

PSC No: 19 - Electricity
 Rochester Gas and Electric Corporation
 Initial Effective Date: April 1, 2014

Statement Type: TSP
 Statement No. 1

Effective date POSTPONED to June 1, 2014. See Supplement No. 40
 Effective date POSTPONED to July 1, 2014. See Supplement No. 41
 Effective date POSTPONED to August 1, 2014. See Supplement No. 42

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Rule 4.J.(1) of PSC No. 16; plus, where applicable, the municipal tax rate in accordance with Rule 4.J.(2) of PSC No. 16. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

Applicable Surcharge Percentages	Non-Retail Access		Retail Access	
	Residential Delivery	Non-Residential Delivery; Residential and Non-Residential Commodity; and Bundled Special Contracts	Residential Delivery	Non-Residential Delivery
Cities:				
Rochester	5.2632%	3.0928%	2.0408%	0.0000%
Canandaigua	3.0928%	1.0101%	2.0408%	0.0000%
Villages:				
East Rochester, Geneseo, Hilton, Manchester, Meridian, Mt. Morris, Nunda, Pittsford, Shortsville, Sodus, Sodus Point, Webster, Wolcott	3.0928%	1.0101%	2.0408%	0.0000%
All Other Villages and Towns	2.0408%	0.0000%	2.0408%	0.0000%

Notes:

- (1) The effective aggregate percentage rate is computed as follows:

$$[(\text{taxes imposed}) / (1 - \text{taxes imposed}) * 100]$$
- (2) Retail Access Revenue is not subject to Local, City, or Village Municipal Tax Surcharges.