbundling Collaborative							
Days Per Year							
Percentage Per Year							
Percentage Power & Gas Expense							
Cash Working Capital On Power & Gas Expense							
Total	<u>\$ 9,941</u>	<u>\$ 1,666</u>	<u>\$ 11,607</u>	<u>\$ (722)</u>	<u>\$ 10,886</u>	<u>\$ (26)</u>	<u>\$ 10,860</u>

Case 22-G-0320
RG&E Gas

Exhibit___(SAP-5)
Schedule I

**Rochester Gas and Electric Corporation
Calculation of Rate Increase
For the Rate Year Ending April 30, 2024
(\$000s)**

Calculation of Rate Increase

Average Rate Base	\$	649,712
Rate of Return on Rate Base		<u>6.46%</u>
Required Net Income	\$	41,983
Net Income Before Revenue Requirement	\$	<u>24,196</u>
Earnings Deficiency (Excess)	\$	17,787
Retention Factor		<u>71.54%</u>
Revenue Increase (Decrease)	\$	<u><u>24,863</u></u>

Retention Factor Calculation

Sales Revenues	100.00%	\$	24,863
Late Payment	1.41%	\$	351
Uncollectibles	1.92%	\$	477
GRT	<u>2.64%</u>	<u>\$</u>	<u>657</u>
Retention Factor Before FIT/SIT	96.85%	\$	24,080
State Income Tax @6.5%	6.30%	\$	1,565
Federal Income Tax @21%	<u>19.02%</u>	<u>\$</u>	<u>4,728</u>
Retention Factor	<u><u>71.54%</u></u>	<u><u>\$</u></u>	<u><u>17,786</u></u>

Case 22-G-0320
RG&E Gas

Exhibit____(SAP-5)
Schedule J

Rochester Gas and Electric Corporation
Cost of Capital
For the Rate Year Ending April 30, 2024
(\$000s)

Per Company

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Pre Tax Cost</u>
Long-Term Debt	49.85%	4.29%	2.14%	2.14%
Customer Deposits	0.15%	0.00%	0.00%	0.00%
Common Equity	<u>50.00%</u>	<u>10.20%</u>	<u>5.10%</u>	<u>6.90%</u>
TOTAL	100.00%		7.24%	9.04%

Per Staff

	<u>Percent</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Pre Tax Cost</u>
Long-Term Debt	51.85%	4.27%	2.21%	2.21%
Customer Deposits	0.15%	0.00%	0.00%	0.00%
Common Equity	<u>48.00%</u>	<u>8.85%</u>	<u>4.25%</u>	<u>5.75%</u>
TOTAL	100.00%		6.46%	7.96%

Rochester Gas and Electric Corporation
Summary of Gas Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Revenues</u>		
1	<u>Delivery Revenues</u> To reflect Staff's Sales forecast	\$ 1,303	Staff Gas Rates Panel
2	<u>Gross Revenue Tax</u> Tracking Staff's Sales forecast	\$ 35	Staff Accounting Panel
3	<u>Late Payments</u> Tracking Staff's Sales forecast	\$ 18	Staff Accounting Panel
4	<u>General Inflation Adjustment (subject to reconciliation)</u> To remove inflation	\$ 47	Dan Gadowski, Staff Accounting Panel
5	<u>Excess Depreciation Reserve Amortization</u> To reject use of excess reserve at RG&E	\$ (5,000)	Testimony of Paul Darmetko
	Total Adjustments to Revenues	<u>\$ (3,596)</u>	
	<u>Operating and Maintenance Expenses</u>		
6	<u>Labor</u> To reduce the wage inflation factors and reduce incremental FTEs	\$ (1,033)	Staff Accounting Panel
7	<u>Variable Compensation</u> Tracking changes to Labor expense	\$ (20)	Staff Accounting Panel
8	<u>401(K)</u> To reduce the Companies 401k matching rate and to adjust the expense allocation rate to track labor expense	\$ (571)	Staff Accounting Panel
9	<u>Productivity</u> To reflect Staff's Productivity adjustment	\$ (161)	Staff Accounting Panel
10	<u>Uncollectibles</u> To reflect Staff's forecast for Uncollectibles Tracking Staff's Sales forecast Total Uncollectibles	\$ 174 26 <u>\$ 199</u>	Staff Accounting Panel
11	<u>Avangrid Service Company Costs</u> To remove property taxes, relocation costs, additional severance costs, storm costs, and to adjust the labor inflation rate To remove Emergency Preparedness Exercise Design Consultant costs Total Avangrid Service Costs	\$ (521) (16) <u>\$ (538)</u>	Staff Accounting Panel Staff Gas Infrastructure and Operations Panel
12	<u>Vehicle Depreciation</u> To reflect Staff's Rate Year forecast for Vehicle Depreciation	\$ (29)	Staff Gas Infrastructure & Operations Panel
13	<u>CS Enhancements</u> To remove costs for software licenses for IT Projects that were denied To remove costs for auto enroll customer alerts Total	\$ (90) (17) <u>\$ (107)</u>	Staff Consumer Services Panel
14	<u>Energy Efficiency Tracker</u> To reflect Staff's forecast of EE Tracker	\$ 2,156	Staff Sustainable Energy Panel

