

**STATE OF NEW JERSEY  
BOARD OF PUBLIC UTILITIES**

**In the Matter of the Petition of  
Public Service Electric and Gas Company  
for Approval of an Increase in Electric and Gas  
Rates and for Changes in the Tariffs for  
Electric and Gas Service, B.P.U.N.J.  
No. 16 Electric and B.P.U.N.J. No. 16  
Gas, and for Changes in Depreciation Rates,  
Pursuant to N.J.S.A. 48:2-18,  
N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1, and  
for Other Appropriate Relief**

**BPU Docket Nos. ER18010029 and GR18010030**

**DIRECT TESTIMONY  
OF  
STEPHEN SWETZ  
9+3 UPDATE**

**SENIOR DIRECTOR – CORPORATE RATES AND  
REVENUE REQUIREMENTS  
ON  
ELECTRIC COST OF SERVICE AND RATE DESIGN**

**May 14, 2018  
P-9E R-1**

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**PUBLIC SERVICE ELECTRIC AND GAS COMPANY  
DIRECT TESTIMONY  
OF  
STEPHEN SWETZ  
SENIOR DIRECTOR – CORPORATE RATES AND  
REVENUE REQUIREMENTS  
ON  
ELECTRIC COST OF SERVICE AND RATE DESIGN**

1   **Q.     Please state your name, affiliation and business address.**

2   A.     My name is Stephen Swetz and I am the Senior Director – Corporate Rates and  
3   Revenue Requirements for PSEG Services Corporation. My principal place of business is 80  
4   Park Plaza, Newark, New Jersey 07102. My credentials are set forth in the attached  
5   Schedule SS-EI.

6   **Q.     Please describe your responsibilities as Senior Director, Corporate Rates and**  
7   **Revenue Requirements.**

8   A.     In this position I have, among other things, responsibility for the development of rates  
9   and tariffs for Public Service Electric and Gas Company (“PSE&G” or “Company”).

10   **Q.     Have you previously testified in proceedings before the New Jersey Board of**  
11   **Public Utilities (“Board” or “BPU”)?**

12   A.     Yes. I have both submitted testimony and testified before the BPU in a number of  
13   proceedings that are identified in Schedule SS-EI.

14   **SCOPE OF TESTIMONY**

15   **Q.     What is the purpose of your direct testimony in this proceeding?**

16   A.     The purpose of my direct testimony is to replace my initial testimony and schedules  
17   that were submitted with the Company’s January 12, 2018 filing in these proceedings. This  
18   testimony supports the Company’s proposed rates for Electric Service, which are designed to  
19   recover the revenue requirements for the electric Distribution business as presented in this

1 filing. I also sponsor other changes to the Company’s Tariff for Electric Service (“Tariff”)  
2 including the establishment of an Electric Tax Adjustment Credit (“ETAC”) and a Green  
3 Enabling Mechanism (“GEM”). My testimony describes the Company’s embedded cost of  
4 service study (“Company ECOSS”) used as the basis for development of the new electric  
5 rates and the proposed rate design for each rate class under PSE&G’s Tariff. I also present  
6 an alternative embedded cost of service study (“the Staff ECOSS”) as required under the  
7 BPU’s order in the Company’s previous base rate proceeding and explain why that ECOSS  
8 should not be used to set rates in this case.

9 **Q. Do you sponsor any schedules as part of your direct testimony?**

10 A. Yes. I sponsor the following schedules that were prepared and/or compiled by me or  
11 under my direction and supervision:

<u>SCHEDULE DESCRIPTION</u>	<u>NUMBER</u>
Qualifications of Stephen Swetz.....	SS-E1
Basis of Calculations Schedules	
Actual and Weather Normalized Billing Determinants .....	SS-E2 R-1
ECOSS Adjustments.....	SS-E3
Cost of Service Schedules	
Illustration of Cost Segmentation Methodology.....	SS-E4
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1	Inter Class Revenue Increase Allocations.....	SS-E9 R-1
2	Service Charge Calculations .....	SS-E10 R-1
3	Proof of Revenue by Rate Schedule .....	SS-E11 R-1
4	Typical Customer Bill Impacts by Rate Schedule .....	SS-E12 R-1
5	Staff's Cost Allocation Methodology Related Schedules	
6	Details of Complete ECOSS Study – Staff's Method .....	SS-E13 R-1
7	Summary Report – by Functional Segment – Staff's Method.....	SS-E14 R-1
8	Functional Cost Summary – Staff's Method .....	SS-E15 R-1
9	Service Charge Calculations – Staff's Method .....	SS-E16 R-1
10	Electric Tax Adjustment Credit (ETAC) Schedules	
11	Net Revenue Requirement .....	SS-ETAC-1 R-1
12	Credit Calculation .....	SS-ETAC-2 R-1
13	Over/Under Calculation .....	SS-ETAC-3 R-1
14	Credit Impact Analysis .....	SS-ETAC-4 R-1
15	I also sponsor the Company's proposed Tariff which is attached to the Company's	
16	transmittal letter as Schedule 1.	

17 **OVERVIEW OF THE COMPANY'S RATE FILING AND BASIS OF**  
18 **CALCULATIONS AND ANALYSES**

19 **Overview**

20 **Q. What terminology does your direct testimony use regarding revenue and rates?**

21 A. Throughout this testimony, the revenue or percentage increase for "Distribution" is  
22 based only on revenue from the Service Charge and the kilowatt-hour ("kWh") and per  
23 kilowatt ("kW") Distribution Charge(s) indicated in the particular rate schedule. The term  
24 "Delivery" refers to revenue from the Service Charge and Distribution Charges as indicated

1 on the particular rate schedule, plus the revenue from all of the applicable adjustment clauses.  
2 The “Total Bill” equals the Delivery Charges plus electric supply, and is calculated as if all  
3 customers were supplied on Basic Generation Service (“BGS”).

4 **Q. Please describe the Company’s electric distribution services provided by the**  
5 **Company.**

6 A. The Company provides electric distribution services under the following Rate  
7 Schedules:

8 (i) Rate Schedule RS is the Company’s primary residential rate schedule;

9 (ii) Rate Schedule RHS is a closed service that was available to residential customers  
10 where electricity was the sole source of heating;

11 (iii) Rate Schedule RLM is a time of use rate available to residential customers;

12 (iv) Rate Schedule WH is a closed service that was available to premises with controlled  
13 water heating installations;

14 (v) Rate Schedule WHS is available for controlled water heating storage or for the  
15 electric heating elements of a water heating service connected to an active solar  
16 collection system;

17 (vi) Rate Schedule HS is a closed service that was available to permanently installed  
18 comfort building heating equipment;

19 (vii) Rate Schedule GLP is for general purposes at secondary distribution voltages;

20 (viii) Rate Schedule LPL is for general purposes at secondary voltages where the  
21 customer’s measured peak demand exceeds 150 kW and also at primary distribution  
22 voltages;



- 1 (ix) Rate Schedule HTS is for general purposes at subtransmission, transmission and high  
2 voltages;
- 3 (x) Payment Schedule PEP is applicable to electricity produced from a Qualifying  
4 Facility as defined in the Public Utility Regulatory Policies Act of 1978 and delivered  
5 to the Company;
- 6 (xi) Rate Schedule BPL is service for dusk to dawn street lighting and area lighting to a  
7 body politic from Company-owned lighting facilities;
- 8 (xii) Rate Schedule BPL-POF is service for dusk to dawn street lighting and area lighting  
9 to a body politic from publicly-owned lighting facilities; and
- 10 (xiii) Rate Schedule PSAL is service for dusk to dawn private street lighting and outdoor  
11 area lighting from Company-owned lighting facilities.

12 **Q. Please provide an overview of the Company's filing in this proceeding.**

13 A. As described more fully by Company witness Mr. Scott Jennings, PSE&G is seeking  
14 to increase its base delivery rates effective October 1, 2018 by approximately \$199.8 million  
15 annually for its electric distribution business. As discussed further by Mr. Jennings and  
16 Company witness Mr. Robert Krueger, the Company further proposes to offset this increase  
17 with certain income tax benefits that will result in changes over the next five years averaging  
18 approximately 0.7% annually for the Company's electric distribution business. This amount  
19 is net of certain income tax benefits that the Company proposes to flow through to customers  
20 as discussed later in my testimony. My testimony provides support for both the phased rate  
21 changes that the Company proposes to implement and the establishment of the ETAC to  
22 effectuate the flow through of income tax savings.

1 **Q. Please provide a summary of the significant rate design changes that you are**  
2 **proposing.**

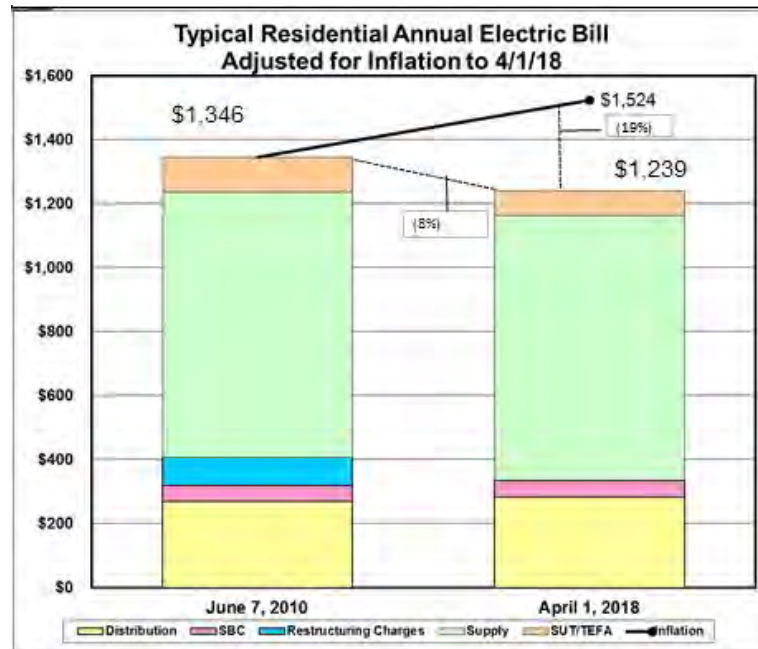
3 A. The Company is proposing some significant changes to rate design. As previously  
4 mentioned, the Company is proposing an ETAC, which will adjust rates for certain federal  
5 income taxes changes. The Company is also proposing a GEM that will eliminate the current  
6 disincentive that PSE&G has to reduce customer usage. Finally, the Company is proposing  
7 to change the RS Service Charge, increasing it over a three year period. In years two and  
8 three of the proposed Service Charge increase, the Company will reduce per kWh  
9 distribution charges to ensure revenue neutrality.

10 **Q. Can you show how customers' total bills have changed since the last base rate**  
11 **case?**

12 A. As said forth in Chart 1, the Company's annual bill for a typical residential electric  
13 customer is 8% lower than it was in 2010 on an absolute basis, and, adjusted for inflation, is  
14 down approximately 19%.

1

## CHART 1

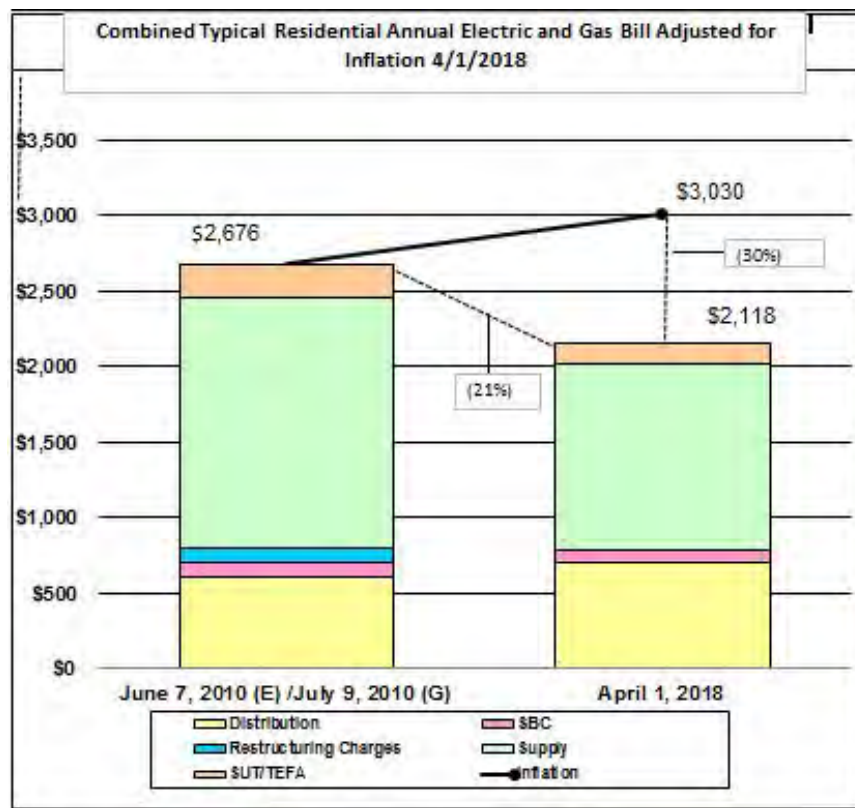


2

3 In addition, the Company's overall bills for a typical residential combined electric  
4 and gas customer have also declined by approximately 21% on an absolute basis and  
5 approximately 30% on an inflation adjusted basis, as said forth in Chart 2 below.

1

## CHART 2



2

3 **Q. Have you considered the impact of the proposed rates on lower-income**  
 4 **customers?**

5 **A.** Yes. The Company is very focused on this vulnerable segment of our customer base.  
 6 In addition to serving these customers through certain energy efficiency programs, such as  
 7 our multi-family housing programs, the Company also advocates for various grants provided  
 8 to lower-income customers, including the Low Income Home Energy Assistance Program  
 9 (“LIHEAP”), Lifeline and Tenants Lifeline Program (“Lifeline”), and the Universal Service  
 10 Fund (“USF”). LIHEAP is a Federal Block Grant program that helps low-income individuals  
 11 and households pay for their winter heating bills, medically necessary cooling benefits, and  
 12 weatherization. Recipient households must be at or below 200% of the Federal Poverty  
 13 Level. The Lifeline Program helps customers pay their utility bills with a \$225 annual utility

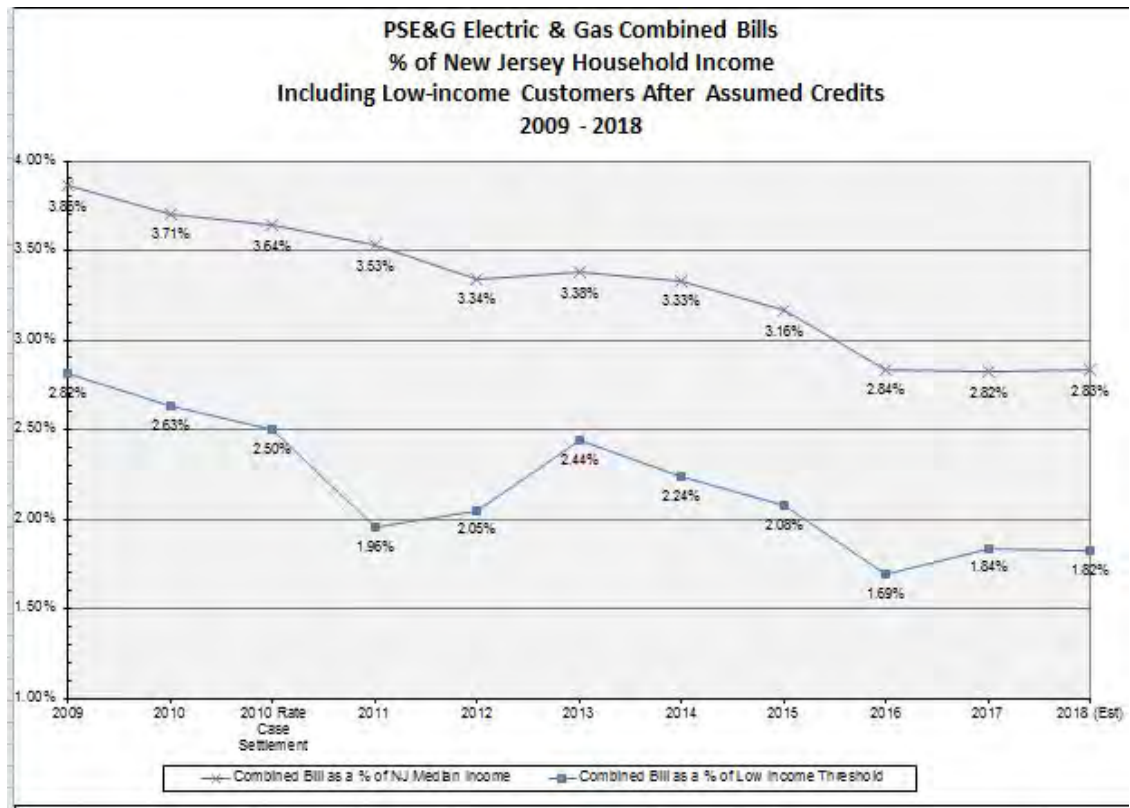
1 credit. To be eligible, a customer must be at or below about 225% of the federal poverty  
2 level, at least age 65, or at least age 18 and collecting Social Security Disability. USF is a  
3 statewide program administered by the Department of Community Affairs that allows  
4 program recipients to pay no more than 3% of their income for electric and 3% for natural  
5 gas, or 6% for total electric including electric heating for customers at or below 175% of the  
6 Federal Poverty Level.

7 The Company promotes the use of these programs to our customers through bill  
8 inserts and community outreach, conducting this communication in multiple languages where  
9 possible and appropriate. PSE&G has more customers eligible for these low income  
10 programs on a proportionate basis compared with other utilities. Consequently, this customer  
11 segment receives special focus.

12 **Q. For these customers how has the percentage of income used to pay electric and**  
13 **gas bills changed since the Company's last base rate case?**

14 A. As illustrated in Chart 3 below, the relative cost of PSE&G's services to a typical  
15 combined (that is, electric and gas) residential lower-income customer is almost half what it  
16 was at the time of our last base rate case. This is a result of the lower costs of gas supply as  
17 well as PSE&G's success keeping distribution rates low.

1

**CHART 3**

2

3        This chart compares the bill as a percentage of income for a typical combined  
4        residential customer relative to New Jersey's median income and for low income customers.  
5        As can be seen, for the average residential customer, the cost of our service has declined  
6        from approximately 3.9% of median income at the time of our last rate case in 2009 to  
7        approximately 2.8% today. For lower income customers, the cost of the bill after LIHEAP,  
8        USF and Lifeline grants relative to an income threshold of 175% of the Federal poverty level  
9        (the level at which a customer is eligible for these grants), declined from approximately 2.8%  
10       of household income at the time of our last base rate case to approximately 1.8% today, a  
11       relative decline of approximately 36%.

1    **Q.     How will this proposed rate increase impact these customers?**

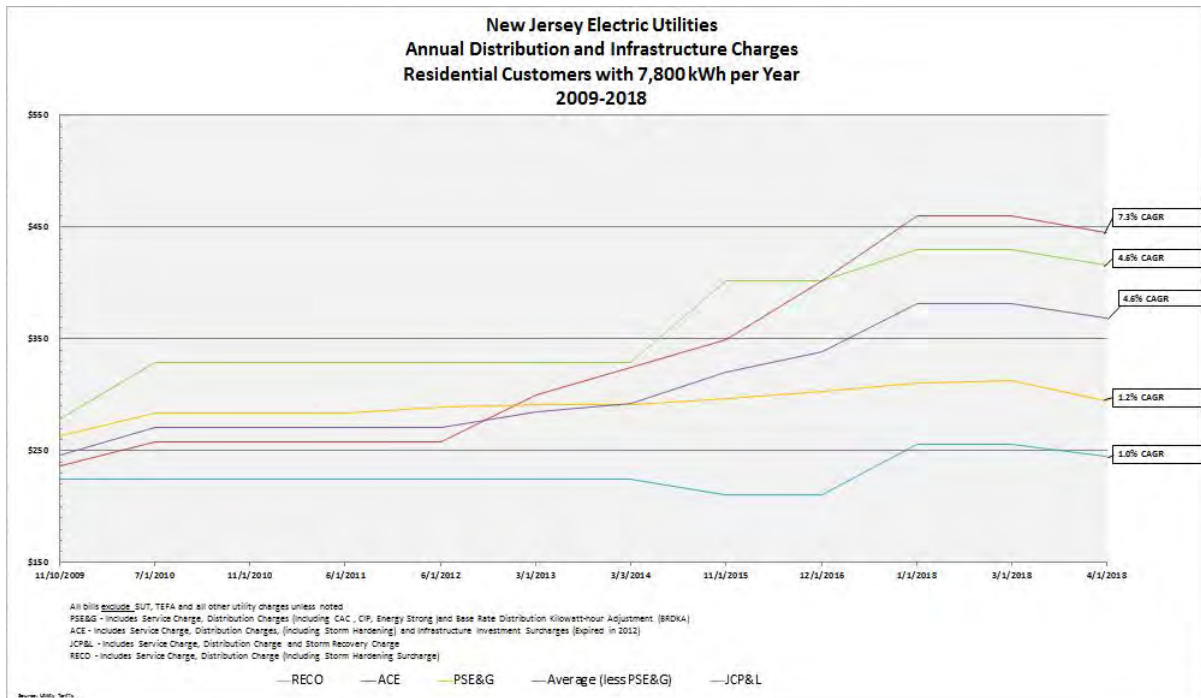
2    A.     Even with this proposed rate increase, the cost of electricity and gas for all of our  
3    customers, including low income customers, will still be considerably less than it was at the  
4    time of the last base rate case.

5    **Q.     Since the last base rate case, how have PSE&G's annual residential distribution**  
6    **and infrastructure charges compared to the rates of other New Jersey utilities?**

7    A.     PSE&G's residential distribution rates are the second lowest among electric utilities  
8    in the State.  Additionally, since our last base rate case eight years ago, the Company's  
9    electric rates have grown in a manner that is comparable to or less than other electric utilities  
10   in the State.  This is illustrated in Chart 4 below.  Even after the rate increase proposed in this  
11   case, PSE&G's rates will remain in this position relative to our peers.

1

## CHART 4



2

3

4 With respect to our electric distribution rates, as can be seen in the chart, applying the  
 5 State-wide average electric usage of 7,800 kWh per year for a typical residential customer to  
 6 each utility (even though the average usage for PSE&G's typical residential customer is  
 7 lower), the distribution portion of the bill which is the subject of this proceeding for PSE&G  
 8 is approximately \$295 per year, the second lowest among the State electric utilities and lower  
 9 than the \$369 per year average of the other NJ electric utilities. Further, our compound  
 10 annual growth rate ("CAGR") of this cost since our last rate case is 1.2%, less than half of  
 11 the average increase of other New Jersey utilities of approximately 4.6%.





1 design. These adjustments, along with the rate design presented in this testimony, are based  
2 upon the Test Year July 1, 2017 through June 30, 2018 (hereafter “Test Year”).

3 **Q. What billing determinants will be used to determine the revenue requirement**  
4 **and rates that are being established in this proceeding?**

5 A. The billing determinants used to establish rates and the revenue requirement in this  
6 proceeding will be the actual Test Year billing determinants as adjusted for normal weather.  
7 For the initial filing and any updates (prior to the final filing) with all actual data, the billing  
8 determinants will be a mix of weather normalized actuals and forecast billing determinants.  
9 Weather normalized billing determinants are calculated by adjusting actual recorded monthly  
10 electric sales to account for the effects of abnormal weather. A summary of the actual billing  
11 determinants, the weather normalized billing determinants, and the variation of each  
12 determinant from normal for the Test Year period is shown in Schedule SS-E2 R-1.

### 13 **Weather Normalization of Billing Determinants**

14 **Q. What weather pattern is used to weather normalize actual billing determinants?**

15 A. The Company utilizes a twenty year weather pattern as measured at Newark Liberty  
16 International Airport covering the period ended December 31, 2016.

### 17 **Scope of the ECOSS**

18 **Q. Please describe the ECOSSs that the Company is presenting in this proceeding.**

19 A. The Company is presenting two ECOSSs in this proceeding – its recommended  
20 ECOSS is referred to as the Company ECOSS – and an additional ECOSS based on a  
21 methodology developed by BPU Staff and referred to as the Staff ECOSS. As discussed  
22 more fully below, the Company does not support the use of the Staff ECOSS to establish

1 rates in this proceeding, but is submitting the study in compliance with the Board's June 7,  
2 2010 Order in BPU Docket No. GR09050422, the Company's previous base rate proceeding.  
3 The ECOSs discussed in this testimony are for the electric Distribution portion of the  
4 Company's operations. Thus the ECOSs are generally "wires only" analyses for the  
5 regulated electric delivery business. They do not include the costs for the Company's  
6 Transmission business, which is under the jurisdiction of the Federal Energy Regulatory  
7 Commission ("FERC"), nor any electric production or supply costs. Although PSE&G  
8 remains responsible to provide BGS, the determination of rates charged to end-use customers  
9 for this service are addressed in other proceedings.

#### 10 **Adjustments to Accounting Data**

11 **Q. Did you make any adjustments to the accounting data used in the ECOSs?**

12 A. Several adjustments to the 2016 accounting data used in the ECOSs were necessary  
13 prior to its use. These adjustments and FERC Account associated with each of these  
14 adjustments are shown on Page 1 of Schedule SS-E3.

15 In the rate design process, the unit charges associated with these adjustments will be  
16 added back as appropriate in each rate schedule to assure full recovery of these expenses.  
17 The Company ECOS and the Staff ECOS each include these adjustments to costs and  
18 billing determinants.

# 1 **ECOSS OVERVIEW**

## 2 **Introduction**

3 **Q. What is the first step in developing new electric rates?**

4 A. The first step in developing new electric rates is the preparation of an appropriate  
5 ECOSS. The Company ECOSS was used to both separate costs by functional segments and  
6 to apportion (or allocate) these segmented costs to the rate classes or sub-classes based upon  
7 each class' responsibility for that cost.

8 **Q. What is the objective of an ECOSS?**

9 A. The objective of the ECOSS is to measure the cost responsibility of each rate/class  
10 and distribution function (functionalization).

## 11 **Cost Allocation Concepts**

12 **Q. Please describe the cost allocation concepts used in the Company's ECOSS.**

13 A. Inherent in any ECOSS is the allocation to rate classes of many costs which by their  
14 nature are difficult to relate precisely to cost causation. Cost causation describes the cause  
15 and effect relationship between customer requirements, load profiles and usage  
16 characterization and the costs incurred by the utility to serve those requirements. Experts  
17 will differ on the best way in which many costs should be allocated among customer classes.  
18 The key is to determine which approach makes the most sense in terms of best answering the  
19 question of what caused the cost, and then apply the result in a reasoned, balanced manner.  
20 At all times, it is important to recognize that the ECOSS is intended to be a guide to  
21 appropriate ratemaking, and that one objective of ratemaking is that the end result should be  
22 a reasonable one.

1       The development of an ECOSS requires an understanding of the operating  
2 characteristics of the utility system. Electric distribution company facilities, such as  
3 substations, wires and transformers, are planned and constructed to provide reliable service  
4 on a least cost basis. Distribution planners must design distribution systems with sufficient  
5 wire and transformation capacity to meet customers' peak loads (while, of course,  
6 maintaining safety and reliability).

7       Each portion of the electric distribution system is nominally designed in size to carry  
8 the expected peak electric loads, without concern for the loadings in other hours or periods of  
9 the year. Although it is mathematically possible to develop an allocator of costs based upon  
10 virtually any attribute or formula, the use of a method that has little or no relation to the  
11 underlying cost causation is simply flawed. If the adopted approach reasonably tracks cost  
12 causation and the guidance to the end result is applied with a reasoned, balanced view, fair  
13 and equitable delivery rates to all classes of delivery customers will be the end result.

14       As I discuss later, I have used the results from the Company ECOSS as a guide in  
15 developing rates, but tempered the final rate design to provide a reasonable balance between  
16 the goal of moving each rate schedule towards costs and the goal of holding the increases to  
17 reasonable percentage increases based upon the resulting customer impacts.

## 18   **General Cost Allocation and Functionalization Methodology**

19   **Q.     What is the basis for the cost allocation and functionalization Methodologies**  
20       **used in the Company ECOSS?**

21   A.     The Company ECOSS incorporates a method identical to that as used by the  
22 Company in its prior electric base case, and is based on the concepts and theories  
23 recommended in Chapter 6 of the current NARUC Electric Utility Cost Allocation Manual

1 (“NARUC Manual”) regarding the classification and allocation of electric distribution plant.  
2 Although much has changed in the industry since this document was published, the  
3 methodology presented is still valid and relevant to evaluating the costs for today’s electric  
4 distribution business.

5 The NARUC Manual outlines the general methodology to be used on page 90 as  
6 follows:

7 *When a utility installs distribution plant to provide service to a customer and*  
8 *to meet the individual customer’s peak demands requirements, the utility must*  
9 *classify distribution plant data separately into demand- and customer-related*  
10 *costs.*

11 And later on that same page 90:

12 *Distribution plant Accounts 364 through 370 involve demand and customer*  
13 *costs. The customer component of distribution facilities is that portion of*  
14 *costs which varies with the number of customers. Thus, the number of poles,*  
15 *conductors, transformers, services, and meters are directly related to the*  
16 *number of customer’s on the utility’s system...each primary plant account can*  
17 *be separately classified into a demand and customer component.*

18 The NARUC Manual then discusses the allocation of the demand related distribution  
19 costs on page 97 in the middle of the first paragraph of this same publication:

20 *The load diversity at distribution substations and primary feeders is*  
21 *usually high. For this reason, customer-class peaks are normally used for the*  
22 *allocation of these facilities. The facilities nearer the customer, such as*  
23 *secondary feeders and line transformers, have a much lower diversity. They*  
24 *are normally allocated according to the individual customer’s maximum*  
25 *demands.*

26 **Q. What are the fundamentals of classifying and allocating the costs of providing**  
27 **distribution service that are described in the NARUC Manual?**

28 A. The methodology presented in the NARUC Manual presents three key distribution  
29 Cost of Service fundamentals for classifying and allocating costs incurred to provide each  
30 customer distribution service:

- 1           1. Distribution costs have no energy related component;
- 2           2. The load diversity as experienced by specific facilities or equipment determines the
- 3           cost allocation method that should be used; and
- 4           3. Poles, conductors, line transformers, services and meters have a customer component.

5   **Q.     Please describe these three fundamentals and how they are used in the Company**  
6   **ECOSS.**

7   A.     The first fundamental, the absence of an energy related component, is very basic.  
8   With the limited exception of electrical losses, the amount of energy, as measured by kWh  
9   consumption, has no impact on the planning, design or installation of any electric distribution  
10   plant. Therefore, kWh consumption has not been included in the Company's methodology as  
11   the basis of allocation of distribution costs.

12         The second fundamental, load diversity as experienced by specific facilities or  
13   equipment, is somewhat subtle. Electric distribution facilities are designed based on various  
14   criteria depending upon the function of each particular piece of equipment.

15         On one extreme, a piece of equipment that connects a customer to the electric system  
16   (such as a service drop) is sized to handle the expected peak load of that customer, regardless  
17   of when that peak load might occur. For example, for some residential customers this peak  
18   might be a hot summer night when they have their central air conditioner at full power, all  
19   the lights in the house are turned on and the refrigerator is running. For other residential  
20   customers without many appliances, the peak might occur on Christmas morning when  
21   decorations are lit and the furnace fan (on their gas heating units) turns on. Similar effects  
22   would be seen for all types of industrial and commercial customers as well, with the  
23   occurrence of the peak load varying, in effect, by customer.

1           On the other extreme, an electric distribution substation is designed to handle the  
2 peaks expected at that specific substation at the time of peak demand at that location. At  
3 these locations, a customer's peak demand, the number of customers served, or even kWh  
4 usage for any specific customer or any combination of customers, is immaterial. The only  
5 value that matters is the expected peak demand at that substation. For the Company's service  
6 territory, given the combined loads of customers, equipment installed and the local climate,  
7 these peaks are customarily observed in the late afternoon of a hot summer day.

8           The effect of varying diversity is a continuum between these two extreme points of  
9 the electric distribution system. To determine the effects of such variations in load diversity  
10 between the substation and the service drop, or to develop a unique cost allocation  
11 methodology to account for each different type of diversity of load, would be a vast and  
12 impracticable task. In practice, any methodology used must strike a balance between one  
13 that is both theoretically ideal and one that can actually be implemented. The methodology  
14 presented in this testimony strikes this balance and is consistent with the underlying basis for  
15 the installation and design of the distribution system by the Company's distribution planners.

16 **Q. Does the Company agree with the third fundamental identified by NARUC --**  
17 **that certain facilities such as poles, conductors, line transformers, services and**  
18 **meters have a customer component?**

19 A. Yes. The Company agrees with the third key point identified in the NARUC Manual  
20 that a portion of distribution facilities are customer-related. However, due to the  
21 complexities and resources required to perform a study of the portion of facilities that should  
22 be classified as customer related and the likelihood that such a study would show a need for  
23 increased residential charges that would far exceed what the Company is proposing in this



1 proceeding, the Company has not undertaken a study to quantify this customer-related  
2 portion for this proceeding, but may do so in future rate cases.

3 **Q. How is the PSE&G electric distribution system segmented or functionalized in**  
4 **the Company ECOSS?**

5 A. As explained in more detail below, the Company ECOSS segments the electric  
6 distribution utility plant into six distinct segments – Access, Local Delivery, System  
7 Delivery, Customer Service, Measurement, and Street Lighting. Of these six segments, the  
8 Access, Local Delivery and System Delivery segments are much larger than the other three  
9 and form the core of the distribution business.

10 **Q. Please describe the Access, Local Delivery and System Delivery segments in**  
11 **more detail and provide an overview of how you have allocated the costs of these**  
12 **segments.**

13 A. The Access segment is limited to the electric service drop to individual customers; the  
14 Local Delivery segment is comprised of plant that is shared among a small number of  
15 customers, and the assets comprising the System Delivery segment serve a large number of  
16 customers. Consistent with the second and third NARUC fundamentals discussed above, I  
17 have allocated the Local Delivery costs based on the sum of customer individual peak  
18 demands. This allocation follows the NARUC cost causation principle that facilities that are  
19 electrically close to customers are sized to carry the sum of undiversified customer peak  
20 loads.

21 Because System Delivery facilities are electrically farther from the customers, and see  
22 only highly diversified customer demands, I have allocated these facilities' costs solely on  
23 the basis of each rate class' contribution to the system peak, or what is termed each rate  
24 class' Coincident Peak (CP). The sum of customer peaks for Local Delivery costs and rate

1 class CPs for System Delivery costs form a reasonable basis for the allocation of costs to  
2 each rate class because they represent the underlying basis of the cost causation for the type  
3 of equipment that comprises each distinct segment.

4 Because subtransmission and primary circuits have characteristics partially consistent  
5 with Local Delivery and partially consistent with System Delivery assets, a cost separation  
6 methodology for allocating these costs was developed in consultation with the Company's  
7 distribution planners. For subtransmission circuits, the function of which is primarily to  
8 distribute power between substations and only secondarily to serve 26 kV customers (on Rate  
9 Schedule HTS-subtransmission), an analysis of the loads determined that a 22.5% - 77.5%  
10 spilt between the functions of Local Delivery and System Delivery was appropriate.

11 The function of primary circuits, however, was determined to be more evenly spilt  
12 between providing Local Delivery and System Delivery functions. A primary circuit carries  
13 power from a substation to customers who are typically served, through transformers along  
14 its length. The portion nearest the substation connection has a highly diversified load,  
15 because it carries the load attributed to all customers on that particular circuit. It thus  
16 performs a function similar to that of the substation, and thus could be considered primarily a  
17 System Delivery asset and should be largely allocated on the CP of the classes served. On  
18 the other extreme, the portion of the circuit that is electrically farthest away from the  
19 substation may serve only one customer and must be designed to handle the peak demand of  
20 that specific customer, resulting in zero load diversity. It thus could be considered a Local  
21 Delivery asset and allocated on the sum of the customer peaks for the classes served. Along  
22 the length of the primary circuit, the diversity gradually shifts from the highly diversified  
23 load at one end to the undiversified load at the other end. As a result, I have utilized a 50% -

1 50% split between Local Delivery and System Delivery to segment and allocate all primary  
2 circuits' costs as a representation of the average diversity and dual functionality of this  
3 equipment.

4 The remaining segment, the Access segment, is allocated via a special study of the  
5 costs of service drops by rate class as discussed more fully below.

## 6 **Functionalization of the Six Segments**

7 **Q. What is the first step in the process of performing an ECOSS?**

8 A. As the first step in that process, the ECOSS unbundles total costs into the six distinct  
9 functional segments that I previously discussed – Access, Local Delivery, System Delivery,  
10 Street Lighting, Customer Service, and Measurement.

11 **Q. Once these functional segments are developed, how are they used?**

12 A. These separate functions (or segments) assist in the development of individual rate  
13 schedule components, such as the Service Charge. Once the plant and expenses are  
14 functionalized to the proper segment, the allocation process spreads the cost responsibility to  
15 the rate classes.

16 **Q. What items are included in each of these segments?**

17 A. The list below describes what is included in each of the six segments:

- 18 • The Access segment includes the plant and operation and maintenance (“O&M”)  
19 costs related to the electric service drop.
- 20 • The Local Delivery segment includes all equipment (plant and O&M) related to  
21 the local distribution facilities.

- 1       • The System Delivery segment includes all equipment (plant and O&M) related to  
2       the “bulk” system distribution facilities.
- 3       • The Street Lighting segment is limited to the luminaires, brackets, and poles used  
4       only for street lighting purposes (the latter termed “street lighting poles”).
- 5       • The Customer Service segment includes all costs relating to billing, inquiry, sales,  
6       service and collection activity.
- 7       • The Measurement segment includes the costs for meter reading, meter plant and  
8       meter O&M.

9   **Q.     Are all costs included in these six segments?**

10  A.     Yes, all costs are functionalized to one or more of these of six segments.

## 11  **Access Segment**

12  **Q.     Please discuss the Access segment in greater detail.**

13  A.     The Access segment is the initial link between the shared or common distribution  
14  system and the customer’s own electric system, comprised of the electric service drop whose  
15  gross plant is recorded in FERC Account E369. Service drops are illustrated as a thick  
16  dashed line on Schedule SS-E4. The embedded costs for this segment are allocated across  
17  the rate classes based on an analysis of current unit costs, determined from typical service  
18  drop lengths and wire types as estimated by the Company’s distribution planners. In  
19  situations where various size services are used to provide service to customers on the same  
20  rate schedule but with different peak loads, only the relative cost of the minimum size service  
21  is functionalized to this segment. The remainder is functionalized to the Local Delivery

1 Segment for recovery through kWh or kilowatt (“kW”) charges, and is not included in the  
2 costs to be recovered by Service Charges.

### 3 **Local Delivery Segment**

4 **Q. Please discuss the Local Delivery segment in greater detail.**

5 A. As discussed above, the Local Delivery facilities are the portions of the distribution  
6 system that are used to serve multiple customers and are also electrically and physically  
7 closest to the point of connection with individual customers’ service drops. These facilities  
8 include the following types of plant:

- 9 • All secondary wire other than that used for customer service drops and for street  
10 lighting service,
- 11 • All line transformers; including all pole top units, pad mounts, underground and  
12 network transformers,
- 13 • 22.5% of the Company’s 26 Kilovolt (“kV”) circuits - including poles, conductors  
14 and devices (only applicable to customers served at subtransmission voltages),
- 15 • 50% of the Company’s primary circuits - including poles, conductors and devices,  
16 and
- 17 • The portion of the service drop and meters in excess of the relative minimum  
18 amounts.

19 Although many customers share these facilities, the load carrying capacity of  
20 individual transformers, lines and circuits is primarily driven by the sum of the undiversified  
21 peak demand of individual customers. Therefore, the majority of investment in the Local

1 Delivery segment has been allocated to the rates based on the sum of the customers'  
2 individual peak demands.

3 As I have previously mentioned, although the Company agrees with NARUC that a  
4 portion of these facilities is customer-related and should be allocated based on the number of  
5 customers served, it is not proposing an allocation method based on this fundamental in this  
6 proceeding, but may do so in future rate case proceedings. The outcome of such an  
7 allocation study would likely indicate that residential customers cause a higher proportion of  
8 costs than indicated by the methods used in preparing the Company ECOSS.

9 Investment in line transformers was allocated to the rate classes based on the average  
10 embedded costs, on a dollar per kVA basis, that were derived from a study that linked the  
11 actual transformer serving each customer with the Company's accounting records. This  
12 study is provided in the workpapers that support this testimony. Facilities related to the  
13 Local Delivery segment are illustrated as a thin solid line on Schedule SS-E4. A detailed  
14 discussion of the segmentation and allocation of each FERC Plant Account related to this  
15 segment is discussed in Appendix-E1.

## 16 **System Delivery Segment**

17 **Q. Please discuss the System Delivery segment in greater detail.**

18 A. The System Delivery segment is used for the portions of the distribution system that  
19 are planned to meet large, very diversified loads from many sizes, classes and types of  
20 customers. Thus, this segment is composed of the portion of the distribution system facilities  
21 that is electrically farthest from individual customers and is sometimes referred to as the bulk  
22 distribution system. It is comprised of the following type of facilities:

- 23
  - Switching stations and substations (the distribution portions only),

- 77.5% of the Company's 26 kV circuits - including poles, conductors and devices, and
- 50% of the Company's primary circuits - including poles, conductors and devices.

The costs for these System Delivery facilities are allocated across applicable rate classes based on the classes' contribution to the system CP, because the CP criteria is used as the planning criteria for this type of investment. Facilities relating to the System Delivery segment are illustrated as a thick solid line on Schedule SS-E4. As with the prior segment, a detailed plant-by-plant discussion of the segmentation and allocation is discussed in Appendix-E1.

## **Street Lighting Segment**

**Q. Please discuss the Street Lighting segment in greater detail.**

A. This segment comprises the investment for street lighting luminaires, street lighting poles (poles used exclusively for street lighting), and other miscellaneous devices such as street lighting brackets and/or shrouds, and all associated O&M expenses for this equipment. Where a pole is used solely to provide street lighting, termed a "street lighting pole," one section of secondary wire was also segmented to this function for each pole so identified.

All investment and expenses in the Street Lighting segment were directly assigned to the three street lighting Rate Schedules of BPL, BPL-POF, and PSAL based upon the number and type of lights and poles billed under each rate schedule.

1   **Customer Service Segment**

2   **Q.     Please discuss the Customer Service segment in greater detail.**

3   A.     This segment encompasses all costs related to Customer Service type functions, such  
4   as costs related to billing, payment receipt and processing, collection activity, and other  
5   account maintenance type costs, with the exception of meter reading costs, which are  
6   included in the Measurement segment. These costs are allocated to the rate classes based  
7   upon a separate study of Customer Service functions.

8   **Measurement Segment**

9   **Q.     Please discuss the Measurement segment in greater detail.**

10  A.     This segment includes costs for meter reading and the investment and O&M related  
11  to the meters themselves. Meter reading costs are allocated to the rate classes based upon a  
12  separate embedded cost analysis of Customer Service functions, while the meter investment  
13  is allocated across the rates based upon the relative installed cost of new meters. Similar to  
14  what was done in the Access Segment for electric services, in those situations where various  
15  size meters are typically used to provide service to customers on the same rate schedule but  
16  with different peak loads, only the relative cost of the minimum size meter is functionalized  
17  to this segment, with the remainder functionalized to the Local Delivery Segment for  
18  recovery through kWh or kW charges. These costs are not included in the cost to be  
19  recovered by the Service Charges.



1   **Modeling Procedures**

2   **Q.     Please describe the ECOSS modeling procedures as well as how all ECOSS items**  
3       **are segmented and functionalized.**

4   A.     The ECOSS was developed based upon the weather normalized billing determinants  
5   and costs for each of the rate schedules for the ECOSS test period as defined above. The  
6   revenues received by each rate class were calculated (or target balanced) such that the  
7   resulting Rate of Return (ROR) for each rate class equals the Company's proposed overall  
8   ROR. Schedule SS-E5 R-1 contains the complete details of these final ECOSS model  
9   results, Schedule SS-E6 R-1 presents a summary report of the revenue requirements by  
10   functional segment, while Schedule SS-E7 R-1 shows the revenue requirements by function  
11   (or segment) for each rate class.

12         The detailed description of how all ECOSS items are modeled, segmented and  
13   functionalized is discussed in Appendix-E1. In Appendix-E1, a description is provided of  
14   how each of the major plant categories (gross plant) is segmented or functionalized. I then  
15   discuss the procedures used for Common and General plant, depreciation reserve,  
16   adjustments to rate base, operating revenues, O&M expenses for utility plant, A&G  
17   expenses, depreciation and amortization expenses, pro forma expense adjustments, and  
18   finally, taxes.

19         Schedule SS-E5 R-1 shows the details of the ECOSS used to calculate distribution  
20   revenue requirements by rate schedule. This study was used in the development of the  
21   proposed rates. These results are summarized by revenue requirements for each rate  
22   schedule and by segment in Schedule SS-E6 R-1.

1     **Q.     Please summarize the results of the Company ECOSS.**

2     A.     Schedule SS-E5 R-1 shows the details of how each plant and expense item was  
3     separated into each of the six segments and allocated to each category of customers for each  
4     of the various rate classifications based upon the extent to which those groups of customers  
5     caused the costs, along with presenting the results of the allocation for each plant and  
6     expense item. Schedule SS-E6 R-1 shows a high level summary of expenses, plant, and  
7     revenue requirements for each of the six functional segments, while Schedule SS-E7 R-1 is a  
8     summary report of the rate related revenue requirement for each rate class in total

9             The revenue requirements reported in Schedules SS-E5 R-1, SS-E6 R-1 and SS-E7 R-  
10    1 do not include the costs or revenue requirements associated with adjustment clauses and  
11    New Jersey Sales and Use Tax (SUT). These costs, however, will be collected from  
12    customers directly through the appropriate charges, as I will discuss in the Rate Design  
13    portion of this testimony.

14    **Synchronizing the Cost of Service Study to the Rate Design**

15    **Q.     Please explain how the Company ECOSS was synchronized with the proposed**  
16    **rate design.**

17    A.     As previously noted, the Company ECOSS is based on the period January to  
18    December of 2016 while the rate design is based on the Test Year July 2017 to June 2018. It  
19    is not possible to use the ECOSS results directly in the rate design process because the  
20    number of customers, kilowatt-hours delivered, as well as plant and expenses are slightly  
21    different between these two time periods. To properly execute the rate design process, the  
22    Company ECOSS results must be adjusted slightly to correspond to the rate design test year  
23    period. The methodology used to synchronize the ECOSS results is included in Schedule

1 SS-E8 R-1. Because the primary difference is in the number of customers and amount of  
2 energy delivered, each functional segment's revenue requirement from Schedule SS-E7 R-1  
3 was multiplied by the ratio of either the number of customers or kilowatt-hours delivered for  
4 the rate design test year to the value during the ECOSS year. The development of these sync  
5 factors is shown on page 1 of Schedule SS-E8 R-1. The revenue requirements associated  
6 with Segment #4 – Local Delivery, Segment #5 – System Delivery, and Segment #2 – Street  
7 Lighting were adjusted by the ratio of the kWh delivered in these two periods. The revenue  
8 requirements associated with Segment #3 – Access, Segment #6 - Customer Service and  
9 Segment #7 – Measurement were adjusted by the ratio of the number of customers in these  
10 two periods, except for rate classes BPL, BPL-POF and PSAL, which were adjusted by the  
11 kWh sync factor described above for all functional segments. These steps are shown on lines  
12 1 to 15 of page 2 of Schedule SS-E8 R-1. The resulting adjusted ECOSS functionalized  
13 revenue requirements are each then adjusted on an equal percentage basis so that the total  
14 equals the proposed revenue requirements, as set forth on lines 25 to 39 of Page 2 of  
15 Schedule SS-E8 R-1. It is these final adjusted functionalized revenue requirements that are  
16 used in the rate design process.

## 17 **RATE DESIGN**

### 18 **Introduction**

19 **Q. What are your objectives for developing proposed electric rates?**

20 A. The proposed electric rates have been developed to meet several objectives. The  
21 primary purpose is to provide recovery of revenues equal to the amount of the proposed  
22 revenue requirement. Additionally, this recovery should be effectuated on an equitable basis  
23 that provides correct price signals to individual customers based on the cost to serve those

1 customers. The final objective is that rates should be simple and understandable for the  
2 customer.

3 **Q. Why is it important to send correct price signals to individual customers based**  
4 **upon the cost to serve those customers?**

5 A. I cannot overemphasize the need for development and implementation of correct  
6 price signals to customers. Distribution pricing must follow the underlying demand-based  
7 cost causation. Rates designed following this methodology will be equitable and will provide  
8 the ability for appropriate demand response from customers who are able to change usage  
9 patterns to achieve economic savings as a result of the price signals provided.

10 **Q. What determines the cost to serve customers?**

11 A. The Company ECOSS presents an allocation among customer groups of the  
12 embedded costs to provide regulated utility services and determines the cost to serve  
13 customers.

14 **Q. Are the proposed new rates based solely on the results of the Company ECOSS?**

15 A. No. The ECOSS is a guide to appropriate ratemaking; its results are not applied in a  
16 strict mathematical manner to design proposed rates. While our goal is to move rates toward  
17 a full cost basis, the achievement of that goal must be balanced against the need to achieve  
18 reasonable end results as I discuss more fully below.

19 **Q. Do the rates included in your testimony include or exclude New Jersey SUT?**

20 A. The proposed rates discussed in the next sections of my testimony and associated  
21 Schedules exclude SUT unless specifically indicated. However, the appropriate prices both  
22 without and with SUT are included in the Proof of Revenue by Rate Schedule in Schedule

1 SS-E11 R-1 as well as the proposed Tariff Sheets set forth Schedule 1 of the transmittal letter  
2 , and all other schedules that reference rates charged to customers.

### 3 **Limitations on Rate Changes**

4 **Q. Did you apply limits in designing proposed rates in this proceeding, and, if so,**  
5 **why?**

6 A. Yes. To achieve an overall goal of designing just and reasonable rates, I applied the  
7 principle of “gradualism” to temper the rate increases indicated by the results of the  
8 Company ECOSS. To apply the principle of gradualism, I employed a number of limits on  
9 the size of the rate increases that are proposed.

10 **Q. Please describe the rate increase limits used in developing the proposed electric**  
11 **rates.**

12 A. The first limit is that the proposed overall percentage revenue increase will be shared  
13 among all customer classes. Although a primary goal is to move the Distribution rates for  
14 each rate class toward costs as indicated by the Company ECOSS, no class will receive less  
15 than 50%, nor more than 175% of the overall average Distribution percentage increase. In  
16 addition, no class will receive more than 200% of the overall average percentage bill  
17 increase. These rate increase limits were selected to provide a reasonable balance between  
18 the goal of moving towards costs, and the need to achieve equity among customers. The  
19 calculation and percentage values of these limits are shown on page 1 of Schedule SS-E9 R-  
20 1.

21 **Q. Are there any exceptions to the proposed limits?**

22 Yes. Exceptions to the allocation formulas were made for Rate Schedules PSAL and  
23 BPL. Per the settlement of the Company’s prior Rate Case, the increase to distribution

1 revenue was shared equally among the rate classes based on their share of overall distribution  
2 revenues which included luminaire and pole charges in distribution revenues. Since that  
3 time, the Company has used this same allocation basis for its Capital Investment Programs  
4 (CIPs) and Energy Strong (ES) base rate roll-ins. However, these programs do not include  
5 any costs related to the luminaires and poles in these rate classes. Because the luminaire and  
6 pole prices were not increased, the distribution rate for the BPL and PSAL rate classes  
7 increased over 125% and 105%, respectively, well above the overall distribution revenue  
8 increase of 12.24%. To restore the Distribution Charge per kWh closer to cost, the Company  
9 is proposing to reallocate the current revenue from the Distribution Charges per kWh by  
10 reducing them as if they received the appropriate percentage increases from CIPs and ES as  
11 well as the same overall distribution revenue increase proposed in this rate case. At the same  
12 time, the Company is proposing to increase the Monthly Charges per Unit revenue in an  
13 amount equal to the Distribution Charge per kWh revenue decrease, resulting in no change in  
14 current BPL and PSAL rate class distribution revenue. Because Rate Schedules BPL and  
15 PSAL received disproportionate increases from the CIPs and ES programs and the current  
16 revenue from these rate schedules significantly exceeds their cost to serve, the Company is  
17 proposing a zero revenue increase for these two rate classes in this base rate case. In  
18 addition, for all future roll-ins for infrastructure programs, the Company is proposing to  
19 exclude Monthly Charges per Unit revenue and charges from the rate design and only include  
20 the Distribution Charges per kWh at one half of the overall distribution revenue percentage  
21 increase until the next base rate case.

1    **Inter Class Revenue Increase Allocations**

2    **Q.     Please describe the process for allocating the proposed distribution increase to**  
3        **each rate class.**

4    A.     Page 1 of Schedule SS-E9 R-1 shows the calculation of the overall average  
5        percentage increase for Distribution and total electric bills, as well as the calculation of the  
6        upper and lower limits to be used in the inter class revenue increase allocation on Schedule  
7        SS-E9 R-1, page 2.

8            Page 2 of Schedule SS-E9 R-1 shows the proposed inter-class allocation of the  
9        revenue increase. The Rate Schedules are indicated in Column 1, while Column 2 is the  
10       Proposed Distribution Revenue Requirement based upon the Company ECOSS results that  
11       were synchronized to the rate design test year. Column 3 is the Present Distribution  
12       Revenue, while Column 4 shows the increase that would occur if the synchronized Company  
13       ECOSS results were used directly – hence the use of the word “Unlimited” in the column  
14       heading. Column 5 is the present total electric bill calculated as if all customers were  
15       supplied at BGS rates. Column 6 is the percentage increase in distribution if the unlimited  
16       increase in dollars (from Column 4) were applied to the rates; that is, the percentage increase  
17       to each rate schedule if these ECOSS based increases were applied without constraints. The  
18       result of the proposed allocation of the Company’s revenue requirement increase to the rate  
19       classes, consistent with the principles outlined in the previous section, Limitations on Rate  
20       Changes, is presented in Column 7 and Column 9. Specifically, Column 7 shows the  
21       percentage increase and Column 9 shows the proposed Distribution revenue increase by rate  
22       class. Column 8 shows the proposed total bill percentage increase if all customers were  
23       supplied at BGS rates.

1           The final step was to calculate the proposed distribution revenue increases for all  
2 rates other than Rate Schedules BPL and PSAL. These calculations and the application of  
3 the limits were performed in an Excel spreadsheet utilizing the “Goal Seek” function to both  
4 meet all of the requirements of the limits and properly allocate any revenue shortfall between  
5 the rates, while recovering the full requested increase in distribution revenue.

6 **Q.     How should the rate design be affected if the Board approves an amount other**  
7 **than the Company’s overall revenue increase request?**

8 A.     If the Board approves an amount other than the Company’s overall revenue increase  
9 request, the increase to each of the classes should be allocated in proportion to the proposed  
10 revenue increase shown in Column 9 of Schedule SS-E9 R-1.

## 11 **General Rate Design Principles and Methodology**

12 **Q.     Please describe the general rate design principles and methodology used in**  
13 **developing the proposed electric rates.**

14 A.     The rate design methodology presented in this testimony follows the philosophy of  
15 the cost allocation methodology used in the Company ECOSS in order to align, as closely as  
16 practical, the rates (prices charged to customers) with the underlying costs of serving those  
17 customers. This is a key element in the Company’s rate design and its importance cannot be  
18 overstated. The rate design process is not just to recover the proper amount of revenue from  
19 each class, but to the extent practical, from individual customers as well, thereby preventing  
20 subsidy of one customer by another. An appropriate rate design will provide correct price  
21 signals that reflect how customers’ individual facilities impact the costs of the electric  
22 distribution system. Only by giving due recognition to what it costs to serve customers can  
23 the customers make the correct economic decisions.



