

**Tax Credit Statement**

All customers that take delivery service from RG&E pursuant to this Schedule will receive a credit on their per kWh and/or per kW Delivery Charges to reflect the Tax Credit in accordance with Rule K. The credit will be applied to all kilowatthours and/or kilowatts delivered under the service classifications listed herein.

<b>Service Classifications</b>	<b>Tax Credit per kWh, All kWhs</b>	<b>Tax Credit per kW, all kW</b>
SC 1 - Residential	(\$0.00426)	
SC 2 - General Service - Small Use	(\$0.00381)	
SC 3 - General Service - 100 kW minimum		(\$1.11)
SC 4 - Residential - TOU		
Schedule I	(\$0.00422)	
Schedule II	(\$0.00408)	
SC 7 - General Service - 12 kW Minimum	(\$0.00056)	(\$1.12)
SC 8 - Large General Service TOU		
Secondary		(\$0.97)
Primary		(\$0.92)
Subtransmission - Industrial		(\$0.52)
Subtransmission - Commercial		(\$0.66)
Transmission		(\$0.57)
Substation		(\$0.67)
SC 9 - General Service TOU	(\$0.00107)	(\$0.92)

<b>Service Classification No. 14, Otherwise Applicable Service Classification</b>	<b>Contract Demand (contract kW, per kW)</b>
SC 1	(\$2.79)
SC 2	(\$2.38)
SC 3	(\$1.06)
SC 7	(\$0.97)
SC 8 - Secondary	(\$0.76)
SC 8 - Substation	(\$0.49)
SC 8 - Primary	(\$0.67)
SC 8 - Subtransmission - Industrial	(\$0.42)
SC 8 - Subtransmission - Commercial	(\$0.46)
SC 8 - Transmission	(\$0.62)

**Tax Credit Statement**

All customers that take Area Lighting delivery service from RG&E pursuant to this Schedule will receive a credit on their per Lamp Delivery Charges to reflect the Tax Credit in accordance with Rule K. The credit will be applied to all Lamp charges as listed herein.

SC 6 - Area Lighting

Type of Luminaire	Size of Lamp (Initial Lumen)	Tax Credit per Light Residential	Tax Credit per Light Non-Residential
<b>Mercury Vapor</b>			
MV 175*	8,500	(0.46)	(0.46)
MV 400*	23,000	(0.80)	(0.82)
MV 1000*	60,000	(1.06)	(1.10)
<b>High Pressure Sodium</b>			
HPS 70	5,800	(0.42)	(0.42)
HPS 100	9,500	(0.43)	(0.43)
HPS 150	16,000	(0.76)	(0.76)
HPS 250	27,500	(1.00)	(1.00)
HPS 400	50,000	(1.08)	(1.09)
<b>Metal Halide</b>			
MH 250	22,000	(1.02)	(1.02)
MH 400	36,000	(1.08)	(1.08)
<b>Flood Fixture:</b>			
<b>High Pressure Sodium</b>			
HPS 150	16,000	(0.74)	(0.74)
HPS 250	27,500	(0.82)	(0.82)
HPS 400	50,000	(0.89)	(0.90)
HPS1000	140,000	(1.78)	(1.80)
<b>Metal Halide</b>			
MH 250	19,500	(0.95)	(1.22)
MH 400	32,000	(1.00)	(1.29)
MH 1000	100,000	(1.67)	(2.17)
<b>Shoebox Fixture:</b>			
<b>High Pressure Sodium</b>			
HPS 250	27,500	(1.16)	(1.16)
HPS 400	50,000	(1.22)	(1.22)
<b>Bracket Length</b>			
30 inch		(0.04)	(0.04)
8 foot		(0.06)	(0.06)
12 foot		(0.08)	(0.08)
16 foot		(0.11)	(0.11)
20 foot		(0.14)	(0.14)
<b>Brackets</b>			
Single		(0.03)	(0.03)
Twin		(0.07)	(0.07)
Wire service (per foot of extension)		(0.00)	(0.00)
Additional wood pole installed for luminaire		(0.26)	(0.26)

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Electric Economic Development Rates

Service Classifications			Tax Credit per kWh, All kWhs	Tax Credit per kW, all kW
SC #2 - General Service - Small Use	Empire Zone /Excelsior	<sup>1</sup>	\$ (0.00381)	
SC #3 - General Service - 100 kW Minimum	Empire Zone /Excelsior			(\$1.11)
SC #7 - General Service - 12 kW Minimum	Empire Zone /Excelsior		\$ (0.00056)	(\$1.12)
SC #8 - Large General Service - Time-of-Use				
Transmission	Empire Zone /Excelsior			(\$0.57)
Subtransmission - Industrial	Empire Zone /Excelsior			(\$0.52)
Subtransmission - Commercial	Empire Zone /Excelsior			(\$0.66)
Substation	Empire Zone /Excelsior	<sup>1</sup>		(\$0.67)
Primary	Empire Zone /Excelsior			(\$0.92)
Secondary	Empire Zone /Excelsior			(\$0.97)
SC #9 - General Service - Time-of-Use	Empire Zone /Excelsior	<sup>1</sup>	\$ (0.00107)	(\$0.92)

<sup>1</sup> The Economic Development rates and the Otherwise Applicable Service Classification rates are the same.