Rochester Gas and Electric Corporation
Summary of Gas Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
	<u>Operating and Maintenance Expenses (Continued)</u>		
15	<u>Other Post-Employment Benefits (OPEBs)</u> To reflect actual costs projected by PwC	\$ 106	Staff Accounting Panel
16	<u>Environmental Remediation</u> To remove First Energy reimbursements from cost projections	\$ (8)	Staff Site Investigation and Remediation Panel
17	<u>Incremental Maintenance</u> To reflect Staff's forecast for Incremental Maintenance based on three-year historic average	\$ (88)	Staff Gas Infrastructure and Operations Panel
18	<u>Gas Reconcilable Programs</u> To reflect Staff's forecast of Gas Reconcilable Programs	(963)	Staff Gas Infrastructure and Operations Panel
19	<u>Inflation Adjustment - 2% Reduction</u> To remove from forecast	\$ 1,051	Staff Accounting Panel
	Total Adjustments to Operation & Maintenance Expenses	<u>\$ (5)</u>	
20	<u>Amortizations</u> To reflect Negative Revenue Adjustment based on customer service metrics Total Adjustments to O&M Expenses and Amortizations	<u>\$ (135)</u> <u>\$ (140)</u>	Staff Consumer Services Panel
	<u>Depreciation</u>		
21	To reflect Staff's forecast for Depreciation expense	\$ (377)	
22	To reflect Staff's forecast for CLCPA Total Adjustments to Depreciation Expense	<u>(2,142)</u> <u>\$ (2,519)</u>	Paul Darmetko
	<u>Operating Taxes</u>		
23	<u>Gross Revenue Taxes</u> To track Staff's Revenue forecast	\$ 35	Staff Accounting Panel
24	<u>Payroll taxes</u> To track Staff's changes to Labor expense	\$ (97)	Staff Accounting Panel
	Total Adjustments to Operating Taxes	<u>\$ (62)</u>	
	<u>State & Federal Income Taxes</u>		
25	To reflect Staff's calculation of interest expense	\$ (46)	
26	Tracking the impact of Staff's adjustments Total Adjustments to State & Federal Income Taxes	<u>(241)</u> <u>\$ (287)</u>	Staff Accounting Panel
	<u>Rate Base</u>		
27	<u>Utility Plant</u> To reflect Staff's forecast for Capital Expenditures	 \$ (14,667)	Staff Gas Infrastructure and Operations Panel, Staff Shared Services Panel

Rochester Gas and Electric Corporation
Summary of Gas Adjustments
For the Rate Year Ending April 30, 2024
(\$000s)

Adj. No.	Explanation	\$ Amount	Staff Witness
28	<u>Depreciation Reserve</u>		
	To reflect Staff's Rate Year forecast	\$ (824)	
	To remove use of excess depreciation reserve	(2,500)	
	To reflect removal of CLCPA depreciation expense	1,071	
	Total		Staff Gas Infrastructure and Operations Panel, Staff Shared Services Panel, Darmetko
		\$ (2,253)	
29	<u>O&M Working Capital</u>		
	Tracking Staff's O&M expense adjustments	\$ (26)	Staff Accounting Panel
30	<u>Deferred Debits and Credits</u>		
	To reflect Negative Revenue Adjustment based on customer service metrics	\$ (338)	Staff Consumer Services Panel
31	<u>Accumulated Deferred Income Taxes</u>		
	To reflect Negative Revenue Adjustment based on customer service metrics	\$ 88	Staff Consumer Services Panel
	To adjust ADFIT-Mixed Service Costs & Repairs to reflect a 5 year average	(3,100)	Staff Accounting Panel
	To reflect removal of CLCPA depreciation expense	(280)	Paul Darmetko
			Staff Gas Infrastructure and Operations Panel, Staff Shared Services Panel, Staff Accounting Panel
	To track Staff's adjustments to Utility Plant	208	
	Total Accumulated Deferred Income Taxes	\$ (3,084)	
32	<u>Earnings-Based Capitalization</u>		
	To reflect update to Working Capital in the EBCAP	\$ 134	Staff Accounting Panel
	Total Adjustments to Rate Base	<u>\$ (20,233)</u>	