1           The Service Charges for all rates that have service charges were set to move towards  
2   the sum of the revenue requirements indicated in the Company ECOSS for the Customer  
3   Service, Measurement and Access segments. With the exception of Rate Schedule RS and  
4   RHS, the change in these Service Charges was limited to the same general inter rate class  
5   limits of no more than 175% of the overall average Distribution percentage increase. The  
6   proposed Service Charge change for Rate Schedules RS and RHS will be discussed later in  
7   my testimony.

8           These limits were selected to provide a reasonable balance between the goal of  
9   moving each rate component towards costs, and the goal of avoiding unreasonable bill  
10   impacts. Any shortfall in Service Charge revenue resulting from these limits was transferred  
11   to the remaining Local Delivery based charges of the particular rate schedule. These  
12   calculations are as shown in Schedule SS-E10 R-1.

13          The Distribution Charges for each rate class were set, subject to the limits on the  
14   percentage change previously discussed, to recover all the revenue requirements of the Local  
15   and System Delivery segments plus any shortfall created from limitations on the proposed  
16   Service Charges. The specific unit rate charge (the per kWh or per kW charge) in each rate  
17   class are designed to recover the revenue requirements of the Local Delivery segment from  
18   annual billing determinants, while the revenue requirements for System Delivery are  
19   designed to be recovered only through summer billing determinants. Because the  
20   Company's system peak has consistently occurred during the summer period, the summer  
21   kWh is the best billing determinant to send the price signal to the customer that is most  
22   closely in line with cost causation. For example, for a rate designed only around non-  
23   blocked kWh charges, such as Rate Schedule HS, the winter charge per kWh is the Local

1 Delivery segment revenue requirement divided by the annual kWh use (the annual billing  
2 determinant). The summer charge per kWh is the System Delivery segment revenue  
3 requirement divided by the summer kWh use (the summer billing determinant), plus the  
4 Local Delivery segment revenue requirement divided by the annual kWh use (the annual  
5 billing determinant).

6 For the demand Rate Schedules GLP, LPL and HTS, the Company is proposing to  
7 continue two separate demand charges as currently applied. The first, the Annual Demand  
8 Charge, is a charge per kW for the monthly maximum kW that will be applicable in every  
9 month, and is based on each rate class' portion of the Local Delivery segment costs divided  
10 by the sum of the customers' monthly peak demands. For Rate Schedule GLP, these  
11 applicable demands are the customers' monthly measured peak demands over the entire year.  
12 For Rate Schedule LPL-Secondary (LPL-S) and LPL-Primary (LPL-P), these applicable  
13 demands are the customers' monthly measured peak demands occurring during any time  
14 period over the entire year. For Rate Schedule HTS-Subtransmission (HTS-S) and HTS-  
15 High Voltage (HTS-HV), the applicable demands are the customers' single highest demand  
16 that occurs at any time during the entire year, also referred to as a "ratcheted demand."

17 The second demand charge, the Summer Demand Charge, is a charge per kW of the  
18 monthly peak demand, but is only applicable in the four summer billing months – June  
19 through September. This charge is based on each rate schedule's share of the System  
20 Delivery segment cost divided by the appropriate kW peak demands for the summer period  
21 only. For Rate Schedule GLP, these applicable demands are the customers' monthly peak  
22 demands for the summer billing months only (June to September billing months). For Rate

1 Schedules LPL-S, LPL-P, and HTS-S, these applicable demands are the customers' monthly  
2 peak demands occurring during the on-peak periods in the four summer billing months.

3 The recovery of distribution revenue requirements through demand charges for those  
4 rate classes that are assessed demand charges is consistent with the Company's historical and  
5 current rate structure. Put into the context of the total electric bill for the average customer  
6 based upon annualized weather normalized rates, the portion of revenue that is collected  
7 through distribution demand charges remains small and ranges from approximately 17% for  
8 Rate Schedule GLP to 8% for Rate Schedule HTS-HV.

9 The limits for the changes in charges for individual luminaires and poles under Rate  
10 Schedules BPL, BPL-POF and PSAL will be discussed later in the discussion on the specific  
11 changes made to these Rate Schedules.

12 **ELECTRIC TAX ADJUSTMENT CREDIT ("ETAC")**

13 **Q. Please briefly describe PSE&G's proposed ETAC.**

14 A. As described in more detail in the testimony of Mr. Robert C. Krueger, the Company  
15 is proposing an ETAC to:

- 16 1. Return the excess income tax collected in electric rates from January 2018 through  
17 March 2018 with interest;
- 18 2. Return the unamortized electric portion of the Company's unprotected excess  
19 Accumulated Deferred Income Tax ("ADIT") balance related to the change of the  
20 Federal tax rate from 35% to 21% effective January 1, 2018, net of the offsets to  
21 permit recovery for deferred storm and other regulatory asset costs and related rate  
22 base impacts;

- 1        3. Return the unamortized electric portion of the Company's protected ADIT balance  
2        related to the change of the Federal tax rate from 35% to 21% effective January 1,  
3        2018 and related rate base impacts;
- 4        4. Return the Company's actual Electric Safe Harbor Adjusted Repair Expense  
5        ("ESHARE") deductions after the conclusion of the rate case;
- 6        5. Recover any IRS audit adjustments; and
- 7        6. Adjust for any major tax changes in the factor, such as tax reform.

8        **Q.     Please describe the methodology used to calculate the ETAC Net Revenue**  
9        **Requirement.**

10      A.     The Company is proposing to calculate the net revenue requirements associated with  
11      the ETAC through a new clause in its Tariff. The details of the ETAC and the recovery  
12      mechanism are described below.

13      **Q.     How does the Company propose to calculate the net revenue requirement**  
14      **associated with the ETAC?**

15      A.     The ETAC revenue requirement formula, which will be calculated on a monthly  
16      basis, is expressed as:

17            *ETAC Revenue Requirement = (Excess Income Tax Refund + Interest On Excess*  
18            *Income Tax Balance + Unprotected Excess ADIT Amortization + Protected Excess*  
19            *ADIT Amortization + After-Tax Return on Cumulative Change in Rate Base + Actual*  
20            *ESHARE Deduction Flow-Through + IRS Audit Electric Adjustments + Other Major*  
21            *Electric Tax Adjustments) \* Electric Revenue Factor*

22      See Schedule SS-ETAC-1 R-1 for the monthly net revenue requirement calculations.

1   **Net Revenue Requirement Components**

2   **Q.     What is the “Excess Income Tax Refund?”**

3   A.     The Excess Income Tax Refund is the return of the excess income taxes collected in  
4   rates from January through March 2018. The Company is proposing to return the over-  
5   recovery to customers over a one year period.

6   **Q.     What is the “Interest On Excess Income Tax Balance?”**

7   A.     The Interest On Excess Income Tax Balance is short term interest due customers on  
8   the average monthly outstanding balance ((Beginning + Ending Balance) / 2)) of the Excess  
9   Income Tax Balance. The short term interest rate will be based upon the Company’s interest  
10   rate obtained on its commercial paper and/or bank credit lines utilized in the preceding  
11   month. If both commercial paper and bank credit lines have been utilized, the weighted  
12   average of both sources of capital will be used. In the event that neither commercial paper  
13   nor bank credit lines were utilized in the preceding month, the last calculated rate will be  
14   used. The interest rate shall not exceed PSE&G’s most recently authorized base rate overall  
15   rate of return for the corresponding period.

16   **Q.     What is the “Unprotected Excess ADIT Amortization?”**

17   A.     The Unprotected Excess ADIT Amortization is the return of the Unprotected Excess  
18   ADIT balance related to the change of the Federal tax rate from 35% to 21% effective  
19   January 1, 2018. As described in the testimony of Company Witness Mr. Jennings, the  
20   timing of the monthly amortization was determined to provide rate stability, mitigate the  
21   impacts of future programs, and mitigate potentially adverse impacts on the Company’s  
22   credit statistics.

1    **Q.     What is the “Protected Excess ADIT Amortization?”**

2    A.     The Protected Excess ADIT Amortization is the return of the Protected Excess ADIT  
3    balance related to the change of the Federal tax rate from 35% to 21% effective January 1,  
4    2018. Please see the testimony of Company Witness Mr. Krueger for a description of how  
5    monthly amounts of this amortization were determined.

6    **Q.     Is the Company proposing to earn a return on the ETAC related change in rate**  
7    **base?**

8    A.     The Company is proposing to earn a return on the increase in rate base that results  
9    from the return of the amortization of the rate base related Unprotected and Protected Excess  
10   ADIT Balances based upon the Company’s authorized return on equity (“ROE”) and capital  
11   structure including income tax effects. For the amortized Unprotected Excess ADIT  
12   Balance, only the rate base related portion is eligible to earn a return. The Company’s initial  
13   cost of capital for the Program will be based on the ROE, long-term debt rate and capital  
14   structure approved in this base rate case proceeding. Please see the testimony of Company  
15   Witness Mr. Jennings for the calculation of the Weighted Average Cost of Capital  
16   (“WACC”), which is proposed at a rate of 7.39%. Any change in the WACC authorized by  
17   the Board in a subsequent base rate case will be reflected in the subsequent monthly ETAC  
18   revenue requirement calculations.

19   **Q.     Will the return on the change in rate base from the amortization of the protected**  
20   **and unprotected ADIT Balances be adjusted in subsequent rate cases?**

21   A.     Yes. For each subsequent base rate case, the cumulative amortization of the rate base  
22   related unprotected and protected excess ADIT Balances will be reset to zero in the ETAC as

1 of the end of the test year (or the ending period for any post-test year additions) as the change  
2 in the ADIT balance will be reflected in base rates as a result of the case.

3 **Q. What is the “Actual ESHARE Deduction Flow-Through?”**

4 A. The Actual ESHARE Deduction Flow-Through is calculated as the actual monthly  
5 federal tax SHARE deduction for electric operations less the corresponding book  
6 depreciation on the assets multiplied by the federal tax rate, currently 21%.

7 **Q. What is the IRS Audit Electric Adjustment?**

8 A. As described in the testimony of Mr. Krueger, there is the potential for the IRS to  
9 disallow a portion of the SHARE deduction claimed by the Company. Because the  
10 disallowance would occur after the deduction has already been flowed-back to customers, it  
11 is only appropriate to allow for recovery of the flow-through amount that the Company  
12 ultimately is unable to deduct along with any interest assessed by the IRS.

13 **Q. What are the Other Major Electric Tax Adjustments?**

14 A. As described in the testimony of Mr. Krueger, the ETAC can be a mechanism to  
15 adjust for any major tax changes, such as those associated with federal income tax reform.

16 **Q. What is the Electric Revenue Factor?**

17 A. The Electric Revenue Factor adjusts the revenue requirement net of tax for federal  
18 and state income taxes and the costs associated with the electric share of BPU and Division  
19 of Rate Counsel (“RC”) Annual Assessments. The BPU/RC Assessment Expenses consist of  
20 payments, based upon a percentage of revenues collected (and updated annually) to the State  
21 based on the electric and gas intrastate operating revenues for the utility. Company Witness  
22 Mr. Jennings’ discusses the calculation of the revenue factor, which is proposed at 1.3944 for

1 electric. Any changes to current tax rates or the assessments would be reflected in an  
2 adjustment to the Electric Revenue Factor.

3 **Q. What is the ETAC amount for the initial period after base rates are projected to**  
4 **take effect in this proceeding?**

5 A. The electric net revenue requirement for the initial period of October 1, 2018 through  
6 September 30, 2019 is a credit to electric customers of \$65.9 million. See Schedule SS-  
7 ETAC-1 R-1.

## 8 **ETAC Mechanism**

9 **Q. How will the ETAC net revenue requirement be assessed or refunded to**  
10 **customers?**

11 A. PSE&G proposes to assess or refund the ETAC net revenue requirement through the  
12 operation of a new provision in the Company's Tariff. For the initial annual rate period, the  
13 net revenue requirement will be allocated 100% to the Rate Schedule RS. Applying the  
14 principle of gradualism, in the second through fifth annual rate periods, the amount of the  
15 TAC revenue requirement allocated to all rate classes will be adjusted in four equal steps so  
16 as to achieve an amount equal to each rate class' percentage share of distribution revenues in  
17 effect at that time. The amount allocated to each of the remaining rate classes will be divided  
18 by the class' most recent forecast of net kilowatt-hours sales for each rate class for the  
19 recovery period. An example of the ETAC net revenue requirement allocation calculation is  
20 set forth in Schedule SS-ETAC-2 R-1.

21 **Q. When is the initial implementation of the ETAC anticipated to occur?**

22 A. The ETAC is proposed to be effective October 1, 2018 along with the change in base  
23 rates as a result of this proceeding. If the Board approves new base rates earlier or later than



1 October 1, 2018, the initial period will be 12 months from the effective date of the Board  
2 Order.

3 **Q. How does the Company propose to implement the ETAC in subsequent annual**  
4 **periods?**

5 A. The ETAC will be changed on an annual basis incorporating a true-up for actuals  
6 from the immediately preceding annual period and an estimate of the net revenue  
7 requirements for the upcoming annual recovery period. After the initial period, the recovery  
8 period will be based on the calculation of the proposed ETACs as shown in Schedules SS-  
9 ETAC-2 R-1. The ETAC for each rate class will be calculated in the manner I described  
10 previously.

11 **Q. How will the Company account for any over- or under-recoveries of ETAC**  
12 **revenues?**

13 A. Under the Company's proposal, any over/under recovery of the actual ETAC revenue  
14 requirements would be deferred for recovery in subsequent annual periods. Such under/over  
15 recoveries would accrue interest at a rate as previously defined in the Interest On Excess  
16 Income Tax Balance section of my testimony. The interest amount credited to the ETAC  
17 deferred balance will be computed using the methodology set forth in Schedule SS-ETAC-3  
18 R-1. The calculation of monthly interest shall be based on the net average monthly balance,  
19 consistent with the methodology set forth in Schedule SS-ETAC-3 R-1. Simple interest  
20 would accrue on any under and over recovered balances, and would be included in the  
21 deferred balances at the end of each reconciliation period.

1   **Projected ETAC Residential Bill Impacts**

2   **Q.     Please describe the projected bill impacts of the ETAC for the typical residential**  
3       **electric customer.**

4   A.     An estimate of rate and bill impacts of the ETAC for the typical residential customer  
5   is set forth in Schedule SS-ETAC-4 R-1. The ETAC without SUT in Column 1 is from  
6   Schedule SS-ETAC-2 R-1. The ETAC with SUT (Column 2) is determined by multiplying  
7   each ETAC without SUT (Column 1) by one plus the SUT rate. The projected annual  
8   amounts and percentage change in the typical electric residential customer bills are shown in  
9   Column 7 and Column 10 respectively of Schedule SS-ETAC-4 R-1 for five annual periods  
10   beginning October 1, 2018.

11   **RATE SCHEDULE SPECIFIC CHANGES**

12   **Rate Schedule Residential Service (“RS”)**

13   **Q.     Please describe the rate design for Rate Schedule RS.**

14   A.     The rate design for Rate Schedule RS is shown starting on page 4 of Schedule SS-  
15   E11 R-1. The current rate is comprised of a monthly Service Charge, plus distribution  
16   charges based on monthly kWh use, with the charges differentiated using a two-block rate  
17   structure in the summer period.

18         As indicated in Schedule SS-E10 R-1 -- Service Charge Calculations, (line 1), the  
19   Company ECOSS indicates that a significant increase in the monthly Service Charge is  
20   warranted. Consistent with the principle of gradualism, the Company proposes that the  
21   Service Charge be increased annually over three years by an equal amount until the charge  
22   equals the actual cost. In years two and three the Company proposes to reduce kWh charges  
23   to achieve revenue neutrality. The present kWh charges are blocked at 600 kWh per month.  
24   The winter rates are identical for both blocks, whereas the summer rates have an inclining

1 block rate, where the second block (for usage greater than 600 kWh per month) is \$0.003821  
2 per kWh greater than the rate for the first block.

3 As previously described, the Company ECOSS results indicate that the summer  
4 charges should be greater than the winter charges because System Delivery revenue  
5 requirements should be recovered through summer kWh charges and Local Delivery revenue  
6 requirements should be recovered over the entire year. In the Company's previous base rate  
7 case, the summer kWh charges were designed such that the rate for the second block was  
8 \$0.003821 per kWh (without SUT) higher than the first block. The Company is proposing to  
9 eliminate this "inclining block" structure and set identical rates for both blocks. There is no  
10 underlying cost basis for an inclining block rate structure for the recovery of distribution  
11 costs. In fact, analysis based on load profile data shows that higher use customers have a  
12 higher load factor which would support a lower per kWh charge for the second block or a  
13 "declining block" rate structure. Despite the evidence that supports a declining block rate  
14 structure, consistent with the principle of gradualism, the Company proposes to keep the first  
15 and second blocks the same and not request a declining block rate structure.

16 Even with the proposed revenue increase, the proposed RS rate class revenue is  
17 significantly below cost. In addition, the current Summer Distribution kWh Charge is  
18 significantly lower than the cost to serve while the Winter Distribution kWh Charge is  
19 somewhat higher than the cost to serve. Therefore, the Company is proposing to adjust both  
20 summer and winter Distribution kWh rates, so that by year 3, each kWh rate will be an  
21 equivalent percentage below cost. Therefore, the Winter Distribution kWh Charge will  
22 decline at equal percentages over the three year period. As a result, the remaining  
23 Distribution Revenue increase for RS from page 2 of Schedule SS-E9 R-1, less the Service

1 Charge revenue increase, will be recovered through the Summer Distribution kWh Charge.  
2 In the second and third year of the Service Charge increase discussed earlier, the Company  
3 proposes to move both summer and winter kWh rates proportionately so that by year 3, each  
4 rate will be an equivalent percentage below cost.

5 The results of the Rate Schedule RS rate design appear on page 5 of the Proof of  
6 Revenue in Schedule SS-E11 R-1. The general format of the calculations is described on the  
7 first page of that Schedule. The calculation of the annual electric supply cost utilized in the  
8 Proof of Revenue for this and all other rate schedules is based upon all customers purchasing  
9 electricity on the appropriate BGS service. The magnitude of the BGS values remain  
10 constant in both sides in the Proof of Revenue (Schedule SS-E11 R-1) and their inclusion  
11 allows the proposed rate changes to be viewed in the context of a customer's overall bill.

12 Typical Rate Schedule RS customer bill impacts as a result of these changes are  
13 shown on page 1 of Schedule SS-E13 R-1.

#### 14 **Rate Schedule Residential Heating Service ("RHS")**

15 **Q. Please describe the rate design for Rate Schedule RHS.**

16 A. The rate design for Rate Schedule RHS is shown starting on page 8 of Schedule SS-  
17 E11 R-1. In general, the structure of Distribution Charges for customers on RHS remains the  
18 same as it is currently. The rate is comprised of a monthly Service Charge, plus distribution  
19 charges based on monthly kWh use, with the charges continuing to be differentiated using a  
20 two-block configuration in the summer and winter periods. This Rate Schedule remains  
21 closed, grandfathered to specific customers as it has been since January 1993.

22 As indicated on Schedule SS-E10 R-1 Service Charge Calculations, (line 2), the  
23 direct use of the Company ECOSS revenue requirements would indicate that a significant

1 increase in the monthly Service Charge is warranted. In the past, the Service Charge for Rate  
2 Schedule RHS has been set equal to the Service Charge for Rate Schedule RS. Consistent  
3 with the principle of gradualism, the Company proposes to maintain this relationship such  
4 that the Service Charge would be increased annually over three years by an amount equal to  
5 the treatment proposed in the Rate Schedule RS Service Class. In years two and three of the  
6 proposed Service Charge increase the Company proposes to reduce kWh charges to achieve  
7 revenue neutrality.

8       The kilowatt-hour charges are presently blocked at 600 kWh per month, with a  
9 declining rate structure block in the winter and an inclining block rate structure in the  
10 summer. The Proposed Distribution Revenue for RHS from page 2 of Schedule SS-E9 R-1  
11 less the Service Charge revenue was designed to be recovered through the Distribution kWh  
12 charges. This remaining balance of revenue requirement was apportioned between Local  
13 Delivery and System Delivery based on the revenue requirements for these segments from  
14 the Company ECOSS. The Local Delivery portion of the remaining balance of revenue was  
15 divided by the sum of the total annual kWh for all usage. The proposed Winter Distribution  
16 Charges were designed to maintain the current declining block differential of (\$0.017600).  
17 The Summer Distribution Charges were designed to recover both the System Delivery  
18 portion of the remaining balance of revenue and the summer portion of the Local Delivery  
19 revenue. The Company is proposing to set identical rates for both summer blocks, thus  
20 eliminating the inclining block rate structure. As is the case with the RS rate class, there is  
21 no underlying cost basis for an inclining block rate structure for the recovery of summer  
22 distribution costs. In fact, an analysis based on load profile data shows that higher use  
23 customers also have a higher load factor based on their individual customer peaks, which

1 would support a declining block rate structure for higher use customers. Consistent with the  
2 principle of gradualism, the Company proposes to keep the first and second blocks the same.

3 Typical Rate Schedule RHS customer bill impacts as a result of these changes are  
4 shown on page 2 of Schedule SS-E13 R-1.

### 5 **Rate Schedule Residential Load Management Service (“RLM”)**

6 **Q. Please describe the rate design for Rate Schedule RLM.**

7 A. The rate design for Rate Schedule RLM is shown starting on page 10 of Schedule SS-  
8 E11 R-1. The structure of Distribution Charges for customers on Rate Schedule RLM  
9 remains similar to what it is currently. The rate is comprised of a monthly Service Charge,  
10 plus time differentiated charges based solely on total monthly kWh use in each of two time  
11 periods. The Company ECOSS indicated that a small decrease in the Service Charge was  
12 warranted for this Rate Schedule. Applying the limits I discussed previously, the Company  
13 is proposing to maintain the current Service Charge.

14 The Proposed Distribution Revenue for Rate Schedule RLM from page 2 of Schedule  
15 SS-E9 R-1 less the Service Charge revenue was designed to be recovered through the  
16 Distribution kWh charges. This remaining balance was apportioned between Local Delivery  
17 and System Delivery based on the revenue requirements for these segments from the  
18 Company ECOSS. The Local Delivery portion of the remaining balance was divided by the  
19 sum of the total annual kWh for all usage. The System Delivery portion is proposed to be  
20 recovered during the Summer On-Peak period only, consistent with the methodology detailed  
21 earlier.

22 Typical Rate Schedule RLM customer bill impacts as a result of these changes are  
23 shown on page 3 of Schedule SS-E13 R-1.

1     **Rate Schedule Water Heating Service (“WH”)**

2     **Q.     Please describe the rate design for Rate Schedule WH.**

3     A.     The rate design for Rate Schedule WH is shown starting on page 12 of Schedule SS-  
4     E11 R-1. This Rate Schedule also remains closed and is grandfathered to specific premises,  
5     as it has been since October 1980.

6             There currently is no Service Charge for service under this rate schedule and none is  
7     proposed. The unit charge has been set equal to the Proposed Distribution Revenue for Rate  
8     Schedule WH from page 2 of Schedule SS-E9 R-1 divided by the total billed kWh.

9     **Rate Schedule Water Heating Storage Service (“WHS”)**

10    **Q.     Please describe the rate design for Rate Schedule WHS.**

11    A.     The rate design for Rate Schedule WHS is shown starting on page 14 of Schedule SS-  
12    E11 R-1. The Company is proposing no change in the structure of Distribution Charges for  
13    this Rate Schedule. The rate comprises a monthly Service Charge plus non-differentiated  
14    distribution charges based solely on monthly kWh use.

15             As indicated in Schedule SS-E10 R-1 Service Charge Calculations, (line 6), the  
16    Company ECOSS indicates that a significant increase in the monthly Service Charge is  
17    warranted. The Company, however, proposes that the Service Charge should only be  
18    increased consistent with the limits discussed previously. The charge was not moved closer  
19    to actual costs in order to minimize the percentage increase in the total bill for customers  
20    with very small usage.

21             The Proposed Distribution Revenue for Rate Schedule WHS from page 2 of Schedule  
22    SS-E9 R-1, less the Service Charge revenue, was designed to be recovered through the  
23    Distribution kWh charges.

1     **Rate Schedule Building Heating Service (“HS”)**

2     **Q.     Please describe the rate design for Rate Schedule HS.**

3     A.     The rate design for Rate Schedule HS is shown starting on page 16 of Schedule SS-  
4     E11 R-1. This Rate Schedule is presently closed and is grandfathered to premises receiving  
5     service as of August 1, 2003.

6             As indicated in Schedule SS-E10 R-1 Service Charge Calculations, (line 7), the  
7     Company ECOSS indicates that an increase in the monthly Service Charge is warranted. The  
8     Company proposes however that the Service Charge should only be increased consistent with  
9     the limits previously discussed. The charge was not moved closer to actual costs in order to  
10    minimize the percentage increase in the total bill for customers with very small usage.

11            The summer/winter price differential follows the kWh-only rate price philosophy as  
12    previously discussed. The Proposed Distribution Revenue for Rate Schedule HS from page 2  
13    of Schedule SS-E9 R-1, less the Service Charge revenue, was designed to be recovered  
14    through the Distribution kWh charges. This remaining balance was apportioned between  
15    Local Delivery and System Delivery based on the revenue requirements for these segments  
16    from the Company ECOSS. The Local Delivery portion of the remaining balance was  
17    divided by the sum of the total annual kWh for all usage. The System Delivery portion is  
18    recovered through the summer period Distribution kWh charges only.

19    **Rate Schedule Body Politic Lighting Service (“BPL”)**

20    **Q.     Please describe the rate design for Rate Schedule BPL.**

21    A.     As stated previously in the Limitation on Rate Changes Section of my testimony, the  
22    Company is proposing no revenue change for Rate Schedule BPL. Instead, the Company  
23    proposes to decrease the Distribution Charge per kWh to the level it would have been based



1 on the overall average increases of the Infrastructure programs since the last base rate case  
2 plus the average distribution rate increase for this base rate case, and to increase the Monthly  
3 Charges per Unit to maintain the current revenue for this rate schedule.

4 The results of the Rate Schedule BPL rate design are shown on page 38 of Schedule  
5 SS-E11 R-1. The general format of the calculations is described on the first page of that  
6 Schedule.

7 In accordance with the Stipulation approved by the BPU in Docket No. ET01120830,  
8 the Company offers four distinct service offerings of Luminaires and Poles under rate  
9 schedule BPL, each necessitating a unique set of prices, as follows;

- 10 • Existing available Standard Luminaires and Poles,
- 11 • Specialty Luminaires and Specialty Poles having more than 50 units in service,
- 12 • Existing Specialty Luminaires and Poles, and
- 13 • Standard Luminaires and Poles no longer available.

14 The first service offering is for luminaires and poles that appear in the present Rate  
15 Schedule BPL as Standard items and are still offered for new installations. These units are  
16 referred in the workpapers as “Tariff Existing.” Unit prices for these facilities were first  
17 calculated for different luminaire or pole types based on the levelized annual revenue  
18 requirement of current costs calculated at the Company’s proposed overall rate of return.  
19 Proposed changes in the individual Standard pole charges were limited to a range of no  
20 change to 150% of the overall average distribution increase. Changes in the individual  
21 Standard luminaire charges were limited to a range of no change to a maximum value  
22 equating to 150% of the average rate class total bill percentage increase.

1           The second service offering is for luminaires and poles that are currently billed as  
2 Specialty units and meet the 50-unit breakpoint discussed above. These facilities are  
3 proposed to be offered as Standard units whose price is listed in the tariff. The units are  
4 referred to in the workpapers as “Tariff New.” Units already installed and being billed to  
5 customers will continue to be billed at the current customer specific-charges already  
6 established. The individual tariff prices for these units are the greater of either the levelized  
7 annual revenue requirement of current costs calculated at Company’s proposed overall rate of  
8 return, or the highest price charged to an existing specialty customer.

9           The third service offering is for current Specialty units, which are referred to in the  
10 workpapers as “Specialty.” Units of this type already installed and being billed to customers  
11 will continue to be billed at the current customer specific charges. New Specialty units  
12 installed after the conclusion of this proceeding will follow the same customer specific  
13 formula as detailed in the Rate Schedule. The only change proposed for this service offering  
14 is an updated Maintenance Charge as set forth in the Rate Schedule.

15           The fourth type of offering is for current Standard units that are no longer available  
16 for new installations, such as Incandescent or Mercury Vapor units. These are referred to in  
17 the workpapers (and in the Tariff) as “Tariff Closed” units. Because these units are no longer  
18 being installed, the prices for each Tariff Closed item and the increase will be limited to a  
19 range of no change to 150% of the overall average distribution increase.

20           The Distribution costs related to the use of the electric distribution system to deliver  
21 electricity to the streetlights are calculated by dividing the revenue requirements from the  
22 Local Delivery and System Delivery segments by the total kWh delivered. The Maintenance  
23 Charges that are listed in Rate Schedule BPL for use in calculating Specialty prices and

1 included in the charges for Standard luminaires and poles were updated based on the latest  
2 information from the Company's accounting records.

3 The final proposed individual luminaire and pole charges for "Tariff Existing" items  
4 were determined through iteration, subject to the limits discussed above, such that the overall  
5 proposed Distribution revenue target for Rate Schedule BPL from page 2 of Schedule SS-E9  
6 R-1 was achieved.

7 **Rate Schedule Body Politic Lighting Service From Publicly Owned Facilities**  
8 **("BPL-POF")**

9 **Q. Please describe the rate design for Rate Schedule BPL-POF.**

10 A. The Company is proposing to close this rate schedule to new customers upon  
11 approval by the Board as there have been no new customers under this Rate Schedule since  
12 the conclusion of the Company's previous rate case. Under Rate Schedule BPL-POF, the  
13 Company will continue to provide only maintenance and electric delivery service for existing  
14 publicly owned street lighting systems that begin taking service prior to the effective date of  
15 the rates proposed in this proceeding. The Rate Schedule includes monthly charges for those  
16 luminaire types presently being served.

17 The Distribution costs for this service are related to the use of the electric distribution  
18 system to deliver electricity to the street lights and are calculated by dividing the revenue  
19 requirements from the Local Delivery and System Delivery segments divided by the total  
20 kWh delivered.

21 The fixed per unit charge for each luminaire is designed to provide for recovery of  
22 only the maintenance costs associated with providing service. The Company has no  
23 investment in the luminaires because all equipment is supplied, installed, and owned by the

1 customer. The unit prices for each luminaire type were set in a manner identical to that of  
2 the Maintenance Charge for Rate Schedule BPL to recover the Proposed Distribution  
3 Revenue for Rate Schedule BPL-POF as set forth in page 2 of Schedule SS-E9 R-1.

4 The Company proposes this class receive the overall average Distribution percentage  
5 increase as shown in Column 7 of Page 2 of Schedule SS-E9 R-1. Similar to Rate Schedules  
6 BPL and PSAL, the Company proposes to decrease the Distribution Charge per kWh to the  
7 level it would have been based on the overall average increases of the Infrastructure  
8 programs since the last base rate case plus the average distribution rate increase for this base  
9 rate case, and to increase the Monthly Charges per Unit to recover the remainder of the  
10 revenue for this rate schedule. Rate Schedule Private Street and Area Lighting Service  
11 (“PSAL”)

12 **Q. Please describe the rate design for Rate Schedule PSAL.**

13 A. The rate design used for Rate Schedule PSAL individual luminaires and poles is  
14 similar to the method used for Rate Schedule BPL individual luminaires and poles. The only  
15 difference is that because this type of lighting service is optional, as customers may install  
16 their own systems that provide comparable lighting, it is appropriate that overall pricing of  
17 Rate Schedule PSAL should not be limited to the cost based revenue requirements as  
18 indicated by the Cost of Service Study. As is the case for Rate Schedule BPL, the Company  
19 proposes that this class will receive no revenue change for reasons discussed previously. This  
20 is shown on Column 7 of Page 2 of Schedule SS-E9 R-1.

21 The Distribution costs for this service are related to the use of the electric distribution  
22 system to deliver electricity to the street lights and are calculated by dividing the revenue

1 requirements from the Local Delivery and System Delivery segments by the total kWh  
2 delivered.

3 **Rate Schedule General Lighting And Power Service (“GLP”)**

4 **Q. Please describe the rate design for Rate Schedule GLP.**

5 A. The rate design for Rate Schedule GLP is shown starting on page 16 of Schedule SS-  
6 E11 R-1. The Service Charge has generally been set based on the per customer revenue  
7 requirements for the Access, Customer Service and Measurement segments and increased in  
8 accordance with the limits previously discussed. The Service Charge for unmetered accounts  
9 was set based on the per customer revenue requirements for the Access and Customer  
10 Service segments because this sub-class has no meters or meter reading expenses. The  
11 Service Charge for Rate Schedule GLP-Night Use was set equal to that of Rate Schedule  
12 LPL-Secondary. These calculations are shown on page 1 of Schedule SS-E10 R-1.

13 The proposed Distribution Revenues for Rate Schedule GLP from page 2 of Schedule  
14 SS-E9 R-1, less the Service Charge revenue, are designed to be recovered through the  
15 Distribution kW and kWh Charges. The current relationship in the recovery of Distribution  
16 costs between kW and kWh charges is being maintained in the proposed rate design. The  
17 amount allocated to be recovered through kWh charges was apportioned between Local  
18 Delivery and System Delivery based on the revenue requirements for these segments from  
19 the Company ECOSS.

20 The amount allocated to be recovered through kW charges was apportioned between  
21 Local Delivery and System Delivery based on the revenue requirements for these segments  
22 from the Company ECOSS. The Annual Peak Demand charge was calculated as the Local

1 Delivery segment costs divided by the sum of the Rate Schedule GLP customers' billed  
2 Monthly Peak Demands.

3 The second demand charge, termed the Summer Demand Charge, is calculated as the  
4 System Delivery segment cost divided by the sum of the Rate Schedule GLP customers'  
5 billed Monthly Peak Demands for the four summer months, June through September.

6 The Company proposes to retain the provision for unmetered Police, Recall or Fire  
7 Alarm Service with all charges increased at the average Rate Schedule GLP distribution  
8 percentage increase.

9 Typical Rate Schedule GLP customer bill impacts as a result of these changes are  
10 shown on pages 4 and 5 of Schedule SS-E13 R-1.

## 11 **Rate Schedule Large Power And Lighting Service ("LPL")**

12 **Q. Please describe the rate design for Rate Schedule LPL.**

13 A. The rate designs for Rate Schedules LPL-Secondary and LPL-Primary are shown  
14 starting on pages 20 and 24, respectively, of Schedule SS-E11 R-1.

15 The Service Charge has been set based on the per customer revenue requirements for  
16 the Access, Customer Service and Measurement segments and is shown in Schedule SS-E10  
17 R-1 and increased in accordance with the limits previously discussed.

18 The Company proposes to continue the current provision that provides a reduced  
19 Service Charge for the closed provision for grandfathered LPL-Primary customers expected  
20 to have a peak demand of less than 100 kW. The Service Charge for this sub-class has been  
21 set based on the sum of the per customer revenue requirements for the Rate Schedule GLP  
22 Access segment, Rate Schedule GLP Customer Service segment, and the Rate Schedule  
23 LPL-Primary Measurement segment, subject to the limits I discussed earlier.

1           The Proposed Distribution Revenues from LPL-Secondary and LPL-Primary service  
2 as set forth on page 2 of Schedule SS-E9 R-1, less the applicable Service Charge revenues,  
3 were designed to be recovered through the Distribution kilowatt charges. These remaining  
4 balances were apportioned between Local Delivery and System Delivery based on the  
5 revenue requirements for these segments from the Company ECOSS.

6           The Annual Peak Demand charge was calculated equal to the Local Delivery segment  
7 costs from the Company ECOSS divided by the sum of the LPL customers' billed Monthly  
8 Peak Demands that occur at any time during each month.

9           The second demand charge, termed the Summer Demand Charge, is calculated by  
10 dividing the System Delivery segment cost by the appropriate sum of the On-Peak Monthly  
11 Peak Demands for the four summer months, June through September.

12           Typical Rate Schedule LPL customer bill impacts as a result of these changes are  
13 shown on pages 6 and 7 of Schedule SS-E13 R-1.

#### 14   **Rate Schedule High Tension Service ("HTS")**

15   **Q.     Please describe the proposed rate design for Rate Schedule HTS.**

16   A.     The rate design for Rate Schedules HTS-Subtransmission and HTS- High Voltage are  
17 shown starting on pages 28 and 32, respectively, of Schedule SS-E11 R-1.

18           The Service Charges and kW demand charges have been calculated and are proposed  
19 to apply on a similar basis for Rate HTS-Subtransmission and Rate HTS-High Voltage and  
20 Rate Schedule LPL. The only slight difference is that because customers on Rate Schedule  
21 HTS-High Voltage are served directly from transmission facilities, there are no System  
22 Delivery revenue requirements, and thus there is no Summer Demand Charge necessary for  
23 Rate Schedule HTS.

1 Typical Rate Schedule HTS-S customer bill impacts as a result of these changes are  
2 shown on page 8 of Schedule SS-E13 R-1.

3 **Payment Schedule Purchased Electric Power (“PEP”)**

4 **Q. Is the Company proposing a change to Payment Schedule PEP?**

5 A. The Company is proposing no changes to the Payment Schedule PEP.

6 **GREEN ENABLING MECHANISM (“GEM”)**

7 **Q. Have you proposed to include a Green Enabling Mechanisms in PSE&G’s tariff**  
8 **for electric service?**

9 A. Yes. The Green Enabling Mechanism (“GEM”) is described by Company witness  
10 Daniel Hansen of Christensen Associates Energy Consulting, LLC. The proposed tariff  
11 provision is consistent with the mechanism described by Mr. Hansen and can be found in the  
12 proposed Tariff For Electric Service B.P.U.NJ No. 16 attached to the Company’s transmittal  
13 letter as Exhibit P-1, Schedule 2.

14 **Q. Is it reasonable for the Board to adopt both the proposed GEM and the rate**  
15 **design changes that you are recommending in this proceeding?**

16 A. Yes. It is reasonable for the Board to approve both rates that reflect proper rate  
17 design principles and the proposed GEM. Aligning rates with cost causation, as the  
18 Company is proposing in this filing, sends the correct economic signals to customers,  
19 allowing them to make accurate economic decisions regarding their electricity usage and, as  
20 result, helps reduce rates for all other customers. At the same time, as discussed by Mr.  
21 Hansen, the proposed GEM will eliminate the current disincentive that PSE&G has to reduce  
22 their usage. Adoption of both the rate design changes that I am recommending and the



1 proposed GEM will serve as complementary ways to encourage the most efficient use of  
2 electricity possible at a fair and equitable cost.

3 **LOSSES**

4 **Q. Is the Company proposing to update its losses?**

5 A. Yes. The Company has engaged Management Application Consultants to conduct an  
6 Analysis of System Losses. The current and proposed losses are summarized in the table  
7 below.

Type of Service	Current Losses	Proposed Losses
Secondary Distribution Service:	7.5377%	5.8327%
Primary Distribution Service:	5.1232%	3.3157%
Subtransmission & Transmission Service:	2.9402%	2.0470%
High Voltage:	1.4590%	0.8604%

8 The full report is provided in the workpapers supporting my testimony.

9 **TARIFF CHANGES**

10 **Q. Are you proposing any further changes to the proposed tariff?**

11 A. Yes. Please refer to the Guide to Electric Tariff Changes, Exhibit P-1 Schedule 2 R-1

12 **STAFF ECOSS METHODOLOGY**

13 **Q. Please explain why you are conducting the Staff ECOSS.**

14 A. As part of the resolution of one of the Company's previous base rate cases, the  
15 Company agreed to perform a COSS in the manner prescribed by Staff. In accordance with  
16 this requirement, the Staff ECOSS and the summary of the resulting functional revenue  
17 requirements by rate class are being submitted with the Company's rate case filing.  
18 Specifically, Schedule SS-E17 R-1 contains the details of the complete ECOSS utilizing  
19 Staff's Method, Schedule SS-E18 R-1 is the Summary Report by Functional Segment based  
20 on Staff's Method, Schedule SS-E19 R-1 is the Functional Cost Summary of the Cost of

1 Service Study results based on Staff's Method, and Schedule SS-E20 R-1 contains the  
2 Service Charge Calculations based on Staff's direction.

3 In the Stipulation that resolved the Company's previous base rate case, the  
4 Company and other signatories to the Stipulation made it clear that they were not agreeing  
5 that the Staff ECOSS was appropriate, consistent with cost causation principles or would be a  
6 useful guide in determining just and reasonable rates. Specifically, the Stipulation stated (at  
7 11-12):

8 *All parties will be free to submit any number of alternative cost of service*  
9 *methodologies for the Board's consideration in future cases. The Company*  
10 *and any Signatory to this agreement will have the right to file and support any*  
11 *COSS method it considers appropriate.*

12 **Q. Does the Company believe that the Staff ECOSS provides a reasonable**  
13 **foundation for establishing just and reasonable rates in this proceeding?**

14 A. No. The Staff ECOSS Methodology is not an appropriate methodology to use to  
15 establish just and reasonable rates because it does not achieve a result that is tied to cost  
16 causation. Instead, the Staff ECOSS method goes to great and often extraordinary lengths to  
17 allocate and functionalize costs away from residential customers and onto the shoulders of  
18 commercial and industrial customers. While it may be reasonable to moderate the level of  
19 increase to be borne by residential customers, the vehicle for doing so should not be an  
20 ECOSS that arbitrarily transfers costs to businesses operating in the Company's service  
21 territory. The Company has taken reasonable steps to moderate the increase in rates for Rate  
22 Schedules RS and GLP customers with its gradualism-based recommendations that limit the  
23 amount of increases for those classes.

1   **Q.     What is the primary reason that you believe that the Staff ECOSS is**  
2       **inappropriate?**

3   A.     The fundamental error in Staff's Method for the vast majority of costs is that it  
4   proceeds from this assumption that a significant portion of the cost of electric distribution  
5   assets should be allocated to the rate classes based on the amount of energy consumed by  
6   each class. This general method is applied to virtually all assets in FERC Accounts E360 to  
7   E368, which comprise about 75% of the Company's total gross electric plant.

8           The method used in the Staff ECOSS to functionalize and allocate most costs has  
9   existed for many years and is usually referred to as the "Average and Excess" methodology.  
10   However, historically the "Average and Excess" method was used to allocate costs of electric  
11   generation plant and gas production facilities where arguably there is an energy component  
12   because there is investment beyond that necessary to provide capacity at the time of peak  
13   load. There is no linkage between this methodology and electric distribution plant costs or  
14   operations. Contrary to the assumptions underlying the Average and Excess method, the  
15   Company's distribution planners and designers plan and install facilities to meet the peak  
16   demands of customers. The design of those facilities is not based on the amount of energy  
17   (kWh) they consume.

18          Chapter 6 of the NARUC Manual, which the Company has generally relied on for  
19   functionalization and allocation concepts, describes in detail various methods of  
20   functionalizing (or classifying) and allocating electric distribution plant. Table 6-1 on Page  
21   87 of the NARUC Manual shows the general classification of each of the distribution plant  
22   accounts into either a demand related or customer related component. More specifically, Part  
23   II of this Chapter, which starts on page 90 discusses various allocation techniques and  
24   calculations, begins as follows:

1                   *“When the utility installs distribution plant to provide service to a customer*  
2                   *and to meet the individual customer’s peak demand requirements, the utility*  
3                   *must classify distribution plant data separately into demand- and customer-*  
4                   *related costs.”*

5                   Nowhere in the NARUC Manual does a suggestion appear that the cost of electric  
6                   distribution facilities should be classified or allocated on the basis of energy usage.

7                   The Staff ECOSS suggests that because distribution facilities carry the “average” load  
8                   of customers, costs should be allocated based on the average load or even the number of kWh  
9                   that flow through the wires. This methodology unreasonably ignores the fact that the vast  
10                  majority of the costs of the distribution system are not caused by its average use. If the  
11                  system were designed to transport deliveries at only the average amount of electricity, or the  
12                  amount of energy that is transported and delivered on an annual basis, it would be a much  
13                  different system. However, no responsible designer of an electric distribution system would  
14                  ever design a system that would permit delivery of only the average daily or average annual  
15                  use. Electric distribution system costs are incurred to serve the expected peak load or any  
16                  particular circuit.

17               **Q.     Are you aware that the BPU adopted an ECOSS methodology similar to the**  
18               **Staff ECOSS methodology in Jersey Central Power and Light Company’s**  
19               **(“JCP&L”) base rate case in BPU Docket No. ER12111052?**

20               A.     I am generally aware that this is the case. However, I would respectfully submit that  
21               whatever the reason that the BPU adopted a particular ECOSS methodology for JCP&L,  
22               there is no basis for the Board to adopt the Staff ECOSS methodology for PSE&G because it  
23               achieves an end result that is neither consistent with cost causation nor otherwise reasonable  
24               for the reasons that I have discussed.

1 **Q. Do you have particular concerns with the manner in which the Staff ECOSS**  
2 **methodology classifies and allocates the costs of particular electric distribution**  
3 **accounts?**

4 A. Yes. These concerns are as follows:

5 **Accounts E360 to E362, E365, E366, E367 and E368**

6 These accounts include land, local distribution headquarters, substations, overhead  
7 conductors and devices, underground conduit, underground conductors and devices, and line  
8 transformers. Staff's ECOSS requires both the costs of this plant and the expenses associated  
9 with this plant to be separated into energy related and demand related components and  
10 allocated across the rate schedules using a kWh allocation for the energy-related portion and  
11 coincident peak (CP) allocator for the demand costs, respectively. Staff's proposed  
12 classification and allocation ignores the fact that there is no relationship between the costs  
13 incurred for these plant items and the amount of energy consumed by various rate classes  
14 over an annual period.

15 **Accounts C389 to C399 – Common Plant and E303 Intangible Plant**

16 In Staff's ECOSS the plant and associated depreciation reserve booked to C389-C399  
17 – Common Plant and to C303 – Intangible Plant associated with meter reading was separated  
18 into a customer related and demand related component. The allocation of the customer  
19 related portion is the same as the Company's methodology, but the demand related portion  
20 was allocated using the class non-coincident peak ("NCP") allocator.

21 The class NCP is a measure of the peak of each class of customers, regardless of  
22 when it occurs. Although used in past cost allocation studies by the Company, it is less  
23 accurate than the use of both the actual CP and actual sum of individual customer demands.  
24 There is no reason to use an approximate substitute (the NCPs) when the real drivers (the

1 CPs and sum of individual customer demands) are available. For these reasons, Staff's  
2 Method of allocation of Common and Intangible Plant is unreasonable.

3 **Accounts E902 – Meter Reading Expenses & E903 - Customer Records and**  
4 **Collection**

5 Under the Staff ECOS, expenses booked to these accounts are separated into a  
6 customer related and demand related component via a 50% - 50% split. Staff's 50% - 50%  
7 split between customer related and demand related components is not supported by any  
8 explanation or cost justification. Classifying basically fixed meter reading costs as demand  
9 related for recovery through variable energy or demand charges violates the most  
10 fundamental cost classification and allocation principles. The amount of energy used has no  
11 bearing on the cost to read a meter. The majority of the time a meter reader spends is not the  
12 actual reading of the meter, but simply travelling from one meter to another, and is  
13 completely independent of the type, size or usage of the customers in that class. The variable  
14 that drives the total meter reading related costs booked to these accounts is the number of  
15 customers. Staff's completely erroneous and arbitrary classification of meter reading  
16 expenses as demand costs should be disregarded.

17 **Q. Does this conclude your direct testimony?**

18 A. Yes. It does.

## **APPENDIX E1 - DETAILED REVIEW OF COST OF SERVICE STUDY**

Set forth below are details concerning the ECOSS Modeling Procedures as well as the functionalization and allocation of particular costs in the Company ECOSS.

### **Modeling Procedure**

After expenses or plant investment-related costs have been entered into the ECOSS model, usually by FERC account or groups of accounts, one modeling allocator is also entered which performs two functions. The allocator shows:

1. Which of the six segments, or functions, the particular plant or expense item has been attributed to, and
2. The basis on which the particular plant or expense item has been allocated across the rate classes.

The ECOSS model starts the calculation procedure by allocating the respective plant and expense items to rate classes. Rate revenues for each rate class are then target balanced such that the resulting ROR for each of these rate classes achieves the Company's proposed overall ROR. The model continues by separating all plant and expense items into the appropriate functional segment by rate class, according to the modeling allocator assigned to the particular plant or expense item.

### **ALLOCATOR NAMING CONVENTION**

For consistency and simplicity of bookkeeping, a naming convention has been developed for the modeling allocators.

#### **Direct Allocators**

All modeling allocators that end in a dash and a number (such as SUMPK@PRI-04) are direct allocators, meaning that they:

1           1. Allocate the plant or expense item based on an external constant as indicated  
2           by the name of the modeling allocator. For example, the “SUMP@PRI “ in  
3           the above allocator denotes the sum of all customers’ greatest peak demands  
4           as observed at the primary lines, and

5           2. Segments, or functionalizes, the plant or expense item into one of the six  
6           segments as indicated by the trailing number. For example, the “-04” from  
7           the above allocator denotes the Local Delivery segment. The segment  
8           numbering method used in our analysis is as follows:

9                       Segment #2 – Street Lighting

10                      Segment #3 – Access

11                      Segment #4 – Local Delivery

12                      Segment #5 – System Delivery

13                      Segment #6 – Customer Service

14                      Segment #7 – Measurement

15           Note that segment #1 is not used due to programming constraints and that the order of  
16           the numbers assigned to the segments is irrelevant.

### 17   **Indirect Allocators**

18           All modeling allocators that do not end in a dash and a number (such as A&GEXP)  
19           are indirect allocators, meaning that they will both segment and allocate costs in the same  
20           proportion as other individual or groups of plant or expense items. The names of these  
21           modeling allocators are an indication of the items upon which this process takes place. In  
22           this example, the A&GEXP allocator segments and allocates costs in the same proportion as  
23           the Administrative and General (“A&G”) expenses in aggregate.



1    **ALLOCATION DETAILS**

2    **Intangible Plant**

3       Accounting records indicate that electric intangible plant (Accounts E301 to E303, as  
4   detailed in Schedule SS-E5 R-1, pages 1-2, line 24) is composed of assets related to  
5   Customer Service activities. These have been segmented in the same proportion as all  
6   Customer Service activities other than meter reading.

7    **Production Plant**

8       There is no Production Plant on the Company's books.

9    **Transmission Plant**

10       All of transmission plant (Accounts E350 to E359) is excluded from the Cost of Service  
11   study as I have previously discussed since it is not related to the regulated electric distribution  
12   business.

13   **Distribution Plant**

14       The majority of Distribution Plant (Accounts E360 to E374) (Schedule SS-E5 R-1,  
15   pages 1-2, lines 9 to 19) has been functionalized as follows:

- 16       • Substations, poles, wires, circuits and transformers have been functionalized either to  
17       the Local Delivery or the System Delivery segments;
- 18       • Electric services have been functionalized to the Access segment;
- 19       • Meters to the Measurement segment;
- 20       • All electric street lighting related equipment to the Street Lighting segment.

21       After this functionalization was completed, each account was then examined to  
22   determine the proper allocation of the functionalized costs across rate classes. Investment  
23   segmented as Local Delivery was allocated consistent with the prior discussion, to the

1 applicable rates based on the sum of the applicable customers' individual peak demands  
2 other than specific exceptions as noted.

3 Investment segmented to the System Delivery segment was allocated across the  
4 applicable rate schedules based on each applicable class' contribution to the coincident peak  
5 (also known as the CP). The details of the functionalization and allocation for each of the  
6 major Distribution Plant accounts are as follows:

7 **E360 - Land & Land Rights**

8 The investment in land or right-of-ways related to directly providing service to the  
9 few customers on Rate HTS-HV was directly assigned to this rate. The investment in this  
10 Account associated with substations follows the functionalization and allocation of the  
11 substations (recorded in Account E362 Station Equipment). The remaining investment in this  
12 account is attributed to Local Distribution headquarters, which follows the functionalization  
13 and allocation of all Distribution plant in aggregate.

14 **E361 - Structures and Improvements**

15 The portion of investment in this account associated with substations follows the  
16 functionalization and allocation of Account E362 Station Equipment. The remaining portion  
17 is attributed to Local Distribution headquarters plant and it follows functionalization and  
18 allocation of all Distribution plant in aggregate.

1           **E362 - Station Equipment**

2           Distribution investment in switching stations was segmented to the System Delivery  
3 segment and allocated to all customers served at 26 kV (on Rate HTS-sub) and the remainder  
4 of the load for primary and secondary customers based on their contribution to CP.

5           The distribution plant attributed to High Voltage substations (termed class H  
6 substations) was also segmented to the System Delivery segment. These substations convert  
7 either 138 kV or 230kV power directly to primary voltages (usually 13 kV). Since this type  
8 of substation only provides service to primary and secondary customers, the investment was  
9 allocated across rates serving customers at primary and secondary voltages based on the CPs  
10 of these rate classes.

11          Plant recorded for all other substations, referred to as the subtransmission classes (A,  
12 B, D, and other classes of substations), were segmented to the System Delivery segment and  
13 allocated across the rate classes serving primary and secondary voltage customers based on  
14 the CPs of these rate classes.

15           **E364 - Poles, Towers & Fixtures**

16          Poles were first analyzed to determine their specific use. Those poles used for street  
17 lighting purposes were segmented to the Street Lighting segment and directly assigned to  
18 rates BPL and PSAL based upon the type of plant and number of each type being billed  
19 under each applicable rate. Although an analysis was performed to determine the portion of  
20 E364 directly related to providing service to customers on Rate HTS-HV, no assets were  
21 found.

22          The remaining pole investment was separated into three categories, based on its use,  
23 to deliver either secondary, primary and/or subtransmission voltages to customers. An

1 analysis was performed utilizing the Graphic Information System (GIS) facilities mapping  
2 system to determine the type and number of conductors attached to every distribution pole in  
3 the system.

4 The total investment in poles used to carry secondary voltage conductors was  
5 segmented to the Local Delivery segment and allocated to all secondary customers based  
6 upon the sum of individual secondary customer peak demands, consistent with the  
7 methodology previously explained. For pole configurations carrying conductors of several  
8 operating voltages, the appropriate secondary portion of the pole investment was segmented  
9 to the Local Delivery segment and allocated as stated above.

10 The portion of the investment in poles used to carry primary voltage conductors was  
11 segmented 50% to the Local Delivery segment and 50% to the System Delivery segment.

12 The plant segmented to the Local Delivery segment was allocated to all customers  
13 served at secondary or primary voltages based upon the sum of individual customer peak  
14 demands of these classes. Those investments segmented to the System Delivery segment  
15 were allocated to all customers served at secondary or primary voltages based on these  
16 classes' contribution to the coincident system peak (CP). To simplify modeling, a combined  
17 allocator named "PRIMARYLINES" was developed to perform this segmentation and  
18 allocation in one step.

19 Finally, the portion of the investment in poles used for carrying subtransmission  
20 voltage conductors was segmented 22.5% to the Local Delivery segment and 77.5% to the  
21 System Delivery segment, consistent with the methodology previously discussed. The  
22 subtransmission plant segmented to Local Delivery was directly assigned to Rate HTS-  
23 Subtransmission, while the investment segmented to System Delivery was allocated to

1 customers served through non-Class H substations served at secondary, primary or  
2 subtransmission voltages based on these classes contribution to the coincident system peak  
3 (CP), consistent with the methodology previously discussed. Similar to what was done  
4 above, a combined allocator named “SUBTRANSLINES” was developed to perform this  
5 segmentation, assignment and allocation in one step.

#### 6 **E365 - Overhead Conductors and Devices**

7 This account is comprised primarily of various types of wire and other overhead  
8 equipment of various plant types (i.e. #2 Al wire, #3 Al wire, 4kV single phase lighting  
9 arrestor, etc.).

10 The investment in conductors (wire) associated with dedicated street lighting poles  
11 (those used solely for street lighting) was first directly assigned to the Street Lighting  
12 segment in Rates PSAL or BPL based upon the number of overhead street lighting-only poles  
13 in each rate class. This investment was estimated as the typical pole-to-pole length of  
14 secondary wire most commonly used for street lighting purposes for each of these street  
15 lighting poles.

