

Rates Applicable in
 Municipality Where Service is Supplied
 Pursuant to Rule 4 J

Effective January 1, 2006

ELECTRIC

The respective total aggregate percentage rate and total effective aggregate percentage rate applicable in the municipalities served by the Company is as follows:

ELECTRIC RETAIL: COMMODITY/OTHER, NON-RESIDENTIAL DELIVERY, AND BUNDLED SPECIAL CONTRACTS	Total Surcharge @ 1/1/06	
	Statutory Tax Rate (%)	Effective ¹ Aggregate Tax Rate (%)
		City of Rochester
City of Canandaigua	1.0000%	1.0101%
Village of East Rochester	1.0000%	1.0101%
Village of Geneseo	1.0000%	1.0101%
Village of Hilton	1.0000%	1.0101%
Village of Manchester	1.0000%	1.0101%
Village of Meridian	1.0000%	1.0101%
Village of Mt. Morris	1.0000%	1.0101%
Village of Nunda	1.0000%	1.0101%
Village of Pittsford	1.0000%	1.0101%
Village of Shortsville	1.0000%	1.0101%
Village of Sodus	1.0000%	1.0101%
Village of Sodus Point	1.0000%	1.0101%
Village of Webster	1.0000%	1.0101%
Village of Wolcott	1.0000%	1.0101%
All Other Villages and Towns	0.0000%	0.0000%

ELECTRIC RETAIL: RESIDENTIAL DELIVERY	Total Surcharge @ 1/1/06	
	Statutory Tax Rate (%)	Effective ¹ Aggregate Tax Rate (%)
		City of Rochester
City of Canandaigua	3.0000%	3.0928%
Village of East Rochester	3.0000%	3.0928%
Village of Geneseo	3.0000%	3.0928%
Village of Hilton	3.0000%	3.0928%
Village of Manchester	3.0000%	3.0928%
Village of Meridian	3.0000%	3.0928%
Village of Mt. Morris	3.0000%	3.0928%
Village of Nunda	3.0000%	3.0928%
Village of Pittsford	3.0000%	3.0928%
Village of Shortsville	3.0000%	3.0928%
Village of Sodus	3.0000%	3.0928%
Village of Sodus Point	3.0000%	3.0928%
Village of Webster	3.0000%	3.0928%
Village of Wolcott	3.0000%	3.0928%
All Other Villages and Towns	2.0000%	2.0408%

ELECTRIC OPEN ACCESS³: DELIVERY	Total Surcharge @ 1/1/06	
	Statutory Tax Rate (%)	Effective ¹ Aggregate Tax Rate (%)
		Residential
Nonresidential	0.0000%	0.0000%

Notes:

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

$$\frac{\text{taxes imposed}}{(1-\text{taxes imposed})} \times 100.$$

(3) Open Access Revenue is not subject to Local, City, or Village Municipal Tax Surcharges.