16 The remaining equipment was first separated into the voltage class in which it is used  
17 - secondary, primary, subtransmission or high voltage and was then segmented and allocated  
18 in a method similar to that discussed above for poles. Investment in equipment whose  
19 normal operation voltage could not be determined or is used for all voltages (such as  
20 grounding wire) was allocated in the same proportion as the total of Account E365  
21 equipment whose operating voltage could be determined.

22 The one exception to this method is the investment in conductors and other associated  
23 equipment used to serve customers on HTS-HV which was segmented to the Access segment

1 since it effectively comprises the service drop to these customers. This investment was then  
2 directly assigned to this rate class. Although an analysis was performed to determine the  
3 portion of E365 directly related to providing service to customers on Rate HTS-HV, no  
4 assets were found.

#### 5 **E366 - Underground Conduit**

6 These investments follow the functionalization and allocation of Account E367  
7 underground Conductors and Devices.

#### 8 **E367 - Underground Conductors and Devices**

9 A detailed segmentation and allocation was performed on a similar basis as done for  
10 investments booked to Account E365 - Overhead Conductors.

#### 11 **E368 - Line Transformers**

12 Investments in line transformers were functionalized to the Local Delivery segment.  
13 The embedded costs of all line transformers in service were linked to the customers being  
14 served by each type and size of transformer. The average cost, in dollars per kVA, of  
15 transformer capacity was multiplied by the sum of the peak demand of each customer class to  
16 arrive at a calculated total transformer investment by rate class. This value was then used as  
17 an allocator of booked transformer investment.

#### 18 **E369 - Services**

19 Investment in electric services was first classified as either minimum or excess  
20 investment. This is done since the magnitude of the customer's use or peak demand in some  
21 cases requires the use of a larger size service wire. Since the increase in costs above that of  
22 the minimum sized service is driven by customer demands, they are more appropriately  
23 demand related costs. They are termed excess costs and are segmented to the Local Delivery

Segment to be recovered through the rate component where other demand related costs are recovered. The minimum investment was determined for subsets of each rate class, as the installed cost of a service utilizing the minimum wire size installed for customers in that subclass. This portion was segmented to the Access Segment for recovery through the Service Charge. The subsets analyzed for Rate RS were comprised of the various type of housing stock, including single family detached, single family attached, two family, three to four family homes, five to nine family homes, and structures of ten or greater residential units. For the demand rates of GLP and LPL, the subsets were determined by electrical demand. The excess investment was determined as the additional cost, over the minimum cost, of the typical service utilizing the wire size most commonly installed for customers on each rate class subset.

#### **E370 - Meters**

First, the investment related to interval meters installed for load profiling was separated from all other investment, and then segmented to the Local Delivery segment and allocated to all rates for which load profiles are utilized on the basis of kWh delivered.

A similar classification, segmentation and allocation calculation regarding minimum and excess investment was performed on the remaining meter investment as was done for the investment in Services recorded in Account E369. The primary difference is that the minimum portion of the Meter investment booked in FERC Account E370 was segmented to the Measurement segment instead of the Access Segment.

#### **E373 – Street Light and Signal Systems**

The costs charged to this account include all street lighting luminaires, decorative street lighting poles, and miscellaneous devices such as shrouds and brackets. All costs

1 related to street lighting luminaires and miscellaneous devices have been segmented to the  
2 Street Lighting segment and are directly assigned to the two street lighting Rate Schedules  
3 BPL and PSAL based upon the number and type of luminaires and other devices billed under  
4 each rate. Local municipalities are only charged for the luminaires used for public street  
5 lighting in overhead areas since the luminaires can be mounted on already existing  
6 distribution poles. Since this is not the case in declared underground zones, in order not to  
7 burden the municipality with the expense of the underground street lighting poles, standard  
8 underground poles have been provided at no charge. The investment related to these poles  
9 provided at no charge has been segmented and allocated in the same proportion as  
10 Distribution Plant excluding meters. The investment in poles for other than these purposes  
11 have been segmented to the Street Lighting Segment and directly assigned to the two street  
12 lighting Rate Schedules BPL and PSAL based upon the number and type of poles billed  
13 under each rate.

#### 14 **Asset Retirement Obligations**

15 The amounts for Asset Retirement Obligations (or AROs) booked to Account E374  
16 was found to be almost exclusively related to poles and towers booked to Account E364, thus  
17 were functionalized and allocated in the same proportion as performed for the plant in  
18 Account E364.

#### 19 **General, Common and Other Plant**

20 An accounting code, or Business Code, associated with the actual gross plant  
21 balances indicating the department to which the plant is assigned was used to segment both  
22 the general (Accounts E389 to E399) and common (Accounts C389 to C399) plant account  
23 items (Schedule SS-E5 R-1, page 1). Each Business Code was then grouped by function to



1 be allocated based on cost causation. For example; a Description for office furniture and  
2 equipment was added to the Customer Service segment and allocated in the same proportion  
3 as all Customer Service activities. In other cases, where some of the facilities, such as  
4 vehicles, etc. used by the Customer Operations Department are shared between groups that  
5 are responsible for meter reading and those that provide general customer service  
6 (collections, phone inquiry, walk-in payment centers, etc.), these investments were further  
7 split in the Cost of Service Study between the Measurement segment and the Customer  
8 Service segment based on the proportion of work performed by each group. In general, all  
9 general and common investments were allocated to the rate schedules in the same proportion  
10 as the overall respective plant accounts for each segment. Items for which no reasonable  
11 functionalization could be determined were classified as “unassigned” and allocated in the  
12 same proportion as its associated plant account. In other words, unassigned general plant  
13 followed general plant and unassigned common plant followed common plant (general plant,  
14 common plant and other plant are shown on Schedule SS-E5 R-1, pages 11-12.

### 15 **Depreciation Reserve**

16 The depreciation reserve associated with each Account was segmented and allocated  
17 in the same proportion as its associated plant account (Schedule SS-E5 R-1, pages 15-18,  
18 lines 1 to 93).

### 19 **Adjustments to Develop Rate Base**

20 Adjustments to net plant used to develop Rate Base consist primarily of working  
21 capital and deferred taxes for the distribution utility. The underlying components of working  
22 capital were analyzed and segmented according to their individual use. Working capital  
23 requirements associated with Material and Supplies, Cash, Prepayments, and Working Funds

1 were allocated and segmented in the same proportion as the sum of O&M and capital  
2 additions (essentially cash outlays) through the use of the allocator termed  
3 “EXPENDITURES.” Deferred taxes were segmented and allocated in proportion to the  
4 related plant values. These adjustments are indicated in Schedule SS-E5 R-1, pages 19-20,  
5 lines 1 to 33.

### 6 **Operating Revenues**

7 The values indicated in Schedule SS-E5 R-1, pages 3-4, line 55 entitled “Rate  
8 Revenue from Customers” are the portion of the total target balanced revenue requirements  
9 necessary to be recovered from rate-related revenues (from service charges, distribution  
10 charges, minimum charges, etc.) at the proposed overall ROR, plus the increase in non-rate-  
11 related revenues. The effects of other non-rate-related revenues are booked to Accounts  
12 E450 to E456 and are shown in Schedule SS-E5 R-1, pages 21-22, lines 10 to 11.

### 13 **Production Expenses**

14 Similar to the production plant items, there are no production expenses (Accounts  
15 E500 to E557) remaining on the Company’s books.

### 16 **Transmission O&M Expenses**

17 Similar to Transmission Plant, these items were excluded from the Cost of Service  
18 study.

### 19 **Distribution O&M Expenses**

20 O&M expenses (Accounts E580 to E598) were generally segmented and allocated in  
21 the same proportion as their associated plant account(s) (Schedule SS-E5 R-1, page 23-24,  
22 lines 13 to 47).

1 **Customer Accounts, Service and Sales Expense**

2 Expenses from a wide range of customer contact activities are booked to Accounts  
3 E901 to E916. A separate analysis was performed on the costs charged to each of these  
4 accounts to determine the best functionalization fit. The details of this account-by-account  
5 functionalization can be found on Schedule SS-E5 R-1, pages 41-42, lines 29 to 31. The  
6 costs in each of these accounts related to meter reading were segmented to the Measurement  
7 segment and allocated on the basis of the costs to read meters for each rate class. The portion  
8 related to billing was segmented to the Customer Service segment and allocated on the  
9 relative costs of billing by rate class. The portion related to account maintenance activities  
10 (including answering general questions, setting up new accounts, remittance processing, and  
11 collection activities) was segmented to the Customer Service segment and allocated on the  
12 relative costs of performing these activities by rate class. The portion of these expenses  
13 related to general regulated utility responsibilities was segmented to the Local Delivery  
14 segment and allocated on the relative costs of performing these activities by rate class. The  
15 portion of Customer Records and Collection costs (Account E903 and E905) associated with  
16 costs to disconnect customers for non-payment of bills (and their eventual reconnection)  
17 were segmented to the Customer Service segment and allocated based upon the number of  
18 customers.

19 Where Customer Accounts expenses are recovered through the Societal Benefits  
20 Charge (SBC), such expenses were excluded from the Cost of Service study as indicated in  
21 page 1 of Schedule SS-E3.

1    **Administrative and General (A&G) Expenses**

2       These expenses (Accounts E920-935) include an eclectic mix of types of  
3   expenditures, which were analyzed separately to determine the best functionalization fit. The  
4   details of this item-by-item functionalization can be found on Schedule SS-E5 R-1, pages 27-  
5   28, lines 111 to 126.

6    **Depreciation and Amortization Expenses**

7       All depreciation and amortization expenses were segmented and allocated in the same  
8   proportion as their associated plant accounts (Schedule SS-E5 R-1, pages 29-30, lines 1 to  
9   29).

10   **Pro Forma Expense Adjustments**

11       The pro forma adjustments the Company is proposing are summarized in Schedule  
12   SSJ-26 R-1 and detailed as Adjustments #1 to #22 in Schedules SSJ-27 R-1 through SSJ-48  
13   R-1 of Mr. Jennings' direct testimony in this proceeding. With the exception of the pro  
14   forma adjustments discussed below, the balance of the adjustments related to electric  
15   distribution are included in this section of the Cost of Service Study on Pages 31-32 of  
16   Schedule SS-E5 R-1.

17       Each pro forma adjustment included in the Cost of Service Study was segmented and  
18   allocated in the same proportion as the associated plant or O&M account(s). The Cost of  
19   Service modeling of Pro Forma #3 associated with Interest Synchronization, Pro Forma #5  
20   associated with Electric COLI Interest Expense, and Pro Forma #7 associated with Gains and  
21   Losses on Sales of Property all include the added income tax effects on revenue requirements  
22   as an additional expense. Those pro forma adjustments excluded from the Cost of Service  
23   Study are as follows:

1       • Adjustment #6 - Weather Normalization Adjustment (Schedule SSJ-32 R-1) is a  
2       weather normalization of operating revenues. The Cost of Service Study is already  
3       based on weather normalization costs and usage, and no further adjustment is  
4       required.

5       **Taxes**

6       All Taxes and Tax Deductions were segmented and allocated in the same proportion  
7       as their associated plant or O&M account(s). Details of these allocations are indicated on  
8       Page 31-40 of Schedule SS-E5 R-1.

1	<u>INDEX OF SCHEDULES</u>	
2	<u>SCHEDULE DESCRIPTION</u>	<u>NUMBER</u>
3	Qualifications of Stephen Swetz.....	SS-E1
4	Basis of Calculations Schedules	
5	Actual and Weather Normalized Billing Determinants .....	SS-E2 R-1
6	ECOSS Adjustments .....	SS-E3
7	Cost of Service Schedules	
8	Illustration of Cost Segmentation Methodology .....	SS-E4
9	Details of Complete Company ECOSS Study .....	SS-E5 R-1
10	ECOSS Summary Report by Functional Segment.....	SS-E6 R-1
11	ECOSS Revenue Requirements by Rate and Function.....	SS-E7 R-1
12	Sync with Rate Design.....	SS-E8 R-1
13	Rate and Rate Design Schedules	
14	Inter Class Revenue Increase Allocations.....	SS-E9 R-1
15	Service Charge Calculations .....	SS-E10 R-1
16	Proof of Revenue by Rate Schedule .....	SS-E11 R-1
17	Typical Customer Bill Impacts by Rate Schedule .....	SS-E12 R-1
18	Staff's Cost Allocation Methodology Related Schedules	
19	Details of Complete ECOSS Study – Staff's Method .....	SS-E13 R-1
20	Summary Report – by Functional Segment – Staff's Method.....	SS-E14 R-1
21	Functional Cost Summary – Staff's Method .....	SS-E15 R-1
22	Service Charge Calculations – Staff's Method .....	SS-E16 R-1

1	Electric Tax Adjustment Credit (ETAC) Schedules	
2	Net Revenue Requirement .....	SS-ETAC-1 R-1
3	Credit Calculation .....	SS-ETAC-2 R-1
4	Over/Under Calculation .....	SS-ETAC-3 R-1
5	Credit Impact Analysis .....	SS-ETAC-4 R-1





1 other filings including unbundling electric rates and Off-Tariff Rate Agreements. I have  
2 had a leadership role in various economic analyses, asset valuations, rate design, pricing  
3 efforts and cost of service studies.

4 I am an active member of the American Gas Association's Rate and  
5 Strategic Issues Committee, the Edison Electric Institute's Rates and Regulatory Affairs  
6 Committee and the New Jersey Utility Association (NJUA) Finance and Regulatory  
7 Committee.

8 **EDUCATIONAL BACKGROUND**

9 I hold a B.S. in Mechanical Engineering from Worcester Polytechnic  
10 Institute and an MBA from Fairleigh Dickinson University.

LIST OF PRIOR TESTIMONIES

Company	Utility	Docket	Testimony	Date	Case / Topic
Public Service Electric & Gas Company	E	ER17101027	written	Sep-17	Energy Strong / Revenue Requirements & Rate Design - Seventh Roll-in
Public Service Electric & Gas Company	G	GR17070776	written	Jul-17	Gas System Modernization Program II (GSMP II)
Public Service Electric & Gas Company	G	GR17070775	written	Jul-17	Gas System Modernization Program (GSMP) - Second Roll-In
Public Service Electric & Gas Company	G	GR17060720	written	Jul-17	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER17070724 - GR17070725	written	Jul-17	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, S4AEXT II, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER17070723	written	Jul-17	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR17060593	written	Jun-17	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER17030324 - GR17030325	written	Mar-17	Energy Strong / Revenue Requirements & Rate Design - Sixth Roll-in
Public Service Electric & Gas Company	E/G	EO14080897	written	Mar-17	Energy Efficiency 2017 Program
Public Service Electric & Gas Company	E	ER17020136	written	Feb-17	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	EO16080788	written	Aug-16	Construction of Mason St Substation
Public Service Electric & Gas Company	E	ER16090918	written	Sep-16	Energy Strong / Revenue Requirements & Rate Design - Fifth Roll-in
Public Service Electric & Gas Company	E	ER16080785	written	Aug-16	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	G	GR16070711	written	Jul-16	Gas System Modernization Program (GSMP) - First Roll-In
Public Service Electric & Gas Company	G	GR16070617	written	Jul-16	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER16070613 - GR16070614	written	Jul-16	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER16070616	written	Jul-16	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR16060484	written	Jun-16	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E	EO16050412	written	May-16	Solar 4 All Extension II (S4AllExt II) / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	E/G	ER16030272 - GR16030273	written	Mar-16	Energy Strong / Revenue Requirements & Rate Design - Fourth Roll-in
Public Service Electric & Gas Company	E/G	GR15111294	written	Nov-16	Remediation Adjustment Charge-RAC 23
Public Service Electric & Gas Company	E	ER15101180	written	Sep-15	Energy Strong / Revenue Requirements & Rate Design - Third Roll-in
Public Service Electric & Gas Company	E/G	ER15070757-GR15070758	written	Jul-15	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER15060754	written	Jul-15	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR15060748	written	Jul-15	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G	GR15060646	written	Jun-15	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER15050558	written	May-15	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER15050558	written	May-15	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER15030389-GR15030390	written	Mar-15	Energy Strong / Revenue Requirements & Rate Design - Second Roll-in
Public Service Electric & Gas Company	G	GR15030272	written	Feb-15	Gas System Modernization Program (GSMP)
Public Service Electric & Gas Company	E/G	GR14121411	written	Dec-14	Remediation Adjustment Charge-RAC 22
Public Service Electric & Gas Company	E/G	ER14091074	written	Sep-14	Energy Strong / Revenue Requirements & Rate Design - First Roll-in
Public Service Electric & Gas Company	E/G	EO14080897	written	Aug-14	EEE Ext II
Public Service Electric & Gas Company	G	ER14070656	written	Jul-14	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER14070651-GR14070652	written	Jul-14	Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT, SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER14070650	written	Jul-14	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR14050511	written	May-14	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	GR14040375	written	Apr-14	Remediation Adjustment Charge-RAC 21
Public Service Electric & Gas Company	E/G	ER13070603-GR13070604	written	Jun-13	Green Programs Recovery Charge (GPRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery
Public Service Electric & Gas Company	E	ER13070605	written	Jul-13	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR13070615	written	Jun-13	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G	GR13060445	written	May-13	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	EO13020155-GO13020156	written/oral	Mar-13	Energy Strong / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GO12030188	written/oral	Mar-13	Appliance Service / Tariff Support
Public Service Electric & Gas Company	E	ER12070599	written	Jul-12	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER12070606-GR12070605	written	Jul-12	RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery
Public Service Electric & Gas Company	E	EO12080721	written/oral	Jul-12	Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO12080721	written/oral	Jul-12	Solar 4 All Extension(S4AllExt) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GR12060489	written	Jun-12	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	G	GR12060583	written	Jun-12	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER12030207	written	Mar-12	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER12030207	written	Mar-12	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	G	GR11060338	written	Jun-11	Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GR11060395	written	Jun-11	Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO11010030	written	Jan-11	Economic Energy Efficiency Extension (EEExt) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	ER10100737	written	Oct-10	RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery
Public Service Electric & Gas Company	E/G	ER10080550	written	Aug-10	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER10080550	written	Aug-10	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	GR09050422	written/oral	Mar-10	Base Rate Proceeding / Cost of Service & Rate Design
Public Service Electric & Gas Company	E	ER10030220	written	Mar-10	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	E	EO09030249	written	Mar-09	Solar Loan II(SLII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	EO09010056	written	Feb-09	Economic Energy Efficiency(EEE) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO09020125	written	Feb-09	Solar 4 All (S4All) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO08080544	written	Aug-08	Demand Response (DR) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	ER10100737	written	Jun-08	Carbon Abatement (CA) / Revenue Requirements & Rate Design - Program Approval

**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
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		<b><u>Actual Determinants</u></b>	<b><u>Weather Normalized (WN) Determinants</u></b>	<b><u>Variation From WN</u></b>
1	<b>RS</b>			
2	<b><u>Delivery</u></b>			
3	Service Charges	22,357.095	22,357.095	0.00
4	kWhr 0-600 June - September	3,440,793	3,573,093	132,300.00
5	kWhr 0-600 October - May	5,755,943	5,649,205	-106,738.00
6	kWhr Over 600 June - September	1,835,888	1,898,112	62,224.00
7	kWhr Over 600 October - May	1,812,801	1,767,467	-45,334.00
8	Total kWhrs	12,845,425	12,887,877	42,452.00
9				
10	<b><u>Supply</u></b>			
11	BGS 0-600 June - September	3,031,068	3,147,704	116,636.00
12	BGS 0-600 October - May	5,129,661	5,035,522	-94,139.00
13	BGS Over 600 June - September	1,593,433	1,646,849	53,416.00
14	BGS Over 600 October - May	1,606,669	1,567,563	-39,106.00
15	Total BGS	11,360,831	11,397,638	36,807.00
16				
17	<b>RHS</b>			
18	<b><u>Delivery</u></b>			
19	Service Charges	109.287	109.287	0.00
20	kWhr 0-600 June - September	18,113	18,978	865.00
21	kWhr 0-600 October - May	40,140	40,892	752.00
22	kWhr Over 600 June - September	10,370	10,772	402.00
23	kWhr Over 600 October - May	55,350	54,999	-351.00
24	Total kWhrs	123,973	125,641	1,668.00
25				
26	<b><u>Supply</u></b>			
27	BGS 0-600 June - September	15,862	16,624	762.00
28	BGS 0-600 October - May	33,980	34,647	667.00
29	BGS Over 600 June - September	10,293	10,710	417.00
30	BGS Over 600 October - May	54,697	54,389	-308.00
	Total BGS	114,832	116,370	1,538.00

**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
Page 2 of 7**

		<b><u>Actual Determinants</u></b>	<b><u>Weather Normalized (WN) Determinants</u></b>	<b><u>Variation From WN</u></b>
1	<b>RLM</b>			
2	<b><u>Delivery</u></b>			
3	Service Charges	144,212	144,212	0.00
4	kWhr June - September On-Peak	42,994	44,531	1,537.00
5	kWhr June - September Off-Peak	47,414	49,039	1,625.00
6	kWhr October - May On-Peak	52,667	51,552	-1,115.00
7	kWhr October - May Off-Peak	69,274	67,966	-1,308.00
8	Total kWhrs	212,349	213,088	739.00
9				
10	<b><u>Supply</u></b>			
11	BGS June - September On-Peak	36,989	38,387	1,398.00
12	BGS June - September Off-Peak	41,029	42,511	1,482.00
13	BGS October - May On-Peak	46,415	45,396	-1,019.00
14	BGS October - May Off-Peak	61,214	60,021	-1,193.00
15	Total BGS	185,647	186,315	668.00
16				
17	<b>WH</b>			
18	<b><u>Delivery</u></b>			
19	kWhr June - September	331	337	6.00
20	kWhr October - May	763	757	-6.00
21	Total kWhrs	1,094	1,094	0.00
22				
23	<b><u>Supply</u></b>			
24	BGS June - September	303	308	5.00
25	BGS October - May	711	706	-5.00
26	Total BGS	1,014	1,014	0.00
27				
28	<b>WHS</b>			
29	<b><u>Delivery</u></b>			
30	Service Charges	0.230	0.230	0.00
31	kWhr June - September	4.843	4.843	0.00
32	kWhr October - May	12.507	12.507	0.00
33	Total kWhrs	17.350	17.350	0.00
34				
35	<b><u>Supply</u></b>			
36	BGS June - September	4.843	4.843	0.00
37	BGS October - May	12.507	12.507	0.00
38	Total BGS	17.350	17.350	0.00

**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
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		<b><u>Actual Determinants</u></b>	<b><u>Weather Normalized (WN) Determinants</u></b>	<b><u>Variation From WN</u></b>
1	<b>HS</b>			
2	<b><u>Delivery</u></b>			
3	Service Charges	12,844	12,844	0.00
4	kWhr June - September	3,235	3,354	119.00
5	kWhr October - May	11,991	12,081	90.00
6	Total kWhrs	15,226	15,435	209.00
7				
8	<b><u>Supply</u></b>			
9	BGS June - September	2,235	2,315	80.00
10	BGS October - May	8,385	8,434	49.00
11	Total BGS	10,620	10,749	129.00
12				
13	<b>GLP</b>			
14	<b><u>Delivery</u></b>			
15	Service Charges	3,176.427	3,176.427	0.00
16	Annual Demand	28,498	28,451	-47.00
17	June - September Demand	10,433	10,540	107.00
18	kWhr Other - June - September	2,781,421	2,811,741	30,320.00
19	kWhr Other - October - May	4,980,352	4,936,479	-43,873.00
20	kWhr Night Use - June - September	8,012	8,096	84.00
21	kWhr Night Use - October - May	14,873	14,738	-135.00
22	Total kWhrs	7,784,658	7,771,054	-13,604.00
23				
24	<b><u>Supply</u></b>			
25	Generation Capacity Obl - June - Septemr	6,281	6,351	70.00
26	Generation Capacity Obl - October - May	12,385	12,285	-100.00
27	Transmission Capacity Obl	17,647	17,637	-10.00
28	BGS June - September	1,649,783	1,667,317	17,534.00
29	BGS October - May	2,989,268	2,963,439	-25,829.00
30	BGS Night Use - June - September	5,129	5,184	55.00
31	BGS Night Use - October - May	8,774	8,697	-77.00
32	Total BGS	4,652,954	4,644,637	-8,317.00

**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
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		<b>Actual Determinants</b>	<b>Weather Normalized (WN) Determinants</b>	<b>Variation From WN</b>
1	<b>LPL-S</b>			
2	<b><u>Delivery</u></b>			
3	Service Charges	104,357	104,357	0.00
4	Annual Demand	28,485	28,507	22.00
5	June - September Demand	10,057	10,151	94.00
6	kWhr On-Peak - June - September	2,151,557	2,170,314	18,757.00
7	kWhr Off-Peak - June - September	2,137,741	2,156,458	18,717.00
8	kWhr On-Peak - October - May	3,415,424	3,401,928	-13,496.00
9	kWhr Off-Peak - October - May	3,592,223	3,578,094	-14,129.00
10	Total kWhrs	11,296,945	11,306,794	9,849.00
11				
12	<b><u>Supply</u></b>			
13	<b><u>Peak Load Share 0 - 499</u></b>			
14	Generation Capacity Obl - June - Septemr	1,906	1,931	25.00
15	Generation Capacity Obl - October - May	3,834	3,814	-20.00
16	Transmission Capacity Obl	5,264	5,272	8.00
17	BGS On-Peak - June - September	369,409	374,328	4,919.00
18	BGS Off-Peak - June - September	356,716	361,468	4,752.00
19	BGS On-Peak - October - May	688,039	683,933	-4,106.00
20	BGS Off-Peak - October - May	718,994	714,915	-4,079.00
21	Total BGS	2,133,158	2,134,644	1,486.00
22				
23	<b><u>Peak Load Share 500+</u></b>			
24	Generation Capacity Obl - June - Septemr	511	517	6.00
25	Generation Capacity Obl - October - May	1,006	1,001	-5.00
26	Transmission Capacity Obl	1,391	1,394	3.00
27	BGS June - September	203,870	206,506	2,636.00
28	BGS October - May	372,397	370,288	-2,109.00
29				
30	Total BGS	576,267	576,794	527.00

**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
Page 5 of 7**

		<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1	<b>LPL-P</b>			
2	<b><u>Delivery</u></b>			
3	Service Charges	9.021	9.021	0.00
4	Annual Demand	7,243	7,246	3.00
5	June - September Demand	2,443	2,445	2.00
6	kWhr On-Peak - June - September	575,584	578,402	2,818.00
7	kWhr Off-Peak - June - September	650,060	653,244	3,184.00
8	kWhr On-Peak - October - May	931,241	929,217	-2,024.00
9	kWhr Off-Peak - October - May	1,084,660	1,082,241	-2,419.00
10	Total kWhrs	3,241,545	3,243,104	1,559.00
11				
12	<b><u>Supply</u></b>			
13	Generation Capacity Obl - June - Septemr	474	478	4.00
14	Generation Capacity Obl - October - May	1,020	1,017	-3.00
15	Transmission Capacity Obl	1,414	1,416	2.00
16	BGS June - September	240,627	242,332	1,705.00
17	BGS October - May	474,523	473,161	-1,362.00
18				
19	Total BGS	715,150	715,493	343.00
20				
21				
22	<b>HTS-S</b>			
23	<b><u>Delivery</u></b>			
24	Service Charges	2.310	2.310	0.00
25	Annual Demand	11,906	11,906	0.00
26	June - September Demand	3,013	3,013	0.00
27	kWhr June - September	1,593,764	1,593,764	0.00
28	kWhr October - May	2,931,822	2,931,822	0.00
29				
30	Total kWhrs	4,525,586	4,525,586	0.00
31				
32	<b><u>Supply</u></b>			
33	Generation Capacity Obl - June - Septemr	216	216	0.00
34	Generation Capacity Obl - October - May	579	579	0.00
35	Transmission Capacity Obl	815	815	0.00
36	BGS June - September	118,238	118,238	0.00
37				
38	BGS October - May	249,712	249,712	0.00
39				
40	Total BGS	367,950	367,950	0.00

**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
Page 6 of 7**

		<b><u>Actual Determinants</u></b>	<b><u>Weather Normalized (WN) Determinants</u></b>	<b><u>Variation From WN</u></b>
1	<b>HTS-HV</b>			
2	<b><u>Delivery</u></b>			
3	Service Charges	0.173	0.173	0.00
4	Annual Demand	3,185	3,185	0.00
5	kWhr June - September	143,213	143,213	0.00
6	kWhr October - May	258,806	258,806	0.00
7				
8	Total kWhrs	402,019	402,019	0.00
9				
10	<b><u>Supply</u></b>			
11	Generation Capacity Obl - June - Septemr	104	104	0.00
12	Generation Capacity Obl - October - May	120	120	0.00
13	Transmission Capacity Obl	228	228	0.00
14	BGS June - September	42,983	42,983	0.00
15				
16	BGS October - May	43,549	43,549	0.00
17				
18	Total BGS	86,532	86,532	0.00
19				
20				
21	<b>BPL</b>			
22	<b><u>Delivery</u></b>			
23	Lamp Charge:			
24	High Pressure Sodium	2,266.536	2,266.536	0.00
25	Metal Halide	281.316	281.316	0.00
26	Incandescent	153.684	153.684	0.00
27	Mercury Vapor	1,702.464	1,702.464	0.00
28	Fluorescent	0.204	0.204	0.00
29	Pole Charge	555.636	555.636	0.00
30	kWhr June - September	72,486	72,486	0.00
31	kWhr October - May	214,185	214,185	0.00
32	Total kWhrs	286,671	286,671	0.00
33	<b><u>Supply</u></b>			
34	BGS June - September	47,471	47,471	0.00
35	BGS October - May	134,730	134,730	0.00
36	Total BGS	182,201	182,201	0.00



**Actual & Weather Normalized  
Billing Determinants  
Filing "9 and 3"**

**Schedule SS-E2 R-1  
Page 7 of 7**

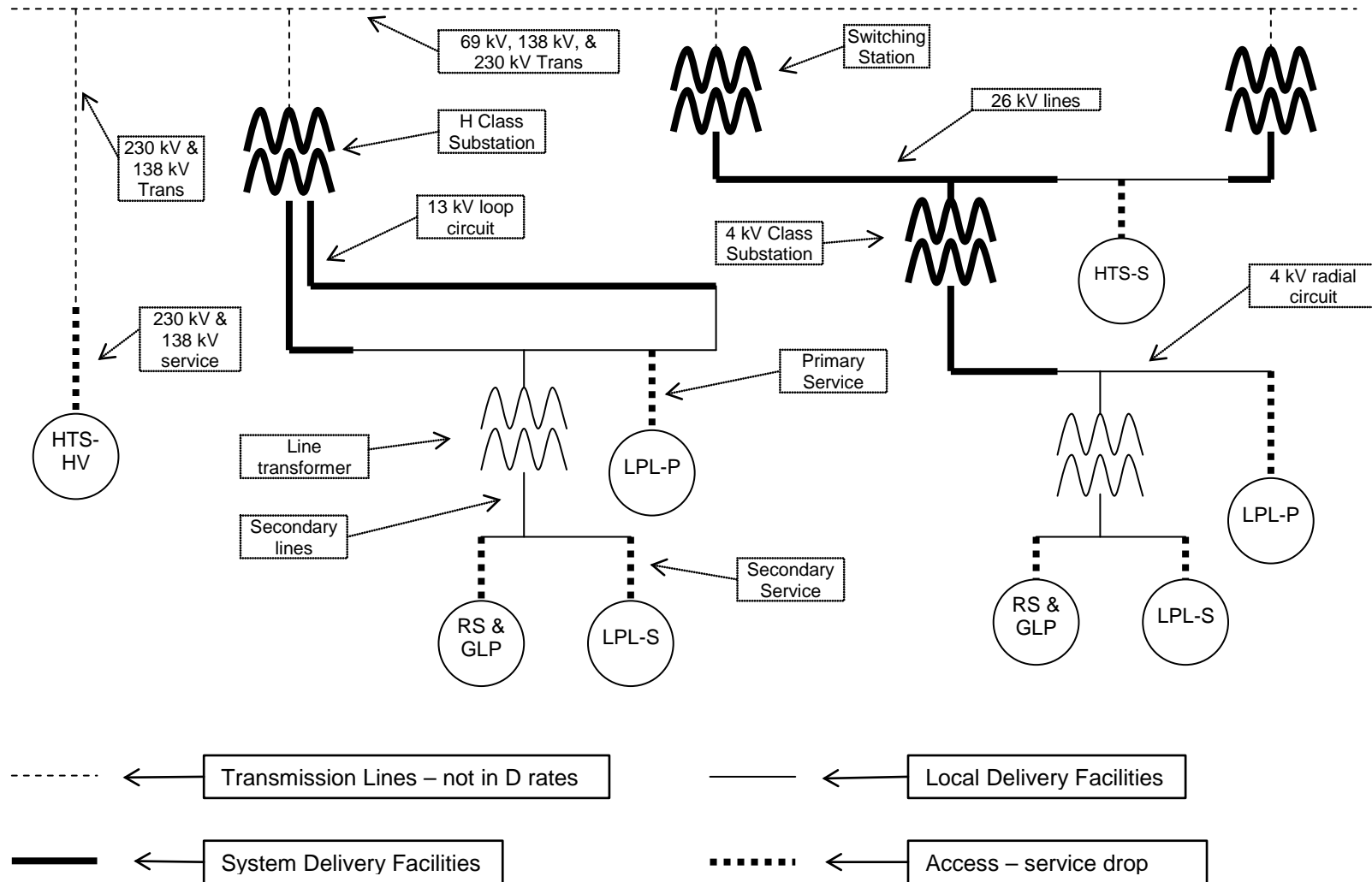
	<u>Actual Determinants</u>	<u>Weather Normalized (WN) Determinants</u>	<u>Variation From WN</u>
1 <b>BPL-POF Delivery</b>			
2 Lamp Charge:			
3 High Pressure Sodium	125.460	125.460	0.00
4 Metal Halide	1.476	1.476	0.00
5 Incandescent	5.916	5.916	0.00
6 Mercury Vapor	4.236	4.236	0.00
7 Fluorescent	0.024	0.024	0.00
8 Pole Charge	-	-	0.00
9 kWhr June - September	4,013	4,013	0.00
10 kWhr October - May	10,635	10,635	0.00
11 Total kWhrs	14,648	14,648	0.00
12			
13 <b>Supply</b>			
14 BGS June - September	2,179	2,179	0.00
15 BGS October - May	10,285	10,285	0.00
16 Total BGS	12,464	12,464	0.00
17			
18			
19 <b>PSAL Delivery</b>			
20 Lamp Charge:			
21 High Pressure Sodium	818.700	818.700	0.00
22 Metal Halide	231.864	231.864	0.00
23 Incandescent	0.792	0.792	0.00
24 Mercury Vapor	102.132	102.132	0.00
25 Fluorescent	0.012	0.012	0.00
26 Pole Charge	427.500	427.500	0.00
27 kWhr June - September	42,122	42,122	0.00
28 kWhr October - May	111,312	111,312	0.00
29 Total kWhrs	153,434	153,434	0.00
30			
31 <b>Supply</b>			
32 BGS June - September	38,226	38,226	0.00
33 BGS October - May	100,243	100,243	0.00
34 Total BGS	138,469	138,469	0.00

**COS Adjustments**

Listing of plant and expense items listed in the BPU Report but not included  
in the COS modeling for reasons as indicated

<u>line</u>	<u>FERC Account</u>	<u>Amount</u>	<u>Related to:</u>
	Expenses		
1	E555 & E556 - Power supply expenses	\$ 1,831,803,047	BGS & NGC
3	E904 - Uncollectible Accounts	\$ (2,542,488)	SPRC
4	E905 - Misc Customer Accounts	\$ 113,248,770	SBC
5	E908 - DSM Amortization	\$ 127,849,551	SBC
	Amortizations		
7	E407.3 - RAC Amortization	\$ 20,523,835	SBC
	Interest Charges		
9	E431 - Expense on Clauses	\$ (865,026)	Interest Expense on all clauses
	Current Tax Adjustments & Deductions		
10	Amortization Def Gain - Sale of Gen Assets	\$ 2,536,354	Below Operating Income
11	Gain on Sale of Service Corp Assets	\$ 1	Nonregulated Business
12	Clause - Deferred Fuel	\$ 3,506,106	BGS
13	RAC - Environmental Cleanup	\$ 4,130,548	SBC
14	SBC - Societal Benefits Clause	\$ (8,538)	SBC
15	Deduction for Securitization	\$ (24,235,972)	STC
16	Previously Ded Amort-Reacq Bonds	\$ 940,294	Incl'd in ROR calc.
17	Miscellaneous Adjustment - Perm	\$ (3,099,019)	
18	Penalties	\$ 1,226	
19	Diesel Fuel Tax Credit	\$ 47,635	BGS
20	Amortization of Power Gain	\$ (363,223)	
21	Fuel Credit	\$ (116,609)	BGS
	Deferred Taxes		
22	Amortization Def Gain - Sale of Gen Assets	\$ (2,536,354)	Below Operating Income
23	Gain on Sale of Service Corp Assets	\$ (1)	Nonregulated Business
24	Clause - Deferred Fuel	\$ (3,506,106)	BGS
25	RAC - Environmental Cleanup	\$ (4,130,548)	SBC
26	SBC - Societal Benefits Clause	\$ 8,538	SBC
27	Deduction for Securitization	\$ 24,235,972	STC

Graphical Representation of Electrical System Layout and Illustration of the 2008 Electric COS Segmentation Methodology



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**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
S	49	SUMMARY OF RESULTS									
S	50	DEVELOPMENT OF RETURN		Sub-Schedule Ref							
S	51										
S	52	RATE BASE		SCH RBO, LN 36	5,722,369,519	2,946,584,937	25,963,823	42,159,014	458,017	6,754	3,378,343
S	53										
S	54	OPERATING REVENUES									
S	55	Rate Revenues from Customers		SCH REV, LN 7	1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120
S	56	Other Operating Revenues		SCH REV, LN 14	11,999,506	4,393,082	36,247	57,961	995	14	10,262
S	57	Revenues from Other Sources		SCH REV, LN 19	0	0	0	0	0	0	0
S	58	Less: Provisions for Rate Refunds		SCH REV, LN 21	0	0	0	0	0	0	0
S	59	TOTAL OPERATING REVENUES			1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301	746,382
S	60										
S	61	OPERATING EXPENSES									
S	62	Operation and Maintenance Expense									
S	63	Production Expense		SCH E, LN 6	0	0	0	0	0	0	0
S	64	Transmission Expense		SCH E, LN 10	0	0	0	0	0	0	0
S	65	Distribution Expense		SCH E, LN 51	176,531,769	83,811,127	613,468	1,158,663	29,076	435	99,110
S	66	Customer Accounts Expense		SCH E, LN 74	92,717,290	73,400,830	470,465	497,858	38,844	523	34,892
S	67	Customer Service & Information Expense		SCH E, LN 94	3,130,476	2,432,156	15,184	17,072	900	11	1,089
S	68	Sales Expense		SCH E, LN 107	1,072,673	817,665	5,004	5,826	176	2	296
S	69	Administrative and General Expense		SCH E, LN 126	136,868,364	79,157,936	605,472	922,949	26,740	380	73,844
S	70	Total Operation and Maintenance Expense		SCH E, LN 128	410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,231
S	71	Depreciation Expense		SCH DE, LN 10	211,611,162	108,440,446	950,455	1,560,324	12,230	181	124,248
S	72	Amortization Expense		SCH DE, LN 27	11,734,794	7,004,128	51,516	64,962	2,717	37	4,598
S	73	Taxes Other Than Income Taxes		SCH EO, LN 10	23,462,062	13,075,242	102,301	157,689	3,939	56	12,562
S	74	Proforma Expense Adjustments		SCH EO, LN 37	(63,355,039)	(35,320,084)	(278,390)	(426,797)	(10,035)	(142)	(33,803)
S	75	State Income Taxes		SCH TI, LN 75	60,684,063	31,233,685	274,211	446,749	4,684	69	35,758
S	76	Federal Income Taxes		SCH TI, LN 81	167,422,374	86,277,299	757,811	1,231,994	13,841	204	98,751
S	77	Provision for Deferred Income Taxes		SCH TI, LN 153	75,654,987	38,229,629	341,321	565,684	3,047	46	45,040
S	78	Income Taxes Deferred in Prior Years		SCH TI, LN 155	0	0	0	0	0	0	0
S	79	Investment Tax Credit Adjustment (Net)		SCH TI, LN 156	0	0	0	0	0	0	0
S	80	TOTAL OPERATING EXPENSES			897,534,974	488,560,062	3,908,817	6,202,972	126,160	1,801	496,385
S	81										
S	82	OPERATING INCOME (RETURN)			423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
S	83	Plus Operating Income Adjustment		SCH TI, LN 157	0	0	0	0	0	0	0
S	84	TOTAL NET OPERATING INCOME			423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
S	85										
S	86	RATE OF RETURN ON RATE BASE (PRESENT)			7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	87	INDEX RATE OF RETURN (PRESENT)			1.00	1.00	1.00	1.00	1.00	1.00	1.00
S	88										
S	89										
S	90										
S	91										
S	92										
S	93										
S	94										
S	95										
S	96										



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COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP	1	<b>DEVELOPMENT OF RATE BASE</b>								
RBP	2									
RBP	3	<b>ELECTRIC PLANT IN SERVICE</b>								
RBP	4									
RBP	5	PRODUCTION PLANT								
RBP	6	E304-E346 - Production Plant	not_used	0	0	0	0	0	0	0
RBP	7	Not Used	not_used	0	0	0	0	0	0	0
RBP	8	TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0
RBP	9									
RBP	10	TRANSMISSION PLANT								
RBP	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0
RBP	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0
RBP	13	E353 Station Equipment	not_used	0	0	0	0	0	0	0
RBP	14	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	0
RBP	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0
RBP	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0
RBP	17									
RBP	18	DISTRIBUTION PLANT								
RBP	19	E360-E361 Land & Structures								
RBP	20	E360 - Headquarters related	DISTPLT	14,025,645	7,123,677	62,834	103,866	767	11	8,285
RBP	21	- Direct - HTS-HV	DIR_HTSHV_03	104,582	0	0	0	0	0	0
RBP	22	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
RBP	23	- Substation related	E362PLT	33,253,709	14,790,213	77,127	262,700	0	0	16,715
RBP	24	E361 - Headquarters related	DISTPLT	100,463,045	51,025,553	450,070	743,969	5,490	82	59,346
RBP	25	- Substation related	E362PLT	91,626,907	40,752,793	212,515	723,841	0	0	46,056
RBP	26	Total Accounts E360-E361		239,473,888	113,692,236	802,547	1,834,376	6,257	94	130,401
RBP	27									
RBP	28	E362 - Station Equipment								
RBP	29	Switching Stations	CP_SUBT_05	233,983,821	89,124,226	464,760	1,583,002	0	0	100,721
RBP	30	H Class Substations	CP_PRI_05	833,947,811	385,858,480	2,012,153	6,853,519	0	0	436,067
RBP	31	4 kV Class Substations	CP_PRI_05	0	0	0	0	0	0	0
RBP	32	Total Account E362		1,067,931,632	474,982,706	2,476,912	8,436,520	0	0	536,788
RBP	33									
RBP	34	E364 - Poles Towers & Fixtures								
RBP	35	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	0	0	0	0	0	0
RBP	36	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	0	0	0	0	0	0
RBP	37	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBP	38	Subtransmission lines	SUBTRANSLINES	81,548,855	24,072,961	125,534	427,578	0	0	27,205
RBP	39	Primary lines	PRIMARYLINES	347,103,474	181,982,015	1,314,388	2,622,872	0	0	238,865
RBP	40	Secondary lines	SUMPK_SEC_04	315,406,565	174,961,021	1,541,110	2,058,953	0	0	254,859
RBP	41	Total Account E364		753,985,879	381,015,997	2,981,032	5,109,403	0	0	520,929
RBP	42									
RBP	43									
RBP	44									
RBP	45									
RBP	46									
RBP	47									
RBP	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBP	1	DEVELOPMENT OF RATE BASE									
RBP	2										
RBP	3	ELECTRIC PLANT IN SERVICE									
RBP	4										
RBP	5	PRODUCTION PLANT									
RBP	6	E304-E346 - Production Plant	not_used	0	0	0	0	0	0	0	0
RBP	7	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	8	TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
RBP	9										
RBP	10	TRANSMISSION PLANT									
RBP	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0	0
RBP	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0	0
RBP	13	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0
RBP	14	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0
RBP	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0	0
RBP	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
RBP	17										
RBP	18	DISTRIBUTION PLANT									
RBP	19	E360-E361 Land & Structures									
RBP	20	E360 - Headquarters related	DISTPLT	524,832	1,265	163,494	2,766,136	2,375,258	483,505	410,721	994
RBP	21	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	104,582
RBP	22	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBP	23	- Substation related	E362PLT	0	0	0	7,234,483	7,675,768	1,908,771	1,287,932	0
RBP	24	E361 - Headquarters related	DISTPLT	3,759,274	9,062	1,171,078	19,813,309	17,013,524	3,463,251	2,941,918	7,118
RBP	25	- Substation related	E362PLT	0	0	0	19,933,815	21,149,727	5,259,407	3,548,754	0
RBP	26	Total Accounts E360-E361		4,284,107	10,327	1,334,572	49,747,742	48,214,277	11,114,934	8,189,325	112,694
RBP	27										
RBP	28	E362 - Station Equipment									
RBP	29	Switching Stations	CP_SUBT_05	0	0	0	43,594,210	46,253,347	11,502,048	41,361,508	0
RBP	30	H Class Substations	CP_PRI_05	0	0	0	188,738,757	200,251,347	49,797,489	0	0
RBP	31	4 kV Class Substations	CP_PRI_05	0	0	0	0	0	0	0	0
RBP	32	Total Account E362		0	0	0	232,332,967	246,504,694	61,299,536	41,361,508	0
RBP	33										
RBP	34	E364 - Poles Towers & Fixtures									
RBP	35	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	0	0	0	0	0	0	0
RBP	36	Streetlight poles - direct to PSAL	DIR_PSAL_02	0	0	1,812,825	0	0	0	0	0
RBP	37	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBP	38	Subtransmission lines	SUBTRANSLINES	0	0	0	11,775,044	12,493,292	3,106,769	29,520,471	0
RBP	39	Primary lines	PRIMARYLINES	735,401	33,519	320,360	72,512,031	70,162,352	17,181,671	0	0
RBP	40	Secondary lines	SUMPK_SEC_04	1,265,388	57,676	551,236	57,184,732	49,019,178	11,940,308	16,572,105	0
RBP	41	Total Account E364		10,114,949	91,195	2,684,420	141,471,808	131,674,823	32,228,748	46,092,576	0
RBP	42										
RBP	43										
RBP	44										
RBP	45										
RBP	46										
RBP	47										
RBP	48										

COS Test Year - 12 Months Actual 2016										
SUB-	LINE		ALLOCATION	Total						
SCH	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP	49	ELECTRIC PLANT IN SERVICE CONTINUED								
RBP	50									
RBP	51	DISTRIBUTION PLANT CONTINUED								
RBP	52	E365 - OH Conductors and Devices								
RBP	53	Direct - BPL	DIR_BPL_02	2,226,625	0	0	0	0	0	0
RBP	54	Direct - PSAL	DIR_PSAL_02	6,436,532	0	0	0	0	0	0
RBP	55	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBP	56	Subtransmission lines	SUBTRANSLINES	155,709,718	45,965,010	239,696	816,419	0	0	51,946
RBP	57	Primary lines	PRIMARYLINES	1,474,544,935	773,085,488	5,583,708	11,142,332	0	0	1,014,731
RBP	58	Secondary lines	SUMPK_SEC_04	109,518,735	60,751,778	535,120	714,931	0	0	88,495
RBP	59	Other	DISTPLT	0	0	0	0	0	0	0
RBP	60	Total Account E365		1,748,436,545	879,802,276	6,358,523	12,673,682	0	0	1,155,172
RBP	61									
RBP	62	E366 - Underground Conduit								
RBP	63	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBP	64	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
RBP	65	Underground Conduits	E367PLT	487,461,132	255,707,851	2,005,237	3,423,907	6	0	349,813
RBP	66	Not Used	not_used	0	0	0	0	0	0	0
RBP	67	Total Account E366		487,461,132	255,707,851	2,005,237	3,423,907	6	0	349,813
RBP	68									
RBP	69	E367 - Underground Conductors & Devices								
RBP	70	Direct - BPL	DIR_BPL_02	2,325,498	0	0	0	0	0	0
RBP	71	Direct - PSAL	DIR_PSAL_02	868,520	0	0	0	0	0	0
RBP	72	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	1,992,108	17,901	29,727	16	0	2,366
RBP	73	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
RBP	74	367.1 - Conventional UG								
RBP	75	Subtransmission lines	SUBTRANSLINES	59,287,547	17,501,494	91,266	310,857	0	0	19,779
RBP	76	Primary lines	PRIMARYLINES	307,746,920	161,347,866	1,165,355	2,325,476	0	0	211,781
RBP	77	Secondary lines	SUMPK_SEC_04	489,721,992	271,656,551	2,392,833	3,196,873	0	0	395,711
RBP	78	367.2 - BUD								
RBP	79	Subtransmission lines	SUBTRANSLINES	446,016	131,663	687	2,339	0	0	149
RBP	80	Primary lines	PRIMARYLINES	415,241,320	217,705,837	1,572,408	3,137,752	0	0	285,755
RBP	81	Secondary lines	SUMPK_SEC_04	30,329,119	16,824,043	148,191	197,986	0	0	24,507
RBP	82	Other	E367PLT	0	0	0	0	0	0	0
RBP	83	Total Account E367		1,309,946,394	687,159,561	5,388,641	9,201,010	16	0	940,047
RBP	84									
RBP	85	E368 - Line Transformers								
RBP	86	Line Transformers	LNTRFRMR_04	1,183,522,232	710,448,469	11,639,072	13,074,318	0	0	892,065
RBP	87	Not Used	not_used	0	0	0	0	0	0	0
RBP	88	Total Account E368		1,183,522,232	710,448,469	11,639,072	13,074,318	0	0	892,065
RBP	89									
RBP	90	E369 - Services								
RBP	91	Basic portion (minimum size)	SERVICEMIN_03	489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	0
RBP	92	Excess portion	SERVICEEXC_04	0	0	0	0	0	0	0
RBP	93	Total Account E369		489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	0
RBP	94									
RBP	95									
RBP	96									

SUB-	COS Test Year - 12 Months Actual 2016										
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBP	49	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	50										
RBP	51	DISTRIBUTION PLANT CONTINUED									
RBP	52	E365 - OH Conductors and Devices									
RBP	53	Direct - BPL	DIR_BPL_02	2,226,625	0	0	0	0	0	0	0
RBP	54	Direct - PSAL	DIR_PSAL_02	0	0	6,436,532	0	0	0	0	0
RBP	55	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBP	56	Subtransmission lines	SUBTRANSLINES	0	0	0	22,483,318	23,854,744	5,932,077	56,366,509	0
RBP	57	Primary lines	PRIMARYLINES	3,124,090	142,394	1,360,934	308,041,424	298,059,653	72,990,181	0	0
RBP	58	Secondary lines	SUMPK_SEC_04	439,381	20,027	191,406	19,856,275	17,020,947	4,146,038	5,754,338	0
RBP	59	Other	DISTPLT	0	0	0	0	0	0	0	0
RBP	60	Total Account E365		5,790,095	162,421	7,988,872	350,381,017	338,935,344	83,068,295	62,120,847	0
RBP	61										
RBP	62	E366 - Underground Conduit									
RBP	63	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBP	64	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBP	65	Underground Conduits	E367PLT	2,269,073	61,507	927,575	94,792,280	88,122,390	21,542,725	18,258,747	22
RBP	66	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	67	Total Account E366		2,269,073	61,507	927,575	94,792,280	88,122,390	21,542,725	18,258,747	22
RBP	68										
RBP	69	E367 - Underground Conductors & Devices									
RBP	70	Direct - BPL	DIR_BPL_02	2,325,498	0	0	0	0	0	0	0
RBP	71	Direct - PSAL	DIR_PSAL_02	0	0	868,520	0	0	0	0	0
RBP	72	UG BPL Poles in UG areas	DISTPLTXMTR	153,957	371	47,960	784,251	692,037	140,212	118,495	59
RBP	73	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBP	74	367.1 - Conventional UG									
RBP	75	Subtransmission lines	SUBTRANSLINES	0	0	0	8,560,678	9,082,858	2,258,679	21,461,936	0
RBP	76	Primary lines	PRIMARYLINES	652,017	29,719	284,036	64,290,207	62,206,948	15,233,516	0	0
RBP	77	Secondary lines	SUMPK_SEC_04	1,964,728	89,551	855,887	88,788,960	76,110,558	18,539,347	25,730,993	0
RBP	78	367.2 - BUD									
RBP	79	Subtransmission lines	SUBTRANSLINES	0	0	0	64,401	68,330	16,992	161,457	0
RBP	80	Primary lines	PRIMARYLINES	879,764	40,099	383,248	86,746,443	83,935,512	20,554,504	0	0
RBP	81	Secondary lines	SUMPK_SEC_04	121,678	5,546	53,006	5,498,816	4,713,626	1,148,166	1,593,554	0
RBP	82	Other	E367PLT	0	0	0	0	0	0	0	0
RBP	83	Total Account E367		6,097,643	165,286	2,492,657	254,733,756	236,809,869	57,891,415	49,066,435	59
RBP	84										
RBP	85	E368 - Line Transformers									
RBP	86	Line Transformers	LNTRFRMR_04	4,796,172	218,606	2,089,336	216,746,038	223,618,156	0	0	0
RBP	87	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	88	Total Account E368		4,796,172	218,606	2,089,336	216,746,038	223,618,156	0	0	0
RBP	89					</					

SUB-SCH		COS Test Year - 12 Months Actual 2016		ALLOCATION		Total		RS		RHS		RLM		WH		WHS		HS			
NO.	LINE NO.	DESCRIPTION		BASIS		Company		(1)		(2)		(3)		(4)		(5)		(6)		(7)	
RBP	97	ELECTRIC PLANT IN SERVICE CONTINUED																			
RBP	98																				
RBP	99	E370 - Meters																			
RBP	100	Load profiling meters		KWHMETERX_04		326,129		201,866		2,100		3,413		20		0				258	
RBP	101	Basic portion (minimum size)		METERSMIN_07		242,562,917		188,697,943		1,025,658		1,432,183		405,077		6,058				124,407	
RBP	102	Excess portion		METERSEXC_04		18,229,382		0		0		0		0		0				0	
RBP	103	Total Account E370				261,118,428		188,899,809		1,027,758		1,435,595		405,097		6,059				124,665	
RBP	104																				
RBP	105	E371 - Installations on Customer Premises		not_used		0		0		0		0		0		0				0	
RBP	106																				
RBP	107	E373 - Street Lighting & Signal Systems																			
RBP	108	BPL luminaires & poles		DIR_BPL_02		262,300,889		0		0		0		0		0				0	
RBP	109	PSAL luminaires & poles		DIR_PSAL_02		74,606,993		0		0		0		0		0				0	
RBP	110	UG BPL Poles in UG areas		DISTPLTXMTR		47,468,157		23,762,441		213,531		354,590		186		3				28,223	
RBP	111	Total Account E373				384,376,038		23,762,441		213,531		354,590		186		3				28,223	
RBP	112																				
RBP	113	E374 - Asset Retirement Obligations		E364PLT		37,978,123		19,191,702		150,154		257,360		0		0				26,239	
RBP	114																				
RBP	115	Other Distribution and Unallocated Plant																			
RBP	116	Not Used		not_used		0		0		0		0		0		0				0	
RBP	117	Total Other Plant and Unallocated Plant				0		0		0		0		0		0				0	
RBP	118																				
RBP	119	TOTAL DISTRIBUTION PLANT				7,963,737,430		4,044,811,744		35,677,218		58,974,694		435,219		6,509				4,704,341	
RBP	120																				
RBP	121	GENERAL AND COMMON PLANT																			
RBP	122	E390-E398 GENERAL PLANT																			
RBP	123	Meter Related		METERPLT		0		0		0		0		0		0				0	
RBP	124	Customer Service Related		CUSTSVSX		0		0		0		0		0		0				0	
RBP	125	Substation Related		E362PLT		0		0		0		0		0		0				0	
RBP	126	Distribution Delivery		DISTPLTXMTR		174,169,394		87,188,766		783,484		1,301,057		681		10				103,554	
RBP	127	Service & Support Related		UTILWORK_04		0		0		0		0		0		0				0	
RBP	128	Unassigned		GENPLT		0		0		0		0		0		0				0	
RBP	129	Total Accounts E390-E398				174,169,394		87,188,766		783,484		1,301,057		681		10				103,554	
RBP																					

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBP	97	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	98										
RBP	99	E370 - Meters									
RBP	100	Load profiling meters	KWHMETERX_04	0	0	0	118,473	0	0	0	0
RBP	101	Basic portion (minimum size)	METERSMIN_07	0	0	0	39,142,216	5,329,102	2,323,760	3,625,755	450,759
RBP	102	Excess portion	METERSEXC_04	0	0	0	13,355,023	3,835,972	815,071	223,315	0
RBP	103	Total Account E370		0	0	0	52,615,711	9,165,074	3,138,831	3,849,070	450,759
RBP	104										
RBP	105	E371 - Installations on Customer Premises	not_used	0	0	0	0	0	0	0	0
RBP	106										
RBP	107	E373 - Street Lighting & Signal Systems									
RBP	108	BPL luminaires & poles	DIR_BPL_02	262,300,889	0	0	0	0	0	0	0
RBP	109	PSAL luminaires & poles	DIR_PSAL_02	0	0	74,606,993	0	0	0	0	0
RBP	110	UG BPL Poles in UG areas	DISTPLTXMTR	1,836,448	4,427	572,085	9,354,774	8,254,817	1,672,494	1,413,440	699
RBP	111	Total Account E373		264,137,336	4,427	75,179,077	9,354,774	8,254,817	1,672,494	1,413,440	699
RBP	112										
RBP	113	E374 - Asset Retirement Obligations	E364PLT	509,488	4,593	135,214	7,125,908	6,632,435	1,623,356	2,321,674	0
RBP	114										
RBP	115	Other Distribution and Unallocated Plant									
RBP	116	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	117	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0	0
RBP	118										
RBP	119	TOTAL DISTRIBUTION PLANT		297,998,862	718,362	92,831,724	1,570,607,304	1,348,667,431	274,533,034	233,206,756	564,233
RBP	120										
RBP	121	GENERAL AND COMMON PLANT									
RBP	122	E390-E398 GENERAL PLANT									
RBP	123	Meter Related	METERPLT	0	0	0	0	0	0	0	0
RBP	124	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
RBP	125	Substation Related	E362PLT	0	0	0	0	0	0	0	0
RBP	126	Distribution Delivery	DISTPLTXMTR	6,738,264	16,243	2,099,084	34,324,387	30,288,440	6,136,687	5,186,170	2,566
RBP	127	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBP	128	Unassigned	GENPLT	0	0	0	0	0	0	0	0
RBP	129	Total Accounts E390-E398		6,738,264	16,243	2,099,084	34,324,387	30,288,440	6,136,687	5,186,170	2,566
RBP	130										
RBP	131	C389-C399 COMMON PLANT									
RBP	132	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	133	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBP	134	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0	0
RBP	135	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	136	Customer Service Related	CUSTSVSX	53,870	1,192	282,202	6,673,715	1,107,108	99,006	24,809	2,558
RBP	137	Distribution Delivery Related	DISTPLTXMTR	996,758	2,403	310,507	5,077,438	4,480,420	907,770	767,165	380
RBP	138	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBP	139	Unassigned	COMPLT	238,524	816	134,563	2,667,867	1,268,538	228,569	179,802	667
RBP	140	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	141	Total Accounts C389-C399		1,289,153	4,411	727,273	14,419,020	6,856,066	1,235,344	971,776	3,605
RBP	142										
RBP	143	TOTAL GENERAL AND COMMON PLANT		8,027,417	20,654	2,826,357	48,743,407	37,144,506	7,372,032	6,157,945	6,171
RBP	144										

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
RBP	1	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	2										
RBP	3	INTANGIBLE PLANT - E301-E303									
RBP	4	Customer Service Related	CUSTSVSX	17,913,634	14,172,937	90,766	96,239	7,428	100	6,725	
RBP	5	Not Used	not_used	0	0	0	0	0	0	0	
RBP	6	TOTAL INTANGIBLE PLANT		17,913,634	14,172,937	90,766	96,239	7,428	100	6,725	
RBP	7										
RBP	8	C303 - INTANGIBLE PLANT									
RBP	9	Not Used	not_used	0	0	0	0	0	0	0	
RBP	10	Meter Reading	MRCOST_07	1,681,224	1,314,333	8,548	8,930	245	3	221	
RBP	11	Customer Service Related	CUSTSVSX	76,362,033	60,416,234	386,917	410,245	31,664	425	28,666	
RBP	12	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	
RBP	13	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	
RBP	14	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	
RBP	15	E399.1 Asset Retirement Obligations	GENPLT	89,951	45,029	405	672	0	0	53	
RBP	16	TOTAL ACCOUNTS C303-C390.4,E399		78,133,209	61,775,596	395,870	419,847	31,909	428	28,941	
RBP	17										
RBP	18	TOTAL INTANGIBLE PLANT		96,046,843	75,948,534	486,636	516,086	39,337	528	35,665	
RBP	19										
RBP	20										
RBP	21	TOTAL ELECTRIC PLANT IN SERVICE		8,316,766,520	4,264,282,745	37,348,969	61,303,053	496,592	7,334	4,881,577	
RBP	22										
RBP	23										
RBP	24										
RBP	25										
RBP	26										
RBP	27										
RBP	28										
RBP	29										
RBP	30										
RBP	31										
RBP	32										
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RBP	35										
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RBP	37										
RBP	38										
RBP	39										
RBP	40										
RBP	41										
RBP	42										
RBP	43										
RBP	44										
RBP	45										
RBP	46										
RBP	47										
RBP	48										



[illegible]

SUB-SCH	LINE	COS Test Year - 12 Months Actual 2016		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT								
RBD	2									
RBD	3	E301-E303 - INTANGILE PLANT - RESERVE								
RBD	4	Customer Service Related - Reserve	CUSTSVSX	1,014,460	802,622	5,140	5,450	421	6	381
RBD	5	Not Used	not_used	0	0	0	0	0	0	0
RBD	6	Not used	not_used	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve								
RBD	8			1,014,460	802,622	5,140	5,450	421	6	381
RBD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0
RBD	10	E350-E359 - TRANSMISSION PLANT - RESERV	not_used	0	0	0	0	0	0	0
RBD	11									
RBD	12	DISTRIBUTION PLANT RESERVE								
RBD	13	E360-E361 Land & Structures - Reserve								
RBD	14	E360 - Headquarters Related	DISTPLT	0	0	0	0	0	0	0
RBD	15	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	16	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
RBD	17	- Substation Related	E362PLT	504,166	224,237	1,169	3,983	0	0	253
RBD	18	E361 - Headquarters Related	DISTPLT	41,778,647	21,219,529	187,167	309,388	2,283	34	24,679
RBD	19	- Substation Related	E362PLT	38,719,709	17,221,320	89,805	305,881	0	0	19,462
RBD	20	Total Accounts E360-E361		81,002,522	38,665,087	278,141	619,251	2,283	34	44,395
RBD	21	E362 Station Equipment - Rsrv	E362PLT	361,368,719	160,725,544	838,142	2,854,766	0	0	181,639
RBD	22	E364 Poles Towers and Fixtures Rsrv								
RBD	23	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	24	- All Other	E364PLT	150,317,467	75,960,785	594,310	1,018,630	0	0	103,854
RBD	25	E365 OH Conductors and Devices - Rsrv								
RBD	26	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	27	- All Other	E365PLT	481,324,266	242,199,344	1,750,428	3,488,917	0	0	318,005
RBD	28	E366 UG Conduit - Rsrv								
RBD	29	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	30	- All Other	E366PLT	216,384,779	113,509,126	890,128	1,519,878	3	0	155,283
RBD	31	E367 UG Conductors and Devices - Rsrv								
RBD	32	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0
RBD	33	- All Other	E367PLT	418,647,722	219,610,349	1,722,164	2,940,564	5	0	300,431
RBD	34	E368 Line Transformers - Rsrv	LNTRFRMR_04	239,489,009	143,761,220	2,355,199	2,645,625	0	0	180,512
RBD	35	E369 Services - Rsrv								
RBD	36	Services	E369PLT	196,530,666	124,520,614	1,057,440	1,274,292	9,499	142	0
RBD	37	Not used	not_used	0	0	0	0	0	0	0
RBD	38	Total Accounts E369 Rsrv								
RBD	39			196,530,666	124,520,614	1,057,440	1,274,292	9,499	142	0
RBD	39	E370 Meters - Rsrv								
RBD	40	Load profile meters	KWHMETERX_04	28,503	17,643	184	298	2	0	23
RBD	41	All other Meters	METERPLTXPR	23,424,757	16,949,133	92,126	128,641	36,385	544	11,174
RBD	42	Total Account E370 Rsrv		23,453,260	16,966,776	92,310	128,939	36,386	544	11,197
RBD	43	E371 - Installations on Cust Premises Rsrv								
RBD	44	E373 Street Lighting - Rsrv	not_used	0	0	0	0	0	0	0
RBD	45	Streetlight fixtures	E373PLT	89,885,515	5,556,796	49,934	82,920	43	1	6,600
RBD	46	Not used	not_used	0	0	0	0	0	0	0
RBD	47	Total Account E373 Rsrv								
RBD	48			89,885,515	5,556,796	49,934	82,920	43	1	6,600

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT									
RBD	2										
RBD	3	E301-E303 - INTANGIBLE PLANT - RESERVE									
RBD	4	Customer Service Related - Reserve	CUSTSVSX	1,310	29	6,861	162,252	26,916	2,407	603	62
RBD	5	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	6	Not used	not_used	0	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve		1,310	29	6,861	162,252	26,916	2,407	603	62
RBD	8										
RBD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0
RBD	10	E350-E359 - TRANSMISSION PLANT - RESERV	not_used	0	0	0	0	0	0	0	0
RBD	11										
RBD	12	DISTRIBUTION PLANT RESERVE									
RBD	13	E360-E361 Land & Structures - Reserve									
RBD	14	E360 - Headquarters Related	DISTPLT	0	0	0	0	0	0	0	0
RBD	15	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	16	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBD	17	- Substation Related	E362PLT	0	0	0	109,683	116,374	28,939	19,527	0
RBD	18	E361 - Headquarters Related	DISTPLT	1,563,335	3,769	487,005	8,239,580	7,075,258	1,440,231	1,223,428	2,960
RBD	19	- Substation Related	E362PLT	0	0	0	8,423,634	8,937,454	2,222,521	1,499,633	0
RBD	20	Total Accounts E360-E361		1,563,335	3,769	487,005	16,772,897	16,129,086	3,691,691	2,742,588	2,960
RBD	21	E362 Station Equipment - Rsrv	E362PLT	0	0	0	78,617,267	83,412,723	20,742,653	13,995,985	0
RBD	22	E364 Poles Towers and Fixtures Rsrv									
RBD	23	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	24	- All Other	E364PLT	2,016,554	18,181	535,176	28,204,353	26,251,189	6,425,245	9,189,190	0
RBD	25	E365 OH Conductors and Devices - Rsrv									
RBD	26	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	27	- All Other	E365PLT	1,593,946	44,713	2,199,244	96,455,823	93,304,962	22,867,736	17,101,147	0
RBD	28	E366 UG Conduit - Rsrv									
RBD	29	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	30	- All Other	E366PLT	1,007,245	27,303	411,752	42,078,445	39,117,670	9,562,850	8,105,087	10
RBD	31	E367 UG Conductors and Devices - Rsrv									
RBD	32	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0	0
RBD	33	- All Other	E367PLT	1,948,755	52,824	796,632	81,410,741	75,682,419	18,501,604	15,681,215	19
RBD	34	E368 Line Transformers - Rsrv	LNTRFRMR_04	970,519	44,236	422,783	43,859,162	45,249,755	0	0	0
RBD	35	E369 Services - Rsrv									
RBD	36	Services	E369PLT	0	0	0	64,761,953	4,310,183	382,497	214,046	0
RBD	37	Not used	not_used	0	0	0	0	0	0	0	0
RBD	38	Total Accounts E369 Rsrv		0	0	0	64,761,953	4,310,183	382,497	214,046	0
RBD	39	E370 Meters - Rsrv									
RBD	40	Load profile meters	KWHMETERX_04	0	0	0	10,354	0	0	0	0
RBD	41	All other Meters	METERPLTXPR	0	0	0	4,715,381	823,221	281,934	345,729	40,488
RBD	42	Total Account E370 Rsrv		0	0	0	4,725,735	823,221	281,934	345,729	40,488
RBD	43	E371 - Installations on Cust Premises Rsrv	not_used	0	0	0	0	0	0	0	0
RBD	44	E373 Street Lighting - Rsrv									
RBD	45	Streetlight fixtures	E373PLT	61,767,952	1,035	17,580,467	2,187,594	1,930,371	391,109	330,530	164
RBD	46	Not used	not_used	0	0	0	0	0	0	0	0
RBD	47	Total Account E373 Rsrv		61,767,952	1,035	17,580,467	2,187,594	1,930,371	391,109	330,530	164
RBD	48										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016												
SCH	LINE	ALLOCATION			Total	RS	RHS	RLM	WH	WHS	HS	
NO.	NO.	DESCRIPTION	BASIS	Company	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED										
RBD	50	Other Plant Unallocated - Reserve										
RBD	51	Not Used	not_used		0	0	0	0	0	0	0	
RBD	52	Not Used	not_used		0	0	0	0	0	0	0	
RBD	53	Total Other Plant Unallocated - Reserve			0	0	0	0	0	0	0	
RBD	54											
RBD	55	Not Used	not_used		0	0	0	0	0	0	0	
RBD	56	Not Used	not_used		0	0	0	0	0	0	0	
RBD	57	Not Used	not_used		0	0	0	0	0	0	0	
RBD	58											
RBD	59	TOTAL DISTRIBUTION PLANT RESERVE			2,258,403,925	1,141,475,641	9,628,194	16,573,783	48,219	721	1,301,916	
RBD	60											
RBD	61	GENERAL AND COMMON PLANT RESERVE										
RBD	62	E390-E398 GENERAL PLANT - RESERVE										
RBD	63	Meter Plant Related	METERPLT		0	0	0	0	0	0	0	
RBD	64	Customer Service Related	CUSTSVSX		0	0	0	0	0	0	0	
RBD	65	Substation Related	E362PLT		0	0	0	0	0	0	0	
RBD	66	Distribution Delivery Related	DISTPLTXMTR		99,724,245	49,921,709	448,600	744,947	390	6	59,292	
RBD	67	Service & Support Related	UTILWORK_04		0	0	0	0	0	0	0	
RBD	68	Unassigned	GENPLT		0	0	0	0	0	0	0	
RBD	69	Total Accounts E390-E398 Reserve			99,724,245	49,921,709	448,600	744,947	390	6	59,292	
RBD	70											
RBD	71	C389-C399 COMMON PLANT RESERVE										
RBD	72	Not Used	not_used		0	0	0	0	0	0	0	
RBD	73	Meter Plant Related	METERPLT		0	0	0	0	0	0	0	
RBD	74	Meter Reading Related	MRCOST_07		0	0	0	0	0	0	0	
RBD	75	Not Used	not_used		0	0	0	0	0	0	0	
RBD	76	Customer Service Related	CUSTSVSX		19,998,183	15,822,194	101,328	107,438	8,292	111	7,507	
RBD	77	Distribution Delivery Related	DISTPLTXMTR		7,123,512	3,566,013	32,044	53,213	28	0	4,235	
RBD	78	Sales and Service Dept. Related	UTILWORK_04		0	0	0	0	0	0	0	
RBD	79	Unassigned	COMPLT		(325,456)	(221,393)	(1,578)	(2,009)	(84)	(1)	(149)	
RBD	80	Not Used	not_used		0	0	0	0	0	0	0	
RBD	81	Total Accounts C389-C399 Reserve			26,796,239	19,166,814	131,794	158,642	8,236	111	11,593	
RBD	82											
RBD	83	C303 - INTANGIBLE PLANT										
RBD	84	Not Used	not_used		0	0	0	0	0	0	0	
RBD	85	Meter Reading	MRCOST_07		460,221	359,787	2,340	2,445	67	1	61	
RBD	86	Customer Service Related	CUSTSVSX		27,102,979	21,443,378	137,328	145,607	11,238	151	10,174	
RBD	87	Distribution Related	INTANGPLT		0	0	0	0	0	0	0	
RBD	88	C390.4 / C111.000 Capital Lease	TOTPLT		0	0	0	0	0	0	0	
RBD	89	E399 Oth Tangible Plant	GENPLT		0	0	0	0	0	0	0	
RBD	90	E399.1 Asset Retirement Obligations	GENPLT		89,951	45,029	405	672	0	0	53	
RBD	91	Total Accounts C303-C390.4,E399			27,653,151	21,848,195	140,072	148,724	11,306	152	10,288	
RBD	92											
RBD	93	TOTAL DEPRECIATION RESERVE & AMORT.			2,413,592,020	1,233,214,981	10,353,800	17,631,545	68,572	995	1,383,471	
RBD	94											
RBD	95	NET ELECTRIC PLANT IN SERVICE			5,903,174,500	3,031,067,764	26,995,169	43,671,508	428,020	6,339	3,498,106	
RBD	96											

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED									
RBD	50	Other Plant Unallocated - Reserve									
RBD	51	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	52	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	53	Total Other Plant Unallocated - Reserve									
RBD	54			0	0	0	0	0	0	0	0
RBD	55	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	56	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	57	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	58										
RBD	59	TOTAL DISTRIBUTION PLANT RESERVE									
RBD	60			70,868,305	192,060	22,433,059	459,073,971	386,211,580	82,847,319	67,705,518	43,640
RBD	61	GENERAL AND COMMON PLANT RESERVE									
RBD	62	E390-E398 GENERAL PLANT - RESERVE									
RBD	63	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBD	64	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
RBD	65	Substation Related	E362PLT	0	0	0	0	0	0	0	0
RBD	66	Distribution Delivery Related	DISTPLTXMTR	3,858,131	9,300	1,201,873	19,653,129	17,342,265	3,513,686	2,969,447	1,469
RBD	67	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBD	68	Unassigned	GENPLT	0	0	0	0	0	0	0	0
RBD	69	Total Accounts E390-E398 Reserve									
RBD	70			3,858,131	9,300	1,201,873	19,653,129	17,342,265	3,513,686	2,969,447	1,469
RBD	71	C389-C399 COMMON PLANT RESERVE									
RBD	72	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	73	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBD	74	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0	0
RBD	75	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	76	Customer Service Related	CUSTSVSX	25,818	571	135,251	3,198,503	530,602	47,450	11,890	1,226
RBD	77	Distribution Delivery Related	DISTPLTXMTR	275,594	664	85,852	1,403,864	1,238,794	250,990	212,114	105
RBD	78	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBD	79	Unassigned	COMPLT	(5,066)	(17)	(2,858)	(56,667)	(26,944)	(4,855)	(3,819)	(14)
RBD	80	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	81	Total Accounts C389-C399 Reserve									
RBD	82			296,346	1,218	218,245	4,545,700	1,742,452	293,585	220,185	1,317
RBD	83	C303 - INTANGIBLE PLANT									
RBD	84	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	85	Meter Reading	MRCOST_07	0	0	0	89,755	5,181	461	113	11
RBD	86	Customer Service Related	CUSTSVSX	34,991	774	183,302	4,334,842	719,110	64,308	16,115	1,662
RBD	87	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
RBD	88	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
RBD	89	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
RBD	90	E399.1 Asset Retirement Obligations	GENPLT	3,480	8	1,084	17,727	15,643	3,169	2,678	1
RBD	91	Total Accounts C303-C390.4,E399									
RBD	92			38,471	782	184,386	4,442,323	739,934	67,938	18,906	1,674
RBD	93	TOTAL DEPRECIATION RESERVE & AMORT.									
RBD	94			75,062,563	203,390	24,044,424	487,877,376	406,063,147	86,724,935	70,914,659	48,162
RBD	95	NET ELECTRIC PLANT IN SERVICE									
RBD	96			231,088,910	538,327	72,252,342	1,146,897,362	982,284,731	195,408,675	168,509,186	528,062

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016									
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS HS
				(1)	(2)	(3)	(4)	(5)	(6) (7)
RBO	1	<b>ADDITIONS AND DEDUCTIONS TO RATE BASE</b>							
RBO	2								
RBO	3	<b>PLUS: ADDITIONS TO RATE BASE</b>							
RBO	4								
RBO	5	Working Capital							
RBO	6	Cash (lead/lag)	EXPENDITURES	424,074,971	227,085,758	1,708,666	2,947,751	58,213	233,576
RBO	7	Materials and Supplies	EXPENDITURES	105,167,814	56,315,780	423,738	731,023	14,436	57,925
RBO	8	Prepayments	EXPENDITURES	1,183,928	633,976	4,770	8,230	163	652
RBO	9	Working Funds	EXPENDITURES	0	0	0	0	0	0
RBO	10	Total Working Capital		530,426,713	284,035,513	2,137,175	3,687,004	72,811	292,154
RBO	11	Net Plant Adds - Distribution	DISTPLT	727,473,722	369,486,599	3,259,053	5,387,237	39,757	429,733
RBO	12	Plant Held for Future Use	TOTPLT	1,730,786	887,431	7,773	12,758	103	1,016
RBO	13	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0
RBO	14	Net Plant Adds - General & Other	TOTPLTNET	369,894,808	189,927,679	1,691,526	2,736,471	26,820	219,192
RBO	15	TOTAL ADDITIONS TO RATE BASE		1,629,526,029	844,337,222	7,095,526	11,823,469	139,491	942,096
RBO	16								
RBO	17								
RBO	18	<b>PLUS: DEDUCTIONS TO RATE BASE</b>							
RBO	19								
RBO	20	Customer Advances for Construction	REVREQ	(25,912,329)	(13,900,790)	(114,694)	(183,402)	(3,149)	(14,572)
RBO	21	Unbilled Revenue	TOTREV	0	0	0	0	0	0
RBO	22	Deferred Income Taxes and Credits							
RBO	23	ADIT Test/Post year	TOTPLT	(217,751,897)	(111,648,638)	(977,881)	(1,605,054)	(13,002)	(127,811)
RBO	24	Liberalized Depreciation	TOTPLT	61,094,343	31,325,101	274,363	450,328	3,648	35,860
RBO	25	Cost of Removal	TOTPLT	13,137,463	6,736,014	58,998	96,837	784	7,711
RBO	26	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
RBO	27	Computer Software	INTANGPLT	0	0	0	0	0	0
RBO	28	Capitalized Interest	TOTPLTNET	(477,359)	(245,107)	(2,183)	(3,531)	(35)	(283)
RBO	29	NJ Corporate Business Tax	TOTPLTNET	16,262,322	8,350,118	74,367	120,308	1,179	9,637
RBO	30	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,656,683,553)	(849,436,746)	(7,439,841)	(12,211,448)	(98,920)	(1,461)
RBO	31	Total Deferred Income Taxes and Credits		(1,784,418,680)	(914,919,258)	(8,012,177)	(13,152,561)	(106,345)	(1,047,287)
RBO	32								
RBO	33	TOTAL DEDUCTIONS TO RATE BASE		(1,810,331,009)	(928,820,048)	(8,126,871)	(13,335,963)	(109,494)	(1,061,859)
RBO	34								
RBO	35								
RBO	36	<b>TOTAL RATE BASE</b>		5,722,369,519	2,946,584,937	25,963,823	42,159,014	458,017	3,378,343
RBO	37								
RBO	38								
RBO	39								
RBO	40								
RBO	41								
RBO	42								
RBO	43								
RBO	44								
RBO	45								
RBO	46								
RBO	47								
RBO	48								

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE									
RBO	2										
RBO	3	PLUS: ADDITIONS TO RATE BASE									
RBO	4										
RBO	5	Working Capital									
RBO	6	Cash (lead/lag)	EXPENDITURES	12,513,466	146,623	4,986,375	78,746,576	70,004,482	14,717,512	10,875,988	49,156
RBO	7	Materials and Supplies	EXPENDITURES	3,103,258	36,362	1,236,588	19,528,635	17,360,653	3,649,847	2,697,174	12,190
RBO	8	Prepayments	EXPENDITURES	34,935	409	13,921	219,844	195,438	41,088	30,363	137
RBO	9	Working Funds	EXPENDITURES	0	0	0	0	0	0	0	0
RBO	10	Total Working Capital		15,651,658	183,394	6,236,885	98,495,054	87,560,573	18,408,447	13,603,525	61,483
RBO	11	Net Plant Adds - Distribution	DISTPLT	27,221,684	65,621	8,480,018	143,472,277	123,198,451	25,078,121	21,303,036	51,542
RBO	12	Plant Held for Future Use	TOTPLT	63,713	154	20,040	340,210	288,926	58,714	49,826	120
RBO	13	Capital Stimulus Adjust	DISTPLT	0	0	0	0	0	0	0	0
RBO	14	Net Plant Adds - General & Other	TOTPLTNET	14,480,105	33,732	4,527,355	71,864,957	61,550,276	12,244,370	10,558,840	33,089
RBO	15	TOTAL ADDITIONS TO RATE BASE		57,417,160	282,901	19,264,298	314,172,498	272,598,226	55,789,652	45,515,227	146,234
RBO	16										
RBO	17										
RBO	18	PLUS: DEDUCTIONS TO RATE BASE									
RBO	19										
RBO	20	Customer Advances for Construction	REVREQ	(906,403)	(7,463)	(321,926)	(4,850,864)	(4,110,723)	(822,280)	(672,552)	(3,465)
RBO	21	Unbilled Revenue	TOTREV	0	0	0	0	0	0	0	0
RBO	22	Deferred Income Taxes and Credits									
RBO	23	ADIT Test/Post year	TOTPLT	(8,015,743)	(19,420)	(2,521,269)	(42,802,127)	(36,350,111)	(7,386,901)	(6,268,662)	(15,087)
RBO	24	Liberalized Depreciation	TOTPLT	2,248,966	5,449	707,389	12,008,933	10,198,699	2,072,532	1,758,790	4,233
RBO	25	Cost of Removal	TOTPLT	483,608	1,172	152,114	2,582,349	2,193,084	445,668	378,203	910
RBO	26	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0	0
RBO	27	Computer Software	INTANGPLT	0	0	0	0	0	0	0	0
RBO	28	Capitalized Interest	TOTPLTNET	(18,687)	(44)	(5,843)	(92,744)	(79,432)	(15,802)	(13,626)	(43)
RBO	29	NJ Corporate Business Tax	TOTPLTNET	636,614	1,483	199,044	3,159,523	2,706,041	538,320	464,216	1,455
RBO	30	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(60,984,772)	(147,749)	(19,182,127)	(325,643,917)	(276,556,170)	(56,200,461)	(47,692,760)	(114,783)
RBO	31	Total Deferred Income Taxes and Credits		(65,650,015)	(159,109)	(20,650,691)	(350,787,983)	(297,887,889)	(60,546,642)	(51,373,839)	(123,314)
RBO	32										
RBO	33	TOTAL DEDUCTIONS TO RATE BASE		(66,556,417)	(166,572)	(20,972,617)	(355,638,847)	(301,998,611)	(61,368,922)	(52,046,392)	(126,780)
RBO	34										
RBO	35										
RBO	36	TOTAL RATE BASE		221,949,652	654,656	70,544,023	1,105,431,013	952,884,346	189,829,404	161,978,021	547,516
RBO	37										
RBO	38										
RBO	39										
RBO	40										
RBO	41										
RBO	42										
RBO	43										
RBO	44										
RBO	45										
RBO	46										
RBO	47										
RBO	48										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
REV	1	OPERATING REVENUES									
REV	2										
REV	3	SALES REVENUES									
REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120	
REV	5	Not Used	not_used	0	0	0	0	0	0	0	
REV	6	Not Used	not_used	0	0	0	0	0	0	0	
REV	7	TOTAL SALES OF ELECTRICITY		1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120	
REV	8										
REV	9	OTHER OPERATING REVENUES									
REV	10	450-Forfeited Discounts	REVLATEP	3,786,715	0	0	0	0	0	5,622	
REV	11	456-Other Electric Revenues	TOTREV	8,212,791	4,393,082	36,247	57,961	995	14	4,640	
REV	12	Not Used	not_used	0	0	0	0	0	0	0	
REV	13	Not Used	not_used	0	0	0	0	0	0	0	
REV	14	TOTAL OTHER OPERATING REV		11,999,506	4,393,082	36,247	57,961	995	14	10,262	
REV	15										
REV	16	OTHER REVENUE SOURCES									
REV	17	Not Used	not_used	0	0	0	0	0	0	0	
REV	18	Not Used	not_used	0	0	0	0	0	0	0	
REV	19	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	
REV	20										
REV	21	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	
REV	22										
REV	23	TOTAL OPERATING REVENUES		1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301	746,382	
REV	24										
REV	25										
REV	26										
REV	27										
REV	28										
REV	29										
REV	30										
REV	31										
REV	32										
REV	33										
REV	34										
REV	35										
REV	36										
REV	37										
REV	38										
REV	39										
REV	40										
REV	41										
REV	42										
REV	43										
REV	44										
REV	45										
REV	46										
REV	47										
REV	48										



COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
REV	1	OPERATING REVENUES									
REV	2										
REV	3	SALES REVENUES									
REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
REV	5	Not Used	not_used	0	0	0	0	0	0	0	0
REV	6	Not Used	not_used	0	0	0	0	0	0	0	0
REV	7	TOTAL SALES OF ELECTRICITY		45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
REV	8										
REV	9	OTHER OPERATING REVENUES									
REV	10	450-Forfeited Discounts	REVLATEP	0	0	130,609	1,563,513	1,475,135	330,500	274,776	6,561
REV	11	456-Other Electric Revenues	TOTREV	286,451	2,359	102,556	1,542,805	1,308,345	261,934	214,266	1,136
REV	12	Not Used	not_used	0	0	0	0	0	0	0	0
REV	13	Not Used	not_used	0	0	0	0	0	0	0	0
REV	14	TOTAL OTHER OPERATING REV		286,451	2,359	233,164	3,106,318	2,783,480	592,434	489,042	7,697
REV	15										
REV	16	OTHER REVENUE SOURCES									
REV	17	Not Used	not_used	0	0	0	0	0	0	0	0
REV	18	Not Used	not_used	0	0	0	0	0	0	0	0
REV	19	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0
REV	20										
REV	21	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0
REV	22										
REV	23	TOTAL OPERATING REVENUES		46,074,414	379,370	16,495,602	248,153,250	210,441,319	42,130,853	34,463,790	182,758
REV	24										
REV	25										
REV	26										
REV	27										
REV	28										
REV	29										
REV	30										
REV	31										
REV	32										
REV	33										
REV	34										
REV	35										
REV	36										
REV	37										
REV	38										
REV	39										
REV	40										
REV	41										
REV	42										
REV	43										
REV	44										
REV	45										
REV	46										
REV	47										
REV	48										

COS Test Year - 12 Months Actual 2016										
SUB-SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
E	1	OPERATION & MAINTENANCE EXPENSE								
E	2	PRODUCTION EXPENSE								
E	3	E500-E557 Production Expenses								
E	4	Not Used	not_used	0	0	0	0	0	0	0
E	5	Total Production Expense		0	0	0	0	0	0	0
E	6	TOTAL PRODUCTION EXPENSE								
E	7									
E	8	TRANSMISSION EXPENSES								
E	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0
E	10	TOTAL TRANSMISSION EXPENSE								
E	11									
E	12	DISTRIBUTION EXPENSES								
E	13	Operation								
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0
E	15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0
E	16	E582 Station Expenses	E362PLT	860,961	382,929	1,997	6,801	0	0	433
E	17	E583 OH Line Expenses	E365PLT	4,992,147	2,512,017	18,155	36,186	0	0	3,298
E	18	E584 Underground Line Expenses	E367PLT	6,453,079	3,385,096	26,546	45,326	0	0	4,631
E	19	E585 Street Lighting and System Expenses	E373PLT							
E	20	E586 Meter Expenses								
E	21	- Basic portion (minimum size)	MTROMMIN_07	5,586,228	2,803,953	15,241	18,366	6,264	94	1,849
E	22	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
E	23	E587 Customer Installations Expenses	MTROMMIN_07	5,873,948	2,948,371	16,026	19,312	6,587	99	1,944
E	24	E588 Miscellaneous Distribution Expenses	DISTEXPO	28,323,936	14,339,762	92,915	150,153	15,316	229	14,485
E	25	E589 Rents	DISTPLT	1,396,823	709,451	6,258	10,344	76	1	825
E	26	Total Distribution Operation		53,487,122	27,081,580	177,136	286,489	28,244	422	27,465
E	27	Maintenance								
E	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
E	29	E591 Maint of Structures	E360PLT	17,526,078	8,105,375	51,768	135,583	284	4	9,247
E	30	E592 Maint of Station Equipment	E362PLT	19,406,024	8,631,195	45,009	153,305	0	0	9,754
E	31	E593 Maint of Overhead Lines								
E	32	- Direct assigned - BPL poles	DIR_BPL_02	40,988	0	0	0	0	0	0
E	33	- Direct assigned - PSAL poles	DIR_PSAL_02	118,210	0	0	0	0	0	0
E	34	- all other O&M	E365PLT	45,513,658	22,902,186	165,519	329,909	0	0	30,070
E	35	E594.0 Maint of Underground Lines	E367PLT	21,044,785	11,039,478	86,571	147,818	0	0	15,102
E	36	Not used	not_used	0	0	0	0	0	0	0
E	37	E595 Maint of Line Transformers	LNTRFRMR_04	7,838,274	4,705,184	77,084	86,589	0	0	5,908
E	38	E596 Maint of Street Lighting & Signal Systems								
E	39	- BPL luminaires	DIR_BPL_02	5,921,406	0	0	0	0	0	0
E	40	- BPL-POF luminaires	DIR_BPLPOF_02	247,861	0	0	0	0	0	0
E	41	- PSAL luminaires	DIR_PSAL_02	2,620,114	0	0	0	0	0	0
E	42	E597 Maint of Meters								
E	43	- Load profiling meters O&M	KWHMETERX_04	326,129	201,866	2,100	3,413	20	0	258
E	44	- Basic portion (minimum size)	MTROMMIN_07	459,457	230,620	1,254	1,511	515	8	152
E	45	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
E	46	E598 Other Dist Maint Exp	DISTEXPM	1,981,664	913,643	7,027	14,047	13	0	1,154
E	47	Total Distribution Maintenance		123,044,648	56,729,548	436,332	872,174	832	13	71,645
E	48									

COS Test Year - 12 Months Actual 2016											
SCH	LINE		ALLOCATION					LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
E	1	OPERATION & MAINTENANCE EXPENSE									
E	2	PRODUCTION EXPENSE									
E	3	E500-E557 Production Expenses									
E	4	Not Used	not_used	0	0	0	0	0	0	0	0
E	5	Total Production Expense		0	0	0	0	0	0	0	0
E	6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0
E	7										
E	8	TRANSMISSION EXPENSES									
E	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0	0
E	10	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0	0
E	11										
E	12	DISTRIBUTION EXPENSES									
E	13	Operation									
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0	0
E	15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0	0
E	16	E582 Station Expenses	E362PLT	0	0	0	187,306	198,731	49,419	33,345	0
E	17	E583 OH Line Expenses	E365PLT	16,532	464	22,810	1,000,410	967,730	237,177	177,368	0
E	18	E584 Underground Line Expenses	E367PLT	30,038	814	12,279	1,254,874	1,166,577	285,186	241,712	0
E	19	E585 Street Lighting and System Expenses	E373PLT								
E	20	E586 Meter Expenses									
E	21	- Basic portion (minimum size)	MTROMMIN_07	0	0	0	408,526	2,096,624	186,060	45,206	4,045
E	22	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0	0
E	23	E587 Customer Installations Expenses	MTROMMIN_07	0	0	0	429,567	2,204,611	195,643	47,535	4,253
E	24	E588 Miscellaneous Distribution Expenses	DISTEXPO	55,501	1,523	41,818	3,909,804	7,906,499	1,136,331	649,710	9,889
E	25	E589 Rents	DISTPLT	52,268	126	16,282	275,481	236,553	48,153	40,904	99
E	26	Total Distribution Operation		154,339	2,927	93,190	7,465,967	14,777,326	2,137,968	1,235,781	18,287
E	27	Maintenance									
E	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0	0
E	29	E591 Maint of Structures	E360PLT	194,122	468	60,472	3,698,967	3,717,611	884,840	628,287	39,050
E	30	E592 Maint of Station Equipment	E362PLT	0	0	0	4,221,861	4,479,384	1,113,910	751,605	0
E	31	E593 Maint of Overhead Lines									
E	32	- Direct assigned - BPL poles	DIR_BPL_02	40,988	0	0	0	0	0	0	0
E	33	- Direct assigned - PSAL poles	DIR_PSA_02	0	0	118,210	0	0	0	0	0
E	34	- all other O&M	E365PLT	150,722	4,228	207,959	9,120,790	8,822,847	2,162,356	1,617,072	0
E	35	E594.0 Maint of Underground Lines	E367PLT	97,961	2,655	40,045	4,092,394	3,804,440	930,047	788,271	1
E	36	Not used	not_used	0	0	0	0	0	0	0	0
E	37	E595 Maint of Line Transformers	LNTRFRMR_04	31,764	1,448	13,837	1,435,474	1,480,986	0	0	0
E	38	E596 Maint of Street Lighting & Signal Systems									
E	39	- BPL luminaires	DIR_BPL_02	5,921,406	0	0	0	0	0	0	0
E	40	- BPL-POF luminaires	DIR_BPLPOF_02	0	247,861	0	0	0	0	0	0
E	41	- PSAL luminaires	DIR_PSA_02	0	0	2,620,114	0	0	0	0	0
E	42	E597 Maint of Meters									
E	43	- Load profiling meters O&M	KWHMETERX_04	0	0	0	118,473	0	0	0	0
E	44	- Basic portion (minimum size)	MTROMMIN_07	0	0	0	33,600	172,443	15,303	3,718	333
E	45	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0	0
E	46	E598 Other Dist Maint Exp	DISTEXPM	105,366	4,201	50,099	371,926	367,935	83,587	62,021	645
E	47	Total Distribution Maintenance		6,542,329	260,861	3,110,737	23,093,485	22,845,647	5,190,044	3,850,973	40,028
E	48										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS HS
				(1)	(2)	(3)	(4)	(5)	(6) (7)
E	49	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>							
E	50								
E	51	TOTAL DISTRIBUTION PLANT O&M EXPENSES		176,531,769	83,811,127	613,468	1,158,663	29,076	435 99,110
E	52								
E	53	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		176,531,769	83,811,127	613,468	1,158,663	29,076	435 99,110
E	54								
E	55								
E	56	CUSTOMER ACCOUNTS EXPENSES							
E	57	E901 Supervision	CUSTACCTS	0	0	0	0	0	0
E	58	E902 Meter Reading							
E	59	- Meter O&M	METERPLT	104,264	75,427	410	573	162	2 50
E	60	- Meter Reading	MRCOST_07	16,824,494	13,152,906	85,543	89,366	2,454	33 2,212
E	61	- Billing	BILLING_06	0	0	0	0	0	0
E	62	- Remaining	MRCOST_07	(0)	(0)	(0)	(0)	(0)	(0) (0)
E	63	E903 Customer Records and Collection							
E	64	- SONP/RNP	CUSTAVG_06	6,880,118	5,837,512	31,728	38,236	4,535	68 3,848
E	65	- Meter O&M	METERPLT	37,000	26,767	146	203	57	1 18
E	66	- Meter Reading	MRCOST_07	382,418	298,963	1,944	2,031	56	1 50
E	67	- Billing	BILLING_06	15,220,201	10,915,147	70,989	74,162	2,037	27 1,836
E	68	- Acct Maint related	ACCTMAINT_06	43,154,501	35,753,130	232,528	242,920	28,132	373 25,357
E	69	- Utility work related	UTILWORK_04	1,939,794	1,478,646	9,049	10,536	318	3 535
E	70	- Remaining	BILLING_06	8,174,501	5,862,332	38,127	39,831	1,094	15 986
E	71	Not used	not_used	0	0	0	0	0	0
E	72	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0
E	73	E905 Misc Customer Accounts	CUSTACCTS	(0)	(0)	(0)	(0)	(0)	(0) (0)
E	74	TOTAL CUSTOMER ACCTS EXPENSE		92,717,290	73,400,830	470,465	497,858	38,844	523 34,892
E	75								
E	76								
E	77	CUSTOMER SERVICE & INFO EXPENSES							
E	78	E907 & 908 - Cust Svs & Info							
E	79	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0
E	80	- Acct Maint related	ACCTMAINT_06	347,944	288,268	1,875	1,959	227	3 204
E	81	- Utility work related	UTILWORK_04	1,949,780	1,486,258	9,096	10,590	319	3 538
E	82	- Sales	SALES_06	0	0	0	0	0	0
E	83	- Billing	BILLING_06	160,531	115,125	749	782	21	0 19
E	84	- Remaining	ACCTMAINT_06	0	0	0	0	0	0
E	85	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0
E	86	E910 - Misc Cust Svs & Info							
E	87	- Utility work related	UTILWORK_04	217,800	166,022	1,016	1,183	36	0 60
E	88	- Acct Maint related	ACCTMAINT_06	454,421	376,484	2,449	2,558	296	4 267
E	89	- Not used	not_used	0	0	0	0	0	0
E	90	- Not used	not_used	0	0	0	0	0	0
E	91	- Not used	not_used	0	0	0	0	0	0
E	92	- Not used	not_used	0	0	0	0	0	0
E	93	- Remaining	BILLING_06	0	0	0	0	0	0
E	94	TOTAL CUSTOMER SERVICE & INFO EXPENSES		3,130,476	2,432,156	15,184	17,072	900	11 1,089
E	95								
E	96								

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
E	49	OPERATION & MAINTENANCE EXPENSE CONTINUED									
E	50										
E	51	TOTAL DISTRIBUTION PLANT O&M EXPENSES		6,696,668	263,788	3,203,927	30,559,452	37,622,973	7,328,012	5,086,754	58,315
E	52										
E	53	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		6,696,668	263,788	3,203,927	30,559,452	37,622,973	7,328,012	5,086,754	58,315
E	54										
E	55										
E	56	CUSTOMER ACCOUNTS EXPENSES									
E	57	E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0	0
E	58	E902 Meter Reading									
E	59	- Meter O&M	METERPLT	0	0	0	21,009	3,660	1,253	1,537	180
E	60	- Meter Reading	MRCOST_07	0	0	0	3,281,201	189,411	16,852	4,119	397
E	61	- Billing	BILLING_06	0	0	0	0	0	0	0	0
E	62	- Remaining	MRCOST_07	0	0	0	(0)	(0)	(0)	(0)	(0)
E	63	E903 Customer Records and Collection									
E	64	- SONP/RNP	CUSTAVG_06	13,454	278	69,730	850,506	27,173	2,413	585	52
E	65	- Meter O&M	METERPLT	0	0	0	7,456	1,299	445	545	64
E	66	- Meter Reading	MRCOST_07	0	0	0	74,581	4,305	383	94	9
E	67	- Billing	BILLING_06	40,849	910	220,504	2,722,957	1,052,093	93,608	22,880	2,204
E	68	- Acct Maint related	ACCTMAINT_06	32,754	729	176,809	5,965,426	625,748	55,674	13,608	1,311
E	69	- Utility work related	UTILWORK_04	6,473	146	26,990	380,008	24,370	2,123	395	202
E	70	- Remaining	BILLING_06	21,939	489	118,429	1,462,452	565,061	50,275	12,289	1,184
E	71	Not used	not_used	0	0	0	0	0	0	0	0
E	72	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0	0
E	73	E905 Misc Customer Accounts	CUSTACCTS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
E	74	TOTAL CUSTOMER ACCTS EXPENSE		115,469	2,551	612,461	14,765,595	2,493,120	223,026	56,052	5,603
E	75										
E	76										
E	77	CUSTOMER SERVICE & INFO EXPENSES									
E	78	E907 & 908 - Cust Svs & Info									
E	79	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0	0
E	80	- Acct Maint related	ACCTMAINT_06	264	6	1,426	48,098	5,045	449	110	11
E	81	- Utility work related	UTILWORK_04	6,507	147	27,129	381,964	24,496	2,134	397	203
E	82	- Sales	SALES_06	0	0	0	0	0	0	0	0
E	83	- Billing	BILLING_06	431	10	2,326	28,720	11,097	987	241	23
E	84	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0	0
E	85	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0	0
E	86	E910 - Misc Cust Svs & Info									
E	87	- Utility work related	UTILWORK_04	727	16	3,030	42,667	2,736	238	44	23
E	88	- Acct Maint related	ACCTMAINT_06	345	8	1,862	62,816	6,589	586	143	14
E	89	- Not used	not_used	0	0	0	0	0	0	0	0
E	90	- Not used	not_used	0	0	0	0	0	0	0	0
E	91	- Not used	not_used	0	0	0	0	0	0	0	0
E	92	- Not used	not_used	0	0	0	0	0	0	0	0
E	93	- Remaining	BILLING_06	0	0	0	0	0	0	0	0
E	94	TOTAL CUSTOMER SERVICE & INFO EXPENSES		8,273	186	35,772	564,265	49,963	4,395	936	274
E	95										
E	96										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB- SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
E	97	OPERATION & MAINTENANCE EXPENSE CONTINUED									
E	98										
E	99	SALES EXPENSES									
E	100	E911-E916 Sales Expenses									
E	101	- Sales	SALES_06	0	0	0	0	0	0	0	
E	102	- Billing related	BILLING_06	0	0	0	0	0	0	0	
E	103	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	
E	104	- Utility work related	UTILWORK_04	1,072,673	817,665	5,004	5,826	176	2	296	
E	105	- Remaining	BILLING_06	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
E	106	- Clause	not_used	0	0	0	0	0	0	0	
E	107	SALES EXPENSES TOTAL (ACCT 916)		1,072,673	817,665	5,004	5,826	176	2	296	
E	108										
E	109	TOTAL OPER & MAINT EXCL A&G		273,452,207	160,461,780	1,104,121	1,679,419	68,996	970	135,387	
E	110										
E	111	ADMINISTRATIVE & GENERAL EXPENSE									
E	112	E920 A&G Salaries	LABOR	2,048,614	1,250,003	8,615	12,189	607	9	972	
E	113	E921 Office Supplies & Exp	LABOR	2,472,112	1,508,409	10,396	14,708	732	10	1,172	
E	114	E923 Outside Services Employed	DISTPLT	47,637,313	24,195,168	213,413	352,774	2,603	39	28,140	
E	115	E924 Property Insurance	TOTPLT	1,553,488	796,525	6,976	11,451	93	1	912	
E	116	E925 Injuries & Damages	LABOR	15,703,564	9,581,846	66,039	93,431	4,652	65	7,448	
E	117	E926 Employee Pension & Benefits	LABOR	50,239,867	30,654,868	211,276	298,910	14,883	209	23,827	
E	118	E928 Regulatory Comm Exp	REVREQ	10,230,788	5,488,354	45,284	72,411	1,243	18	5,753	
E	119	E929 Duplicate Charges - credit	REVLPLS	(2,653,065)	0	0	0	0	0	0	
E	120	E930.1 General Advertising Expenses	CUSTAVG_04	2,316,097	1,965,118	10,681	12,872	1,527	23	1,295	
E	121	E930.2 Misc General Expenses	DISTPLT	2,967,908	1,507,411	13,296	21,979	162	2	1,753	
E	122	E931 Rents	DISTPLT	4,351,678	2,210,233	19,495	32,226	238	4	2,571	
E	123	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0	
E	124	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	
E	125	Not Used	not_used	0	0	0	0	0	0	0	
E	126	TOTAL A&G EXPENSE		136,868,364	79,157,936	605,472	922,949	26,740	380	73,844	
E	127										
E	128	TOTAL OPERATION & MAINTENANCE EXPENSES		410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,231	
E	129										
E	130										
E	131										
E	132										
E	133										
E	134										
E	135										
E	136										
E	137										
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E	143										
E	144										

COS Test Year - 12 Months Actual 2016											
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
E	97	OPERATION & MAINTENANCE EXPENSE CONTINUED									
E	98										
E	99	SALES EXPENSES									
E	100	E911-E916 Sales Expenses									
E	101	- Sales	SALES_06	0	0	0	0	0	0	0	0
E	102	- Billing related	BILLING_06	0	0	0	0	0	0	0	0
E	103	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0
E	104	- Utility work related	UTILWORK_04	3,580	81	14,925	210,138	13,476	1,174	218	112
E	105	- Remaining	BILLING_06	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
E	106	- Clause	not_used	0	0	0	0	0	0	0	0
E	107	SALES EXPENSES TOTAL (ACCT 916)		3,580	81	14,925	210,138	13,476	1,174	218	112
E	108										
E	109	TOTAL OPER & MAINT EXCL A&G		6,823,991	266,606	3,867,085	46,099,450	40,179,532	7,556,608	5,143,960	64,303
E	110										
E	111	ADMINISTRATIVE & GENERAL EXPENSE									
E	112	E920 A&G Salaries	LABOR	60,675	139	24,221	334,852	275,756	48,156	32,199	222
E	113	E921 Office Supplies & Exp	LABOR	73,218	167	29,228	404,073	332,762	58,111	38,856	268
E	114	E923 Outside Services Employed	DISTPLT	1,782,563	4,297	555,299	9,395,025	8,067,430	1,642,196	1,394,991	3,375
E	115	E924 Property Insurance	TOTPLT	57,186	139	17,987	305,359	259,329	52,700	44,722	108
E	116	E925 Injuries & Damages	LABOR	465,101	1,063	185,663	2,566,790	2,113,799	369,140	246,824	1,702
E	117	E926 Employee Pension & Benefits	LABOR	1,487,982	3,401	593,987	8,211,841	6,762,605	1,180,978	789,655	5,446
E	118	E928 Regulatory Comm Exp	REVREQ	357,869	2,947	127,104	1,915,234	1,623,009	324,655	265,539	1,368
E	119	E929 Duplicate Charges - credit	REVLPLS	0	0	0	0	(2,653,065)	0	0	0
E	120	E930.1 General Advertising Expenses	CUSTAVG_04	4,529	94	23,474	286,311	9,147	812	197	18
E	121	E930.2 Misc General Expenses	DISTPLT	111,058	268	34,596	585,330	502,618	102,312	86,911	210
E	122	E931 Rents	DISTPLT	162,837	393	50,727	858,237	736,961	150,015	127,433	308
E	123	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0	0
E	124	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0
E	125	Not Used	not_used	0	0	0	0	0	0	0	0
E	126	TOTAL A&G EXPENSE		4,563,018	12,906	1,642,285	24,863,053	18,030,352	3,929,076	3,027,327	13,026
E	127										
E	128	TOTAL OPERATION & MAINTENANCE EXPENSES		11,387,008	279,512	5,509,370	70,962,503	58,209,885	11,485,684	8,171,287	77,329
E	129										
E	130										
E	131										
E	132										
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**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES									
DE	2										
DE	3	E403 DEPRECIATION EXPENSE									
DE	4	Production Plant	not_used	0	0	0	0	0	0	0	0
DE	5	Transmission Plant	not_used	0	0	0	0	0	0	0	0
DE	6	Distribution Plant	DISTPLT	194,420,229	98,746,755	870,995	1,439,760	10,625	159	114,848	
DE	7	General Plant	GENPLT	11,135,159	5,574,233	50,090	83,180	44	1	6,621	
DE	8	Common Plant	COMPLT	6,055,774	4,119,459	29,370	37,383	1,562	21	2,780	
DE	9	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	0
DE	10	TOTAL DEPRECIATION EXPENSE		211,611,162	108,440,446	950,455	1,560,324	12,230	181	124,248	
DE	11										
DE	12	E404.3 AMORT OF OTHER LIMITED TERM PLANT									
DE	13	not used	not_used	0	0	0	0	0	0	0	0
DE	14	Distribution Delivery Related	DISTPLTXMTR	824,596	412,791	3,709	6,160	3	0	490	
DE	15	Meter Reading	MRCOST_07	558,045	436,264	2,837	2,964	81	1	73	
DE	16	Customer Service related	CUSTSVSX	6,024,827	4,766,732	30,527	32,368	2,498	34	2,262	
DE	17	not used	not_used	0	0	0	0	0	0	0	0
DE	18	not used	not_used	0	0	0	0	0	0	0	0
DE	19	TOTAL AMORT OF OTHER LIMITED TERM PLT		7,407,468	5,615,787	37,074	41,492	2,583	35	2,825	
DE	20										
DE	21	E407 AMORT OF PROPERTY LOSSES									
DE	22	Regulatory assets	KWHMETER_04	4,327,326	1,388,341	14,443	23,471	134	3	1,773	
DE	23	Securitization amortization	not_used	0	0	0	0	0	0	0	0
DE	24	not used	not_used	0	0	0	0	0	0	0	0
DE	25	TOTAL AMORT OF PROPERTY LOSSES		4,327,326	1,388,341	14,443	23,471	134	3	1,773	
DE	26										
DE	27	TOTAL AMORTIZATION EXPENSE		11,734,794	7,004,128	51,516	64,962	2,717	37	4,598	
DE	28										
DE	29	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		223,345,956	115,444,574	1,001,971	1,625,286	14,947	218	128,847	
DE	30										
DE	31										
DE	32										
DE	33										
DE	34										
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**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS HS
				(1)	(2)	(3)	(4)	(5)	(6) (7)
EO	1	<b>OTHER OPERATING EXPENSES</b>							
EO	2	<b>E408 TAXES OTHER THAN INCOME TAXES</b>							
EO	3	TEFA	TEFA_04	0	0	0	0	0	0
EO	4	Real Estate Taxes	TOTPLT	12,453,932	6,385,545	55,928	91,798	744	11 7,310
EO	5	Miscellaneous State and Municipal Tax	TOTPLT	278,488	142,790	1,251	2,053	17	0 163
EO	6	State Unemploy Insur (SUI) Tax	LABOR	462,294	282,078	1,944	2,750	137	2 219
EO	7	FICA & UnempTax	LABOR	10,267,348	6,264,829	43,178	61,087	3,042	43 4,870
EO	8	Other Taxes	TOTPLT	0	0	0	0	0	0 0
EO	9	not used	not_used	0	0	0	0	0	0 0
EO	10	<b>TOTAL TAXES OTHER THAN INCOME</b>		23,462,062	13,075,242	102,301	157,689	3,939	56 12,562
EO	11	<b>PROFORMA EXPENSE ADJUSTMENTS</b>							
EO	12	Adj #1 - Annualization of Wages	LABOR	(3,147,873)	(1,920,738)	(13,238)	(18,729)	(933)	(13) (1,493)
EO	13	Adj #2 - Annualization of Payroll Taxes	LABOR	(218,684)	(133,435)	(920)	(1,301)	(65)	(1) (104)
EO	14	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1,948,765	1,000,621	8,912	14,417	141	2 1,155
EO	15	add'l tax effects on rev req	TOTPLTNET	1,345,850	691,046	6,155	9,957	98	1 798
EO	16	Adj #4 - Pension and Fringe Benefits	LABOR	(12,409,225)	(7,571,739)	(52,185)	(73,831)	(3,676)	(52) (5,885)
EO	17	Adj #5 - Electric COLI Interest Expense	LABOR	(3,172,726)	(1,935,903)	(13,342)	(18,877)	(940)	(13) (1,505)
EO	18	add'l tax effects on rev req	LABOR	(2,191,139)	(1,336,968)	(9,215)	(13,037)	(649)	(9) (1,039)
EO	19	Adj #10 - ASB Margin	TOTPLT	5,507,377	2,823,815	24,733	40,595	329	5 3,233
EO	20	Adj #22 - BPU/RPA Assessments	KWHMETER_04	(1,029,399)	(330,263)	(3,436)	(5,583)	(32)	(1) (422)
EO	21	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0 0
EO	22	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	16,568	8,495	74	122	1	0 10
EO	23	add'l tax effects on rev req	TOTPLT	11,442	5,867	51	84	1	0 7
EO	24	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0 0
EO	25	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0 0
EO	26	Adj #8 - Real Estate Taxes	TOTPLT	(535,418)	(274,526)	(2,404)	(3,947)	(32)	(0) (314)
EO	27	Adj #16 - Test Year Amortization Adjustments	TOTPLT	2,249,084	1,153,180	10,100	16,578	134	2 1,320
EO	28	Adj #9 - Insurance	TOTPLT	(87,033)	(44,625)	(391)	(642)	(5)	(0) (51)
EO	29	Adj #18 - Rate Case Expenses	TOTPLT	76,668	39,310	344	565	5	0 45
EO	30	Adj #12 Depreciation Rate Change	DEPREXP	(56,767,076)	(29,090,370)	(254,970)	(418,574)	(3,281)	(48) (33,331)
EO	31	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0 0
EO	32	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0 0
EO	33	Adj #20 - Vacation Accrual	LABOR	(1,490,312)	(909,344)	(6,267)	(8,867)	(441)	(6) (707)
EO	34	Adj #21 - Energy Strong / GSMP Revenue Adjust	TOTPLT	9,579,244	4,911,597	43,019	70,609	572	8 5,623
EO	35	Adj #19 - Credit Card Fees	CUSTSVSX	(3,041,152)	(2,406,103)	(15,409)	(16,338)	(1,261)	(17) (1,142)
EO	36	Other	TOTPLT	0	0	0	0	0	0 0
EO	37	<b>TOTAL PROFORMA EXPENSE ADJUSTMENTS</b>		(63,355,039)	(35,320,084)	(278,390)	(426,797)	(10,035)	(142) (33,803)
EO	38								
EO	39	<b>TOTAL OTHER OPERATING EXPENSES</b>		(39,892,978)	(22,244,842)	(176,089)	(269,109)	(6,096)	(86) (21,241)
EO	40	<b>TOTAL OPERATING REVENUES</b>	SCH REV, LN 23	1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301 746,382
EO	41	<b>LESS:</b>							
EO	42	OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 128	410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350 209,231
EO	43	DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 29	223,345,956	115,444,574	1,001,971	1,625,286	14,947	218 128,847
EO	44	OTHER OPERATING EXPENSES	SCH EO, LN 39	(39,892,978)	(22,244,842)	(176,089)	(269,109)	(6,096)	(86) (21,241)
EO	45	<b>NET OPERATING INCOME BEFORE TAXES</b>		727,216,769	373,787,899	3,294,665	5,364,194	55,466	819 429,546
EO	46	<b>LESS:</b>							
EO	47	E427 - E432 INTEREST CHARGES	TOTPLTNET	102,920,451	52,845,950	470,654	761,402	7,462	111 60,989
EO	48	<b>TOTAL OPERATING INCOME BEFORE TAXES</b>		624,296,317	320,941,949	2,824,011	4,602,792	48,003	708 368,558

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
EO	1	<b>OTHER OPERATING EXPENSES</b>									
EO	2	<b>E408 TAXES OTHER THAN INCOME TAXES</b>									
EO	3	TEFA	TEFA_04	0	0	0	0	0	0	0	0
EO	4	Real Estate Taxes	TOTPLT	458,446	1,111	144,199	2,447,991	2,078,980	422,481	358,525	863
EO	5	Miscellaneous State and Municipal Tax	TOTPLT	10,252	25	3,225	54,741	46,489	9,447	8,017	19
EO	6	State Unemploy Insur (SUI) Tax	LABOR	13,692	31	5,466	75,563	62,228	10,867	7,266	50
EO	7	FICA & UnempTax	LABOR	304,094	695	121,391	1,678,226	1,382,050	241,352	161,379	1,113
EO	8	Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
EO	9	not used	not_used	0	0	0	0	0	0	0	0
EO	10	<b>TOTAL TAXES OTHER THAN INCOME</b>		786,483	1,862	274,281	4,256,521	3,569,747	684,147	535,187	2,045
EO	11	<b>PROFORMA EXPENSE ADJUSTMENTS</b>									
EO	12	Adj #1 - Annualization of Wages	LABOR	(93,232)	(213)	(37,217)	(514,528)	(423,724)	(73,996)	(49,477)	(341)
EO	13	Adj #2 - Annualization of Payroll Taxes	LABOR	(6,477)	(15)	(2,586)	(35,745)	(29,436)	(5,141)	(3,437)	(24)
EO	14	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	76,287	178	23,852	378,615	324,273	64,509	55,629	174
EO	15	add'l tax effects on rev req	TOTPLTNET	52,685	123	16,473	261,478	223,949	44,551	38,418	120
EO	16	Adj #4 - Pension and Fringe Benefits	LABOR	(367,531)	(840)	(146,714)	(2,028,321)	(1,670,360)	(291,701)	(195,044)	(1,345)
EO	17	Adj #5 - Electric COLI Interest Expense	LABOR	(93,968)	(215)	(37,511)	(518,591)	(427,069)	(74,581)	(49,868)	(344)
EO	18	add'l tax effects on rev req	LABOR	(64,896)	(148)	(25,906)	(358,148)	(294,941)	(51,507)	(34,440)	(238)
EO	19	Adj #10 - ASB Margin	TOTPLT	202,734	491	63,768	1,082,551	919,366	186,829	158,547	382
EO	20	Adj #22 - BPU/RPA Assessments	KWHMETER_04	(7,051)	(351)	(3,879)	(193,827)	(281,299)	(81,987)	(112,998)	(8,270)
EO	21	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0	0
EO	22	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	610	1	192	3,257	2,766	562	477	1
EO	23	add'l tax effects on rev req	TOTPLT	421	1	132	2,249	1,910	388	329	1
EO	24	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0	0	0
EO	25	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0	0	0
EO	26	Adj #8 - Real Estate Taxes	TOTPLT	(19,709)	(48)	(6,199)	(105,244)	(89,379)	(18,163)	(15,414)	(37)
EO	27	Adj #16 - Test Year Amortization Adjustments	TOTPLT	82,792	201	26,041	442,088	375,448	76,297	64,747	156
EO	28	Adj #9 - Insurance	TOTPLT	(3,204)	(8)	(1,008)	(17,108)	(14,529)	(2,952)	(2,506)	(6)
EO	29	Adj #18 - Rate Case Expenses	TOTPLT	2,822	7	888	15,070	12,798	2,601	2,207	5
EO	30	Adj #12 Depreciation Rate Change	DEPREXP	(2,092,483)	(5,070)	(658,233)	(11,157,629)	(9,486,538)	(1,927,430)	(1,635,307)	(3,810)
EO	31	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0	0
EO	32	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0	0
EO	33	Adj #20 - Vacation Accrual	LABOR	(44,139)	(101)	(17,620)	(243,596)	(200,605)	(35,032)	(23,424)	(162)
EO	34	Adj #21 - Energy Strong / GSMP Revenue Adjust	TOTPLT	352,625	854	110,915	1,882,932	1,599,098	324,961	275,768	664
EO	35	Adj #19 - Credit Card Fees	CUSTSVSX	(3,926)	(87)	(20,568)	(486,401)	(80,689)	(7,216)	(1,808)	(186)
EO	36	Other	TOTPLT	0	0	0	0	0	0	0	0
EO	37	<b>TOTAL PROFORMA EXPENSE ADJUSTMENTS</b>		(2,025,641)	(5,239)	(715,180)	(11,590,895)	(9,538,963)	(1,869,008)	(1,527,601)	(13,260)
EO	38										
EO	39	<b>TOTAL OTHER OPERATING EXPENSES</b>		(1,239,158)	(3,377)	(440,900)	(7,334,375)	(5,969,216)	(1,184,861)	(992,414)	(11,214)
EO	40	<b>TOTAL OPERATING REVENUES</b>	SCH REV, LN 23	46,074,414	379,370	16,495,602	248,153,250	210,441,319	42,130,853	34,463,790	182,758
EO	41	LESS:									
EO	42	OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 128	11,387,008	279,512	5,509,370	70,962,503	58,209,885	11,485,684	8,171,287	77,329
EO	43	DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 29	7,869,493	20,622	2,520,691	43,642,147	36,855,103	7,573,459	6,599,236	49,362
EO	44	OTHER OPERATING EXPENSES	SCH EO, LN 39	(1,239,158)	(3,377)	(440,900)	(7,334,375)	(5,969,216)	(1,184,861)	(992,414)	(11,214)
EO	45	<b>NET OPERATING INCOME BEFORE TAXES</b>		28,057,071	82,613	8,906,440	140,882,975	121,345,548	24,256,571	20,685,680	67,282
EO	46	LESS:									
EO	47	E427 - E432 INTEREST CHARGES	TOTPLTNET	4,028,980	9,386	1,259,702	19,995,884	17,125,902	3,406,904	2,937,918	9,207
EO	48	<b>TOTAL OPERATING INCOME BEFORE TAXES</b>		24,028,091	73,227	7,646,738	120,887,090	104,219,646	20,849,667	17,747,762	58,075

COS Test Year - 12 Months Actual 2016										
SUB-SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI	1	DEVELOPMENT OF INCOME TAXES								
TI	2	TAX ADJUSTMENTS - FEDERAL								
TI	3	Stock Based Compensation	TOTPLTNET	312,073	160,238	1,427	2,309	23	0	185
TI	4	Gain/State LILO Audit Refunds not yet received	TOTPLTNET	(1,026,542)	(527,093)	(4,694)	(7,594)	(74)	(1)	(608)
TI	5	Repair Allowance	TOTPLT	(2,577,573)	(1,321,607)	(11,575)	(18,999)	(154)	(2)	(1,513)
TI	6	Uncollectible Accounts	REVREQ	(2,025,875)	(1,086,790)	(8,967)	(14,339)	(246)	(4)	(1,139)
TI	7	Injuries and Damages ;	TOTPLT	740,420	379,638	3,325	5,458	44	1	435
TI	8	Diesel Fuel Credit	not_used	0	0	0	0	0	0	0
TI	9	Partnership income/loss per K-1	TOTPLT	199	102	1	1	0	0	0
TI	10	Meals & entertainment	LABOR	349,151	213,042	1,468	2,077	103	1	166
TI	11	Company owned life insurance	LABOR	(2,216,411)	(1,352,388)	(9,321)	(13,187)	(657)	(9)	(1,051)
TI	12	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(707,738)	(6,303)	(10,197)	(100)	(1)	(817)
TI	13	Medicare Subsidy	LABOR	1,189,514	725,806	5,002	7,077	352	5	564
TI	14	Dividends Received Deduction	TOTPLTNET	(18,476)	(9,487)	(84)	(137)	(1)	(0)	(11)
TI	15	W-2 Earnings Exceeding \$1,000,000	LABOR	433,992	264,809	1,825	2,582	129	2	206
TI	16	Allowable Depreciation	DEPREXP	(84,392,191)	(43,246,901)	(379,049)	(622,269)	(4,877)	(72)	(49,551)
TI	17	Book Depreciation	DEPREXP	0	0	0	0	0	0	0
TI	18	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	19	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
TI	20	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI	21	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI	22	AFUDC / IDC	TOTPLT	(781,907)	(400,910)	(3,511)	(5,763)	(47)	(1)	(459)
TI	23	Capitalized interest-Section 263A	TOTPLT	1,274,980	653,725	5,726	9,398	76	1	748
TI	24	Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI	25	*Utility Commodity Costs	not_used	0	0	0	0	0	0	0
TI	26	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
TI	27	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
TI	28	Deferred Comp - officers	LABOR	23,583	14,390	99	140	7	0	11
TI	29	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI	30	Accrued vacation pay adjustment	LABOR	93,290	56,923	392	555	28	0	44
TI	31	3rd Party Claims	TOTPLT	(64,914)	(33,284)	(292)	(478)	(4)	(0)	(38)
TI	32	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0
TI	33	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
TI	34	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI	35	Defer Dividend Equivalents/Restricted Stock-Temp	LABOR	0	0	0	0	0	0	0
TI	36	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
TI	37	Contribution in Aid of Construct	TOTPLTNET	(1,770,550)	(909,114)	(8,097)	(13,098)	(128)	(2)	(1,049)
TI	38	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
TI	39	Pension Accrual Adjustment	LABOR	5,585,601	3,408,167	23,489	33,232	1,655	23	2,649
TI	40	Unallowable OPEB Amortization	LABOR	(91,189)	(55,641)	(383)	(543)	(27)	(0)	(43)
TI	41	Deferred Return on CIP II	TOTPLT	96,419	49,437	433	711	6	0	57
TI	42	Deferred Depreciation on CIP II	TOTPLT	74,517	38,207	335	549	4	0	44
TI	43	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
TI	44	Assessment by Board of Public Utilities of the State	TOTPLTNET	262,411	134,739	1,200	1,941	19	0	155
TI	45	Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0
TI	46	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	2,427,384	1,246,374	11,100	17,958	176	3	1,438
TI	47	Performance Incentive Plan Adjustment	TOTPLTNET	(199,586)	(102,480)	(913)	(1,477)	(14)	(0)	(118)
TI	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TI	1	DEVELOPMENT OF INCOME TAXES									
TI	2	TAX ADJUSTMENTS - FEDERAL									
TI	3	Stock Based Compensation	TOTPLTNET	12,217	28	3,820	60,631	51,929	10,330	8,908	28
TI	4	Gain/State LILO/Audit Refunds not yet received	TOTPLTNET	(40,186)	(94)	(12,564)	(199,442)	(170,816)	(33,981)	(29,303)	(92)
TI	5	Repair Allowance	TOTPLT	(94,884)	(230)	(29,845)	(506,657)	(430,284)	(87,440)	(74,203)	(179)
TI	6	Uncollectible Accounts	REVREQ	(70,864)	(583)	(25,169)	(379,250)	(321,384)	(64,287)	(52,581)	(271)
TI	7	Injuries and Damages ;	TOTPLT	27,256	66	8,573	145,540	123,601	25,118	21,315	51
TI	8	Diesel Fuel Credit	not_used	0	0	0	0	0	0	0	0
TI	9	Partnership income/loss per K-1	TOTPLT	7	0	2	39	33	7	6	0
TI	10	Meals & entertainment	LABOR	10,341	24	4,128	57,070	46,998	8,207	5,488	38
TI	11	Company owned life insurance	LABOR	(65,645)	(150)	(26,205)	(362,278)	(298,343)	(52,101)	(34,837)	(240)
TI	12	ESOP/401(k) Cash Dividends	TOTPLTNET	(53,958)	(126)	(16,871)	(267,795)	(229,358)	(45,627)	(39,346)	(123)
TI	13	Medicare Subsidy	LABOR	35,231	81	14,064	194,429	160,116	27,962	18,696	129
TI	14	Dividends Received Deduction	TOTPLTNET	(723)	(2)	(226)	(3,590)	(3,074)	(612)	(527)	(2)
TI	15	W-2 Earnings Exceeding \$1,000,000	LABOR	12,854	29	5,131	70,937	58,418	10,202	6,821	47
TI	16	Allowable Depreciation	DEPREXP	(3,110,769)	(7,537)	(978,555)	(16,587,374)	(14,103,065)	(2,865,394)	(2,431,113)	(5,664)
TI	17	Book Depreciation	DEPREXP	0	0	0	0	0	0	0	0
TI	18	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0
TI	19	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0	0
TI	20	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0
TI	21	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0
TI	22	AFUDC / IDC	TOTPLT	(28,783)	(70)	(9,053)	(153,695)	(130,527)	(26,525)	(22,510)	(54)
TI	23	Capitalized interest-Section 263A	TOTPLT	46,934	114	14,763	250,615	212,837	43,252	36,704	88
TI	24	Cost of removal	TOTPLT	0	0	0	0	0	0	0	0
TI	25	*Utility Commodity Costs	not_used	0	0	0	0	0	0	0	0
TI	26	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0
TI	27	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0
TI	28	Deferred Comp - officers	LABOR	698	2	279	3,855	3,174	554	371	3
TI	29	*Deduction of Securitization	not_used	0	0	0	0	0	0	0	0
TI	30	Accrued vacation pay adjustment	LABOR	2,763	6	1,103	15,248	12,557	2,193	1,466	10
TI	31	3rd Party Claims	TOTPLT	(2,390)	(6)	(752)	(12,760)	(10,836)	(2,202)	(1,869)	(4)
TI	32	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0	0
TI	33	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	0
TI	34	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	0
TI	35	Defer Dividend Equivalents/Restricted Stock-Temp	LABOR	0	0	0	0	0	0	0	0
TI	36	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	0
TI	37	Contribution in Aid of Construct	TOTPLTNET	(69,311)	(161)	(21,671)	(343,991)	(294,619)	(58,609)	(50,541)	(158)
TI	38	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0	0
TI	39	Pension Accrual Adjustment	LABOR	165,432	378	66,039	912,982	751,857	131,300	87,793	605
TI	40	Unallowable OPEB Amortization	LABOR	(2,701)	(6)	(1,078)	(14,905)	(12,275)	(2,144)	(1,433)	(10)
TI	41	Deferred Return on CIP II	TOTPLT	3,549	9	1,116	18,952	16,096	3,271	2,776	7
TI	42	Deferred Depreciation on CIP II	TOTPLT	2,743	7	863	14,647	12,439	2,528	2,145	5
TI	43	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0	0
TI	44	Assessment by Board of Public Utilities of the Stat	TOTPLTNET	10,272	24	3,212	50,982	43,665	8,686	7,491	23
TI	45	Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0	0
TI	46	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	95,024	221	29,710	471,604	403,915	80,352	69,291	217
TI	47	Performance Incentive Plan Adjustment	TOTPLTNET	(7,813)	(18)	(2,443)	(38,776)	(33,211)	(6,607)	(5,697)	(18)
TI	48										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
TI	49	DEVELOPMENT OF INCOME TAXES CONTINUED									
TI	50	TAX ADJUSTMENTS - FEDERAL CONTINUED									
TI	51	LCAPP	TOTPLTNET	(2,401)	(1,233)	(11)	(18)	(0)	(0)	(1)	
TI	52	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	
TI	53	Penalties	not_used	0	0	0	0	0	0	0	
TI	54	Restricted stock - Permanent	TOTPLTNET	(46,838)	(24,050)	(214)	(347)	(3)	(0)	(28)	
TI	55	Environmental Accrual	TOTPLTNET	(38,925)	(19,987)	(178)	(288)	(3)	(0)	(23)	
TI	56	Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(18,831)	(168)	(271)	(3)	(0)	(22)	
TI	57	Material Supplies & Reserves	TOTPLT	(574,194)	(294,409)	(2,579)	(4,232)	(34)	(1)	(337)	
TI	58	Lobbying Expenses	LABOR	189,469	115,608	797	1,127	56	1	90	
TI	59	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	111,245	57,120	509	823	8	0	66	
TI	60	Real Estate Taxes	TOTPLTNET	(452,943)	(232,570)	(2,071)	(3,351)	(33)	(0)	(268)	
TI	61	Credits & Adjustments	TOTPLTNET	(741,660)	(380,816)	(3,392)	(5,487)	(54)	(1)	(439)	
TI	62	Miscellaneous	TOTPLT	10,351	5,307	46	76	1	0	6	
TI	63	TOTAL TAX ADJUSTMENTS - FEDERAL		(85,262,613)	(43,201,694)	(384,627)	(636,060)	(3,774)	(57)	(50,653)	
TI	64										
TI	65	TAX ADJUSTMENTS - STATE									
TI	66	TEFA	TEFA_04	0	0	0	0	0	0	0	
TI	67	Federal Depreication Reversal	DEPREXP	98,420,888	50,435,927	442,059	725,711	5,688	84	57,788	
TI	68	State Tax Depreciation	DEPREXP	36,812,775	18,864,760	165,345	271,441	2,128	31	21,615	
TI	69	not used	not_used	0	0	0	0	0	0	0	
TI	70	TOTAL TAX ADJUSTMENTS - STATE		135,233,663	69,300,687	607,404	997,151	7,816	115	79,403	
TI	71										
TI	72	TAXABLE NET INCOME - STATE		674,267,368	347,040,941	3,046,788	4,963,883	52,046	767	397,308	
TI	73	State Tax Liability at 9.000%		60,684,063	31,233,685	274,211	446,749	4,684	69	35,758	
TI	74	Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0	
TI	75	TOTAL STATE INCOME TAX LIABILITY		60,684,063	31,233,685	274,211	446,749	4,684	69	35,758	
TI	76										
TI	77	TAXABLE NET INCOME - FEDERAL		478,349,641	246,506,570	2,165,173	3,519,982	39,546	582	282,147	
TI	78	Federal Tax Liability at 35.000%		167,422,374	86,277,299	757,811	1,231,994	13,841	204	98,751	
TI	79	not used	not_used	0	0	0	0	0	0	0	
TI	80	not used	not_used	0	0	0	0	0	0	0	
TI	81	TOTAL FEDERAL INCOME TAX LIABILITY		167,422,374	86,277,299	757,811	1,231,994	13,841	204	98,751	
TI	82										
TI	83	TOTAL INCOME TAX EXPENSE		228,106,438	117,510,984	1,032,021	1,678,743	18,525	273	134,509	
TI	84										
TI	85										
TI	86										
TI	87										
TI	88	TAX RATES									
TI	89	FEDERAL TAX RATE - CURRENT	35.000%								
TI	90	NEW JERSEY CORP BUSINESS TAX RATE	9.000%								
TI	91	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%								
TI	92	EFFECTIVE TAX RATE	40.850%								
TI	93	COMPOSITE RATE	40.850%								
TI	94	1 - EFFECTIVE TAX RATE	59.15000%								
TI	95										
TI	96										

COS Test Year - 12 Months Actual 2016											
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TI	49	DEVELOPMENT OF INCOME TAXES CONTINUED									
TI	50	TAX ADJUSTMENTS - FEDERAL CONTINUED									
TI	51	LCAPP	TOTPLTNET	(94)	(0)	(29)	(467)	(400)	(79)	(69)	(0)
TI	52	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0
TI	53	Penalties	not_used	0	0	0	0	0	0	0	0
TI	54	Restricted stock - Permanent	TOTPLTNET	(1,834)	(4)	(573)	(9,100)	(7,794)	(1,550)	(1,337)	(4)
TI	55	Environmental Accrual	TOTPLTNET	(1,524)	(4)	(476)	(7,563)	(6,477)	(1,289)	(1,111)	(3)
TI	56	Legal Reserves (c & nc)	TOTPLTNET	(1,436)	(3)	(449)	(7,125)	(6,103)	(1,214)	(1,047)	(3)
TI	57	Material Supplies & Reserves	TOTPLT	(21,137)	(51)	(6,648)	(112,866)	(95,852)	(19,479)	(16,530)	(40)
TI	58	Lobbying Expenses	LABOR	5,612	13	2,240	30,969	25,504	4,454	2,978	21
TI	59	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	4,355	10	1,362	21,613	18,511	3,682	3,176	10
TI	60	Real Estate Taxes	TOTPLTNET	(17,731)	(41)	(5,544)	(88,000)	(75,369)	(14,993)	(12,929)	(41)
TI	61	Credits & Adjustments	TOTPLTNET	(29,033)	(68)	(9,078)	(144,093)	(123,412)	(24,551)	(21,171)	(66)
TI	62	Miscellaneous	TOTPLT	381	1	120	2,035	1,728	351	298	1
TI	63	TOTAL TAX ADJUSTMENTS - FEDERAL		(3,185,147)	(8,142)	(990,706)	(16,917,577)	(14,409,819)	(2,946,235)	(2,522,432)	(5,690)
TI	64										
TI	65	TAX ADJUSTMENTS - STATE									
TI	66	TEFA	TEFA_04	0	0	0	0	0	0	0	0
TI	67	Federal Depreication Reversal	DEPREXP	3,627,879	8,790	1,141,223	19,344,729	16,447,448	3,341,715	2,835,242	6,606
TI	68	State Tax Depreciation	DEPREXP	1,356,951	3,288	426,856	7,235,590	6,151,908	1,249,916	1,060,477	2,471
TI	69	not used	not_used	0	0	0	0	0	0	0	0
TI	70	TOTAL TAX ADJUSTMENTS - STATE		4,984,830	12,077	1,568,079	26,580,319	22,599,356	4,591,630	3,895,719	9,076
TI	71										
TI	72	TAXABLE NET INCOME - STATE		25,827,774	77,162	8,224,111	130,549,833	112,409,183	22,495,062	19,121,049	61,461
TI	73	State Tax Liability at 9.000%		2,324,500	6,945	740,170	11,749,485	10,116,826	2,024,556	1,720,894	5,532
TI	74	Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0	0
TI	75	TOTAL STATE INCOME TAX LIABILITY		2,324,500	6,945	740,170	11,749,485	10,116,826	2,024,556	1,720,894	5,532
TI	76										
TI	77	TAXABLE NET INCOME - FEDERAL		18,518,445	58,140	5,915,862	92,220,028	79,693,001	15,878,876	13,504,436	46,854
TI	78	Federal Tax Liability at 35.000%		6,481,456	20,349	2,070,552	32,277,010	27,892,550	5,557,607	4,726,552	16,399
TI	79	not used	not_used	0	0	0	0	0	0	0	0
TI	80	not used	not_used	0	0	0	0	0	0	0	0
TI	81	TOTAL FEDERAL INCOME TAX LIABILITY		6,481,456	20,349	2,070,552	32,277,010	27,892,550	5,557,607	4,726,552	16,399
TI	82										
TI	83	TOTAL INCOME TAX EXPENSE		8,805,955	27,294	2,810,722	44,026,495	38,009,377	7,582,162	6,447,447	21,930
TI	84										
TI	85										
TI	86										
TI	87										
TI	88	TAX RATES									
TI	89	FEDERAL TAX RATE - CURRENT	35.000%								
TI	90	NEW JERSEY CORP BUSINESS TAX RATE	9.000%								
TI	91	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%								
TI	92	EFFECTIVE TAX RATE	40.850%								
TI	93	COMPOSITE RATE	40.850%								
TI	94	1 - EFFECTIVE TAX RATE	59.15000%								
TI	95										
TI	96										

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI	97	<b>DEVELOPMENT OF OPERATING INCOME ADJUSTED</b>								
TI	98	<b>E410 + E411- PROVISION FOR DEFERRED INCOME TAX</b>								
TI	99	Legal Reserves (c)	TOTPLTNET	106,593	54,732	487	789	8	0	63
TI	100	Tax Depreciation	DEPREXP	80,543,209	41,274,484	361,761	593,889	4,655	69	47,291
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0
TI	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	781,907	400,910	3,511	5,763	47	1	459
TI	106	Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(653,725)	(5,726)	(9,398)	(76)	(1)	(748)
TI	107	Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI	108	*Utility Commodity Costs	not_used	0	0	0	0	0	0	0
TI	109	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
TI	110	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
TI	111	Deferred Comp - officers	LABOR	(23,583)	(14,390)	(99)	(140)	(7)	(0)	(11)
TI	112	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(93,290)	(56,923)	(392)	(555)	(28)	(0)	(44)
TI	114	3rd Party Claims	TOTPLT	64,914	33,284	292	478	4	0	38
TI	115	Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(67,879)	(468)	(662)	(33)	(0)	(53)
TI	116	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0
TI	117	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
TI	118	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI	119	Defer Dividend Equivalents/Restricted Stock-Temp	LABOR	0	0	0	0	0	0	0
TI	120	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
TI	121	Contribution in Aid of Construct	TOTPLTNET	1,770,550	909,114	8,097	13,098	128	2	1,049
TI	122	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
TI	123	Pension Accrual Adjustment	LABOR	(5,585,601)	(3,408,167)	(23,489)	(33,232)	(1,655)	(23)	(2,649)
TI	124	Unallowable OPEB Amortization	LABOR	91,189	55,641	383	543	27	0	43
TI	125	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0
TI	126	Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0
TI	127	Rabbi Trust Unrealized Losses	LABOR	2,140	1,306	9	13	1	0	1
TI	128	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
TI	129	Additional Real Estate Taxes	TOTPLT	452,943	232,239	2,034	3,339	27	0	266
TI	130	PIP Adjustment	LABOR	199,586	121,781	839	1,187	59	1	95
TI	131	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
TI	132	Misc	TOTPLT	73,043	37,452	328	538	4	0	43
TI	133	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0
TI	134	Deferred Return on CIP II	TOTPLT	(96,419)	(49,437)	(433)	(711)	(6)	(0)	(57)
TI	135	Deferred Depreciation on CIP II	TOTPLT	(74,517)	(38,207)	(335)	(549)	(4)	(0)	(44)
TI	136	Customer Connections Fees	CUSTACCTS	0	0	0	0	0	0	0
TI	137	Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0
TI	138	Investment Tax Credit	TOTPLT	1,486,710	762,285	6,677	10,959	89	1	873
TI	139	Assessment by Board of Public Utilities of the State	TOTPLTNET	(262,411)	(134,739)	(1,200)	(1,941)	(19)	(0)	(155)
TI	140	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(2,427,384)	(1,246,374)	(11,100)	(17,958)	(176)	(3)	(1,438)
TI	141	GainState LILOAudit Refunds not yet received	TOTPLTNET	1,026,542	527,093	4,694	7,594	74	1	608
TI	142	LCAPP	TOTPLTNET	2,401	1,233	11	18	0	0	1
TI	143	Audit Adjustment	not_used	0	0	0	0	0	0	0
TI	144	Stock Based Compensation	TOTPLTNET	(312,073)	(160,238)	(1,427)	(2,309)	(23)	(0)	(185)
TI	145	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
TI	146	Legal Reserves (nc)	TOTPLTNET	(69,918)	(35,901)	(320)	(517)	(5)	(0)	(41)



**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED									
TI	98	E410 + E411- PROVISION FOR DEFERRED INCOME TAX									
TI	99	Legal Reserves (c)	TOTPLTNET	4,173	10	1,305	20,709	17,737	3,528	3,043	10
TI	100	Tax Depreciation	DEPREXP	2,968,892	7,193	933,925	15,830,853	13,459,849	2,734,708	2,320,234	5,406
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0
TI	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0	0
TI	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	28,783	70	9,053	153,695	130,527	26,525	22,510	54
TI	106	Capitalized interest-Section 263A	TOTPLT	(46,934)	(114)	(14,763)	(250,615)	(212,837)	(43,252)	(36,704)	(88)
TI	107	Cost of removal	TOTPLT	0	0	0	0	0	0	0	0
TI	108	*Utility Commodity Costs	not_used	0	0	0	0	0	0	0	0
TI	109	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0
TI	110	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0
TI	111	Deferred Comp - officers	LABOR	(698)	(2)	(279)	(3,855)	(3,174)	(554)	(371)	(3)
TI	112	*Deduction of Securitization	not_used	0	0	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(2,763)	(6)	(1,103)	(15,248)	(12,557)	(2,193)	(1,466)	(10)
TI	114	3rd Party Claims	TOTPLT	2,390	6	752	12,760	10,836	2,202	1,869	4
TI	115	Bankruptcies & Acc Prov-Rent Receivable	LABOR	(3,295)	(8)	(1,315)	(18,183)	(14,974)	(2,615)	(1,749)	(12)
TI	116	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0	0
TI	117	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	0
TI	118	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	0
TI	119	Defer Dividend Equivalents/Restricted Stock-Temp	LABOR	0	0	0	0	0	0	0	0
TI	120	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	0
TI	121	Contribution in Aid of Construct	TOTPLTNET	69,311	161	21,671	343,991	294,619	58,609	50,541	158
TI	122	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0	0
TI	123	Pension Accrual Adjustment	LABOR	(165,432)	(378)	(66,039)	(912,982)	(751,857)	(131,300)	(87,793)	(605)
TI	124	Unallowable OPEB Amortization	LABOR	2,701	6	1,078	14,905	12,275	2,144	1,433	10
TI	125	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0	0
TI	126	Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0	0
TI	127	Rabbi Trust Unrealized Losses	LABOR	63	0	25	350	288	50	34	0
TI	128	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0	0
TI	129	Additional Real Estate Taxes	TOTPLT	16,673	40	5,244	89,032	75,611	15,365	13,039	31
TI	130	PIP Adjustment	LABOR	5,911	14	2,360	32,623	26,866	4,692	3,137	22
TI	131	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0	0
TI	132	Misc	TOTPLT	2,689	7	846	14,358	12,193	2,478	2,103	5
TI	133	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0	0
TI	134	Deferred Return on CIP II	TOTPLT	(3,549)	(9)	(1,116)	(18,952)	(16,096)	(3,271)	(2,776)	(7)
TI	135	Deferred Depreciation on CIP II	TOTPLT	(2,743)	(7)	(863)	(14,647)	(12,439)	(2,528)	(2,145)	(5)
TI	136	Customer Connections Fees	CUSTACCTS	0	0	0	0	0	0	0	0
TI	137	Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0	0
TI	138	Investment Tax Credit	TOTPLT	54,728	133	17,214	292,233	248,182	50,434	42,800	103
TI	139	Assessment by Board of Public Utilities of the State	TOTPLTNET	(10,272)	(24)	(3,212)	(50,982)	(43,665)	(8,686)	(7,491)	(23)
TI	140	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(95,024)	(221)	(29,710)	(471,604)	(403,915)	(80,352)	(69,291)	(217)
TI	141	GainState LILOAudit Refunds not yet received	TOTPLTNET	40,186	94	12,564	199,442	170,816	33,981	29,303	92
TI	142	LCAPP	TOTPLTNET	94	0	29	467	400	79	69	0
TI	143	Audit Adjustment	not_used	0	0	0	0	0	0	0	0
TI	144	Stock Based Compensation	TOTPLTNET	(12,217)	(28)	(3,820)	(60,631)	(51,929)	(10,330)	(8,908)	(28)
TI	145	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0
TI	146	Legal Reserves (nc)	TOTPLTNET	(2,737)	(6)	(856)	(13,584)	(11,634)	(2,314)	(1,996)	(6)

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
TI	147										
TI	148										
TI	149	DEVELOPMENT OF OPERATING INCOME ADJ CONTINUED									
TI	150	E410 + E411- PROVISION FOR DEFER INC TAX CONTINUED									
TI	151	Material Supplies & Reserves	TOTPLTNET	574,194	294,828	2,626	4,248	42	1	340	
TI	152	Medicare Subsidy	TOTPLTNET	(1,189,514)	(610,773)	(5,440)	(8,800)	(86)	(1)	(705)	
TI	153	TOTAL DEFERRED INCOME TAX		75,654,987	38,229,629	341,321	565,684	3,047	46	45,040	
TI	154										
TI	155	TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	
TI	156	TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	
TI	157	TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0	
TI	158										
TI	159	OPERATING INCOME ADJUSTED		423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997	
TI	160										
TI	161										
TI	162										
TI	163										
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COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR								
CA	2									
CA	3	INTANGIBLE PLANT	INTANGPLT	12,007,190	9,499,868	60,839	64,507	4,979	67	4,507
CA	4									
CA	5	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0
CA	6									
CA	7	TRANSMISSION PLANT								
CA	8	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0
CA	9	E353 Station Equipment	not_used	0	0	0	0	0	0	0
CA	10	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0
CA	11	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0
CA	12	E357 UG Conduits	not_used	0	0	0	0	0	0	0
CA	13	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0
CA	14	E359 Roads and Trails	not_used	0	0	0	0	0	0	0
CA	15	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0
CA	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0
CA	17									
CA	18	DISTRIBUTION PLANT								
CA	19	E360 Land and Land Rights	E360PLT	354,178	163,799	1,046	2,740	6	0	187
CA	20	E361 Structures and Improvements	E361PLT	4,137,767	1,976,977	14,273	31,618	118	2	2,270
CA	21	E362 Station Equipment	E362PLT	145,381,112	64,660,988	337,190	1,148,492	0	0	73,075
CA	22	E364 Poles Towers and Fixtures	E364PLT	16,237,431	8,205,354	64,198	110,033	0	0	11,218
CA	23	E365 OH Conductors and Dev.	E365PLT	180,261,277	90,706,341	655,555	1,306,638	0	0	119,097
CA	24	E366 Underground Conduits	E367PLT	1,270,254	666,338	5,225	8,922	0	0	912
CA	25	E367 Underground Cond. and Dev.	E367PLT	41,912,545	21,986,095	172,413	294,392	0	0	30,077
CA	26	E368 Line Transformers	LNTRFRMR_04	54,056,269	32,449,068	531,604	597,157	0	0	40,744
CA	27	E369 Services	E369PLT	6,445,281	4,083,690	34,679	41,791	312	5	0
CA	28	E370 Meters	METERPLT	15,233,739	11,020,480	59,960	83,753	23,633	353	7,273
CA	29	E371 Installation on Customer Premise	not_used	0	0	0	0	0	0	0
CA	30	E373 Street Lighting	E373PLT	20,459,633	1,264,831	11,366	18,874	10	0	1,502
CA	31	E374 Asset Retirement Obligations	TOTPLT	1,839,862	943,358	8,262	13,562	110	2	1,080
CA	32	TOTAL DISTRIBUTION PLANT		487,589,348	238,127,319	1,895,771	3,657,972	24,189	362	287,435
CA	33									
CA	34	TOTAL CAPITAL ADDITIONS		499,596,538	247,627,187	1,956,610	3,722,479	29,168	429	291,943
CA	35									
CA	36									
CA	37									
CA	38									
CA	39									
CA	40									
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CA	42									
CA	43									
CA	44									
CA	45									
CA	46									
CA	47									
CA	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR									
CA	2										
CA	3	INTANGIBLE PLANT	INTANGPLT	15,502	343	81,206	1,920,426	318,581	28,490	7,139	736
CA	4										
CA	5	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0	0
CA	6										
CA	7	TRANSMISSION PLANT									
CA	8	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0	0
CA	9	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0
CA	10	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0
CA	11	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0	0
CA	12	E357 UG Conduits	not_used	0	0	0	0	0	0	0	0
CA	13	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0	0
CA	14	E359 Roads and Trails	not_used	0	0	0	0	0	0	0	0
CA	15	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0	0
CA	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
CA	17										
CA	18	DISTRIBUTION PLANT									
CA	19	E360 Land and Land Rights	E360PLT	3,923	9	1,222	74,751	75,128	17,881	12,697	789
CA	20	E361 Structures and Improvements	E361PLT	80,978	195	25,226	856,184	822,066	187,893	139,814	153
CA	21	E362 Station Equipment	E362PLT	0	0	0	31,628,265	33,557,510	8,344,911	5,630,681	0
CA	22	E364 Poles Towers and Fixtures	E364PLT	217,830	1,964	57,810	3,046,660	2,835,678	694,061	992,625	0
CA	23	E365 OH Conductors and Dev.	E365PLT	596,950	16,745	823,641	36,123,776	34,943,743	8,564,221	6,404,569	0
CA	24	E366 Underground Conduits	E367PLT	5,913	160	2,417	247,015	229,634	56,137	47,580	0
CA	25	E367 Underground Cond. and Dev.	E367PLT	195,098	5,288	79,754	8,150,364	7,576,878	1,852,272	1,569,911	2
CA	26	E368 Line Transformers	LNTRFRMR_04	219,061	9,985	95,428	9,899,672	10,213,550	0	0	0
CA	27	E369 Services	E369PLT	0	0	0	2,123,887	141,354	12,544	7,020	0
CA	28	E370 Meters	METERPLT	0	0	0	3,069,619	534,694	183,120	224,556	26,297
CA	29	E371 Installation on Customer Premise	not_used	0	0	0	0	0	0	0	0
CA	30	E373 Street Lighting	E373PLT	14,059,547	236	4,001,645	497,938	439,389	89,024	75,235	37
CA	31	E374 Asset Retirement Obligations	TOTPLT	67,728	164	21,303	361,650	307,135	62,415	52,966	127
CA	32	TOTAL DISTRIBUTION PLANT		15,447,027	34,747	5,108,447	96,079,781	91,676,758	20,064,479	15,157,653	27,407
CA	33										
CA	34	TOTAL CAPITAL ADDITIONS		15,462,529	35,090	5,189,653	98,000,207	91,995,339	20,092,969	15,164,792	28,143
CA	35										
CA	36										
CA	37										
CA	38										
CA	39										
CA	40										
CA	41										
CA	42										
CA	43										
CA	44										
CA	45										
CA	46										
CA	47										
CA	48										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF	1	<b>ALLOCATION FACTOR TABLE</b>								
AF	2	<b><u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>								
AF	3									
AF	4	<b><u>ALLOCATION FACTORS PART A</u></b>								
AF	5									
AF	6	Number of Customers x Aux &SL rates - local	CUSTNUMX-04	2,201,227	1,892,944	10,289	12,399	0	0	0
AF	7									
AF	8									
AF	9									
AF	10	CP @ 26 kV lines - switching station load -systems	CP@SUBT-05	3,459,412	1,317,687	6,871	23,404	0	0	1,489
AF	11	CP @ primary lines - systems	CP@PRI-05	8,618,082	3,987,492	20,794	70,825	0	0	4,506
AF	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	19,881,009	11,056,880	97,392	130,118	0	0	16,106
AF	13	Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	18,503,423	10,840,897	95,490	127,576	0	0	15,791
AF	14	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	19,202,586	10,651,979	93,826	125,353	0	0	15,516
AF	15									
AF	16									
AF	17									
AF	18									
AF	19									
AF	20									
AF	21									
AF	22									
AF	23									
AF	24									
AF	25									
AF	26									
AF	27	<b><u>BILLING DETERMINANTS</u></b>								
AF	28									
AF	29	Number of Customers		2,231,032	1,892,944	10,289	12,399	1,471	22	1,248
AF	30	Delivered kWh @ Meter - annual (w/n net)		40,937,152,176	12,904,393,479	141,022,029	218,536,906	1,273,920	26,815	17,531,317
AF	31	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0
AF	32									
AF	33									
AF	34	<b><u>ALLOCATION FACTORS PART B</u></b>								
AF	35									
AF	36									
AF	37	Delivery kWh @ meter	KWHMETER-04	41,579,701,486	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585
AF	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX-04	21,551,831,664	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585
AF	39									
AF	40									
AF	41									
AF	42									
AF	43									
AF	44									
AF	45									
AF	46									
AF	47									
AF	48									



COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AF	1	<b>ALLOCATION FACTOR TABLE</b>									
AF	2	<b><u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>									
AF	3										
AF	4	<b><u>ALLOCATION FACTORS PART A</u></b>									
AF	5										
AF	6	Number of Customers x Aux &SL rates - local	CUSTNUMX-04	0	0	0	275,795	8,812	782	190	17
AF	7										
AF	8										
AF	9										
AF	10	CP @ 26 kV lines - switching station load -systems	CP@SUBT-05	0	0	0	644,533	683,848	170,056	611,523	0
AF	11	CP @ primary lines - systems	CP@PRI-05	0	0	0	1,950,441	2,069,413	514,611	0	0
AF	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	79,968	3,645	34,836	3,613,860	3,097,828	741,433	1,008,943	0
AF	13	Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	78,406	3,574	34,156	3,543,268	3,037,316	726,950	0	0
AF	14	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	77,039	3,511	33,560	3,481,522	2,984,386	726,950	1,008,943	0
AF	15										
AF	16										
AF	17										
AF	18										
AF	19										
AF	20										
AF	21										
AF	22										
AF	23										
AF	24										
AF	25										
AF	26										
AF	27	<b><u>BILLING DETERMINANTS</u></b>									
AF	28										
AF	29	Number of Customers		4,363	90	22,611	275,795	8,812	782	190	17
AF	30	Delivered kWh @ Meter - annual (w/n net)		284,821,642	14,170,073	156,663,135	7,767,060,855	11,252,136,261	3,281,234,118	4,564,235,587	334,046,040
AF	31	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0	0
AF	32										
AF	33										
AF	34	<b><u>ALLOCATION FACTORS PART B</u></b>									
AF	35										
AF	36										
AF	37	Delivery kWh @ meter	KWHMETER-04	284,821,642	14,170,073	156,663,135	7,829,121,672	11,362,298,362	3,311,634,982	4,564,235,587	334,046,040
AF	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX-04	0	0	0	7,829,121,672	0	0	0	0
AF	39										
AF	40										
AF	41										
AF	42										
AF	43										
AF	44										
AF	45										
AF	46										
AF	47										
AF	48										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF	49	ALLOCATION FACTOR TABLE CONTINUED								
AF	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	51									
AF	52	ALLOCATION FACTORS PART C								
AF	53									
AF	54	E369 minimum Service investment- access	SERVICSMIN_03	1,271,598,263	805,676,791	6,841,876	8,244,963	61,458	919	0
AF	55	E369 excess Service investment- local delivery	SERVICESEC_04	0	0.00	0	0	0	0	0
AF	56	Avg Customer Bills - local	CUSTAVG_04	2,231,032	1,892,943.58	10,289	12,399	1,471	22	1,248
AF	57	Avg Customer Bills - cust svcs	CUSTAVG_06	2,231,032	1,892,943.58	10,289	12,399	1,471	22	1,248
AF	58	E370 minimum meter investment - measurement	METERSMIN_07	306,595,342	238,510,944.00	1,296,414	1,810,254	512,011	7,658	157,248
AF	59	E368 Line Transformers - local	LNTRFRMR_04	255,881,800	153,601,536.25	2,516,410	2,826,715	0	0	192,868
AF	60	Billing Function costs - cust svcs	BILLING_06	16,379,369	11,746,442.95	76,396	79,810	2,192	29	1,976
AF	61	E370 excess meter investment - local delivery	METERSEC_04	23,032,106	0.00	0	0	0	0	0
AF	62									
AF	63	Account Maint - cust svcs	ACCTMAINT_06	100,168,946	82,989,103.70	539,738	563,859	65,299	866	58,859
AF	64	Meter Reading Costs - measurement	MRCOST_07	18,324,119	14,325,269.64	93,168	97,331	2,673	35	2,409
AF	65	Sales	SALES_06	0	0.00	0	0	0	0	0
AF	66	Other Utility work by Cust Ops - local	UTILWORK_04	5,516,376	4,204,964.65	25,734	29,961	904	9	1,522
AF	67									
AF	68									
AF	69									
AF	70	Choice - local	CHOICE_04	2,444,563	1,892,944	10,289	12,399	1,471	22	2,121
AF	71									
AF	72	Direct - PSAL - streetlighting	DIR_PSAL_02	1	0	0	0	0	0	0
AF	73	Direct - BPL - streetlighting	DIR_BPL_02	1	0	0	0	0	0	0
AF	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1	0	0	0	0	0	0
AF	75	Direct - HTS-HV - access	DIR_HTSHV_03	1	0	0	0	0	0	0
AF	76	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0
AF	77	Direct - HTS-Sub - systems	DIR_HTSS_05	1	0	0	0	0	0	0
AF	78									
AF	79	Direct - HTS-Sub - local	DIR_HTSS_04	1	0	0	0	0	0	0
AF	80	Meter O&M - minimum - measurement	MTROMMIN_07	6,034,005	3,028,710	16,462	19,838	6,767	101	1,997
AF	81	Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0
AF	82	WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0
AF	83									
AF	84									
AF	85	E370 excess meter investment - dummy	METERSEC_08	23,032,106	0	0	0	0	0	0
AF	86	Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0
AF	87	E369 excess Service investment- dummy	SERVICESEC_08	0	0	0	0	0	0	0
AF	88	E368 Line Transformers - dummy	LNTRFRMR_08	255,881,800	153,601,536	2,516,410	2,826,715	0	0	192,868
AF	89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	3,459,412	1,317,687	6,871	23,404	0	0	1,489
AF	90	CP @ primary lines - dummy	CP@PRI_08	8,618,082	3,987,492	20,794	70,825	0	0	4,506
AF	91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	19,202,586	10,651,979	93,826	125,353	0	0	15,516
AF	92									
AF	93									
AF	94									
AF	95									
AF	96									

COS Test Year - 12 Months Actual 2016											
SCH	LINE	DESCRIPTION	ALLOCATION	BPL	BPL-POF	PSAL	GLP	LPL -	LPL-	HTS -	HTS -
NO.	NO.		BASIS	(8)	(9)	(10)	(11)	Secondary	Primary	Subtransmission	High Voltage
								(12)	(13)	(14)	(15)
AF	49	ALLOCATION FACTOR TABLE CONTINUED									
AF	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	51										
AF	52	ALLOCATION FACTORS PART C									
AF	53										
AF	54	E369 minimum Service investment- access	SERVICEMIN_03	0	0	0	419,024,618	27,887,865	2,474,842	1,384,929	0
AF	55	E369 excess Service investment- local delivery	SERVICESEXC_04	0	0	0	0	0	0	0	0
AF	56	Avg Customer Bills - local	CUSTAVG_04	4,363	90	22,611	275,795	8,812	782	190	17
AF	57	Avg Customer Bills - cust svcs	CUSTAVG_06	4,363	90	22,611	275,795	8,812	782	190	17
AF	58	E370 minimum meter investment - measurement	METERSMIN_07	0	0	0	49,475,085	6,735,893	2,937,192	4,582,891	569,752
AF	59	E368 Line Transformers - local	LNTRFRMR_04	1,036,950	47,263	451,722	46,861,280	48,347,056	0	0	0
AF	60	Billing Function costs - cust svcs	BILLING_06	43,960	979	237,297	2,930,337	1,132,220	100,737	24,623	2,372
AF	61	E370 excess meter investment - local delivery	METERSEXC_04	0	0	0	16,873,546	4,846,600	1,029,810	282,150	0
AF	62										
AF	63	Account Maint - cust svcs	ACCTMAINT_06	76,028	1,693	410,404	13,846,769	1,452,467	129,230	31,587	3,042
AF	64	Meter Reading Costs - measurement	MRCOST_07	0	0	0	3,573,666	206,294	18,355	4,486	432
AF	65	Sales	SALES_06	0	0	0	0	0	0	0	0
AF	66	Other Utility work by Cust Ops - local	UTILWORK_04	18,409	415	76,754	1,080,664	69,304	6,038	1,123	576
AF	67										
AF	68										
AF	69										
AF	70	Choice - local	CHOICE_04	4,363	90	22,611	468,852	26,435	2,347	569	51
AF	71										
AF	72	Direct - PSAL - streetlighting	DIR_PSA_02	0	0	1	0	0	0	0	0
AF	73	Direct - BPL - streetlighting	DIR_BPL_02	1	0	0	0	0	0	0	0
AF	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	0	1	0	0	0	0	0	0
AF	75	Direct - HTS-HV - access	DIR_HTSHV_03	0	0	0	0	0	0	0	1
AF	76	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0	0
AF	77	Direct - HTS-Sub - systems	DIR_HTSS_05	0	0	0	0	0	0	1	0
AF	78										
AF	79	Direct - HTS-Sub - local	DIR_HTSS_04	0	0	0	0	0	0	1	0
AF	80	Meter O&M - minimum - measurement	MTROMMIN_07	0	0	0	441,272	2,264,684	200,974	48,830	4,369
AF	81	Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0	0
AF	82	WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0	0
AF	83										
AF	84										
AF	85	E370 excess meter investment - dummy	METERSEXC_08	0	0	0	16,873,546	4,846,600	1,029,810	282,150	0
AF	86	Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0	0
AF	87	E369 excess Service investment- dummy	SERVICESEXC_08	0	0	0	0	0	0	0	0
AF	88	E368 Line Transformers - dummy	LNTRFRMR_08	1,036,950	47,263	451,722	46,861,280	48,347,056	0	0	0
AF	89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0	0	0	644,533	683,848	170,056	611,523	0
AF	90	CP @ primary lines - dummy	CP@PRI_08	0	0	0	1,950,441	2,069,413	514,611	0	0
AF	91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	77,039	3,511	33,560	3,481,522	2,984,386	726,950	1,008,943	0
AF	92										
AF	93										
AF	94										
AF	95										
AF	96										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF 97		ALLOCATION FACTOR TABLE CONTINUED								
AF 98		INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF 99										
AF 100		Dummy allocator for unused lines	not_used	0	0	0	0	0	0	0
AF 101					1,142,541,166					
AF 102		Plant Related								
AF 103		Distribution Plant Total	DISTPLT	7,963,737,430	4,044,811,744	35,677,218	58,974,694	435,219	6,509	4,704,341
AF 104		Distribution Plant x meters	DISTPLTXMTR	7,702,619,002	3,855,911,934	34,649,460	57,539,099	30,122	451	4,579,677
AF 105		Acct E360 - Land & Land Rights	E360PLT	47,383,936	21,913,890	139,961	366,566	767	11	25,000
AF 106		Acct E361 - Structures & Improvmnts	E361PLT	192,089,952	91,778,345	662,586	1,467,810	5,490	82	105,401
AF 107		Acct E362 - Station Equipment	E362PLT	1,067,931,632	474,982,706	2,476,912	8,436,520	0	0	536,788
AF 108		Acct E364 - Poles & Towers	E364PLT	753,985,879	381,015,997	2,981,032	5,109,403	0	0	520,929
AF 109		Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1,748,436,545	879,802,276	6,358,523	12,673,682	0	0	1,155,172
AF 110		Acct E366 - UG Conduit	E366PLT	487,461,132	255,707,851	2,005,237	3,423,907	6	0	349,813
AF 111		Acct E367 - UG Conductors & Devices x HEP	E367PLT	1,309,946,394	687,159,561	5,388,641	9,201,010	16	0	940,047
AF 112		Acct E369 Services	E369PLT	489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	0
AF 113		Acct E370 Meters	METERPLT	261,118,428	188,899,809	1,027,758	1,435,595	405,097	6,059	124,665
AF 114		Acct E370 Meters x load profile meters	METERPLTXPR	260,792,299	188,697,943	1,025,658	1,432,183	405,077	6,058	124,407
AF 115		Acct E373 - Streetlights	E373PLT	384,376,038	23,762,441	213,531	354,590	186	3	28,223
AF 116		Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.0000	0.2952	0.0015	0.0052	0.0000	0.0000	0.0003
AF 117		Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.0000	0.5243	0.0038	0.0076	0.0000	0.0000	0.0007
AF 118										
AF 119		Acct E301-E303 Intangible Plt	INTANGPLT	17,913,634	14,172,937	90,766	96,239	7,428	100	6,725
AF 120		Acct E399.10-23 Oth Tangible Plt	TANGPLT	78,133,209	61,775,596	395,870	419,847	31,909	428	28,941
AF 121		E391-E398 General Plant	GENPLT	174,169,394	87,188,766	783,484	1,301,057	681	10	103,554
AF 122		Common Plant	COMPLT	82,812,853	56,333,702	401,631	511,216	21,354	287	38,016
AF 123		Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	256,982,247	143,522,468	1,185,115	1,812,274	22,035	297	141,570
AF 124										
AF 125		Total Plant	TOTPLT	8,316,766,520	4,264,282,745	37,348,969	61,303,053	496,592	7,334	4,881,577
AF 126										
AF 127		Total Distribution Plant Reserve	TOTDRESERVE	2,413,592,020	1,233,214,981	10,353,800	17,631,545	68,572	995	1,383,471
AF 128		Total Net Plant	TOTPLTNET	5,903,174,500	3,031,067,764	26,995,169	43,671,508	428,020	6,339	3,498,106
AF 129										
AF 130										
AF 131										
AF 132										
AF 133										
AF 134										
AF 135										
AF 136										
AF 137										
AF 138										
AF 139										
AF 140										
AF 141										
AF 142										
AF 143										
AF 144										

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AF	97	ALLOCATION FACTOR TABLE CONTINUED									
AF	98	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	99										
AF	100	Dummy allocator for unused lines	not_used	0	0	0	0	0	0	0	0
AF	101										
AF	102	Plant Related									
AF	103	Distribution Plant Total	DISTPLT	297,998,862	718,362	92,831,724	1,570,607,304	1,348,667,431	274,533,034	233,206,756	564,233
AF	104	Distribution Plant x meters	DISTPLTXMTR	297,998,862	718,362	92,831,724	1,517,991,592	1,339,502,357	271,394,203	229,357,686	113,473
AF	105	Acct E360 - Land & Land Rights	E360PLT	524,832	1,265	163,494	10,000,619	10,051,026	2,392,276	1,698,653	105,576
AF	106	Acct E361 - Structures & Improvments	E361PLT	3,759,274	9,062	1,171,078	39,747,124	38,163,251	8,722,658	6,490,672	7,118
AF	107	Acct E362 - Station Equipment	E362PLT	0	0	0	232,332,967	246,504,694	61,299,536	41,361,508	0
AF	108	Acct E364 - Poles & Towers	E364PLT	10,114,949	91,195	2,684,420	141,471,808	131,674,823	32,228,748	46,092,576	0
AF	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	5,790,095	162,421	7,988,872	350,381,017	338,935,344	83,068,295	62,120,847	0
AF	110	Acct E366 - UG Conduit	E366PLT	2,269,073	61,507	927,575	94,792,280	88,122,390	21,542,725	18,258,747	22
AF	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	6,097,643	165,286	2,492,657	254,733,756	236,809,869	57,891,415	49,066,435	59
AF	112	Acct E369 Services	E369PLT	0	0	0	161,305,302	10,735,552	952,701	533,134	0
AF	113	Acct E370 Meters	METERPLT	0	0	0	52,615,711	9,165,074	3,138,831	3,849,070	450,759
AF	114	Acct E370 Meters x load profile meters	METERPLTXPR	0	0	0	52,497,239	9,165,074	3,138,831	3,849,070	450,759
AF	115	Acct E373 - Streetlights	E373PLT	264,137,336	4,427	75,179,077	9,354,774	8,254,817	1,672,494	1,413,440	699
AF	116	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	0.0000	0.0000	0.0000	0.1444	0.1532	0.0381	0.3620	0.0000
AF	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	0.0021	0.0001	0.0009	0.2089	0.2021	0.0495	0.0000	0.0000
AF	118										
AF	119	Acct E301-E303 Intangible Plt	INTANGPLT	23,127	512	121,153	2,865,101	475,294	42,504	10,651	1,098
AF	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	102,066	2,189	517,532	12,558,927	2,060,647	186,040	48,492	4,723
AF	121	E391-E398 General Plant	GENPLT	6,738,264	16,243	2,099,084	34,324,387	30,288,440	6,136,687	5,186,170	2,566
AF	122	Common Plant	COMPLT	1,289,153	4,411	727,273	14,419,020	6,856,066	1,235,344	971,776	3,605
AF	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	8,027,417	20,654	2,826,357	48,743,407	37,144,506	7,372,032	6,157,945	6,171
AF	124										
AF	125	Total Plant	TOTPLT	306,151,473	741,717	96,296,765	1,634,774,739	1,388,347,878	282,133,610	239,423,845	576,224
AF	126										
AF	127	Total Distribution Plant Reserve	TOTDRESERVE	75,062,563	203,390	24,044,424	487,877,376	406,063,147	86,724,935	70,914,659	48,162
AF	128	Total Net Plant	TOTPLTNET	231,088,910	538,327	72,252,342	1,146,897,362	982,284,731	195,408,675	168,509,186	528,062
AF	129										
AF	130										
AF	131										
AF	132										
AF	133										
AF	134										
AF	135										
AF	136										
AF	137										
AF	138										
AF	139										
AF	140										
AF	141										
AF	142										
AF	143										
AF	144										

[illegible]

SUB-SCH NO.	LINENO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AF	145	<b>ALLOCATION FACTOR TABLE CONTINUED</b>									
AF	146	<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>									
AF	147										
AF	148	<b><u>Revenue Related</u></b>									
AF	149	Total Operating Revenue	TOTREV	46,074,414	379,370	16,495,602	248,153,250	210,441,319	42,130,853	34,463,790	182,758
AF	150										
AF	151	<b><u>Expense Related</u></b>									
AF	152	Distr Oper Exp	DISTEXPO	102,071	2,801	76,907	7,190,486	14,540,773	2,089,816	1,194,877	18,188
AF	153	Distr Maint Exp	DISTEXPM	6,436,963	256,660	3,060,638	22,721,559	22,477,712	5,106,457	3,788,953	39,383
AF	154	Cust Serv & Info Expense	CUSTS_I	8,273	186	35,772	564,265	49,963	4,395	936	274
AF	155	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	115,469	2,551	612,461	14,765,595	2,493,120	223,026	56,052	5,603
AF	156	Accts E901-E910 Excl 904 - Cust Accts,Serv & Infr	CUSTSVSX	123,743	2,737	648,233	15,329,860	2,543,083	227,421	56,988	5,876
AF	157	Sales Expense	SALESEXP	3,580	81	14,925	210,138	13,476	1,174	218	112
AF	158	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	11,387,008	279,512	5,509,370	70,962,503	58,209,885	11,485,684	8,171,287	77,329
AF	159	Tot Admin & Genl Exp xPension/Ben	A_GEXP	3,075,036	9,505	1,048,298	16,651,211	11,267,748	2,748,098	2,237,672	7,580
AF	160	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	115,469	2,551	612,461	14,765,595	2,493,120	223,026	56,052	5,603
AF	161	O&M + Capital Additions	EXPENDITURES	26,849,537	314,602	10,699,024	168,962,711	150,205,224	31,578,653	23,336,079	105,471
AF	162										
AF	163	Depreciation Expense (total)	DEPREXP	7,800,170	18,899	2,453,702	41,592,397	35,363,059	7,184,899	6,095,950	14,202
AF	164										
AF	165	NJ State Income Tax (CBT)	STATEINCTAX	2,324,500	6,945	740,170	11,749,485	10,116,826	2,024,556	1,720,894	5,532
AF	166	NJ State Deferred Income Tax	DFSTATEINCTAX	(96,121)	(217)	(44,368)	(568,990)	(457,239)	(72,690)	(37,251)	(447)
AF	167										
AF	168	<b><u>Labor Expense Related</u></b>									
AF	169	Total Distribution Exp (Oper) Labor	TLABDO	51,772	1,412	29,834	3,529,871	7,931,899	1,061,883	580,123	10,877
AF	170	Total Distribution Exp (Maint) Labor	TLABDM	4,162,942	6,461	1,256,356	10,047,409	10,044,285	2,190,332	1,641,969	1,064
AF	171	Total Labor	LABOR	4,411,334	10,083	1,760,958	24,345,173	20,048,704	3,501,177	2,341,044	16,146
AF	172										
AF	173										
AF	174										
AF	175										
AF	176										
AF	177										
AF	178										
AF	179										
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AF	188										
AF	189										
AF	190										
AF	191										
AF	192										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016									
SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS HS
				(1)	(2)	(3)	(4)	(5)	(6) (7)
AF	193	<b><u>REVENUES AND BILLING DETERMINANTS</u></b>							
AF	194								
AF	195	Base Rate Sales Revenue	SALESREV	1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287 736,120
AF	196								
AF	197	Residential Service	REVR	702,214,266	702,214,266	0	0	0	0
AF	198	Residential Heating Service	REVRHS	5,793,893	0	5,793,893	0	0	0
AF	199	Residential Load Management Service	REVR	9,264,778	0	0	9,264,778	0	0
AF	200	Water Heating Service	REVRH	159,058	0	0	0	159,058	0
AF	201	Water Heating Storage Service	REVRHS	2,287	0	0	0	0	2,287 0
AF	202	Building Heating Service	REVRH	736,120	0	0	0	0	736,120
AF	203	Body Police Lighting Service	REVR	45,787,963	0	0	0	0	0
AF	204	Body Police Lighting Service from Publicly Owned	REVR	377,011	0	0	0	0	0
AF	205	Private Street and Area Lighting Service	REVR	16,262,437	0	0	0	0	0
AF	206	General Power and Lighting Service	REVR	245,046,932	0	0	0	0	0
AF	207	Large Power and Lighting Service - Secondary	REVR	207,657,839	0	0	0	0	0
AF	208	Large Power and Lighting Service - Primary	REVR	41,538,419	0	0	0	0	0
AF	209	High Tension Service - Subtransmission	REVR	33,974,747	0	0	0	0	0
AF	210	High Tension Service - High Voltage	REVR	175,061	0	0	0	0	0
AF	211	HEP	REVR	0	0	0	0	0	0
AF	212								
AF	213								
AF	214	Total Rev Req @ desired ROR	REVR	1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287 736,120
AF	215								
AF	216								
AF	217								
AF	218	<b><u>PRESENT REVENUES FROM SALES INPUT</u></b>							
AF	219								
AF	220	Total Sales of Electricity Revenues		1,200,664,274	611,156,123	7,125,919	9,708,761	191,927	2,525 886,271
AF	221	Sales of Electricity Revenues - Rates		1,200,664,274	611,156,123	7,125,919	9,708,761	191,927	2,525 886,271
AF	222	Sales of Electricity Revenues - Other		0	0	0	0	0	0
AF	223								
AF	224								
AF	225								
AF	226								
AF	227								
AF	228	<b><u>RATE OF RETURN</u></b>							
AF	229	Rate of Return (Equalized)	SCH AF, LN 229	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF	230								
AF	231								
AF	232								
AF	233								
AF	234								
AF	235								
AF	236								
AF	237								
AF	238								
AF	239								
AF	240								





SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	RS (2)	RHS (3)	RLM (4)	WH (5)	WHS (6)	HS (7)
AP	1	<b>ALLOCATION PROPORTIONS TABLE</b>								
AP	2	<b><u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>								
AP	3									
AP	4	<b><u>ALLOCATION FACTORS PART A</u></b>								
AP	5									
AP	6	Number of Customers x Aux &SL rates - local	CUSTNUMX-04	1.000000	0.859949	0.004674	0.005633	0.000000	0.000000	0.000000
AP	7									
AP	8									
AP	9									
AP	10	CP @ 26 kV lines - switching station load -systems	CP@SUBT-05	1.000000	0.380899	0.001986	0.006765	0.000000	0.000000	0.000430
AP	11	CP @ primary lines - systems	CP@PRI-05	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523
AP	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	1.000000	0.556153	0.004899	0.006545	0.000000	0.000000	0.000810
AP	13	Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	1.000000	0.585886	0.005161	0.006895	0.000000	0.000000	0.000853
AP	14	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	1.000000	0.554716	0.004886	0.006528	0.000000	0.000000	0.000808
AP	15									
AP	16									
AP	17									
AP	18									
AP	19									
AP	20									
AP	21									
AP	22									
AP	23									
AP	24									
AP	25									
AP	26									
AP	27	<b><u>BILLING DETERMINANTS</u></b>								
AP	28									
AP	29	Number of Customers								
AP	30	Delivered kWh @ Meter - annual (w/n net)								
AP	31	Delivered Kw @ Meter - annual								
AP	32									
AP	33									
AP	34	<b><u>ALLOCATION FACTORS PART B</u></b>								
AP	35									
AP	36									
AP	37	Delivery kWh @ meter	KWHMETER-04	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410
AP	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX-04	1.000000	0.618976	0.006439	0.010464	0.000060	0.000001	0.000790
AP	39									
AP	40									
AP	41									
AP	42									
AP	43									
AP	44									
AP	45									
AP	46									
AP	47									
AP	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AP	1	<b>ALLOCATION PROPORTIONS TABLE</b>									
AP	2	<b><u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>									
AP	3										
AP	4	<b><u>ALLOCATION FACTORS PART A</u></b>									
AP	5										
AP	6	Number of Customers x Aux &SL rates - local	CUSTNUMX-04	0.000000	0.000000	0.000000	0.125292	0.004003	0.000355	0.000086	0.000008
AP	7										
AP	8										
AP	9										
AP	10	CP @ 26 kV lines - switching station load -systems	CP@SUBT-05	0.000000	0.000000	0.000000	0.186313	0.197678	0.049157	0.176771	0.000000
AP	11	CP @ primary lines - systems	CP@PRI-05	0.000000	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.000000
AP	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	0.004022	0.000183	0.001752	0.181774	0.155818	0.037294	0.050749	0.000000
AP	13	Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	0.004237	0.000193	0.001846	0.191493	0.164149	0.039287	0.000000	0.000000
AP	14	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	0.004012	0.000183	0.001748	0.181305	0.155416	0.037857	0.052542	0.000000
AP	15										
AP	16										
AP	17										
AP	18										
AP	19										
AP	20										
AP	21										
AP	22										
AP	23										
AP	24										
AP	25										
AP	26										
AP	27	<b><u>BILLING DETERMINANTS</u></b>									
AP	28										
AP	29	Number of Customers									
AP	30	Delivered kWh @ Meter - annual (w/n net)									
AP	31	Delivered Kw @ Meter - annual									
AP	32										
AP	33										
AP	34	<b><u>ALLOCATION FACTORS PART B</u></b>									
AP	35										
AP	36										
AP	37	Delivery kWh @ meter	KWHMETER-04	0.006850	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX-04	0.000000	0.000000	0.000000	0.363269	0.000000	0.000000	0.000000	0.000000
AP	39										
AP	40										
AP	41										
AP	42										
AP	43										
AP	44										
AP	45										
AP	46										
AP	47										
AP	48										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	49	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>								
AP	50	<b><u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>								
AP	51									
AP	52	<b><u>ALLOCATION FACTORS PART C</u></b>								
AP	53									
AP	54	E369 minimum Service investment- access	SERVICESMIN_03	1.000000	0.633594	0.005381	0.006484	0.000048	0.000001	0.000000
AP	55	E369 excess Service investment- local delivery	SERVICESEXC_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	56	Avg Customer Bills - local	CUSTAVG_04	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559
AP	58	E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.777934	0.004228	0.005904	0.001670	0.000025	0.000513
AP	59	E368 Line Transformers - local	LNTRFRMR_04	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.000754
AP	60	Billing Function costs - cust svcs	BILLING_06	1.000000	0.717149	0.004664	0.004873	0.000134	0.000002	0.000121
AP	61	E370 excess meter investment - local delivery	METERSEXC_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	62									
AP	63	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.828491	0.005388	0.005629	0.000652	0.000009	0.000588
AP	64	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.781771	0.005084	0.005312	0.000146	0.000002	0.000131
AP	65	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	66	Other Utility work by Cust Ops - local	UTILWORK_04	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276
AP	67									
AP	68									
AP	69									
AP	70	Choice - local	CHOICE_04	1.000000	0.774348	0.004209	0.005072	0.000602	0.000009	0.000868
AP	71									
AP	72	Direct - PSAL - streetlighting	DIR_PSAL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	73	Direct - BPL - streetlighting	DIR_BPL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	75	Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	76	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	77	Direct - HTS-Sub - systems	DIR_HTSS_05	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	78									
AP	79	Direct - HTS-Sub - local	DIR_HTSS_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	80	Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.501940	0.002728	0.003288	0.001121	0.000017	0.000331
AP	81	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	82	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	83									
AP	84									
AP	85	E370 excess meter investment - dummy	METERSEXC_08	1.000000	0.000000	0.000000	0.000000	0.000000		

SCH	LINE	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
NO.	NO.			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
AP	49	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>									
AP	50	<b><u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>									
AP	51										
AP	52	<b><u>ALLOCATION FACTORS PART C</u></b>									
AP	53										
AP	54	E369 minimum Service investment- access	SERVICEMIN_03	0.000000	0.000000	0.000000	0.329526	0.021931	0.001946	0.001089	0.000000
AP	55	E369 excess Service investment- local delivery	SERVICESEXC_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	56	Avg Customer Bills - local	CUSTAVG_04	0.001955	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.000008
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	0.001955	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.000008
AP	58	E370 minimum meter investment - measurement	METERSMIN_07	0.000000	0.000000	0.000000	0.161369	0.021970	0.009580	0.014948	0.001858
AP	59	E368 Line Transformers - local	LNTRFRMR_04	0.004052	0.000185	0.001765	0.183136	0.188943	0.000000	0.000000	0.000000
AP	60	Billing Function costs - cust svcs	BILLING_06	0.002684	0.000060	0.014488	0.178904	0.069125	0.006150	0.001503	0.000145
AP	61	E370 excess meter investment - local delivery	METERSEXC_04	0.000000	0.000000	0.000000	0.732610	0.210428	0.044712	0.012250	0.000000
AP	62										
AP	63	Account Maint - cust svcs	ACCTMAINT_06	0.000759	0.000017	0.004097	0.138234	0.014500	0.001290	0.000315	0.000030
AP	64	Meter Reading Costs - measurement	MRCOST_07	0.000000	0.000000	0.000000	0.195025	0.011258	0.001002	0.000245	0.000024
AP	65	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	66	Other Utility work by Cust Ops - local	UTILWORK_04	0.003337	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.000104
AP	67										
AP	68										
AP	69										
AP	70	Choice - local	CHOICE_04	0.001785	0.000037	0.009250	0.191794	0.010814	0.000960	0.000233	0.000021
AP	71										
AP	72	Direct - PSAL - streetlighting	DIR_PSAI_02	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	73	Direct - BPL - streetlighting	DIR_BPL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	75	Direct - HTS-HV - access	DIR_HTSHV_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	76	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	77	Direct - HTS-Sub - systems	DIR_HTSS_05	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	78										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	97	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>								
AP	98	<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>								
AP	99									
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101									
AP	102	<b>Plant Related</b>								
AP	103	Distribution Plant Total	DISTPLT	1.000000	0.507904	0.004480	0.007405	0.000055	0.000001	0.000591
AP	104	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.500598	0.004498	0.007470	0.000004	0.000000	0.000595
AP	105	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.462475	0.002954	0.007736	0.000016	0.000000	0.000528
AP	106	Acct E361 - Structures & Improvmnts	E361PLT	1.000000	0.477788	0.003449	0.007641	0.000029	0.000000	0.000549
AP	107	Acct E362 - Station Equipment	E362PLT	1.000000	0.444769	0.002319	0.007900	0.000000	0.000000	0.000503
AP	108	Acct E364 - Poles & Towers	E364PLT	1.000000	0.505336	0.003954	0.006777	0.000000	0.000000	0.000691
AP	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.503194	0.003637	0.007249	0.000000	0.000000	0.000661
AP	110	Acct E366 - UG Conduit	E366PLT	1.000000	0.524571	0.004114	0.007024	0.000000	0.000000	0.000718
AP	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.524571	0.004114	0.007024	0.000000	0.000000	0.000718
AP	112	Acct E369 Services	E369PLT	1.000000	0.633594	0.005381	0.006484	0.000048	0.000001	0.000000
AP	113	Acct E370 Meters	METERPLT	1.000000	0.723426	0.003936	0.005498	0.001551	0.000023	0.000477
AP	114	Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.723556	0.003933	0.005492	0.001553	0.000023	0.000477
AP	115	Acct E373 - Streetlights	E373PLT	1.000000	0.061821	0.000556	0.000923	0.000000	0.000000	0.000073
AP	116	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.000000	0.295197	0.001539	0.005243	0.000000	0.000000	0.000334
AP	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.524288	0.003787	0.007556	0.000000	0.000000	0.000688
AP	118									
AP	119	Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.791182	0.005067	0.005372	0.000415	0.000006	0.000375
AP	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.790645	0.005067	0.005373	0.000408	0.000005	0.000370
AP	121	E391-E398 General Plant	GENPLT	1.000000	0.500598	0.004498	0.007470	0.000004	0.000000	0.000595
AP	122	Common Plant	COMPLT	1.000000	0.680253	0.004850	0.006173	0.000258	0.000003	0.000459
AP	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.558492	0.004612	0.007052	0.000086	0.000001	0.000551
AP	124									
AP	125	Total Plant	TOTPLT	1.000000	0.512733	0.004491	0.007371	0.000060	0.000001	0.000587
AP	126									
AP	127	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.510946	0.004290	0.007305	0.000028	0.000000	0.000573
AP	128	Total Net Plant	TOTPLTNET	1.000000	0.513464	0.004573	0.007398	0.000073	0.000001	0.000593
AP	129									

COS Test Year - 12 Months Actual 2016											
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
AP	97	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>									
AP	98	<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>									
AP	99										
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101										
AP	102	<b>Plant Related</b>									
AP	103	Distribution Plant Total	DISTPLT	0.037419	0.000090	0.011657	0.197220	0.169351	0.034473	0.029284	0.000071
AP	104	Distribution Plant x meters	DISTPLTXMTR	0.038688	0.000093	0.012052	0.197075	0.173902	0.035234	0.029777	0.000015
AP	105	Acct E360 - Land & Land Rights	E360PLT	0.011076	0.000027	0.003450	0.211055	0.212119	0.050487	0.035849	0.002228
AP	106	Acct E361 - Structures & Improvments	E361PLT	0.019570	0.000047	0.006097	0.206919	0.198674	0.045409	0.033790	0.000037
AP	107	Acct E362 - Station Equipment	E362PLT	0.000000	0.000000	0.000000	0.217554	0.230824	0.057400	0.038730	0.000000
AP	108	Acct E364 - Poles & Towers	E364PLT	0.013415	0.000121	0.003560	0.187632	0.174638	0.042744	0.061132	0.000000
AP	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	0.003312	0.000093	0.004569	0.200397	0.193851	0.047510	0.035529	0.000000
AP	110	Acct E366 - UG Conduit	E366PLT	0.004655	0.000126	0.001903	0.194461	0.180778	0.044194	0.037457	0.000000
AP	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	0.004655	0.000126	0.001903	0.194461	0.180778	0.044194	0.037457	0.000000
AP	112	Acct E369 Services	E369PLT	0.000000	0.000000	0.000000	0.329526	0.021931	0.001946	0.001089	0.000000
AP	113	Acct E370 Meters	METERPLT	0.000000	0.000000	0.000000	0.201501	0.035099	0.012021	0.014741	0.001726
AP	114	Acct E370 Meters x load profile meters	METERPLTXPR	0.000000	0.000000	0.000000	0.201299	0.035143	0.012036	0.014759	0.001728
AP	115	Acct E373 - Streetlights	E373PLT	0.687185	0.000012	0.195587	0.024338	0.021476	0.004351	0.003677	0.000002
AP	116	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	0.000000	0.000000	0.000000	0.144393	0.153200	0.038097	0.361997	0.000000
AP	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	0.002119	0.000097	0.000923	0.208906	0.202137	0.049500	0.000000	0.000000
AP	118										
AP	119	Acct E301-E303 Intangible Plt	INTANGPLT	0.001291	0.000029	0.006763	0.159940	0.026533	0.002373	0.000595	0.000061
AP	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.001306	0.000028	0.006624	0.160737	0.026374	0.002381	0.000621	0.000060
AP	121	E391-E398 General Plant	GENPLT	0.038688	0.000093	0.012052	0.197075	0.173902	0.035234	0.029777	0.000015
AP	122	Common Plant	COMPLT	0.015567	0.000053	0.008782	0.174116	0.082790	0.014917	0.011735	0.000044
AP	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	0.031237	0.000080	0.010998	0.189676	0.144541	0.028687	0.023963	0.000024
AP	124										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP 145		<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>								
AP 146		<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>								
AP 147										
AP 148		<b><u>Revenue Related</u></b>								
AP 149		Total Operating Revenue	TOTREV	1.000000	0.534907	0.004413	0.007057	0.000121	0.000002	0.000565
AP 150										
AP 151		<b><u>Expense Related</u></b>								
AP 152		Distr Oper Exp	DISTEXPO	1.000000	0.506277	0.003280	0.005301	0.000541	0.000008	0.000511
AP 153		Distr Maint Exp	DISTEXPM	1.000000	0.461048	0.003546	0.007088	0.000007	0.000000	0.000582
AP 154		Cust Serv & Info Expense	CUSTS_I	1.000000	0.776929	0.004850	0.005453	0.000287	0.000003	0.000348
AP 155		Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.791663	0.005074	0.005370	0.000419	0.000006	0.000376
AP 156		Accts E901-E910 Excl 904 - Cust Accts,Serv & Infr	CUSTSVSX	1.000000	0.791182	0.005067	0.005372	0.000415	0.000006	0.000375
AP 157		Sales Expense	SALESEXP	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276
AP 158		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.583982	0.004166	0.006342	0.000233	0.000003	0.000510
AP 159		Tot Admin & Genl Exp xPension/Ben	A_GEXP	1.000000	0.559897	0.004550	0.007204	0.000137	0.000002	0.000577
AP 160		Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.791663	0.005074	0.005370	0.000419	0.000006	0.000376
AP 161		O&M + Capital Additions	EXPENDITURES	1.000000	0.535485	0.004029	0.006951	0.000137	0.000002	0.000551
AP 162										
AP 163		Depreciation Expense (total)	DEPREXP	1.000000	0.512451	0.004492	0.007374	0.000058	0.000001	0.000587
AP 164										
AP 165		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.514693	0.004519	0.007362	0.000077	0.000001	0.000589
AP 166		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.655051	0.004035	0.005277	0.000400	0.000006	0.000419
AP 167										
AP 168		<b><u>Labor Expense Related</u></b>								
AP 169		Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.508698	0.003276	0.005012	0.000615	0.000009	0.000496
AP 170		Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.456156	0.003665	0.007004	0.000015	0.000000	0.000572
AP 171		Total Labor	LABOR	1.000000	0.610170	0.004205	0.005950	0.000296	0.000004	0.000474
AP 172										
AP 173										
AP 174										
AP 175										
AP 176										
AP 177										
AP 178										
AP 179										
AP 180										
AP 181										
AP 182										
AP 183										
AP 184										
AP 185										
AP 186										
AP 187										
AP 188										
AP 189										
AP 190										
AP 191										
AP 192										



COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	147										
AP	148	Revenue Related									
AP	149	Total Operating Revenue	TOTREV	0.034879	0.000287	0.012487	0.187854	0.159306	0.031893	0.026089	0.000138
AP	150										
AP	151	Expense Related									
AP	152	Distr Oper Exp	DISTEXPO	0.001960	0.000054	0.001476	0.138039	0.279146	0.040119	0.022939	0.000349
AP	153	Distr Maint Exp	DISTEXPM	0.053170	0.002120	0.025281	0.187684	0.185670	0.042180	0.031297	0.000325
AP	154	Cust Serv & Info Expense	CUSTS_I	0.002643	0.000059	0.011427	0.180249	0.015960	0.001404	0.000299	0.000087
AP	155	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	0.001245	0.000028	0.006606	0.159254	0.026889	0.002405	0.000605	0.000060
AP	156	Accts E901-E910 Excl 904 - Cust Accts,Serv & Infr	CUSTSVSX	0.001291	0.000029	0.006763	0.159940	0.026533	0.002373	0.000595	0.000061
AP	157	Sales Expense	SALESEXP	0.003337	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.000104
AP	158	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	0.027751	0.000681	0.013427	0.172944	0.141864	0.027992	0.019914	0.000188
AP	159	Tot Admin & Genl Exp xPension/Ben	A_GEXP	0.035497	0.000110	0.012101	0.192214	0.130070	0.031723	0.025831	0.000087
AP	160	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	0.001245	0.000028	0.006606	0.159254	0.026889	0.002405	0.000605	0.000060
AP	161	O&M + Capital Additions	EXPENDITURES	0.029508	0.000346	0.011758	0.185690	0.165076	0.034705	0.025646	0.000116
AP	162										
AP	163	Depreciation Expense (total)	DEPREXP	0.036861	0.000089	0.011595	0.196551	0.167113	0.033953	0.028807	0.000067
AP	164										
AP	165	NJ State Income Tax (CBT)	STATEINCTAX	0.038305	0.000114	0.012197	0.193617	0.166713	0.033362	0.028358	0.000091
AP	166	NJ State Deferred Income Tax	DFSTATEINCTAX	0.025195	0.000057	0.011630	0.149144	0.119851	0.019054	0.009764	0.000117
AP	167										
AP	168	Labor Expense Related									
AP	169	Total Distribution Exp (Oper) Labor	TLABDO	0.001890	0.000052	0.001089	0.128888	0.289622	0.038773	0.021182	0.000397
AP	170	Total Distribution Exp (Maint) Labor	TLABDM	0.075539	0.000117	0.022797	0.182316	0.182259	0.039745	0.029794	0.000019
AP	171	Total Labor	LABOR	0.029618	0.000068	0.011823	0.163453	0.134606	0.023507	0.015718	0.000108
AP	172										
AP	173										
AP	174										
AP	175										
AP	176										
AP	177										
AP	178										
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AP	191										
AP	192										

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COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS								
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	3									
ADA	4	Net Write-Offs								
ADA	5	Residential Service	REVRS	0	0	0	0	0	0	0
ADA	6	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA	7	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA	8	Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA	9	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA	10	Building Heating Service	REVHS	0	0	0	0	0	0	0
ADA	11	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA	12	Body Police Lighting Service from Publicly Owned	REVBPPPOF	0	0	0	0	0	0	0
ADA	13	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
ADA	14	General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0
ADA	15	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
ADA	16	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA	17	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA	18	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA	19	HEP	REVHEP	0	0	0	0	0	0	0
ADA	20									
ADA	21	Total Write-Offs	EXP_904	0	0	0	0	0	0	0
ADA	22									
ADA	23	Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	24									
ADA	25	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
ADA	26									
ADA	27									
ADA	28									
ADA	29	Rev to Customers w/Late Payment fees								
ADA	30	Residential Service	REVRS	0	0	0	0	0	0	0
ADA	31	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA	32	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA	33	Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA	34	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA	35	Building Heating Service	REVHS	877,748	0	0	0	0	0	877,748
ADA	36	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA	37	Body Police Lighting Service from Publicly Owned	REVBPPPOF	0	0	0	0	0	0	0
ADA	38	Private Street and Area Lighting Service	REVPAL	20,392,447	0	0	0	0	0	0
ADA	39	General Power and Lighting Service	REVGLP	244,117,498	0	0	0	0	0	0
ADA	40	Large Power and Lighting Service - Secondary	REVLPLS	230,318,816	0	0	0	0	0	0
ADA	41	Large Power and Lighting Service - Primary	REVLPLP	51,602,329	0	0	0	0	0	0
ADA	42	High Tension Service - Subtransmission	REVHTSS	42,901,827	0	0	0	0	0	0
ADA	43	High Tension Service - High Voltage	REVHTSHV	1,024,365	0	0	0	0	0	0
ADA	44	HEP	REVHEP	0	0	0	0	0	0	0
ADA	45									
ADA	46	Total Late Payment Fees	REVLATEP	591,235,029	0	0	0	0	0	877,748
ADA	47	Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.001485
ADA	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS									
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS									
ADA	3										
ADA	4	Net Write-Offs									
ADA	5	Residential Service	REVRS	0	0	0	0	0	0	0	0
ADA	6	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
ADA	7	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	8	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA	9	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	10	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA	11	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0
ADA	12	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0
ADA	13	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0
ADA	14	General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0	0
ADA	15	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0
ADA	16	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0
ADA	17	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0
ADA	18	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0
ADA	19	HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	20										
ADA	21	Total Write-Offs	EXP_904	0	0	0	0	0	0	0	0
ADA	22										
ADA	23	Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	24										
ADA	25	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0	0
ADA	26										
ADA	27										
ADA	28										
ADA	29	Rev to Customers w/Late Payment fees									
ADA	30	Residential Service	REVRS	0	0	0	0	0	0	0	0
ADA	31	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
ADA	32	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	33	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA	34	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	35	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA	36	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0
ADA	37	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0
ADA	38	Private Street and Area Lighting Service	REVPAL	0	0	20,392,447	0	0	0	0	0
ADA	39	General Power and Lighting Service	REVGLP	0	0	0	244,117,498	0	0	0	0
ADA	40	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	230,318,816	0	0	0
ADA	41	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	51,602,329	0	0
ADA	42	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	42,901,827	0
ADA	43	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	1,024,365
ADA	44	HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	45										
ADA	46	Total Late Payment Fees	REVLATEP	0	0	20,392,447	244,117,498	230,318,816	51,602,329	42,901,827	1,024,365
ADA	47	Total Late Payment Fees	REVLATEP	0.000000	0.000000	0.034491	0.412894	0.389555	0.087279	0.072563	0.001733
ADA	48										

SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
ADA	49	<b>ALLOCATED DIRECT ASSIGNMENTS</b>								
ADA	50	<b>DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS</b>								
ADA	51									
ADA	52	<b>AVAILABLE</b>								
ADA	53	Residential Service	REVR	0	0	0	0	0	0	0
ADA	54	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA	55	Residential Load Management Service	REVR	0	0	0	0	0	0	0
ADA	56	Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA	57	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA	58	Building Heating Service	REVHS	0	0	0	0	0	0	0
ADA	59	Body Police Lighting Service	REVB	0	0	0	0	0	0	0
ADA	60	Body Police Lighting Service from Publicly Owned	REVB	0	0	0	0	0	0	0
ADA	61	Private Street and Area Lighting Service	REVP	0	0	0	0	0	0	0
ADA	62	General Power and Lighting Service	REVG	0	0	0	0	0	0	0
ADA	63	Large Power and Lighting Service - Secondary	REVL	0	0	0	0	0	0	0
ADA	64	Large Power and Lighting Service - Primary	REVL	0	0	0	0	0	0	0
ADA	65	High Tension Service - Subtransmission	REVHT	0	0	0	0	0	0	0
ADA	66	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA	67	HEP	REVHEP	0	0	0	0	0	0	0
ADA	68									
ADA	69	Total Available	REVA	0	0	0	0	0	0	0
ADA	70	Total Available	REVA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	71									
ADA	72									
ADA	73									
ADA	74									
ADA	75									
ADA	76									
ADA	77									
ADA	78									
ADA	79									
ADA	80									
ADA	81									
ADA	82									
ADA	83									
ADA	84									
ADA	85									
ADA	86									
ADA	87									
ADA	88									
ADA	89									
ADA	90									
ADA	91									
ADA	92									
ADA	93									
ADA	94									
ADA	95									
ADA	96									

SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
ADA	49	<b>ALLOCATED DIRECT ASSIGNMENTS</b>									
ADA	50	<b>DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS</b>									
ADA	51										
ADA	52	<b>AVAILABLE</b>									
ADA	53	Residential Service	REVR S	0	0	0	0	0	0	0	0
ADA	54	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
ADA	55	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	56	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA	57	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	58	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA	59	Body Police Lighting Service	REVB L P	0	0	0	0	0	0	0	0
ADA	60	Body Police Lighting Service from Publicly Owned	REVB L P P O F	0	0	0	0	0	0	0	0
ADA	61	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0
ADA	62	General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0	0
ADA	63	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0
ADA	64	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0
ADA	65	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0
ADA	66	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0
ADA	67	HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	68										
ADA	69	Total Available	REVA VAIL	0	0	0	0	0	0	0	0
ADA	70	Total Available	REVA VAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	71										
ADA	72										
ADA	73										
ADA	74										
ADA	75										
ADA	76										
ADA	77										
ADA	78										
ADA	79										
ADA	80										
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ADA	86										
ADA	87										
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ADA	92										
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ADA	94										
ADA	95										
ADA	96										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

SUB-		COS Test Year - 12 Months Actual 2016		ALLOCATION BASIS	Total	RS	RHS	RLM	WH	WHS	HS
SCH NO.	LINE NO.	DESCRIPTION	Company								
					(1)	(2)	(3)	(4)	(5)	(6)	(7)
RRW	1	REVENUE REQUIREMENTS									
RRW	2										
RRW	3	PRESENT RATES									
RRW	4	-----									
RRW	5	RATE BASE			5,722,369,519	2,946,584,937	25,963,823	42,159,014	458,017	6,754	3,378,343
RRW	6	NET OPER INC (PRESENT RATES)			423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
RRW	7	RATE OF RETURN (PRES RATES)			7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	8	RELATIVE RATE OF RETURN			1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW	9	SALES REVENUE (PRE RATES)			1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120
RRW	10	REVENUE PRES RATES \$/KWH			\$0.0315	\$0.0526	\$0.0418	\$0.0411	\$0.1234	\$0.0853	\$0.0432
RRW	11	REVENUE REQUIRED - \$/MO/CUST			\$48,893.33	\$30,913.68	\$46,928.18	\$62,269.15	\$9,013.81	\$8,597.01	\$49,163.17
RRW	12	SALES REV REQUIRED \$/KW			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RRW	13										
RRW	14	CLAIMED RATE OF RETURN									
RRW	15	-----									
RRW	16	CLAIMED RATE OF RETURN			7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW	17	RETURN REQ FOR CLAIMED ROR			423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
RRW	18	SALES REVENUE REQ CLAIMED ROR			1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120
RRW	19	REVENUE DEFICIENCY SALES REV			(0)	(0)	0	0	(0)	(0)	0
RRW	20	PERCENT INCREASE REQUIRED			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW	21	ANNUAL BOOKED KWH SALES			41,579,701,486	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585
RRW	22	SALES REV REQUIRED \$/KWH			\$0.0315	\$0.0526	\$0.0418	\$0.0411	\$0.1234	\$0.0853	\$0.0432
RRW	23	REVENUE DEFICIENCY \$/KWH			(\$0.0000)	(\$0.0000)	\$0.0000	\$0.0000	(\$0.0000)	(\$0.0000)	\$0.0000
RRW	24										
RRW	25										
RRW	26										
RRW	27										
RRW	28										
RRW	29										
RRW	30										
RRW	31										
RRW	32										
RRW	33										
RRW	34										
RRW	35										
RRW	36										
RRW	37										
RRW	38										
RRW	39										
RRW	40										
RRW	41										
RRW	42										
RRW	43										
RRW	44										
RRW	45										
RRW	46										
RRW	47										
RRW	48										



[illegible]











SUB-	SCH	LINE	DESCRIPTION	ALLOCATION	Total	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement	
NO.	NO.			BASIS	Company	(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP	97	ELECTRIC PLANT IN SERVICE CONTINUED										
RBP	98											
RBP	99	E370 - Meters										
RBP	100	Load profiling meters	KWHMETERX_04		326,129	0	0	326,129	0	0	0	0
RBP	101	Basic portion (minimum size)	METERSMIN_07		242,562,917	0	0	0	0	0	0	242,562,917
RBP	102	Excess portion	METERSEXC_04		18,229,382	0	0	18,229,382	0	0	0	0
RBP	103	Total Account E370			261,118,428	0	0	18,555,511	0	0	0	242,562,917
RBP	104											
RBP	105	E371 - Installations on Customer Premises	not_used		0	0	0	0	0	0	0	0
RBP	106											
RBP	107	E373 - Street Lighting & Signal Systems										
RBP	108	BPL luminaires & poles	DIR_BPL_02		262,300,889	262,300,889	0	0	0	0	0	0
RBP	109	PSAL luminaires & poles	DIR_PSAL_02		74,606,993	74,606,993	0	0	0	0	0	0
RBP	110	UG BPL Poles in UG areas	DISTPLTXMTR		47,468,157	2,269,095	3,082,783	24,093,140	18,001,183	0	0	21,956
RBP	111	Total Account E373			384,376,038	339,176,976	3,082,783	24,093,140	18,001,183	0	0	21,956
RBP	112											
RBP	113	E374 - Asset Retirement Obligations	E364PLT		37,978,123	500,020	0	25,552,945	11,925,157	0	0	0
RBP	114											
RBP	115	Other Distribution and Unallocated Plant										
RBP	116	Not Used	not_used		0	0	0	0	0	0	0	0
RBP	117	Total Other Plant and Unallocated Plant			0	0	0	0	0	0	0	0
RBP	118											
RBP	119	TOTAL DISTRIBUTION PLANT			7,963,737,430	368,204,135	500,240,706	3,928,129,605	2,921,037,219	0	0	246,125,765
RBP	120											
RBP	121	GENERAL AND COMMON PLANT										
RBP	122	E390-E398 GENERAL PLANT										
RBP	123	Meter Related	METERPLT		0	0	0	0	0	0	0	0
RBP	124	Customer Service Related	CUSTSVSX		0	0	0	0	0	0	0	0
RBP	125	Substation Related	E362PLT		0	0	0	0	0	0	0	0
RBP	126	Distribution Delivery	DISTPLTXMTR		174,169,394	8,325,725	11,311,298	88,402,159	66,049,649	0	0	80,562
RBP	127	Service & Support Related	UTILWORK_04		0	0	0	0	0	0	0	0
RBP	128	Unassigned	GENPLT		0	0	0	0	0	0	0	0
RBP	129	Total Accounts E390-E398			174,169,394	8,325,725	11,311,298	88,402,159	66,049,649	0	0	80,562
RBP	130											
RBP	131	C389-C399 COMMON PLANT										
RBP	132	Not Used	not_used		0	0	0	0	0	0	0	0
RBP	133	Meter Plant Related	METERPLT		0	0	0	0	0	0	0	0
RBP	134	Meter Reading Related	MRCOST_07		0	0	0	0	0	0	0	0
RBP	135	Not Used	not_used		0	0	0	0	0	0	0	0
RBP	136	Customer Service Related	CUSTSVSX		41,726,451	0	0	1,792,478	0	32,385,973	7,548,000	0
RBP	137	Distribution Delivery Related	DISTPLTXMTR		25,764,022	1,231,584	1,673,225	13,076,897	9,770,400	0	11,917	0
RBP	138	Service & Support Related	UTILWORK_04		0	0	0	0	0	0	0	0
RBP	139	Unassigned	COMPLT		15,322,380	279,607	379,873	3,375,798	2,218,176	7,352,596	1,716,330	0
RBP	140	Not Used	not_used		0	0	0	0	0	0	0	0
RBP	141	Total Accounts C389-C399			82,812,853	1,511,190	2,053,097	18,245,173	11,988,576	39,738,568	9,276,247	0
RBP	142											
RBP	143	TOTAL GENERAL AND COMMON PLANT			256,982,247	9,836,916	13,364,396	106,647,332	78,038,225	39,738,568	9,356,810	0
RBP	144											

[illegible]









SUB-	SCH	LINE	DESCRIPTION	ALLOCATION	Total	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement	
NO.	NO.	NO.		BASIS	Company							
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	
REV	1		OPERATING REVENUES									
REV	2											
REV	3		SALES REVENUES									
REV	4		BASE RATE SALES @ EQUALIZED ROR 7.40%			1,308,990,812	57,914,445	50,954,857	561,636,189	433,063,745	111,377,272	94,044,303
REV	5		Not Used	not_used	0	0	0	0	0	0	0	
REV	6		Not Used	not_used	0	0	0	0	0	0	0	
REV	7		TOTAL SALES OF ELECTRICITY			1,308,990,812	57,914,445	50,954,857	561,636,189	433,063,745	111,377,272	94,044,303
REV	8											
REV	9		OTHER OPERATING REVENUES									
REV	10		450-Forfeited Discounts	REVLATEP	3,786,715	114,716	117,728	1,591,235	1,622,666	140,538	199,833	
REV	11		456-Other Electric Revenues	TOTREV	8,212,791	363,033	319,512	3,523,574	2,719,416	697,660	589,595	
REV	12		Not Used	not_used	0	0	0	0	0	0	0	
REV	13		Not Used	not_used	0	0	0	0	0	0	0	
REV	14		TOTAL OTHER OPERATING REV			11,999,506	477,749	437,240	5,114,809	4,342,083	838,198	789,428
REV	15											
REV	16		OTHER REVENUE SOURCES									
REV	17		Not Used	not_used	0	0	0	0	0	0	0	
REV	18		Not Used	not_used	0	0	0	0	0	0	0	
REV	19		TOTAL OTHER REVENUE SOURCES			0	0	0	0	0	0	0
REV	20											
REV	21		LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	
REV	22											
REV	23		TOTAL OPERATING REVENUES			1,320,990,318	58,392,194	51,392,097	566,750,998	437,405,828	112,215,470	94,833,731
REV	24											
REV	25											
REV	26											
REV	27											
REV	28											
REV	29											
REV	30											
REV	31											
REV	32											
REV	33											
REV	34											
REV	35											
REV	36											
REV	37											
REV	38											
REV	39											
REV	40											
REV	41											
REV	42											
REV	43											
REV	44											
REV	45											
REV	46											
REV	47											
REV	48											

SUB- SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
E 1	OPERATION & MAINTENANCE EXPENSE								
E 2	PRODUCTION EXPENSE								
E 3	E500-E557 Production Expenses								
E 4	Not Used	not_used	0	0	0	0	0	0	0
E 5	Total Production Expense		0	0	0	0	0	0	0
E 6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0
E 7									
E 8	TRANSMISSION EXPENSES								
E 9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0
E 10	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0
E 11									
E 12	DISTRIBUTION EXPENSES								
E 13	Operation								
E 14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0
E 15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0
E 16	E582 Station Expenses	E362PLT	860,961	0	0	0	860,961	0	0
E 17	E583 OH Line Expenses	E365PLT	4,992,147	24,735	0	2,517,795	2,449,617	0	0
E 18	E584 Underground Line Expenses	E367PLT	6,453,079	16,672	1,273	4,418,841	2,016,284	0	9
E 19	E585 Street Lighting and System Expenses	E373PLT							
E 20	E586 Meter Expenses								
E 21	- Basic portion (minimum size)	MTROMMIN_07	5,586,228	0	0	0	0	0	5,586,228
E 22	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
E 23	E587 Customer Installations Expenses	MTROMMIN_07	5,873,948	0	0	0	0	0	5,873,948
E 24	E588 Miscellaneous Distribution Expenses	DISTEXPO	28,323,936	49,347	1,517	8,266,845	6,348,372	0	13,657,855
E 25	E589 Rents	DISTPLT	1,396,823	64,582	87,741	688,986	512,344	0	43,170
E 26	Total Distribution Operation		53,487,122	155,336	90,532	15,892,466	12,187,579	0	25,161,209
E 27	Maintenance								
E 28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
E 29	E591 Maint of Structures	E360PLT	17,526,078	239,855	364,548	2,558,853	14,202,492	0	160,331
E 30	E592 Maint of Station Equipment	E362PLT	19,406,024	0	0	0	19,406,024	0	0
E 31	E593 Maint of Overhead Lines								
E 32	- Direct assigned - BPL poles	DIR_BPL_02	40,988	40,988	0	0	0	0	0
E 33	- Direct assigned - PSAL poles	DIR_PSA_02	118,210	118,210	0	0	0	0	0
E 34	- all other O&M	E365PLT	45,513,658	225,511	0	22,954,863	22,333,283	0	0
E 35	E594.0 Maint of Underground Lines	E367PLT	21,044,785	54,369	4,152	14,410,727	6,575,507	0	30
E 36	Not used	not_used	0	0	0	0	0	0	0
E 37	E595 Maint of Line Transformers	LNTRFRMR_04	7,838,274	0	0	7,838,274	0	0	0
E 38	E596 Maint of Street Lighting & Signal Systems								
E 39	- BPL luminaires	DIR_BPL_02	5,921,406	5,921,406	0	0	0	0	0
E 40	- BPL-POF luminaires	DIR_BPLPOF_02	247,861	247,861	0	0	0	0	0
E 41	- PSAL luminaires	DIR_PSA_02	2,620,114	2,620,114	0	0	0	0	0
E 42	E597 Maint of Meters								
E 43	- Load profiling meters O&M	KWHMETERX_04	326,129	0	0	326,129	0	0	0
E 44	- Basic portion (minimum size)	MTROMMIN_07	459,457	0	0	0	0	0	459,457
E 45	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
E 46	E598 Other Dist Maint Exp	DISTEXPM	1,981,664	154,986	6,035	787,160	1,023,338	0	10,146
E 47	Total Distribution Maintenance		123,044,648	9,623,299	374,735	48,876,007	63,540,644	0	629,963
E 48									









**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

SUB- SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
EO 1	<b>OTHER OPERATING EXPENSES</b>								
EO 2	<b>E408 TAXES OTHER THAN INCOME TAXES</b>								
EO 3	TEFA	TEFA_04	0	0	0	0	0	0	0
EO 4	Real Estate Taxes	TOTPLT	12,453,932	566,104	769,106	6,048,005	4,491,013	169,078	410,627
EO 5	Miscellaneous State and Municipal Tax	TOTPLT	278,488	12,659	17,198	135,242	100,426	3,781	9,182
EO 6	State Unemploy Insur (SUI) Tax	LABOR	462,294	16,972	1,378	109,753	99,569	150,590	84,032
EO 7	FICA & UnempTax	LABOR	10,267,348	376,933	30,602	2,437,564	2,211,386	3,344,549	1,866,314
EO 8	Other Taxes	TOTPLT	0	0	0	0	0	0	0
EO 9	not used	not_used	0	0	0	0	0	0	0
EO 10	<b>TOTAL TAXES OTHER THAN INCOME</b>		23,462,062	972,668	818,284	8,730,564	6,902,394	3,667,998	2,370,155
EO 11	<b>PROFORMA EXPENSE ADJUSTMENTS</b>								
EO 12	Adj #1 - Annualization of Wages	LABOR	(3,147,873)	(115,564)	(9,382)	(747,334)	(677,990)	(1,025,407)	(572,194)
EO 13	Adj #2 - Annualization of Payroll Taxes	LABOR	(218,684)	(8,028)	(652)	(51,918)	(47,100)	(71,236)	(39,751)
EO 14	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1,948,765	94,312	101,239	969,389	678,953	24,997	79,875
EO 15	add'l tax effects on rev req	TOTPLTNET	1,345,850	65,133	69,918	669,476	468,897	17,264	55,163
EO 16	Adj #4 - Pension and Fringe Benefits	LABOR	(12,409,225)	(455,566)	(36,986)	(2,946,065)	(2,672,704)	(4,042,257)	(2,255,647)
EO 17	Adj #5 - Electric COLI Interest Expense	LABOR	(3,172,726)	(116,477)	(9,456)	(753,235)	(683,343)	(1,033,503)	(576,712)
EO 18	add'l tax effects on rev req	LABOR	(2,191,139)	(80,441)	(6,531)	(520,197)	(471,928)	(713,755)	(398,287)
EO 19	Adj #10 - ASB Margin	TOTPLT	5,507,377	250,342	340,114	2,674,548	1,986,015	74,770	181,587
EO 20	Adj #22 - BPU/RPA Assessments	KWHMETER_04	(1,029,399)	0	0	(1,029,399)	0	0	0
EO 21	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0
EO 22	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	16,568	753	1,023	8,046	5,975	225	546
EO 23	add'l tax effects on rev req	TOTPLT	11,442	520	707	5,557	4,126	155	377
EO 24	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0	0
EO 25	Adj #15 - Excess COR Refund Recovery	TOTPLT	0	0	0	0	0	0	0
EO 26	Adj #8 - Real Estate Taxes	TOTPLT	(535,418)	(24,338)	(33,065)	(260,015)	(193,077)	(7,269)	(17,654)
EO 27	Adj #16 - Test Year Amortization Adjustments	TOTPLT	2,249,084	102,234	138,895	1,092,223	811,042	30,534	74,156
EO 28	Adj #9 - Insurance	TOTPLT	(87,033)	(3,956)	(5,375)	(42,266)	(31,385)	(1,182)	(2,870)
EO 29	Adj #18 - Rate Case Expenses	TOTPLT	76,668	3,485	4,735	37,232	27,647	1,041	2,528
EO 30	Adj #12 Depreciation Rate Change	DEPREXP	(56,767,076)	(2,583,847)	(3,510,405)	(27,599,838)	(20,498,180)	(779,547)	(1,795,258)
EO 31	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0
EO 32	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0
EO 33	Adj #20 - Vacation Accrual	LABOR	(1,490,312)	(54,712)	(4,442)	(353,814)	(320,984)	(485,463)	(270,897)
EO 34	Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	9,579,244	435,432	591,577	4,651,969	3,454,372	130,050	315,844
EO 35	Adj #19 - Credit Card Fees	CUSTSVSX	(3,041,152)	0	0	(130,641)	0	(2,360,389)	(550,121)
EO 36	Other	TOTPLT	0	0	0	0	0	0	0
EO 37	<b>TOTAL PROFORMA EXPENSE ADJUSTMENTS</b>		(63,355,039)	(2,490,718)	(2,368,088)	(24,326,282)	(18,159,666)	(10,240,971)	(5,769,314)
EO 38									
EO 39	<b>TOTAL OTHER OPERATING EXPENSES</b>		(39,892,978)	(1,518,050)	(1,549,803)	(15,595,719)	(11,257,273)	(6,572,973)	(3,399,159)
EO 40	<b>TOTAL OPERATING REVENUES</b>	SCH REV, LN 23	1,320,990,318	58,392,194	51,392,097	566,750,998	437,405,828	112,215,470	94,833,731
EO 41	<b>LESS:</b>								
EO 42	OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 128	410,320,571	15,429,704	4,607,579	120,098,656	113,738,637	98,194,219	58,251,777
EO 43	DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 29	223,345,956	9,671,250	13,139,323	107,888,852	76,723,967	7,582,091	8,340,473
EO 44	<b>OTHER OPERATING EXPENSES</b>	SCH EO, LN 39	(39,892,978)	(1,518,050)	(1,549,803)	(15,595,719)	(11,257,273)	(6,572,973)	(3,399,159)
EO 45	<b>NET OPERATING INCOME BEFORE TAXES</b>		727,216,769	34,809,290	35,194,998	354,359,209	258,200,497	13,012,134	31,640,640
EO 46	<b>LESS:</b>								
EO 47	E427 - E432 INTEREST CHARGES	TOTPLTNET	102,920,451	4,980,892	5,346,769	51,196,488	35,857,664	1,320,192	4,218,446
EO 48	<b>TOTAL OPERATING INCOME BEFORE TAXES</b>		624,296,317	29,828,398	29,848,230	303,162,721	222,342,833	11,691,941	27,422,194

SUB-SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI 1	DEVELOPMENT OF INCOME TAXES								
TI 2	TAX ADJUSTMENTS - FEDERAL								
TI 3	Stock Based Compensation	TOTPLTNET	312,073	15,103	16,212	155,237	108,727	4,003	12,791
TI 4	GainState LILOAudit Refunds not yet received	TOTPLTNET	(1,026,542)	(49,680)	(53,329)	(510,641)	(357,649)	(13,168)	(42,075)
TI 5	Repair Allowance	TOTPLT	(2,577,573)	(117,166)	(159,181)	(1,251,747)	(929,499)	(34,994)	(84,987)
TI 6	Uncollectible Accounts	REVREQ	(2,025,875)	(89,632)	(78,861)	(869,223)	(670,236)	(172,374)	(145,549)
TI 7	Injuries and Damages ;	TOTPLT	740,420	33,656	45,725	359,570	267,003	10,052	24,413
TI 8	Diesel Fuel Credit	not_used	0	0	0	0	0	0	0
TI 9	Partnership income/loss per K-1	TOTPLT	199	9	12	96	72	3	7
TI 10	Meals & entertainment	LABOR	349,151	12,818	1,041	82,892	75,200	113,735	63,466
TI 11	Company owned life insurance	LABOR	(2,216,411)	(81,369)	(6,606)	(526,197)	(477,372)	(721,987)	(402,881)
TI 12	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(66,707)	(71,607)	(685,648)	(480,223)	(17,681)	(56,495)
TI 13	Medicare Subsidy	LABOR	1,189,514	43,669	3,545	282,402	256,198	387,480	216,220
TI 14	Dividends Received Deduction	TOTPLTNET	(18,476)	(894)	(960)	(9,190)	(6,437)	(237)	(757)
TI 15	W-2 Earnings Exceeding \$1,000,000	LABOR	433,992	15,933	1,294	103,034	93,473	141,371	78,888
TI 16	Allowable Depreciation	DEPREXP	(84,392,191)	(3,841,250)	(5,218,708)	(41,031,017)	(30,473,409)	(1,158,905)	(2,668,902)
TI 17	Book Depreciation	DEPREXP	0	0	0	0	0	0	0
TI 18	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI 19	Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
TI 20	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI 21	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI 22	AFUDC / IDC	TOTPLT	(781,907)	(35,542)	(48,288)	(379,718)	(281,963)	(10,615)	(25,781)
TI 23	Capitalized interest-Section 263A	TOTPLT	1,274,980	57,955	78,738	619,169	459,771	17,309	42,038
TI 24	Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI 25	*Utility Commodity Costs	not_used	0	0	0	0	0	0	0
TI 26	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
TI 27	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
TI 28	Deferred Comp - officers	LABOR	23,583	866	70	5,599	5,079	7,682	4,287
TI 29	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI 30	Accrued vacation pay adjustment	LABOR	93,290	3,425	278	22,148	20,093	30,389	16,957
TI 31	3rd Party Claims	TOTPLT	(64,914)	(2,951)	(4,009)	(31,524)	(23,409)	(881)	(2,140)
TI 32	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0
TI 33	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
TI 34	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI 35	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0	0
TI 36	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
TI 37	Contribution in Aid of Construct	TOTPLTNET	(1,770,550)	(85,687)	(91,981)	(880,738)	(616,863)	(22,711)	(72,570)
TI 38	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
TI 39	Pension Accrual Adjustment	LABOR	5,585,601	205,058	16,648	1,326,074	1,203,029	1,819,488	1,015,305
TI 40	Unallowable OPEB Amortization	LABOR	(91,189)	(3,348)	(272)	(21,649)	(19,640)	(29,704)	(16,576)
TI 41	Deferred Return on CIP II	TOTPLT	96,419	4,383	5,954	46,824	34,770	1,309	3,179
TI 42	Deferred Depreciation on CIP II	TOTPLT	74,517	3,387	4,602	36,188	26,872	1,012	2,457
TI 43	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
TI 44	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	262,411	12,700	13,632	130,533	91,424	3,366	10,756
TI 45	Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0
TI 46	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	2,427,384	117,475	126,104	1,207,472	845,705	31,137	99,492
TI 47	Performance Incentive Plan Adjustment	TOTPLTNET	(199,586)	(9,659)	(10,369)	(99,281)	(69,536)	(2,560)	(8,181)
TI 48									

SUB-SCH LINE NO.	NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI	49	DEVELOPMENT OF INCOME TAXES CONTINUED								
TI	50	TAX ADJUSTMENTS - FEDERAL CONTINUED								
TI	51	LCAPP	TOTPLTNET	(2,401)	(116)	(125)	(1,194)	(837)	(31)	(98)
TI	52	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
TI	53	Penalties	not_used	0	0	0	0	0	0	0
TI	54	Restricted stock - Permanent	TOTPLTNET	(46,838)	(2,267)	(2,433)	(23,299)	(16,318)	(601)	(1,920)
TI	55	Environmental Accrual	TOTPLTNET	(38,925)	(1,884)	(2,022)	(19,363)	(13,562)	(499)	(1,595)
TI	56	Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(1,775)	(1,905)	(18,243)	(12,777)	(470)	(1,503)
TI	57	Material Supplies & Reserves	TOTPLT	(574,194)	(26,100)	(35,460)	(278,846)	(207,060)	(7,795)	(18,932)
TI	58	Lobbying Expenses	LABOR	189,469	6,956	565	44,982	40,808	61,719	34,440
TI	59	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	111,245	5,384	5,779	55,338	38,758	1,427	4,560
TI	60	Real Estate Taxes	TOTPLTNET	(452,943)	(21,920)	(23,531)	(225,311)	(157,806)	(5,810)	(18,565)
TI	61	Credits & Adjustments	TOTPLTNET	(741,660)	(35,893)	(38,530)	(368,930)	(258,396)	(9,514)	(30,399)
TI	62	Miscellaneous	TOTPLT	10,351	470	639	5,027	3,733	141	341
TI	63	TOTAL TAX ADJUSTMENTS - FEDERAL		(85,262,613)	(3,934,593)	(5,527,335)	(42,749,177)	(31,502,279)	421,083	(1,970,311)
TI	64									
TI	65	TAX ADJUSTMENTS - STATE								
TI	66	TEFA	TEFA_04	0	0	0	0	0	0	0
TI	67	Federal Depreication Reversal	DEPREXP	98,420,888	4,479,790	6,086,225	47,851,691	35,539,070	1,351,552	3,112,559
TI	68	State Tax Depreciation	DEPREXP	36,812,775	1,675,594	2,276,456	17,898,168	13,292,827	505,527	1,164,204
TI	69	not used	not_used	0	0	0	0	0	0	0
TI	70	TOTAL TAX ADJUSTMENTS - STATE		135,233,663	6,155,384	8,362,681	65,749,859	48,831,897	1,857,079	4,276,763
TI	71									
TI	72	TAXABLE NET INCOME - STATE		674,267,368	32,049,188	32,683,575	326,163,403	239,672,451	13,970,103	29,728,646
TI	73	State Tax Liability at 9.000%		60,684,063	2,884,427	2,941,522	29,354,706	21,570,521	1,257,309	2,675,578
TI	74	Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0
TI	75	TOTAL STATE INCOME TAX LIABILITY		60,684,063	2,884,427	2,941,522	29,354,706	21,570,521	1,257,309	2,675,578
TI	76									
TI	77	TAXABLE NET INCOME - FEDERAL		478,349,641	23,009,377	21,379,373	231,058,838	169,270,034	10,855,715	22,776,305
TI	78	Federal Tax Liability at 35.000%		167,422,374	8,053,282	7,482,780	80,870,593	59,244,512	3,799,500	7,971,707
TI	79	not used	not_used	0	0	0	0	0	0	0
TI	80	not used	not_used	0	0	0	0	0	0	0
TI	81	TOTAL FEDERAL INCOME TAX LIABILITY		167,422,374	8,053,282	7,482,780	80,870,593	59,244,512	3,799,500	7,971,707
TI	82									
TI	83	TOTAL INCOME TAX EXPENSE		228,106,438	10,937,709	10,424,302	110,225,299	80,815,033	5,056,809	10,647,285
TI	84									
TI	85									
TI	86									
TI	87									
TI	88	TAX RATES								
TI	89	FEDERAL TAX RATE - CURRENT	35.000%							
TI	90	NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
TI	91	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
TI	92	EFFECTIVE TAX RATE	40.850%							
TI	93	COMPOSITE RATE	40.850%							
TI	94	1 - EFFECTIVE TAX RATE	59.15000%							
TI	95									
TI	96									

SUB-SCH LINE NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				Company	(2)	(3)	(4)	(5)	(6)	(7)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
TI	98	E410 + E411- PROVISION FOR DEFERRED INCOME TAX								
TI	99	Legal Reserves (c)	TOTPLTNET	106,593	5,159	5,538	53,023	37,137	1,367	4,369
TI	100	Tax Depreciation	DEPREXP	80,543,209	3,666,058	4,980,692	39,159,663	29,083,570	1,106,049	2,547,178
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0
TI	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	781,907	35,542	48,288	379,718	281,963	10,615	25,781
TI	106	Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(57,955)	(78,738)	(619,169)	(459,771)	(17,309)	(42,038)
TI	107	Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI	108	*Utility Commodity Costs	not_used	0	0	0	0	0	0	0
TI	109	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
TI	110	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
TI	111	Deferred Comp - officers	LABOR	(23,583)	(866)	(70)	(5,599)	(5,079)	(7,682)	(4,287)
TI	112	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI	113	Accrued vacation pay adjustment	LABOR	(93,290)	(3,425)	(278)	(22,148)	(20,093)	(30,389)	(16,957)
TI	114	3rd Party Claims	TOTPLT	64,914	2,951	4,009	31,524	23,409	881	2,140
TI	115	Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(4,084)	(332)	(26,411)	(23,960)	(36,238)	(20,221)
TI	116	Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0
TI	117	Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
TI	118	Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI	119	Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0	0
TI	120	Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
TI	121	Contribution in Aid of Construct	TOTPLTNET	1,770,550	85,687	91,981	880,738	616,863	22,711	72,570
TI	122	FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
TI	123	Pension Accrual Adjustment	LABOR	(5,585,601)	(205,058)	(16,648)	(1,326,074)	(1,203,029)	(1,819,488)	(1,015,305)
TI	124	Unallowable OPEB Amortization	LABOR	91,189	3,348	272	21,649	19,640	29,704	16,576
TI	125	Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0
TI	126	Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0
TI	127	Rabbi Trust Unrealized Losses	LABOR	2,140	79	6	508	461	697	389
TI	128	FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
TI	129	Additional Real Estate Taxes	TOTPLT	452,943	20,589	27,972	219,963	163,336	6,149	14,934
TI	130	PIP Adjustment	LABOR	199,586	7,327	595	47,384	42,987	65,014	36,279
TI	131	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
TI	132	Misc	TOTPLT	73,043	3,320	4,511	35,472	26,340	992	2,408
TI	133	Construction Period Interest	TOTPLTNET	0	0	0	0	0	0	0
TI	134	Deferred Return on CIP II	TOTPLT	(96,419)	(4,383)	(5,954)	(46,824)	(34,770)	(1,309)	(3,179)
TI	135	Deferred Depreciation on CIP II	TOTPLT	(74,517)	(3,387)	(4,602)	(36,188)	(26,872)	(1,012)	(2,457)
TI	136	Customer Connections Fees	CUSTACCTS	0	0	0	0	0	0	0
TI	137	Decommissioning Costs	KWHMETER_04	0	0	0	0	0	0	0
TI	138	Investment Tax Credit	TOTPLT	1,486,710	67,580	91,813	721,991	536,122	20,184	49,019
TI	139	Assessment by Board of Public Utilities of the State of NJ</								



SUB- SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
LR 1	DEVELOPMENT OF LABOR ALLOCATION FACTOR								
LR 2									
LR 3	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0
LR 4									
LR 5	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0
LR 6									
LR 7	DISTRIBUTION LABOR EXPENSE								
LR 8	Operation								
LR 9	582-Station Equipment	E367PLT	356,040	920	70	243,803	111,246	0	1
LR 10	583-Overhead Lines	E367PLT	425,098	1,098	84	291,092	132,823	0	1
LR 11	584-Underground Lines	E367PLT	4,936,914	12,755	974	3,380,625	1,542,554	0	7
LR 12	586-Metering	MTROMMIN_07	3,731,853	0	0	0	0	0	3,731,853
LR 13	587-Customer Installations	MTROMMIN_07	5,099,750	0	0	0	0	0	5,099,750
LR 14	588-Miscellaneous	DISTEXPO	12,837,464	22,366	688	3,746,842	2,877,319	0	6,190,249
LR 15	Total Operation		27,387,119	37,138	1,816	7,662,363	4,663,942	0	15,021,859
LR 16	Maintenance								
LR 17	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0
LR 18	591-Structures	E361PLT	7,467,404	180,569	245,320	1,926,372	4,994,441	0	120,701
LR 19	592-Station Equipment	E362PLT	10,393,410	0	0	0	10,393,410	0	0
LR 20	593-Overhead Lines	E365PLT	12,637,620	62,617	0	6,373,797	6,201,205	0	0
LR 21	594-Underground Lines	E367PLT	12,744,826	32,926	2,514	8,727,208	3,982,160	0	18
LR 22	595-Line Transformers	LNTRFRMR_04	4,584,344	0	0	4,584,344	0	0	0
LR 23	596-Street Lighting and Signal Systems	E373PLT	5,582,888	4,926,392	44,776	349,942	261,459	0	319
LR 24	597-Meters	MTROMMIN_07	560,219	0	0	0	0	0	560,219
LR 25	598-Other Distribution Maintenance	DISTEXPM	1,139,221	89,098	3,470	452,523	588,297	0	5,833
LR 26	Total Maintenance		55,109,930	5,291,602	296,080	22,414,186	26,420,973	0	687,089
LR 27	TOTAL DISTRIBUTION LABOR EXPENSE		82,497,049	5,328,740	297,896	30,076,549	31,084,915	0	15,708,949
LR 28									
LR 29	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	59,602,007	0	0	1,253,423	0	47,203,007	11,145,578
LR 30	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	3,389,561	0	0	2,346,974	0	1,042,587	0
LR 31	E911-E916 SALES EXPENSE	SALESEXP	285,836	0	0	285,836	0	(0)	0
LR 32	ADMIN & GENERAL EXP ACCOUNTS xE926	A_GEXP	3,168,520	139,233	146,032	1,397,666	994,490	271,999	219,100
LR 33	Employee Pension/Benefits Acct E926	LABOR	261	10	1	62	56	85	47
LR 34									
LR 35	TOTAL OPERATION & MAINT LABOR EXPENSE		148,943,235	5,467,983	443,929	35,360,510	32,079,461	48,517,678	27,073,675
LR 36									
LR 37									
LR 38									
LR 39									
LR 40									
LR 41									
LR 42									
LR 43									
LR 44									
LR 45									
LR 46									
LR 47									
LR 48									







SUB- SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF 49	ALLOCATION FACTOR TABLE CONTINUED								
AF 50	<u>EXTERNALLY DEVELOPED ALLOCATION FACTORS</u>								
AF 51									
AF 52	<u>ALLOCATION FACTORS PART C</u>								
AF 53									
AF 54	E369 minimum Service investment- access	SERVICEMIN_03	1,271,598,263						
AF 55	E369 excess Service investment- local delivery	SERVICEEXC_04	0						
AF 56	Avg Customer Bills - local	CUSTAVG_04	2,231,032						
AF 57	Avg Customer Bills - cust svcs	CUSTAVG_06	2,231,032						
AF 58	E370 minimum meter investment - measurement	METERSMIN_07	306,595,342						
AF 59	E368 Line Transformers - local	LNTRFRMR_04	255,881,800						
AF 60	Billing Function costs - cust svcs	BILLING_06	16,379,369						
AF 61	E370 excess meter investment - local delivery	METERSEXC_04	23,032,106						
AF 62									
AF 63	Account Maint - cust svcs	ACCTMAINT_06	100,168,946						
AF 64	Meter Reading Costs - measurement	MRCOST_07	18,324,119						
AF 65	Sales	SALES_06	0						
AF 66	Other Utility work by Cust Ops - local	UTILWORK_04	5,516,376						
AF 67									
AF 68									
AF 69									
AF 70	Choice - local	CHOICE_04	2,444,563						
AF 71									
AF 72	Direct - PSAL - streetlighting	DIR_PSAL_02	1						
AF 73	Direct - BPL - streetlighting	DIR_BPL_02	1						
AF 74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1						
AF 75	Direct - HTS-HV - access	DIR_HTSHV_03	1						
AF 76	Direct - HEP - access	DIR_HEP_03	0						
AF 77	Direct - HTS-Sub - systems	DIR_HTSS_05	1						
AF 78									
AF 79	Direct - HTS-Sub - local	DIR_HTSS_04	1						
AF 80	Meter O&M - minimum - measurement	MTROMMIN_07	6,034,005						
AF 81	Meter O&M - excess - measurement	MTROMEXC_07	0						
AF 82	WN TEFA Responsibility	TEFA_04	0						
AF 83									
AF 84									
AF 85	E370 excess meter investment - dummy	METERSEXC_08	23,032,106						
AF 86	Meter O&M - excess - dummy	MTROMEXC_08	0						
AF 87	E369 excess Service investment- dummy	SERVICEEXC_08	0						
AF 88	E368 Line Transformers - dummy	LNTRFRMR_08	255,881,800						
AF 89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	3,459,412						
AF 90	CP @ primary lines - dummy	CP@PRI_08	8,618,082						
AF 91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	19,202,586						
AF 92									
AF 93									
AF 94									
AF 95									
AF 96									

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SUB- SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP 1	ALLOCATION PROPORTIONS TABLE								
AP 2	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP 3									
AP 4	ALLOCATION FACTORS PART A								
AP 5									
AP 6	Number of Customers x Aux &SL rates - local	CUSTNUMX-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 7									
AP 8									
AP 9									
AP 10	CP @ 26 kV lines - switching station load -systems	CP@SUBT-05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP 11	CP @ primary lines - systems	CP@PRI-05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP 12	Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 13	Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 14	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 15									
AP 16									
AP 17									
AP 18									
AP 19									
AP 20									
AP 21									
AP 22									
AP 23									
AP 24									
AP 25									
AP 26									
AP 27	BILLING DETERMINANTS								
AP 28									
AP 29	Number of Customers								
AP 30	Delivered kWh @ Meter - annual (w/n net)								
AP 31	Delivered Kw @ Meter - annual								
AP 32									
AP 33									
AP 34	ALLOCATION FACTORS PART B								
AP 35									
AP 36									
AP 37	Delivery kWh @ meter	KWHMETER-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 38	Delivery kWh @ meter x non-profiled rates	KWHMETERX-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP 39									
AP 40									
AP 41									
AP 42									
AP 43									
AP 44									
AP 45									
AP 46									
AP 47									
AP 48									



SUB- SCH LINE NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	99									
AP	100	Dummy allocator for unused lines	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101									
AP	102	Plant Related								
AP	103	Distribution Plant Total	DISTPLT	1.000000	0.046235	0.062815	0.493252	0.366792	0.000000	0.030906
AP	104	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.047802	0.064944	0.507564	0.379226	0.000000	0.000463
AP	105	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.013686	0.020800	0.146003	0.810363	0.000000	0.009148
AP	106	Acct E361 - Structures & Improvments	E361PLT	1.000000	0.024181	0.032852	0.257971	0.668832	0.000000	0.016164
AP	107	Acct E362 - Station Equipment	E362PLT	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	108	Acct E364 - Poles & Towers	E364PLT	1.000000	0.013166	0.000000	0.672833	0.314001	0.000000	0.000000
AP	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.004955	0.000000	0.504351	0.490694	0.000000	0.000000
AP	110	Acct E366 - UG Conduit	E366PLT	1.000000	0.002583	0.000197	0.684765	0.312453	0.000000	0.000001
AP	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.002583	0.000197	0.684765	0.312453	0.000000	0.000001
AP	112	Acct E369 Services	E369PLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	113	Acct E370 Meters	METERPLT	1.000000	0.000000	0.000000	0.071062	0.000000	0.000000	0.928938
AP	114	Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.000000	0.000000	0.069900	0.000000	0.000000	0.930100
AP	115	Acct E373 - Streetlights	E373PLT	1.000000	0.882409	0.008020	0.062681	0.046832	0.000000	0.000057
AP	116	Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.000000	0.000000	0.000000	0.225000	0.775000	0.000000	0.000000
AP	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.000000	0.000000	0.500000	0.500000	0.000000	0.000000
AP	118									
AP	119	Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.000000	0.000000	0.042958	0.000000	0.776150	0.180892
AP	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.000055	0.000075	0.042568	0.000437	0.758555	0.198310
AP	121	E391-E398 General Plant	GENPLT	1.000000	0.047802	0.064944	0.507564	0.379226	0.000000	0.000463
AP	122	Common Plant	COMPLT	1.000000	0.018248	0.024792	0.220318	0.144767	0.479860	0.112015
AP	123	Acccts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.038279	0.052005	0.414999	0.303672	0.154635	0.036410
AP	124									
AP	125	Total Plant	TOTPLT	1.000000	0.045456	0.061756	0.485630	0.360610	0.013576	0.032972
AP	126									
AP	127	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.038266	0.085739	0.456752	0.390469	0.015408	0.013367
AP	128	Total Net Plant	TOTPLTNET	1.000000	0.048396	0.051950	0.497437	0.348402	0.012827	0.040987
AP	129									
AP	130									
AP	131									
AP	132									
AP	133									
AP	134									
AP	135									
AP	136									
AP	137									
AP	138									
AP	139									
AP	140									
AP	141									
AP	142									
AP	143									
AP	144									





[illegible]

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS								
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	3									
ADA	4	Net Write-Offs								
ADA	5	Residential Service	REVRS	0	0	0	0	0	0	0
ADA	6	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA	7	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA	8	Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA	9	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA	10	Building Heating Service	REVHS	0	0	0	0	0	0	0
ADA	11	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA	12	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0
ADA	13	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
ADA	14	General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0
ADA	15	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
ADA	16	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA	17	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA	18	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA	19	HEP	REVHEP	0	0	0	0	0	0	0
ADA	20									
ADA	21	Total Write-Offs	EXP_904	0	0	0	0	0	0	0
ADA	22									
ADA	23	Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	24									
ADA	25	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
ADA	26									
ADA	27									
ADA	28									
ADA	29	Rev to Customers w/Late Payment fees								
ADA	30	Residential Service	REVRS	0	0	0	0	0	0	0
ADA	31	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA	32	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA	33	Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA	34	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA	35	Building Heating Service	REVHS	877,748	877,748	877,748	877,748	877,748	877,748	877,748
ADA	36	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA	37	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0
ADA	38	Private Street and Area Lighting Service	REVPAL	20,392,447	20,392,447	20,392,447	20,392,447	20,392,447	20,392,447	20,392,447
ADA	39	General Power and Lighting Service	REVGLP	244,117,498	244,117,498	244,117,498	244,117,498	244,117,498	244,117,498	244,117,498
ADA	40	Large Power and Lighting Service - Secondary	REVLPLS	230,318,816	230,318,816	230,318,816	230,318,816	230,318,816	230,318,816	230,318,816
ADA	41	Large Power and Lighting Service - Primary	REVLPLP	51,602,329	51,602,329	51,602,329	51,602,329	51,602,329	51,602,329	51,602,329
ADA	42	High Tension Service - Subtransmission	REVHTSS	42,901,827	42,901,827	42,901,827	42,901,827	42,901,827	42,901,827	42,901,827
ADA	43	High Tension Service - High Voltage	REVHTSHV	1,024,365	1,024,365	1,024,365	1,024,365	1,024,365	1,024,365	1,024,365
ADA	44	HEP	REVHEP	0	0	0	0	0	0	0
ADA	45									
ADA	46	Total Late Payment Fees	REVLATEP	591,235,029	591,235,029	591,235,029	591,235,029	591,235,029	591,235,029	591,235,029
ADA	47	Total Late Payment Fees	REVLATEP	1.000000	0.030294	0.031090	0.420215	0.428516	0.037113	0.052772
ADA	48									





**Functional Cost Summary**  
**2016 Electric COS Study**

**EXHIBIT P9E R-1**  
**Schedule SS-E7 R-1**  
**Page 1 of 3**

Based on 12 months actual

**PUBLIC SERVICE ELECTRIC & GAS COMPANY**  
**2016 ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

Line #	FUNCTIONAL SEGMENTS REV REQ	Units	Total Company (1)	RS (2)	RHS (3)	RLM (4)	WH (5)
1	Streetlighting	\$	\$58,392,194	\$0	\$0	\$0	\$0
2	Access	\$	\$51,392,097	\$32,534,666	\$276,287	\$332,946	\$2,482
3	Local Delivery	\$	\$566,750,998	\$323,486,280	\$3,583,483	\$4,436,254	\$3,079
4	System Delivery	\$	\$437,405,828	\$196,614,687	\$1,025,295	\$3,492,219	\$0
5	Cust Svs	\$	\$112,215,470	\$89,261,037	\$571,131	\$604,324	\$54,855
6	Measurement	\$	\$94,833,731	\$64,710,678	\$373,945	\$456,995	\$99,637
7	TOTAL	\$	\$1,320,990,318	\$706,607,347	\$5,830,140	\$9,322,739	\$160,053

**Functional Cost Summary  
2016 Electric COS Study**

**EXHIBIT P9E R-1  
Schedule SS-E7 R-1  
Page 2 of 3**

Based on 12 months actual

**PUBLIC SERVICE ELECTRIC & GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

Line #	FUNCTIONAL SEGMENTS REV REQ	Units	Total Company (1)	WHS (6)	HS (7)	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)
1	Streetlighting	\$	\$58,392,194	\$0	\$0	\$43,631,293	\$272,547	\$14,488,353	\$0
2	Access	\$	\$51,392,097	\$37	\$0	\$0	\$0	\$0	\$16,920,431
3	Local Delivery	\$	\$566,750,998	\$40	\$442,661	\$2,277,136	\$103,159	\$1,115,649	\$105,001,303
4	System Delivery	\$	\$437,405,828	\$0	\$222,190	\$0	\$0	\$0	\$96,169,061
5	Cust Svs	\$	\$112,215,470	\$740	\$49,082	\$165,985	\$3,663	\$891,599	\$16,811,205
6	Measurement	\$	\$94,833,731	\$1,484	\$32,450	\$0	\$0	\$0	\$13,251,249
7	TOTAL	\$	\$1,320,990,318	\$2,301	\$746,382	\$46,074,414	\$379,370	\$16,495,602	\$248,153,250

**Functional Cost Summary  
2016 Electric COS Study**

**EXHIBIT P9E R-1  
Schedule SS-E7 R-1  
Page 3 of 3**

Based on 12 months actual

**PUBLIC SERVICE ELECTRIC & GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

Line #	FUNCTIONAL SEGMENTS REV REQ	Units	Total Company (1)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
1	Streetlighting	\$	\$58,392,194	\$0	\$0	\$0	\$0
2	Access	\$	\$51,392,097	\$1,110,821	\$99,935	\$55,924	\$58,569
3	Local Delivery	\$	\$566,750,998	\$91,733,222	\$14,867,227	\$19,674,048	\$27,458
4	System Delivery	\$	\$437,405,828	\$100,648,342	\$25,373,384	\$13,860,650	\$0
5	Cust Svs	\$	\$112,215,470	\$3,411,685	\$307,720	\$75,208	\$7,237
6	Measurement	\$	\$94,833,731	\$13,537,250	\$1,482,587	\$797,960	\$89,495
7	TOTAL	\$	\$1,320,990,318	\$210,441,319	\$42,130,853	\$34,463,790	\$182,758

Cost of Service and Rate Design Sync

Step1: Import Revenue Requirements by Functional Segment and Rate Class from SS-E7 R-1

Line #	Rate Schedule	(1) Streetlighting	(2) Access	(3) Local Delivery	(4) System Delivery	(5) Cust Svs	(6) Measurement	(7) Total
1	RS	\$ 0	\$ 32,534,666	\$ 323,486,280	\$ 196,614,687	\$ 89,261,037	\$ 64,710,678	\$ 706,607,347
2	RHS	\$ 0	\$ 276,287	\$ 3,583,483	\$ 1,025,295	\$ 571,131	\$ 373,945	\$ 5,830,140
3	RLM	\$ 0	\$ 332,946	\$ 4,436,254	\$ 3,492,219	\$ 604,324	\$ 456,995	\$ 9,322,739
4	WH	\$ 0	\$ 2,482	\$ 3,079	\$ 0	\$ 54,855	\$ 99,637	\$ 160,053
5	WHS	\$ 0	\$ 37	\$ 40	\$ 0	\$ 740	\$ 1,484	\$ 2,301
6	HS	\$ 0	\$ 0	\$ 442,661	\$ 222,190	\$ 49,082	\$ 32,450	\$ 746,382
7	BPL	\$ 43,631,293	\$ 0	\$ 2,277,136	\$ 0	\$ 165,985	\$ 0	\$ 46,074,414
8	BPL-POF	\$ 272,547	\$ 0	\$ 103,159	\$ 0	\$ 3,663	\$ 0	\$ 379,370
9	PSAL	\$ 14,488,353	\$ 0	\$ 1,115,649	\$ 0	\$ 891,599	\$ 0	\$ 16,495,602
10	GLP	\$ 0	\$ 16,920,431	\$ 105,001,303	\$ 96,169,061	\$ 16,811,205	\$ 13,251,249	\$ 248,153,250
11	LPL-S	\$ 0	\$ 1,110,821	\$ 91,733,222	\$ 100,648,342	\$ 3,411,685	\$ 13,537,250	\$ 210,441,319
12	LPL-P	\$ 0	\$ 99,935	\$ 14,867,227	\$ 25,373,384	\$ 307,720	\$ 1,482,587	\$ 42,130,853
13	HTS-S	\$ 0	\$ 55,924	\$ 19,674,048	\$ 13,860,650	\$ 75,208	\$ 797,960	\$ 34,463,790
14	HTS-HV	\$ 0	\$ 58,569	\$ 27,458	\$ 0	\$ 7,237	\$ 89,495	\$ 182,758
15	Total	\$ 58,392,194	\$ 51,392,097	\$ 566,750,998	\$ 437,405,828	\$ 112,215,470	\$ 94,833,731	\$ 1,320,990,318

Notes: SS-E7 R-1, Line 1 SS-E7 R-1, Line 2 SS-E7 R-1, Line 3 SS-E7 R-1, Line 4 SS-E7 R-1, Line 5 SS-E7 R-1, Line 6 SS-E7 R-1, Line 7

Step 2: Create Sync Factors

Customer Sync Factor Calc

	Customer Total - Rate Design	Customer Total - COSS	Customer Sync Factor
16 RS	1,863,091	1,892,944	0.984
17 RHS	9,107	10,289	0.885
18 RLM	12,018	12,399	0.969
19 WH	1,248	1,471	0.849
20 WHS	19	22	0.865
21 HS	1,070	1,248	0.858
22 BPL	-	4,363	-
23 BPL-POF	-	90	-
24 PSAL	-	22,611	-
25 GLP	264,702	275,795	0.960
26 LPL-S	8,696	8,812	0.987
27 LPL-P	752	782	0.961
28 HTS-S	192	190	1.015
29 HTS-HV	14	17	0.849
31 Total	2,160,911	2,231,032	

kWh Sync Factor Calc

kWh - Rate Design	kWh - COSS	kWh Sync Factor
12,887,876,869	12,904,393,479	0.999
125,641,107	141,022,029	0.891
213,087,700	218,536,906	0.975
1,093,683	1,273,920	0.859
17,350	26,815	0.647
15,435,334	17,531,317	0.880
286,670,518	284,821,642	1.006
14,647,748	14,170,073	1.034
153,434,475	156,663,135	0.979
7,771,054,174	7,767,060,855	1.001
11,306,794,098	11,252,136,261	1.005
3,243,104,077	3,281,234,118	0.988
4,525,585,520	4,564,235,587	0.992
402,019,342	334,046,040	1.203
40,946,461,995	40,937,152,176	

Notes: SS-E11 R-1 Workpapers COS Model Col 1 / Col 2 SS-E11 R-1 Workpapers COS Model Col 5 / Col 6



### Step 3: Initial Sync

Notes:	Step 1 Rev Req * kWh Sync Factor	Step 1 Rev Req * Customer Sync Factor	Step 1 Rev Req * kWh Sync Factor	Step 1 Rev Req * kWh Sync Factor	Step 1 Rev Req * Customer Sync Factor (BPL, BPL-POF and PSAL * kWh Sync Factor only)	Step 1 Rev Req * Customer Sync Factor	Sum (Col 8 - Col 13)
						\$ 1,119,690	

## Step 4: Final Sync

[illegible]

**Inter Class Revenue Increase Allocations**  
Calculation of Increase Limits

**EXHIBIT P-9E R-1**  
**Schedule SS-E9 R-1**  
**Page 1 of 3**

<u>line #</u>		(in \$1,000)	Source:
1	Requested Revenue Increase to be recovered from rate schedule charges =	\$ 199,787	
2	Present Distribution Revenue =	\$ 1,119,690	SS-E11 R-1 workpapers
3	Present Total Customer Bills (all on BGS) =	\$ 5,436,346	SS-E11 R-1 workpapers
4	Average Distribution Increase =	17.843%	= Line 1 / Line 2
5	Average Total Bill Increase =	3.675%	= Line 1 / Line 3
6	Lower Distribution increase limit =	8.922% in Distribution charges	= 0.5 * Line 4
7	Upper Distribution increase limit #1 =	31.225% in Distribution charges	= 1.75 * Line 4
8	Upper Bill increase limit #2 =	7.350% in Bill Increase	= 2.0 * Line 5
all rounded to 0.001%			

**Inter Class Revenue Increase Calculations**  
Calculation of Increases

**EXHIBIT P-9E R-1**  
**Schedule SS-E9 R-1**  
**Page 2 of 3**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rate Schedule	Proposed Distribution Revenue Requirement (from COS)  (in \$1,000)	Present Distribution Revenue  (in \$1,000)	Unlimited COS Distribution Charge \$ Increase  (in \$1,000)	Present Total Bill Revenue (all on BGS)  (in \$1,000)	Unlimited Distribution Charge Increase  (%)	Limited Final Distribution Charge Increase  (%)	Proposed Total Bill Increase  (%)	Proposed Distribution Revenue Increase  (in \$1,000)
1	RS	\$ 705,695	\$ 492,118	\$ 213,577	\$ 2,085,022	43.400%	29.718%	7.014%	\$ 146,249
2	RHS	\$ 5,207	\$ 3,574	\$ 1,633	\$ 16,119	45.694%	31.225%	6.924%	\$ 1,116
3	RLM	\$ 9,117	\$ 6,640	\$ 2,477	\$ 33,667	37.304%	25.544%	5.038%	\$ 1,696
4	WH	\$ 136	\$ 49	\$ 88	\$ 116	181.250%	16.494%	6.877%	\$ 8
5	WHS	\$ 1.989	\$ 0.119	\$ 1.870	\$ 1.173	1571.343%	31.225%	3.154%	\$ 0.037
6	HS	\$ 658	\$ 672	\$ (14)	\$ 2,332	-2.111%	8.922%	2.573%	\$ 60
7	BPL	\$ 46,551	\$ 58,901	\$ (12,350)	\$ 75,799	-20.967%	0.000%	0.000%	\$ -
8	BPL-POF	\$ 394	\$ 314	\$ 80	\$ 1,174	25.544%	17.492%	4.683%	\$ 55
9	PSAL	\$ 16,218	\$ 29,267	\$ (13,049)	\$ 38,280	-44.588%	0.000%	0.000%	\$ -
10	GLP	\$ 247,311	\$ 249,260	\$ (1,949)	\$ 1,193,666	-0.782%	8.922%	1.863%	\$ 22,239
11	LPL-S	\$ 211,949	\$ 214,114	\$ (2,165)	\$ 1,298,242	-1.011%	8.922%	1.471%	\$ 19,103
12	LPL-P	\$ 41,749	\$ 36,724	\$ 5,025	\$ 301,770	13.682%	9.369%	1.140%	\$ 3,441
13	HTS-S	\$ 34,325	\$ 26,083	\$ 8,242	\$ 360,424	31.598%	21.637%	1.566%	\$ 5,644
14	HTS-HV	\$ 166	\$ 1,975	\$ (1,809)	\$ 29,733	-91.618%	8.922%	0.592%	\$ 176
16	Total	\$ 1,319,477	\$ 1,119,690	\$ 199,787	\$ 5,436,346	17.843%	17.843%	3.675%	\$ 199,787

Note WHS shown to 3 decimal points

Source:	SS-E8 R-1, page 2, Step 4, Col 14	SS-E11 R-1 workpapers	= Col 2 - Col 3	SS-E11 R-1 Workpapers	= Col 4 / Col 3	calculated on limits other than PSAL	= Col 9 / Col 5	= Col 7 * Col 3  RS adj by \$1 for rounding
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# Inter Class Revenue Increase Calculations

Calculation of Increases

EXHIBIT P-9E R-1

Schedule SS-E9 R-1

Page 3 of 3

	(1)	(2)	(3)	(4)	(5)
	Rate Schedule	Proposed Distribution Revenue Increase  (in \$1,000)	Proposed Tax Adjustment Credit  (in \$1,000)	Net Distribution Revenue Increase  (in \$1,000)	Net Total Bill Increase  (%)
1	RS	\$ 146,249	\$ (65,901)	\$ 80,348	3.85%
2	RHS	\$ 1,116	\$ -	\$ 1,116	6.92%
3	RLM	\$ 1,696	\$ -	\$ 1,696	5.04%
4	WH	\$ 8	\$ -	\$ 8	6.88%
5	WHS	\$ 0.037	\$ -	\$ 0	3.15%
6	HS	\$ 60	\$ -	\$ 60	2.57%
7	BPL	\$ -	\$ -	\$ -	0.00%
8	BPL-POF	\$ 55	\$ -	\$ 55	4.68%
9	PSAL	\$ -	\$ -	\$ -	0.00%
10	GLP	\$ 22,239	\$ -	\$ 22,239	1.86%
11	LPL-S	\$ 19,103	\$ -	\$ 19,103	1.47%
12	LPL-P	\$ 3,441	\$ -	\$ 3,441	1.14%
13	HTS-S	\$ 5,644	\$ -	\$ 5,644	1.57%
14	HTS-HV	\$ 176	\$ -	\$ 176	0.59%
16	Total	\$ 199,787	\$ (65,901)	\$ 133,886	2.46%

Page 2 Col 9    SS-ETAC-1 R-1    = Col 2 + Col 3    = Col 4 /  
Page 2 Col 5

## Service Charge Calculations

EXHIBIT P-9E R-1  
Schedule SS-E10 R-1  
Page 1 of 2

Service charges are comprised of revenue requirements for the Distribution Access and Measurement segments related to Minimum Size Facilities, plus the Revenue Requirements for the Customer Service segment.

	(1)	(2)	(4)	(6)	(7)	(8)	(9)	(10)	(11)	
1	Average Distribution Increase = 17.843% From SS-E9 R-1, page 1, Line 4									
line #	Rate Schedule	Access Segment Revenue Requirement From Synced COS Study	Measurement Segment Revenue Requirement From Synced COS Study	Customer Service Segment Revenue Requirements From Synced COS Study	Rev Req to be recovered through Service Charge	# of Customers	Cost Based Monthly Service Charge	Current Monthly Service Charge	Proposed Limited Monthly Service Charge	
(\$/month)										
2	RS	\$ 32,144,334	\$ 63,934,318	\$ 88,190,136	\$ 184,268,788	1,863,091	\$ 8.24	\$ 2.27	\$ 4.26	see Note 1
3	RHS	\$ 245,501	\$ 332,277	\$ 507,490	\$ 1,085,268	9,107	\$ 9.93	\$ 2.27	\$ 4.26	see Note 1
4	RLM	\$ 323,947	\$ 444,643	\$ 587,990	\$ 1,356,581	12,018	\$ 9.41	\$ 13.07	\$ 13.07	see Note 2
5	WH	no service charge								
6	WHS	\$ 32	\$ 1,288	\$ 643	\$ 1,963	19	\$ 8.53	\$ 0.52	\$ 0.66	see Note 2
7	HS	\$ 0	\$ 27,943	\$ 42,265	\$ 70,208	1,070	\$ 5.47	\$ 3.11	\$ 3.94	see Note 2
8	BPL	no service charge								
9	BPL-POF	no service charge								
10	PSAL	no service charge								
11	GLP	\$ 16,302,104	\$ 12,767,006	\$ 16,196,870		264,702				
12	GLP Metered					256,703	\$ 14.38	\$ 3.96	\$ 5.02	see Note 3
13	GLP Unmetered					7,935	\$ 10.23	\$ 1.83	\$ 2.32	see Note 4
14	GLP-NU					64			\$ 347.77	set equal to LPL-S
15	LPL-S	\$ 1,100,511	\$ 13,411,606	\$ 3,380,020	\$ 17,892,137	8,696	\$ 171.45	\$ 347.77	\$ 347.77	see Note 2
16	LPL-P	\$ 96,382	\$ 1,429,889	\$ 296,782	\$ 1,823,053	752	\$ 202.10	\$ 347.77	\$ 347.77	see Note 2
17	LPL-P <100 kW						\$ 168.74	\$ 17.88	\$ 22.67	see Note 5
18	HTS-S	\$ 56,970	\$ 812,895	\$ 76,616	\$ 946,481	192	\$ 409.78	\$ 1,911.39	\$ 1,911.39	see Note 2
19	HTS-HV	\$ 49,920	\$ 76,280	\$ 6,168	\$ 132,369	14	\$ 764.19	\$ 1,720.25	\$ 1,720.25	see Note 2

Source: See SS-E8 R-1, Cols 9, 12 & 13 from Step 4 = (3) + (5) + (6) See SS-E8 R-1, = (7) / (8) / (12) From Tariff Step 2, Col 1

Notes: 1 Move toward cost with equal increases over three years offset by a corresponding decrease to summer kilowatt-hour charges to ensure revenue neutrality in years two and three  
See page two for addiitonal detail showing the Company's proposed methodology.

2 Move Toward Cost limited at no decrease from current service charge and no increase greater than 1.5 times the overall average distribution % increase.

3 Access and Customer Service Rev Req per total GLP Customer plus Measurement Rev Req divided by the number of metered customers divided by 12; limits the same as Note 2

4 Access and Customer Service Rev Req per total GLP Customer divided by 12; limits the same as Note 2

5 Calculated at the GLP Access Segment per customer plus the GLP Customer Service Segment Revenue Requirements per customer plus the LPL-P Measurement Segment per customer divided by 12; limits the same as Note 2

Residential Service Three Year Service Charge Calculations

PSE&G is proposing to move the residential and residential heating service charges toward cost with equal increases over three years offset by a corresponding decrease to summer kiliwatt-hour charges to ensure revenue neutrality in years two and three

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	<u>9 &amp; 3 Weather</u>	5/1/18 Annualized Weather		Year 1 Proposed Increase			Year 2 Proposed Increase			Year 3 Proposed Increase			
	<u>Normalized Units</u>		<u>Revenue</u>		<u>Revenue</u>	<u>Change</u>		<u>Revenue</u>	<u>Change</u>		<u>Revenue</u>	<u>Change</u>	
Line #	<u>(000)</u>	<u>Rate wo SUT</u>	<u>(\$000)</u>	<u>Rate wo SUT</u>	<u>(\$000)</u>	<u>(\$000)</u>	<u>Rate wo SUT</u>	<u>(\$000)</u>	<u>(\$000)</u>	<u>Rate wo SUT</u>	<u>(\$000)</u>	<u>(\$000)</u>	
1	<u>Residential Service</u>												
2	Service Charge	22,357.095	2.27	50,750.61	4.26	95,241.22	44,490.61	6.25	139,731.84	44,490.62	8.24	184,222.46	44,490.62
3	Distribution 0-600 June - September	3,573,093	0.034775	124,254.31	0.060074	214,649.99	90,395.68	0.057139	204,162.96	(10,487.03)	0.054205	193,679.51	(10,483.45)
4	Distribution 0-600 October - May	5,649,205	0.033344	188,367.09	0.029510	166,708.04	(21,659.05)	0.025676	145,048.99	(21,659.05)	0.021842	123,389.94	(21,659.05)
5	Distribution over 600 June - September	1,898,112	0.038596	73,259.53	0.060074	114,027.18	40,767.65	0.057139	108,456.22	(5,570.96)	0.054205	102,887.16	(5,569.06)
6	Distribution over 600 October - May	1,767,467	0.033344	58,934.42	0.029510	52,157.95	(6,776.47)	0.025676	45,381.48	(6,776.47)	0.021842	38,605.01	(6,776.47)
7	Net Distribution Revenue Change						\$147,218			-\$2.89			\$2.59
8													
9	<u>Residential Heating Service</u>												
10	Service Charge	109.287	2.27	248.08	4.26	465.56	217.48	6.25	683.04	217.48	8.24	900.52	217.48
11	Distribution 0-600 June - September	18,978	0.048045	911.80	0.058683	1,113.69	201.89	0.055725	1,057.55	(56.14)	0.052758	1,001.24	(56.31)
12	Distribution 0-600 October - May	40,892	0.030985	1,267.04	0.036679	1,499.88	232.84	0.035334	1,444.88	(55.00)	0.033981	1,389.55	(55.33)
13	Distribution over 600 June - September	10,772	0.053503	576.33	0.058683	632.13	55.80	0.055725	600.27	(31.86)	0.052758	568.31	(31.96)
14	Distribution over 600 October - May	54,999	0.011382	626.00	0.019079	1,049.33	423.33	0.017734	975.35	(73.98)	0.016381	900.94	(74.41)
15	Net Distribution Revenue Change						\$1,131			\$0.50			-\$0.53
16													
17	See SS-E11 R-1	See SS-E11 R-1	= (1) * (2)	See SS-E11 R-1	= (1) * (4)	= (5) - (3)	See SS-E11 R-1	= (1) * (7)	= (8) - (5)	See SS-E11 R-1	= (1) * (10)	= (11) - (8)	
18		Page 5 of 44		Page 5 of 44			Page 6 of 44			Page 6 of 44			

**Electric Proof of Revenue by Rate Schedule****Explanation of Format**

The summary and each rate schedule provide the details of 1) a) Actual and b) Weather Normalized and also 2) a) Annualized Weather Normalized (all customers assumed to be on BGS and revenue based on current tariff rates) and b) the proposed rate design.

**1) Actual and Weather Normalized**

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Societal Benefits Charge, Non-Utility Generation Charge, Securitization Transition Charges, Solar Pilot Recovery Charge, CIEP Standby Fee (as applicable), Green Programs Recovery Charge, Tax Adjustment Credit, Green Enabling Mechanism, Facilities Charges, Miscellaneous items, Minimums, and Unbilled Revenue. The first column shows the actual billing units for the test year from Schedule SS-E2 R-1. The second column shows annual average rates (without Sales and Use Tax, SUT) occurring during the test period. The third column presents annualized revenue for the test period. The fourth column shows the weather normalized billing units for the test year from SS-E2 R-1. The fifth column shows the applicable rates. Column 6 presents weather normalized revenue. Columns 7 and 8 show the differential revenue, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

**2) Annualized Weather Normalized (all customers assumed to be on BGS) and the Proposed rate design.**

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Societal Benefits Charge, Non-Utility Generation Charge, Securitization Transition Charges, Solar Pilot Recovery Charge, CIEP Standby Fee (as applicable), Green Programs Recovery Charge, Tax Adjustment Credit, Green Enabling Mechanism, Facilities Charges, Miscellaneous items, Minimums, and Unbilled Revenue. The first column shows the annualized weather normalized billing units for the test year from Schedule SS-E2 R-1. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective January 1, 2018. The Supply-BGS rates in the second column reflect the rates in effect May 1, 2018 and for CIEP energy, reflect the latest available 12-month class average hourly rates. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGS provision. The fourth column repeats the billing units of the first column. The fifth column shows the proposed rates that result in the proposed revenues shown in column 6. Columns 7 and 8 show the proposed revenue increase, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

**3) Annualized Weather Normalized (Proposed Years 2 & Years 3)**

All the components are separated into Delivery and Supply. In addition to the Distribution components of Delivery, also included in the schedule are lines for Societal Benefits Charge, Non-Utility Generation Charge, Securitization Transition Charges, Solar Pilot Recovery Charge, CIEP Standby Fee (as applicable), Green Programs Recovery Charge, Tax Adjustment Credit, Green Enabling Mechanism, Facilities Charges, Miscellaneous items, Minimums, and Unbilled Revenue.

The first column shows the annualized weather normalized billing units for the test year from Schedule SS-E2 R-1. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective May 1, 2018. The Supply-BGS rates in the second column reflect the rates in effect May 1, 2018 and for CIEP energy, reflect the latest available 12-month class average hourly rates. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGS provision. The fourth column repeats the billing units of the first column. The fifth column shows the proposed rates that result in the proposed revenues shown in column 6 for years 2 and 3 respectively based on an incremental increase as discussed in the Direct Testimony of Stephen Swetz. Columns 7 and 8 show the proposed revenue increase, in thousands of dollars and percent increase, respectively, for each of the billing unit blocks.

**WEATHER NORMALIZED  
SUMMARY**  
**Twelve Months Ended June 30, 2018**  
(kWhrs & Revenue in Thousands)

<u>Rate Schedule</u>			<u>Actual</u>		<u>Weather Normalized</u>		<u>Difference</u>	
			<u>kWhrs</u>	<u>Revenue</u>	<u>kWhrs</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
			(1)	(2)	(3)	(4)	(5)	(6)
1	Residential	RS	12,845,425	\$1,883,649	12,887,877	\$1,889,927	\$6,278	0.33
2	Residential Heating	RHS	123,973	14,963	125,641	15,112	149	1.00
3	Residential Load Management	RLM	212,349	29,941	213,088	30,102	161	0.54
4	Water Heating	WH	1,094	110	1,094	110	0	0.00
5	Water Heating Storage	WHS	17	1.123	17	1.123	0.000	0.00
6								
7	Building Heating	HS	15,226	1,831	15,435	1,861	30	1.64
8	General Lighting and Power	GLP	7,784,658	823,996	7,771,054	801,724	(22,272)	(2.70)
9	Large Power & Lighting-Sec	LPL-S	11,296,945	546,721	11,306,794	549,612	2,891	0.53
10	Large Power & Lighting-Pri	LPL-P	3,241,545	120,386	3,243,104	120,390	4	0.00
11	High Tension-Subtr.	HTS-S	4,525,586	92,119	4,525,586	92,119	0	0.00
12	High Tension-HV	HTS-HV	402,019	11,532	402,019	11,532	0	0.00
13								
14	Body Politic Ligting	BPL	286,671	67,362	286,671	67,362	0	0.00
15	Body Politic Ligting-POF	BPL-POF	14,648	1,026	14,648	1,026	0	0.00
16	Private Street & Area Lighting	PSAL	<u>153,434</u>	<u>37,470</u>	<u>153,434</u>	<u>37,470</u>	<u>0</u>	0.00
17								
18								
19	Totals		40,903,590	\$3,631,107	40,946,462	\$3,618,348	(\$12,759)	-0.35

Notes: WHS revenues shown to 3 decimals



**ELECTRIC PROOF OF REVENUE  
SUMMARY  
ELECTRIC RATE INCREASE  
Twelve Months Ended June 30, 2018**  
(kWhrs & Revenue in Thousands)

Rate Schedule			Annualized Weather Normalized		Propose		Increase	
			kWhrs (1)	Revenue (2)	kWhrs (3)	Revenue (4)	Revenue (5)	Percent (6)
1	Residential	RS	12,887,877	\$2,085,022	12,887,877	\$2,231,271	\$146,249	7.01
2	Residential Heating	RHS	125,641	16,119	125,641	17,235	1,116	6.92
3	Residential Load Management	RLM	213,088	33,667	213,088	35,363	1,696	5.04
4	Water Heating	WH	1,094	116.322	1,094	124	8.000	6.88
5	Water Heating Storage	WHS	17	1.173	17	1.210	0.037	3.15
6								
7	Building Heating	HS	15,435	2,332	15,435	2,392	60	2.57
8	General Lighting and Power	GLP	7,771,054	1,193,666	7,771,054	1,215,905	22,239	1.86
9	Large Power & Lighting-Sec	LPL-S	11,306,794	1,298,242	11,306,794	1,317,345	19,103	1.47
10	Large Power & Lighting-Pri	LPL-P	3,243,104	301,770	3,243,104	305,211	3,441	1.14
11	High Tension-Subtr.	HTS-S	4,525,586	360,424	4,525,586	366,068	5,644	1.57
12	High Tension-HV	HTS-HV	402,019	29,733	402,019	29,909	176	0.59
13								
14	Body Politic Lighting	BPL	286,671	75,799	286,671	75,799	0	0.00
15	Body Politic Lighting-POF	BPL-POF	14,648	1,174.420	14,648	1,229	55	4.68
16	Private Street & Area Lighting	PSAL	<u>153,434</u>	<u>38,280</u>	<u>153,434</u>	<u>38,280</u>	<u>0</u>	0.00
17								
18								
19	Totals		40,946,462	\$5,436,346	40,946,462	\$5,636,133	\$199,787	3.68

Notes: All customers assumed to be on BGS.  
WH, WHS & BPL-POF revenues shown to 3 decimals.  
Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

		Actual			Weather Normalized			Difference	
	<u>Delivery</u>	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
1	Service Charge	22,357.10	2.27	\$50,751	22,357.10	2.27	\$50,751	\$0	0.00
2	Distribution 0-600 June - September	3,440,793	0.036530	125,692	3,573,093	0.036560	130,633	4,941	3.93
3	Distribution 0-600 October - May	5,755,943	0.032758	188,556	5,649,205	0.032764	185,088	(3,468)	-1.84
4	Distribution over 600 June - September	1,835,888	0.043685	80,200	1,898,112	0.043742	83,028	2,828	3.53
5	Distribution over 600 October - May	1,812,801	0.035269	63,935	1,767,467	0.035257	62,315	(1,620)	-2.53
6	SBC	12,845,425	0.007137	91,672	12,887,877	0.007143	92,056	384	0.42
7	NGC	12,845,425	(0.000123)	(1,580)	12,887,877	(0.000123)	(1,585)	(5)	0.32
8	STC-TBC	12,845,425	-0.000001	(8)	12,887,877	-0.000001	(8)	0	0.00
9	STC-MTC-Tax	12,845,425	0.000000	(4)	12,887,877	0.000000	(4)	0	0.00
10	System Control Charge	12,845,425	0.000000	0	12,887,877	0.000000	0	0	0.00
11	Solar Pilot Recovery Charge	12,845,425	0.000054	689	12,887,877	0.000054	692	3	0.44
12	Green Programs Recovery Charge	12,845,425	0.001012	12,995	12,887,877	0.001011	13,031	36	0.28
13	Tax Adjustment Credit	12,845,425	0.000000	0	12,887,877	0.000000	0	0	0.00
14	Green Enabling Mechanism	12,845,425	0.000000	0	12,887,877	0.000000	0	0	0.00
15	Facilities Chg.			0			0	0	0.00
16	Minimum			0			0	0	0.00
17	Miscellaneous			(188)			(188)	0	0.00
18	Delivery Subtotal	12,845,425		\$612,710	12,887,877		\$615,809	\$3,099	0.51
19	Unbilled Delivery			<u>(3,485)</u>			<u>(4,052)</u>	<u>(567)</u>	16.27
20	Delivery Subtotal w unbilled			\$609,225			\$611,757	\$2,532	0.42
21									
22	<u>Supply-BGS</u>								
23	BGS 0-600 June - September	3,031,068	0.111209	\$337,082	3,147,704	0.111183	\$349,970	\$12,888	3.82
24	BGS 0-600 October - May	5,129,661	0.112310	576,114	5,035,522	0.112333	565,657	-10,457	-1.82
25	BGS over 600 June - September	1,593,433	0.129464	206,292	1,646,849	0.129546	213,342	7,050	3.42
26	BGS over 600 October - May	1,606,669	0.121466	195,155	1,567,563	0.121343	190,213	-4,942	-2.53
27	BGS Reconciliation-RSCP	11,360,831	(0.003351)	(38,073)	11,397,638	(0.003304)	(37,654)	419	-1.10
28	Miscellaneous			0			0	0	0.00
29	Supply subtotal	11,360,831		\$1,276,570	11,397,638		\$1,281,528	\$4,958	0.39
30	Unbilled Supply			<u>(2,146)</u>			<u>(3,358)</u>	<u>(1,212)</u>	56.48
31	Supply subtotal w unbilled			\$1,274,424			\$1,278,170	\$3,746	0.29
32									
33	Total Delivery + Supply	12,845,425		<u>\$1,883,649</u>	12,887,877		<u>\$1,889,927</u>	<u>\$6,278</u>	0.33

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE RS  
RESIDENTIAL SERVICE  
Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b>Delivery</b>								
1 Service Charge	22,357.10	2.27	\$50,751	22,357.10	4.26	\$95,241	\$44,490	87.66
2 Distribution 0-600 June - September	3,573,093	0.034775	124,254	3,573,093	0.060074	214,650	90,396	72.75
3 Distribution 0-600 October - May	5,649,205	0.033344	188,367	5,649,205	0.029510	166,708	-21,659	-11.50
4 Distribution over 600 June - September	1,898,112	0.038596	73,260	1,898,112	0.060074	114,027	40,767	55.65
5 Distribution over 600 October - May	1,767,467	0.033344	58,934	1,767,467	0.029510	52,158	-6,776	-11.50
6 SBC	12,887,877	0.007385	95,177	12,887,877	0.007385	95,177	0	0.00
7 NGC	12,887,877	(0.000131)	(1,688)	12,887,877	(0.000131)	(1,688)	0	0.00
8 STC-TBC	12,887,877	0.000000	0	12,887,877	0.000000	0	0	0.00
9 STC-MTC-Tax	12,887,877	0.000000	0	12,887,877	0.000000	0	0	0.00
10 System Control Charge	12,887,877	0.000000	0	12,887,877	0.000000	0	0	0.00
11 Solar Pilot Recovery Charge	12,887,877	0.000068	876	12,887,877	0.000068	876	0	0.00
12 Green Programs Recovery Charge	12,887,877	0.001006	12,965	12,887,877	0.001006	12,965	0	0.00
13 Tax Adjustment Credit	12,887,877	0.000000	0	12,887,877	0.000000	0	0	0.00
14 Green Enabling Mechanism	12,887,877	0.000000	0	12,887,877	0.000000	0	0	0.00
15 Facilities Chg.			0			0	0	0.00
16 Minimum			0			0	0	0.00
17 Miscellaneous			(188)			(188)	0	0.00
18 Delivery Subtotal	12,887,877		\$602,708	12,887,877		\$749,926	\$147,218	24.43
19 Unbilled Delivery			(3,966)			(4,935)	(969)	24.43
20 Delivery Subtotal w unbilled			\$598,742			\$744,991	\$146,249	24.43
21								
<b>Supply-BGS</b>								
23 BGS 0-600 June - September	3,573,093	0.114315	\$408,458	3,573,093	0.114315	\$408,458	\$0	0.00
24 BGS 0-600 October - May	5,649,205	0.114261	645,484	5,649,205	0.114261	645,484	0	0.00
25 BGS over 600 June - September	1,898,112	0.123433	234,290	1,898,112	0.123433	234,290	0	0.00
26 BGS over 600 October - May	1,767,467	0.114261	201,953	1,767,467	0.114261	201,953	0	0.00
27 BGS Reconciliation-RSCP	12,887,877	0.000000	0	12,887,877	0.000000	0	0	0.00
28 Miscellaneous			0			0	0	0.00
29 Supply subtotal	12,887,877		\$1,490,185	12,887,877		\$1,490,185	\$0	0.00
30 Unbilled Supply			(3,905)			(3,905)	0	0.00
31 Supply Subtotal w unbilled			\$1,486,280			\$1,486,280	\$0	0.00
32								
33 Total Delivery + Supply	12,887,877		<u>\$2,085,022</u>	12,887,877		<u>\$2,231,271</u>	<u>\$146,249</u>	7.01
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Notes: All customers assumed to be on BGS.  
Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

[illegible]

**RATE SCHEDULE RHS**  
**RESIDENTIAL HEATING SERVICE**  
**Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

	<u>Units</u>	<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Service Charge	109,287	2.27	\$248	109,287	2.27	\$248	\$0	0.00
2 Distribution 0-600 June - September	18,113	0.048970	887	18,978	0.049004	930	43	4.85
3 Distribution 0-600 October - May	40,140	0.032362	1,299	40,892	0.032427	1,326	27	2.08
4 Distribution over 600 June - September	10,370	0.057281	594	10,772	0.057371	618	24	4.04
5 Distribution over 600 October - May	55,350	0.014182	785	54,999	0.014182	780	-5	-0.64
6 SBC	123,973	0.007155	887	125,641	0.007155	899	12	1.35
7 NGC	123,973	(0.000121)	(15)	125,641	(0.000127)	(16)	-1	6.67
8 STC-TBC	123,973	0.000000	0	125,641	0.000000	0	0	0.00
9 STC-MTC-Tax	123,973	0.000000	0	125,641	0.000000	0	0	0.00
10 System Control Charge	123,973	0.000000	0	125,641	0.000000	0	0	0.00
11 Solar Pilot Recovery Charge	123,973	0.000056	7	125,641	0.000056	7	0	0.00
12 Green Programs Recovery Charge	123,973	0.001016	126	125,641	0.001019	128	2	1.59
13 Tax Adjustment Credit	123,973	0.000000	0	125,641	0.000000	0	0	0.00
14 Green Enabling Mechanism	123,973	0.000000	0	125,641	0.000000	0	0	0.00
15 Facilities Chg.			0			0	0	0.00
16 Minimum			0			0	0	0.00
17 Miscellaneous			(3)			(3)	0	0.00
18 Delivery Subtotal	123,973		\$4,815	125,641		\$4,917	\$102	2.12
19 Unbilled Delivery			(42)			(71)	(29)	69.05
20 Delivery Subtotal w unbilled			\$4,773			\$4,846	\$73	1.53
21								
22 <u>Supply-BGS</u>								
23 BGS 0-600 June - September	15,862	0.083974	\$1,332	16,624	0.083975	\$1,396	\$64	4.80
24 BGS 0-600 October - May	33,980	0.082666	2,809	34,647	0.082893	2,872	63	2.24
25 BGS over 600 June - September	10,293	0.102205	1,052	10,710	0.102334	1,096	44	4.18
26 BGS over 600 October - May	54,697	0.097556	5,336	54,389	0.097556	5,306	-30	-0.56
27 BGS Reconciliation-RSCP	114,832	(0.002316)	(266)	116,370	(0.002492)	(290)	(24)	9.02
28 Miscellaneous			0			0	0	0.00
29 Supply subtotal	114,832		\$10,263	116,370		\$10,380	\$117	1.14
30 Unbilled Supply			(73)			(114)	(41)	56.16
31 Supply subtotal w unbilled			\$10,190			\$10,266	\$76	0.75
32								
33 Total Delivery + Supply	123,973		<u>\$14,963</u>	125,641		<u>\$15,112</u>	<u>\$149</u>	1.00
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Notes: Rates are annual averages derived from actual, excluding SUT.

Notes: All customers assumed to be on BGS.  
Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE RHS  
RESIDENTIAL SERVICE  
Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

**Year 2 Service Charge Increase****Year 3 Service Charge Increase**

	<b>Annualized</b>			<b>Difference</b>		<b>Annualized</b>			<b>Difference</b>	
	<b>Weather Normalized</b>					<b>Weather Normalized</b>				
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
<b><u>Delivery</u></b>	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Service Charge	109,287	\$6.25	\$683	\$217	46.57	109,287	\$8.24	\$901	\$218	31.92
2 Distribution 0-600 June - September	18,978	0.055725	1,058	(56)	(5.03)	18,978	0.052758	1,001	(57)	(5.39)
3 Distribution 0-600 October - May	40,892	0.035334	1,445	(55)	(3.67)	40,892	0.033981	1,390	(55)	(3.81)
4 Distribution over 600 June - September	10,772	0.055725	600	(32)	(5.06)	10,772	0.052758	568	(32)	(5.33)
5 Distribution over 600 October - May	54,999	0.017734	975	(74)	(7.05)	54,999	0.016381	901	(74)	(7.59)
6 SBC	125,641	0.007385	928	0	0.00	125,641	0.007385	928	0	0.00
7 NGC	125,641	(0.000131)	(16)	0	0.00	125,641	(0.000131)	(16)	0	0.00
8 STC-TBC	125,641	0.000000	0	0	0.00	125,641	0.000000	0	0	0.00
9 STC-MTC-Tax	125,641	0.000000	0	0	0.00	125,641	0.000000	0	0	0.00
10 System Control Charge	125,641	0.000000	0	0	0.00	125,641	0.000000	0	0	0.00
11 Solar Pilot Recovery Charge	125,641	0.000068	9	0	0.00	125,641	0.000068	9	0	0.00
12 Green Programs Recovery Charge	125,641	0.001006	126	0	0.00	125,641	0.001006	126	0	0.00
13 Tax Adjustment Credit	125,641	0.000000	0	0	0.00	125,641	0.000000	0	0	0.00
14 Green Enabling Mechanism	125,641	0.000000	0	0	0.00	125,641	0.000000	0	0	0.00
15 Facilities Chg.			0	0	0.00			0	0	0.00
16 Minimum			0	0	0.00			0	0	0.00
17 Miscellaneous			(3)	0	0.00			(3)	0	0.00
18 Delivery Subtotal	125,641		\$5,805	\$0	0.00	125,641		\$5,805	\$0	0.00
19 Unbilled Delivery			(83)	0	0.00			(83)	0	0.00
20 Delivery Subtotal w unbilled			\$5,722	\$0	0.00			\$5,722	\$0	0.00
21										
22 <b><u>Supply-BGS</u></b>										
23 BGS 0-600 June - September	18,978	0.087865	\$1,668	\$0	0.00	18,978	0.087865	\$1,668	\$0	0.00
24 BGS 0-600 October - May	40,892	0.092761	3,793	0	0.00	40,892	0.092761	3,793	0	0.00
25 BGS over 600 June - September	10,772	0.100057	1,078	0	0.00	10,772	0.100057	1,078	0	0.00
26 BGS over 600 October - May	54,999	0.092761	5,102	0	0.00	54,999	0.092761	5,102	0	0.00
27 BGS Reconciliation-RSCP	125,641	0.000000	0	0	0.00	125,641	0.000000	0	0	0.00
28 Miscellaneous			0	0	0.00			0	0	0.00
29 Supply subtotal	125,641		\$11,641	\$0	0.00	125,641		\$11,641	\$0	0.00
30 Unbilled Supply			(128)	0	0.00			(128)	0	0.00
31 Supply Subtotal w unbilled			\$11,513	\$0	0.00			\$11,513	\$0	0.00
32										
33 Total Delivery + Supply	125,641		<u>\$17,235</u>	<u>\$0</u>	0.00	125,641		<u>\$17,235</u>	<u>\$0</u>	0.00

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**RATE SCHEDULE RLM**  
**RESIDENTIAL LOAD MANAGEMENT SERVICE**  
**Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Service Charge	144,212	13.07	\$1,885	144,212	13.07	\$1,885	\$0	0.00
2 Distribution June - September On Peak	42,994	0.053984	2,321	44,531	0.054165	2,412	91	3.92
3 Distribution June - September Off Peak	47,414	0.019361	918	49,039	0.019230	943	25	2.72
4 Distribution October - May On Peak	52,667	0.013101	690	51,552	0.013132	677	-13	-1.88
5 Distribution October - May Off Peak	69,274	0.014926	1,034	67,966	0.014934	1,015	-19	-1.84
6 SBC	212,349	0.000000	0	213,088	0.000000	0	0	0.00
7 NGC	212,349	0.007266	1,543	213,088	0.007269	1,549	6	0.39
8 STC-TBC	212,349	(0.000122)	(26)	213,088	(0.000122)	(26)	0	0.00
9 STC-MTC-Tax	212,349	0.000000	0	213,088	0.000000	0	0	0.00
10 System Control Charge	212,349	0.000000	0	213,088	0.000000	0	0	0.00
11 Solar Pilot Recovery Charge	212,349	0.000052	11	213,088	0.000052	11	0	0.00
12 Green Programs Recovery Charge	212,349	0.001012	215	213,088	0.001014	216	1	0.47
13 Tax Adjustment Credit	212,349	0.000000	0	213,088	0.000000	0	0	0.00
14 Green Enabling Mechanism	212,349	0.000000	0	213,088	0.000000	0	0	0.00
15 Facilities Chg.			0			0	0	0.00
16 Minimum			0			0	0	0.00
17 Miscellaneous			(8)			(8)	0	0.00
18 Delivery Subtotal	212,349		\$8,583	213,088		\$8,674	\$91	1.06
19 Unbilled Delivery			(64)			(74)	(10)	15.63
20 Delivery Subtotal w unbilled			\$8,519			\$8,600	\$81	0.95
21								
22 <u>Supply-BGS</u>								
23 BGS Sum On	36,989	0.185190	\$6,850	38,387	0.185844	\$7,134	\$284	4.15
24 BGS Sum Off	41,029	0.070146	2,878	42,511	0.069582	2,958	80	2.78
25 BGS Win On	46,415	0.174146	8,083	45,396	0.173672	7,884	-199	-2.46
26 BGS Win Off	61,214	0.070523	4,317	60,021	0.070825	4,251	-66	-1.53
27 BGS Reconciliation-RSCP	185,647	(0.003286)	(610)	186,315	(0.003242)	(604)	6	-0.98
28 Miscellaneous			0			0	0	0.00
29 Supply subtotal	185,647		\$21,518	186,315		\$21,623	\$105	0.49
30 Unbilled Supply			(96)			(121)	(25)	26.04
31 Supply subtotal w unbilled			\$21,422			\$21,502	\$80	0.37
32								
33 Total Delivery + Supply	212,349		<u>\$29,941</u>	213,088		<u>\$30,102</u>	<u>\$161</u>	0.54
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Notes: Rates are annual averages derived from actual, excluding SUT.



**RATE SCHEDULE RLM**  
**RESIDENTIAL LOAD MANAGEMENT SERVICE**  
**Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b><u>Delivery</u></b>								
1 Service Charge	144,212	13.07	\$1,885	144,212	13.07	\$1,885	\$0	0.00
2 Distribution June - September On Peak	44,531	0.057593	2,565	44,531	0.081763	3,641	1,076	41.95
3 Distribution June - September Off Peak	49,039	0.013382	656	49,039	0.017151	841	185	28.20
4 Distribution October - May On Peak	51,552	0.013382	690	51,552	0.017151	884	194	28.12
5 Distribution October - May Off Peak	67,966	0.013382	910	67,966	0.017151	1,166	256	28.13
6 SBC	213,088	0.007385	1,574	213,088	0.007385	1,574	0	0.00
7 NGC	213,088	(0.000131)	(28)	213,088	(0.000131)	(28)	0	0.00
8 STC-TBC	213,088	0.000000	0	213,088	0.000000	0	0	0.00
9 STC-MTC-Tax	213,088	0.000000	0	213,088	0.000000	0	0	0.00
10 System Control Charge	213,088	0.000000	0	213,088	0.000000	0	0	0.00
11 Solar Pilot Recovery Charge	213,088	0.000068	14	213,088	0.000068	14	0	0.00
12 Green Programs Recovery Charge	213,088	0.001006	214	213,088	0.001006	214	0	0.00
13 Tax Adjustment Credit	213,088	0.000000	0	213,088	0.000000	0	0	0.00
14 Green Enabling Mechanism	213,088	0.000000	0	213,088	0.000000	0	0	0.00
15 Facilities Chg.			0			0	0	0.00
16 Minimum			0			0	0	0.00
17 Miscellaneous			(8)			(8)	0	0.00
18 Delivery Subtotal	213,088		\$8,472	213,088		\$10,183	\$1,711	20.20
19 Unbilled Delivery			(72)			(87)	(15)	20.83
20 Delivery Subtotal w unbilled			\$8,400			\$10,096	\$1,696	20.19
21								
22 <b><u>Supply-BGS</u></b>								
23 BGS June - September On Peak	44,531	0.206587	\$9,200	44,531	0.206587	\$9,200	\$0	0.00
24 BGS June - September Off Peak	49,039	0.050369	2,470	49,039	0.050369	2,470	0	0.00
25 BGS October - May On Peak	51,552	0.195149	10,060	51,552	0.195149	10,060	0	0.00
26 BGS October - May Off Peak	67,966	0.054133	3,679	67,966	0.054133	3,679	0	0.00
27 BGS Reconciliation-RSCP	213,088	0.000000	0	213,088	0.000000	0	0	0.00
28 Miscellaneous			0			0	0	0.00
29 Supply subtotal	213,088		\$25,409	213,088		\$25,409	\$0	0.00
30 Unbilled Supply			(142)			(142)	0	0.00
31 Supply subtotal w unbilled			\$25,267			\$25,267	\$0	0.00
32								
33 Total Delivery + Supply	213,088		<u>\$33,667</u>	213,088		<u>\$35,363</u>	<u>\$1,696</u>	5.04
34								
35								
36								
37								
38								

Notes: All customers assumed to be on BGS.  
Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE WH**  
**WATER HEATING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b><u>Delivery</u></b>								
1 Distribution Sum	331.000	0.045317	\$15	337.000	0.044510	\$15	\$0	0.00
2 Distribution Win	763	0.045872	35	757	0.046235	35	0	0.00
3 SBC	1,094	0.007313	8	1,094	0.007313	8	0	0.00
4 NGC	1,094	0.000000	0	1,094	0.000000	0	0	0.00
5 STC-TBC	1,094	0.000000	0	1,094	0.000000	0	0	0.00
6 STC-MTC-Tax	1,094	0.000000	0	1,094	0.000000	0	0	0.00
7 System Control Charge	1,094	0.000000	0	1,094	0.000000	0	0	0.00
8 Solar Pilot Recovery Charge	1,094	0.000000	0	1,094	0.000000	0	0	0.00
9 Green Programs Recovery Charge	1,094	0.000914	1	1,094	0.000914	1	0	0.00
10 Tax Adjustment Credit	1,094	0.000000	0	1,094	0.000000	0	0	0.00
11 Green Enabling Mechanism	1,094	0.000000	0	1,094	0.000000	0	0	0.00
12 Facilities Chg.			0			0	0	0.00
13 Minimum			0			0	0	0.00
14 Miscellaneous			0			0	0	0.00
15 Delivery Subtotal	1,094		\$59	1,094		\$59	\$0	0.00
16 Unbilled Delivery			0			0	0	0.00
17 Delivery Subtotal w unbilled			\$59			\$59	\$0	0.00
18								
<b><u>Supply-BGS</u></b>								
20 BGS Summer	303	0.049505	\$15	308	0.051948	\$16	\$1	6.67
21 BGS Winter	711	0.054852	39	706	0.053824	38	-1	-2.56
22 BGS Reconciliation-RSCP	1,014	-0.002959	-3	1,014	-0.002959	-3	0	0.00
23 Miscellaneous			0			0	0	0.00
24 Supply subtotal	1,014		\$51	1,014		\$51	\$0	0.00
25 Unbilled Supply			0			0	0	0.00
26 Supply subtotal w unbilled			\$51			\$51	\$0	0.00
27								
28 Total Delivery + Supply	1,094		<u>\$110</u>	1,094		<u>\$110</u>	<u>\$0</u>	0.00
29								
30								
31								
32								

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE WH**  
**WATER HEATING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b><u>Delivery</u></b>								
1 Distribution Sum	337.000	0.044336	\$15	337.000	0.051648	\$17	\$2	16.49
2 Distribution Win	757	0.044336	34	757	0.051648	39	6	16.49
3 SBC	1,094	0.007385	8	1,094	0.007385	8	0	0.00
4 NGC	1,094	(0.000093)	0	1,094	(0.000093)	0	0	0.00
5 STC-TBC	1,094	0.000000	0	1,094	0.000000	0	0	0.00
6 STC-MTC-Tax	1,094	0.000000	0	1,094	0.000000	0	0	0.00
7 System Control Charge	1,094	0.000000	0	1,094	0.000000	0	0	0.00
8 Solar Pilot Recovery Charge	1,094	0.000068	0	1,094	0.000068	0	0	0.00
9 Green Programs Recovery Charge	1,094	0.001006	1	1,094	0.001006	1	0	0.00
10 Tax Adjustment Credit	1,094	0.000000	0	1,094	0.000000	0	0	0.00
11 Green Enabling Mechanism	1,094	0.000000	0	1,094	0.000000	0	0	0.00
12 Facilities Chg.			0			0	0	0.00
13 Minimum			0			0	0	0.00
14 Miscellaneous			0			0	0	0.00
15 Delivery Subtotal	1,094		\$58	1,094		\$66	\$8	13.88
16 Unbilled Delivery			0			0	0	0.00
17 Delivery Subtotal w unbilled			\$58			\$66	\$8	13.88
18								
<b><u>Supply-BGS</u></b>								
20 BGS Summer	337	0.051835	\$17	337	0.051835	\$17	\$0	0.00
21 BGS Winter	757	0.054424	41	757	0.054424	41	0	0.00
22 BGS Reconciliation-RSCP	1,094	0.000000	0	1,094	0.000000	0	0	0.00
23 Miscellaneous			0			0	0	0.00
24 Supply subtotal	1,094		\$59	1,094		\$59	\$0	0.00
25 Unbilled Supply			0			0	0	0.00
26 Supply subtotal w unbilled			\$59			\$59	\$0	0.00
27								
28 Total Delivery + Supply	1,094		<u>\$116</u>	1,094		<u>\$124</u>	<u>\$8</u>	6.88

Notes: All customers assumed to be on BGS.  
 WH, WHS & BPL-POF revenues shown to 3 decimals.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE WHS**  
**WATER HEATING STORAGE SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue inThousands)

	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<b><u>Delivery</u></b>								
1 Service Charge	0.230	0.52	\$0.119	0.230	0.52	\$0.119	\$0	0.00
2 Distribution June - September	4.843	0.000206	0.001	4.843	0.000206	0.001	0.000	0.00
3 Distribution October - May	12.507	0.000160	0.002	12.507	0.000160	0.002	0.000	0.00
4 SBC	17.350	0.007320	0.127	17.350	0.007320	0.127	0.000	0.00
5 NGC	17.350	(0.000115)	(0.002)	17.350	(0.000115)	(0.002)	0.000	0.00
6 STC-TBC	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
7 STC-MTC-Tax	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
8 System Control Charge	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
9 Solar Pilot Recovery Charge	17.350	0.000058	0.001	17.350	0.000058	0.001	0.000	0.00
10 Green Programs Recovery Charge	17.350	0.001037	0.018	17.350	0.001037	0.018	0.000	0.00
11 Tax Adjustment Credit	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
12 Green Enabling Mechanism	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
13 Facilities Chg.			0.000			0.000	0.000	0.00
14 Minimum			0.000			0.000	0.000	0.00
15 Miscellaneous			0.000			0.000	0.000	0.00
16 Delivery Subtotal	17		\$0.266	17		\$0.266	\$0.000	0.00
17 Unbilled Delivery			<u>(0.004)</u>			<u>(0.004)</u>	<u>0.000</u>	0.00
18 Delivery Subtotal w unbilled			\$0.262			\$0.262	\$0.000	0.00
19								
20 <b><u>Supply-BGS</u></b>								
21 BGS- June - September	4.843	0.051208	\$0.248	4.843	0.051208	\$0.248	\$0.000	0.00
22 BGS- October - May	12.507	0.054929	0.687	12.507	0.054929	0.687	0.000	0.00
23 BGS Reconciliation-RSCP	17.350	(0.002939)	(0.051)	17.350	(0.002939)	(0.051)	0.000	0.00
24 Miscellaneous			0.000			0.000	<u>0.000</u>	0.00
25 Supply subtotal	17.350		0.884	17.350		0.884	\$0.000	0.00
26 Unbilled Supply			<u>(0.023)</u>			<u>(0.023)</u>	<u>0.000</u>	0.00
27 Supply subtotal w unbilled			\$0.861			\$0.861	\$0.000	0.00
28								
29 Total Delivery + Supply	17.350		<u>\$1.123</u>	17.350		<u>\$1.123</u>	<u>\$0.000</u>	0.00
30								
31								
32								
33								
34								

Notes: Rates are annual averages derived from actual, excluding SUT.  
 WHS revenues shown to 3 decimals

**RATE SCHEDULE WHS**  
**WATER HEATING STORAGE SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<b><u>Delivery</u></b>								
1 Service Charge	0.230	0.52	\$0.120	0.230	0.66	\$0.152	\$0	26.67
2 Distribution June - September	4.843	0.000054	0.000	4.843	0.001580	0.008	0.008	0.00
3 Distribution October - May	12.507	0.000054	0.001	12.507	0.001580	0.020	0.019	1,900.00
4 SBC	17.350	0.007385	0.128	17.350	0.007385	0.128	0.000	0.00
5 NGC	17.350	(0.000093)	(0.002)	17.350	(0.000093)	(0.002)	0.000	0.00
6 STC-TBC	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
7 STC-MTC-Tax	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
8 System Control Charge	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
9 Solar Pilot Recovery Charge	17.350	0.000068	0.001	17.350	0.000068	0.001	0.000	0.00
10 Green Programs Recovery Charge	17.350	0.001006	0.017	17.350	0.001006	0.017	0.000	0.00
11 Tax Adjustment Credit	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
12 Green Enabling Mechanism	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
13 Facilities Chg.			0.000			0.000	0.000	0.00
14 Minimum			0.000			0.000	0.000	0.00
15 Miscellaneous			0.000			(0.021)	(0.021)	0.00
16 Delivery Subtotal	17		\$0.265	17		\$0.303	\$0.038	14.34
17 Unbilled Delivery			(0.004)			(0.005)	-0.001	25.00
18 Delivery Subtotal w unbilled			\$0.261			\$0.298	\$0.037	14.18
19								
20 <b><u>Supply-BGS</u></b>								
21 BGS- June - September	4.843	0.051426	\$0.249	4.843	0.051426	\$0.249	\$0.000	0.00
22 BGS- October - May	12.507	0.054891	0.687	12.507	0.054891	0.687	0.000	0.00
23 BGS Reconciliation-RSCP	17.350	0.000000	0.000	17.350	0.000000	0.000	0.000	0.00
24 Miscellaneous			0.000			0.000	0.000	0.00
25 Supply subtotal	17.350		0.936	17.350		0.936	\$0.000	0.00
26 Unbilled Supply			(0.024)			(0.024)	0.000	0.00
27 Supply subtotal w unbilled			\$0.912			\$0.912	\$0.000	0.00
28								
29 Total Delivery + Supply	17.350		<u>\$1.173</u>	17.350		<u>\$1.210</u>	<u>\$0.037</u>	3.15
30								
31								
32								
33								
34								
35								

Notes: All customers assumed to be on BGS.  
 WH, WHS & BPL-POF revenues shown to 3 decimals.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE HS**  
**BUILDING HEATING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	<u>Units</u>	<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Service Charge	12.844	3.11	\$40	12.844	3.11	\$40	\$0	0.00
2 Distribution June - September	3,235	0.085008	275	3,354	0.085271	286	11	4.00
3 Distribution October - May	11,991	0.031690	380	12,081	0.031620	382	2	0.53
4 SBC	15,226	0.007159	109	15,435	0.007127	110	1	0.92
5 NGC	15,226	(0.000066)	(1)	15,435	(0.000065)	(1)	0	0.00
6 STC-TBC	15,226	0.000000	0	15,435	0.000000	0	0	0.00
7 STC-MTC-Tax	15,226	0.000000	0	15,435	0.000000	0	0	0.00
8 System Control Charge	15,226	0.000000	0	15,435	0.000000	0	0	0.00
9 Solar Pilot Recovery Charge	15,226	0.000066	1	15,435	0.000065	1	0	0.00
10 Green Programs Recovery Charge	15,226	0.000985	15	15,435	0.001037	16	1	6.67
11 Tax Adjustment Credit	15,226	0.000000	0	15,435	0.000000	0	0	0.00
12 Green Enabling Mechanism	15,226	0.000000	0	15,435	0.000000	0	0	0.00
13 Facilities Chg.			0			0	0	0.00
14 Minimum			0			0	0	0.00
15 Miscellaneous			0			0	0	0.00
16 Delivery Subtotal	15,226		\$819	15,435		\$834	\$15	1.83
17 Unbilled Delivery			(10)			(16)	(6)	60.00
18 Delivery Subtotal w unbilled			\$809			\$818	\$9	1.11
19								
20 <u>Supply-BGS</u>								
21 BGS- June - September	2,235	0.093065	\$208	2,315	0.093305	\$216	\$8	3.85
22 BGS- October - May	8,385	0.092546	776	8,434	0.092483	780	4	0.52
23 BGS Reconciliation-RSCP	10,620	(0.001977)	(21)	10,749	(0.002233)	(24)	-3	14.29
24 BGS Miscellaneous			0			0	0	0.00
25 Supply subtotal	10,620		\$963	10,749		\$972	\$9	0.93
26 Unbilled Supply			59			71	12	20.34
27 Supply subtotal w unbilled			\$1,022			\$1,043	\$21	2.05
28								
29 Total Delivery + Supply	15,226		<u>\$1,831</u>	15,435		<u>\$1,861</u>	<u>\$30</u>	1.64
30								
31								
32								
33								
34								
35								
36								

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE HS**  
**BUILDING HEATING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b>Delivery</b>								
1 Service Charge	12.844	3.11	\$40	12.844	3.94	\$51	\$11	27.50
2 Distribution June - September	3,354	0.082837	278	3,354	0.099284	333	55	19.78
3 Distribution October - May	12,081	0.030413	367	12,081	0.029964	362	(5)	(1.36)
4 SBC	15,435	0.007385	114	15,435	0.007385	114	0	0.00
5 NGC	15,435	(0.000093)	(1)	15,435	(0.000093)	(1)	0	0.00
6 STC-TBC	15,435	0.000000	0	15,435	0.000000	0	0	0.00
7 STC-MTC-Tax	15,435	0.000000	0	15,435	0.000000	0	0	0.00
8 System Control Charge	15,435	0.000000	0	15,435	0.000000	0	0	0.00
9 Solar Pilot Recovery Charge	15,435	0.000068	1	15,435	0.000068	1	0	0.00
10 Green Programs Recovery Charge	15,435	0.001006	16	15,435	0.001006	16	0	0.00
11 Tax Adjustment Credit	15,435	0.000000	0	15,435	0.000000	0	0	0.00
12 Green Enabling Mechanism	15,435	0.000000	0	15,435	0.000000	0	0	0.00
13 Facilities Chg.			0			0	0	0.00
14 Minimum			0			0	0	0.00
15 Miscellaneous			0			0	0	0.00
16 Delivery Subtotal	15,435		\$815	15,435		\$876	\$61	7.48
17 Unbilled Delivery			<u>(16)</u>			<u>(17)</u>	<u>(1)</u>	6.25
18 Delivery Subtotal w unbilled			\$799			\$859	\$60	7.51
19								
<b>Supply-BGS</b>								
21 BGS- June - September	3,354	0.093231	\$313	3,354	0.093231	\$313	\$0	0.00
22 BGS- October - May	12,081	0.092352	1116	12,081	0.092352	1116	0	0.00
23 BGS Reconciliation-RSCP	15,435	0.000000	0	15,435	0.000000	0	0	0.00
24 Miscellaneous			0			0	0	0.00
25 Supply subtotal	15,435		\$1,429	15,435		\$1,429	\$0	0.00
26 Unbilled Supply			<u>104</u>			<u>104</u>	<u>0</u>	0.00
27 Supply subtotal w unbilled			\$1,533			\$1,533	\$0	0.00
28								
29 Total Delivery + Supply	15,435		<u>\$2,332</u>	15,435		<u>\$2,392</u>	<u>\$60</u>	2.57
30								
31								
32								
33								
34								

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE GLP**  
**GENERAL LIGHTING AND POWER SERVICE**  
**Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

	<u>Delivery</u>	<u>Actual</u>			<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	3,080.435	3.97	\$12,215	3,080.435	3.97	\$12,215	\$0	0.00
2	Service Charge-unmetered	95.223	1.83	174	95.223	1.83	174	0	0.00
3	Service Charge-Night Use	0.769	348.50	268	0.769	348.50	268	0	0.00
4	Distrib. KW Annual	28,498	4.1358	117,863	28,451	4.1370	117,703	-160	-0.14
5	Distrib. KW June - September	10,433	7.6420	79,729	10,540	7.6453	80,581	852	1.07
6	Distribution kWhr, June-September	2,781,421	0.009932	27,625	2,811,741	0.009931	27,924	299	1.08
7	Distribution kWhr, October-May	4,980,352	0.003485	17,359	4,936,479	0.003486	17,209	(150)	(0.86)
8	Distribution kWhr, Night use, June-September	8,012	0.005617	45	8,096	0.005682	46	1	2.22
9	Distribution kWhr, Night use, October-May	14,873	0.003496	52	14,738	0.003460	51	-1	-1.92
10	SBC	7,784,658	0.007255	56,480	7,771,054	0.007258	56,401	-79	-0.14
11	NGC	7,784,658	(0.000093)	(724)	7,771,054	(0.000093)	(723)	1	-0.14
12	STC-TBC	7,784,658	0.000000	2	7,771,054	0.000000	2	0	0.00
13	STC-MTC-Tax	7,784,658	0.000000	0	7,771,054	0.000000	0	0	0.00
14	System Control Charge	7,784,658	0.000000	0	7,771,054	0.000000	0	0	0.00
15	Solar Pilot Recovery Charge	7,784,658	0.000052	404	7,771,054	0.000052	403	-1	-0.25
16	Green Programs Recovery Charge	7,784,658	0.001019	7,934	7,771,054	0.001019	7,920	-14	-0.18
17	Tax Adjustment Credit	7,784,658	0.000000	0	7,771,054	0.000000	0	0	0.00
18	Green Enabling Mechanism	7,784,658	0.000000	0	7,771,054	0.000000	0	0	0.00
19	Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	6		\$2.22/\$3.20	6	0	0.00
20	Facilities Chg.		1.45%	64		1.45%	64	0	0.00
21	Minimum			40			41	1	2.50
22	Distrib. Miscellaneous			(1,731)			(1,730)	1	-0.06
23	Delivery Subtotal	7,784,658		\$317,805	7,771,054		\$318,555	\$750	0.24
24	Unbilled Delivery			<u>-264</u>			<u>-75</u>	<u>189</u>	-71.59
25	Delivery Subtotal w unbilled			\$317,541			\$318,480	\$939	0.30



**RATE SCHEDULE GLP**  
**GENERAL LIGHTING AND POWER SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	
<u>Supply-BGS</u>								
1	Generation Capacity Obl June-September	6,281	5.7470	\$36,097	6,351	5.7646	\$36,611	\$514 1.42
2	Generation Capacity Obl October-May	12,385	5.8073	71,924	12,285	5.8193	71,490	-434 -0.60
3	Transmission Capacity Obl	17,647	7.5403	133,063	17,637	7.6628	135,148	2,085 1.57
4	BGS kWhr June - September not night use	1,649,783	0.059231	97,718	1,667,317	0.053541	89,270	(8,448) (8.65)
5	BGS kWhr October - May not night use	2,989,268	0.060959	182,222	2,963,439	0.055695	165,050	-17,172 -9.42
6	BGS kWhr June - September night use	5,129	0.049717	255	5,184	0.049576	257	2 0.78
7	BGS kWhr October - May night use	8,774	0.052086	457	8,697	0.052202	454	-3 -0.66
8	BGS Reconciliation-RSCP	4,652,954	(0.003372)	(15,688)	4,644,637	(0.003317)	(15,408)	280 (1.78)
9	BGS Miscellaneous			<u>(111)</u>			<u>(1,025)</u>	<u>(914)</u> 823.42
10	Supply subtotal	4,652,954		\$505,937	4,644,637		\$481,847	(24,090) (4.76)
11	Unbilled Supply			<u>518</u>			<u>1,397</u>	<u>879</u> 169.69
12	Supply Subtotal w Unbilled			\$506,455			\$483,244	(23,211) (4.58)
13								
14	Total Delivery + Supply	7,784,658		<u>\$823,996</u>	7,771,054		<u>\$801,724</u>	<u>-\$22,272</u> (2.70)
15								
16								
17								
18								
19								

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE GLP**  
**GENERAL LIGHTING AND POWER SERVICE**  
**Twelve Months Ended June 30, 2018**  
(Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Service Charge	3,080.435	3.96	\$12,199	3,080.435	5.02	\$15,464	\$3,265	26.76
2 Service Charge-unmetered	95.223	1.83	174	95.223	2.32	221	47	27.01
3 Service Charge-Night Use	0.769	347.77	267	0.769	347.77	267	0	0.00
4 Distrib. KW Annual	28,451	4.0591	115,485	28,451	3.8594	109,804	(5,681)	(4.92)
5 Distrib. KW Summer	10,540	7.5335	79,403	10,540	9.5415	100,567	21,164	26.65
6 Distribution kWhr, June-September	2,811,741	0.009532	26,802	2,811,741	0.003147	8,849	(17,953)	(66.98)
7 Distribution kWhr, October-May	4,936,479	0.003349	16,532	4,936,479	0.007967	39,329	22,797	137.90
8 Distribution kWhr, Night use, June-September	8,096	0.003349	27	8,096	0.007967	65	38	140.74
9 Distribution kWhr, Night use, October-May	14,738	0.003349	49	14,738	0.007967	117	68	138.78
10 SBC	7,771,054	0.007385	57,389	7,771,054	0.007385	57,389	0	0.00
11 NGC	7,771,054	(0.000093)	(723)	7,771,054	(0.000093)	(723)	0	0.00
12 STC-TBC	7,771,054	0.000000	0	7,771,054	0.000000	0	0	0.00
13 STC-MTC-Tax	7,771,054	0.000000	0	7,771,054	0.000000	0	0	0.00
14 System Control Charge	7,771,054	0.000000	0	7,771,054	0.000000	0	0	0.00
15 Solar Pilot Recovery Charge	7,771,054	0.000068	528	7,771,054	0.000068	528	0	0.00
16 Green Programs Recovery Charge	7,771,054	0.001006	7,818	7,771,054	0.001006	7,818	0	0.00
17 Tax Adjustment Credit	7,771,054	0.000000	0	7,771,054	0.000000	0	0	0.00
18 Green Enabling Mechanism	7,771,054	0.000000	0	7,771,054	0.000000	0	0	0.00
19 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	6		\$2.22/\$3.20	6	0	0.00
20 Facilities Chg.		1.45%	64		1.45%	64	0	0.00
21 Minimum			41			41	0	0.00
22 Distrib. Miscellaneous			(1,730)			(3,231)	(1,501)	86.76
23 Delivery subtotal	0		\$314,331	0		\$336,575	\$22,244	7.08
24 Unbilled Delivery			-74			-79	(5)	6.76
25 Delivery subtotal w unbilled			\$314,257			\$336,496	\$22,239	7.08

**RATE SCHEDULE GLP**  
**GENERAL LIGHTING AND POWER SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<b>Annualized Weather Normalized</b>			<b>Proposed</b>			<b>Difference</b>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b><u>Supply-BGS</u></b>									
1	Generation Capacity Obl June-September	10,125	5.7899	\$58,623	10,125	5.7899	\$58,623	\$0	0.00
2	Generation Capacity Obl October-May	20,210	5.7899	117,014	20,210	5.7899	117,014	0	0.00
3	Transmission Capacity Obl	26,519	8.8088	233,601	26,519	8.8088	233,601	0	0.00
4	BGS kWhr June - September not night use	2,811,741	0.059182	166,404	2,811,741	0.059182	166,404	0	0.00
5	BGS kWhr October - May not night use	4,936,479	0.060826	300,266	4,936,479	0.060826	300,266	0	0.00
6	BGS kWhr June - September night use	8,096	0.044488	360	8,096	0.044488	360	0	0.00
7	BGS kWhr October - May night use	14,738	0.048158	710	14,738	0.048158	710	0	0.00
8	BGS Reconciliation-RSCP	7,771,054	0.000000	0	7,771,054	0.000000	0	0	0.00
9	BGS Miscellaneous			(111)			(111)	0	0.00
10	Supply subtotal	7,771,054		\$876,867	7,771,054		\$876,867	\$0	0.00
11	Unbilled Supply			<u>2,542</u>			<u>2,542</u>	<u>0</u>	0.00
12	Supply Subtotal w Unbilled			\$879,409			\$879,409	\$0	0.00
13									
14	Total Delivery + Supply	7,771,054		<u>\$1,193,666</u>	7,771,054		<u>\$1,215,905</u>	<u>\$22,239</u>	1.86
15									
16									
17									
18									
19									
20									

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018



**RATE SCHEDULE LPL-Sec**  
**LARGE POWER & LIGHTING SERVICE-SECONDARY**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	
							(7=6-3)	(8=7/3)
<b><u>Supply-BGS</u></b>								
<b><u>0-499</u></b>								
1	Generation Capacity Obl - June-September	1,906	5.6805	\$10,827	1,931	5.6851	\$10,978	\$151 1.39
2	Generation Capacity Obl - October-May	3,834	5.7462	22,031	3,814	5.7441	21,908	-123 -0.56
3	Transmission Capacity Obl	5,264	7.6721	40,386	5,272	7.6667	40,419	33 0.08
4	BGS kWhr June-September On Peak	369,409	0.064221	23,724	374,328	0.064270	24,058	334 1.41
5	BGS kWhr June-September Off Peak	356,716	0.049101	17,515	361,468	0.049086	17,743	228 1.30
6	BGS kWhr October-May On Peak	688,039	0.064300	44,241	683,933	0.064286	43,967	-274 -0.62
7	BGS kWhr October-May Off Peak	718,994	0.051980	37,373	714,915	0.051996	37,173	-200 -0.54
<b><u>500+</u></b>								
9	Generation Capacity Obl - June-September	511	8.2211	4,201	517	8.2340	4,257	56 1.33
10	Generation Capacity Obl - October-May	1,006	8.3926	8,443	1,001	8.3906	8,399	-44 -0.52
11	Transmission Capacity Obl	1,391	7.4414	10,351	1,394	7.4326	10,361	10 0.10
12	BGS kWhr June-September On Peak	203,870	0.039064	7,964	206,506	0.038996	8,053	89 1.12
13	Spare	0	0.000000	0	0	0.000000	0	0 0.00
14	BGS kWhr October-May On Peak	372,397	0.053059	19,759	370,288	0.053196	19,698	-61 -0.31
15	Spare	0	0.000000	0	0	0.000000	0	0 0.00
16								
17	BGS Reconciliation-RSCP	2,133,158	(0.003415)	(7,285)	2,134,644	(0.003401)	(7,260)	25 -0.34
18	BGS Reconciliation-CIEP	576,267	0.000823	474	576,794	0.000801	462	-12 -2.53
19	BGS Miscellaneous	0		(80)	0		(80)	0 0.00
20	Supply subtotal	2,709,425		\$239,924	2,711,438		\$240,136	\$212 0.09
21	Unbilled Supply			<u>(4,789)</u>			<u>(4,865)</u>	<u>(76)</u> 1.59
22	Supply w Unbilled			\$235,135			\$235,271	\$136 0.06
23								
24	Total Delivery + Supply	11,296,945		<u>\$546,721</u>	11,306,794		<u>\$549,612</u>	<u>\$2,891</u> 0.53
25								
26								
27								
28								

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE LPL-Sec**  
**LARGE POWER & LIGHTING SERVICE-SECONDARY**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b><u>Delivery</u></b>								
1 Service Charge	104,357	347.77	\$36,292	104,357	347.77	\$36,292	\$0	0.00
2 Distrib. KW Annual	28,507	3.3530	95,584	28,507	3.7123	105,827	10,243	10.72
3 Distrib. KW June - September	10,151	7.9769	80,974	10,151	8.8316	89,650	8,676	10.71
4 Distribution kWhr On Peak June-September	2,170,314	0.000000	0	2,170,314	0.000000	0	0	0.00
5 Distribution kWhr Off Peak June-September	2,156,458	0.000000	0	2,156,458	0.000000	0	0	0.00
6 Distribution kWhr On Peak October-May	3,401,928	0.000000	0	3,401,928	0.000000	0	0	0.00
7 Distribution kWhr Off Peak October-May	3,578,094	0.000000	0	3,578,094	0.000000	0	0	0.00
8 SBC	11,306,794	0.007385	83,501	11,306,794	0.007385	83,501	0	0.00
9 NGC	11,306,794	(0.000093)	(1,052)	11,306,794	(0.000093)	(1,052)	0	0.00
10 STC-TBC	11,306,794	0.000000	0	11,306,794	0.000000	0	0	0.00
11 STC-MTC-Tax	11,306,794	0.000000	0	11,306,794	0.000000	0	0	0.00
12 System Control Charge	11,306,794	0.000000	0	11,306,794	0.000000	0	0	0.00
13 Solar Pilot Recovery Charge	11,306,794	0.000068	769	11,306,794	0.000068	769	0	0.00
14 CIEP Standby Fee	4,237,749	0.000150	636	4,237,749	0.000150	636	0	0.00
15 Green Programs Recovery Charge	11,306,794	0.001006	11,375	11,306,794	0.001006	11,375	0	0.00
16 Tax Adjustment Credit	11,306,794	0.000000	0	11,306,794	0.000000	0	0	0.00
17 Green Enabling Mechanism	11,306,794	0.000000	0	11,306,794	0.000000	0	0	0.00
18 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	129		\$2.22/\$3.20	129	0	0.00
19 Facilities Chg.		1.45%	242		1.45%	242	0	0.00
20 Minimum			0			0	0	0.00
21 Dist. Miscellaneous			(1,196)			(1,198)	(2)	0.17
22 Delivery subtotal	11,306,794		\$307,254	11,306,794		\$326,171	\$18,917	6.16
23 Unbilled Delivery			3,029			3,215	186	6.14
24 Delivery subtotal w unbilled			\$310,283			\$329,386	\$19,103	6.16

**RATE SCHEDULE LPL-Sec**  
**LARGE POWER & LIGHTING SERVICE-SECONDARY**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<b>Annualized Weather Normalized</b>			<b>Proposed</b>			<b>Difference</b>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b><u>Supply-BGS</u></b>									
<b><u>0-499</u></b>									
1	Generation Capacity Obl - June-September	6,472	5.7899	\$37,472	6,472	5.7899	\$37,472	\$0	0.00
2	Generation Capacity Obl - October-May	12,980	5.7899	75,153	12,980	5.7899	75,153	0	0.00
3	Transmission Capacity Obl	16,571	8.8088	145,971	16,571	8.8088	145,971	0	0.00
4	BGS kWhr June-September On Peak	1,420,824	0.070182	99,716	1,420,824	0.070182	99,716	0	0.00
5	BGS kWhr June-September Off Peak	1,411,753	0.044488	62,806	1,411,753	0.044488	62,806	0	0.00
6	BGS kWhr October-May On Peak	2,227,116	0.070426	156,847	2,227,116	0.070426	156,847	0	0.00
7	BGS kWhr October-May Off Peak	2,342,446	0.048158	112,808	2,342,446	0.048158	112,808	0	0.00
<b><u>500+</u></b>									
9	Generation Capacity Obl - June-September	3,437	8.4260	28,960	3,437	8.4260	28,960	0	0.00
10	Generation Capacity Obl - October-May	6,824	8.4260	57,499	6,824	8.4260	57,499	0	0.00
11	Transmission Capacity Obl	8,851	8.8088	77,967	8,851	8.8088	77,967	0	0.00
12	BGS kWhr June-September	1,494,195	0.036662	54,780	1,494,195	0.036662	54,780	0	0.00
13	Spare	0	0.036662	0	0	0.036662	0	0	0.00
14	BGS kWhr October-May	2,410,460	0.040859	98,489	2,410,460	0.040859	98,489	0	0.00
15	Spare	0	0.040859	0	0	0.040859	0	0	0.00
16									
17	BGS Reconciliation-RSCP	7,402,139	0.000000	0	7,402,139	0.000000	0	0	0.00
18	BGS Reconciliation-CIEP	3,904,655	0.000000	0	3,904,655	0.000000	0	0	0.00
19	BGS Miscellaneous			(80)			(80)	0	0.00
20	Supply subtotal	11,306,794		\$1,008,388	11,306,794		\$1,008,388	\$0	0.00
21	Unbilled Supply			(20,429)			(20,429)	0	0.00
22	Supply w Unbilled			\$987,959			\$987,959	\$0	0.00
23									
24	Total Delivery + Supply	11,306,794		<u>\$1,298,242</u>	11,306,794		<u>\$1,317,345</u>	<u>\$19,103</u>	1.47

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

[illegible]



RATE SCHEDULE LPL-Pri  
**LARGE POWER & LIGHTING SERVICE-PRIMARY**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b><u>Supply-BGS</u></b>								
1	Generation Capacity Obl June-September	474	8.6962	\$4,122	478	8.6841	\$4,151	\$29 0.70
2	Generation Capacity Obl October-May	1,020	8.5510	8,722	1017	8.5556	8,701	-21 -0.24
3	Transmission Capacity Obl	1,414	7.6294	10,788	1416	7.6236	10,795	7 0.06
4	BGS kWhr June-September	240,627	0.033417	8,041	242,332	0.033413	8,097	56 0.70
5	Spare	0	0.000000	0	0	0.000000	0	0 0.00
6	BGS kWhr October-May	474,523	0.046320	21,980	473,161	0.046259	21,888	-92 -0.42
7	Spare	0	0.000000	0	0	0.000000	0	0 0.00
8	BGS Reconciliation-CIEP	715,150	0.000917	656	715,493	0.000906	648	(8) (1.22)
9	BGS Miscellaneous			0			0	0 0.00
10	Supply subtotal	715,150		\$54,309	715,493		\$54,280	-\$29 -0.05
11	Unbilled Supply			<u>291</u>			<u>287</u>	<u>(4)</u> (1.37)
12	Supply w Unbilled			\$54,600			\$54,567	-\$33 -0.06
13								
14	Total Delivery + Supply	3,241,545		<u>\$120,386</u>	3,243,104		<u>\$120,390</u>	<u>\$4</u> 0.00

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE LPL-Pri**  
**LARGE POWER & LIGHTING SERVICE-PRIMARY**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b>Delivery</b>								
1 Service Charge	8.735	347.77	\$3,038	8.735	347.77	\$3,038	\$0	0.00
2 Service Charge-Alternate	0.286	17.88	5	0.286	22.67	6	1	20.00
3 Distrib. KW Annual	7,246	1.5684	11,365	7,246	1.7322	12,552	1,187	10.44
4 Distrib. KW June - September	2,445	8.7064	21,287	2,445	9.6157	23,510	2,223	10.44
5 Distribution kWhr On Peak June-September	578,402	0.000000	0	578,402	0.000000	0	0	0.00
6 Distribution kWhr Off Peak June-September	653,244	0.000000	0	653,244	0.000000	0	0	0.00
7 Distribution kWhr On Peak October-May	929,217	0.000000	0	929,217	0.000000	0	0	0.00
8 Distribution kWhr Off Peak October-May	1,082,241	0.000000	0	1,082,241	0.000000	0	0	0.00
9 SBC	3,243,104	0.007251	23,516	3,243,104	0.007251	23,516	0	0.00
10 NGC	3,243,104	(0.000091)	(295)	3,243,104	(0.000091)	(295)	0	0.00
11 STC-TBC	3,243,104	0.000000	0	3,243,104	0.000000	0	0	0.00
12 STC-MTC-Tax	3,243,104	0.000000	0	3,243,104	0.000000	0	0	0.00
13 System Control Charge	3,243,104	0.000000	0	3,243,104	0.000000	0	0	0.00
14 Solar Pilot Recovery Charge	3,243,104	0.000068	221	3,243,104	0.000068	221	0	0.00
15 CIEP Standby Fee	3,243,104	0.000150	486	3,243,104	0.000150	486	0	0.00
16 Green Programs Recovery Charge	3,243,104	0.001006	3,263	3,243,104	0.001006	3,263	0	0.00
17 Tax Adjustment Credit	3,243,104	0.000000	0	3,243,104	0.000000	0	0	0.00
18 Green Enabling Mechanism	3,243,104	0.000000	0	3,243,104	0.000000	0	0	0.00
19 Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	566		\$2.22/\$3.20	566	0	0.00
20 Facilities Chg.		1.45%	456		1.45%	456	0	0.00
21 Minimum			7			7	0	0.00
22 Dist. Miscellaneous			(323)			(323)	0	0.00
23 Delivery subtotal	3,243,104		\$63,592	3,243,104		\$67,003	\$3,411	5.36
24 Unbilled Delivery			564			594	30	5.32
25 Delivery subtotal w unbilled			\$64,156			\$67,597	\$3,441	5.36

**RATE SCHEDULE LPL-Pri**  
**LARGE POWER & LIGHTING SERVICE-PRIMARY**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue inThousands)

		<b>Annualized Weather Normalized</b>			<b>Proposed</b>			<b>Difference</b>	
		<b>Units</b>	<b>Rate</b>	<b>Revenue</b>	<b>Units</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Percent</b>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b>Supply-BGS</b>									
1	Generation Capacity Obl June-September	2,377	8.4260	\$20,029	2,377	8.4260	\$20,029	\$0	0.00
2	Generation Capacity Obl October-May	4,732	8.4260	39,872	4,732	8.4260	39,872	0	0.00
3	Transmission Capacity Obl	6,219	8.8088	54,782	6,219	8.8088	54,782	0	0.00
4	BGS kWhr June-September On Peak	578,402	0.034744	20,096	578,402	0.034744	20,096	0	0.00
5	BGS kWhr June-September Off Peak	653,244	0.034744	22,696	653,244	0.034744	22,696	0	0.00
6	BGS kWhr October-May On Peak	929,217	0.039220	36,444	929,217	0.039220	36,444	0	0.00
7	BGS kWhr October-May Off Peak	1,082,241	0.039220	42,445	1,082,241	0.039220	42,445	0	0.00
8	BGS Reconciliation-CIEP	3,243,104	0.000000	0	3,243,104	0.000000	0	0	0.00
9	BGS Miscellaneous			0			0	0	0.00
10	Supply subtotal	3,243,104		\$236,364	3,243,104		\$236,364	\$0	0.00
11	Unbilled Supply			<u>1,250</u>			<u>1,250</u>	0	0.00
12	Supply w Unbilled			\$237,614			\$237,614	\$0	0.00
13									
14	Total Delivery + Supply	3,243,104		<u>\$301,770</u>	3,243,104		<u>\$305,211</u>	<u>\$3,441</u>	1.14

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

[illegible]

**RATE SCHEDULE HTS-SUBTR.  
HIGH TENSION SERVICE-SUBTRANSMISSION  
Twelve Months Ended June 30, 2018**  
(Units & Revenue inThousands)

		<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)
								(8=7/3)
<b><u>Supply-BGS</u></b>								
1	Generation Capacity Obl June-September	216	8.1435	\$1,759	216	8.1435	\$1,759	\$0 0.00
2	Generation Capacity Obl October-May	579	8.3800	4,852	579	8.3800	4,852	0 0.00
3	Transmission Capacity Obl	815	7.1497	5,827	815	7.1497	5,827	0 0.00
4	BGS kWhr June-September	118,238	0.032612	3,856	118,238	0.032612	3,856	0 0.00
5	Spare	0	0.000000	0	0	0.000000	0	0 0.00
6	BGS kWhr October-May	249,712	0.045841	11,447	249,712	0.045841	11,447	0 0.00
7	Spare	0	0.000000	0	0	0.000000	0	0 0.00
8	BGS Reconciliation-CIEP	367,950	0.001084	399	367,950	0.001084	399	0 0.00
9	BGS Miscellaneous			-19			-19	0 0.00
10	Supply subtotal	367,950		\$28,121	367,950		\$28,121	\$0 0.00
11	Unbilled Supply			<u>(91)</u>			<u>(91)</u>	0 0.00
12	Supply w Unbilled			\$28,030			\$28,030	\$0 0.00
13								
14	Total Delivery + Supply	4,525,586		<u>\$92,119</u>	4,525,586		<u>\$92,119</u>	<u>\$0</u> 0.00

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE HTS-SUBTR.  
HIGH TENSION SERVICE-SUBTRANSMISSION  
Twelve Months Ended June 30, 2018**  
(Units & Revenue inThousands)

	Annualized Weather Normalized			Proposed			Difference	
	<u>Units</u> (1)	<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<b><u>Delivery</u></b>								
1 Service Charge	2,310	1,911.39	\$4,415	2,310	1,911.39	\$4,415	\$0	0.00
2 Distrib. KW Annual	11,906	0.9701	11,550	11,906	1.2235	14,567	3,017	26.12
3 Distrib. KW June - September	3,013	3.5067	10,566	3,013	4.4229	13,326	2,760	26.12
4 Distribution kWhr On Peak	1,593,764	0.000000	0	1,593,764	0.000000	0	0	0.00
5 Spare	0	0.000000	0	0	0.000000	0	0	0.00
6 Distribution kWhr On Peak	2,931,822	0.000000	0	2,931,822	0.000000	0	0	0.00
7 Spare	0	0.000000	0	0	0.000000	0	0	0.00
8 SBC	4,525,586	0.007136	32,295	4,525,586	0.007136	32,295	0	0.00
9 NGC	4,525,586	(0.000089)	(403)	4,525,586	(0.000089)	(403)	0	0.00
10 STC-TBC	4,525,586	0.000000	0	4,525,586	0.000000	0	0	0.00
11 STC-MTC-Tax	4,525,586	0.000000	0	4,525,586	0.000000	0	0	0.00
12 System Control Charge	4,525,586	0.000000	0	4,525,586	0.000000	0	0	0.00
13 Solar Pilot Recovery Charge	4,525,586	0.000068	308	4,525,586	0.000068	308	0	0.00
14 CIEP Standby Fee	4,525,586	0.000150	679	4,525,586	0.000150	679	0	0.00
15 Green Programs Recovery Charge	4,525,586	0.001006	4,553	4,525,586	0.001006	4,553	0	0.00
16 Tax Adjustment Credit	4,525,586	0.000000	0	4,525,586	0.000000	0	0	0.00
17 Green Enabling Mechanism	4,525,586	0.000000	0	4,525,586	0.000000	0	0	0.00
18 Duplicate Svc (Same Sub/Different Sub)		\$1.83/\$2.20	78		\$1.83/\$2.20	78	0	0.00
19 Facilities Chg.		1.45%	608		1.45%	608	0	0.00
20 Minimum			0			0	0	0.00
21 Dist. Miscellaneous			(517)			(516)	1	(0.19)
22 Delivery subtotal	4,525,586		\$64,132	4,525,586		\$69,910	\$5,778	9.01
23 Unbilled Delivery			(1,483)			(1,617)	(134)	9.04
24 Delivery subtotal w unbilled			\$62,649			\$68,293	\$5,644	9.01

**RATE SCHEDULE HTS-SUBTR.  
HIGH TENSION SERVICE-SUBTRANSMISSION  
Twelve Months Ended June 30, 2018**  
(Units & Revenue inThousands)

		Annualized			Proposed			Difference	
		Weather Normalized							
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b><u>Supply-BGS</u></b>									
1	Generation Capacity Obl June-September	2,728	8.4260	\$22,986	2,728	8.4260	\$22,986	\$0	0.00
2	Generation Capacity Obl October-May	5,431	8.4260	45,762	5,431	8.4260	45,762	0	0.00
3	Transmission Capacity Obl	7,320	8.8088	64,480	7,320	8.8088	64,480	0	0.00
4	BGS kWhr June-September	1,593,764	0.033860	53,965	1,593,764	0.033860	53,965	0	0.00
5	Spare	0	0.033860	0	0	0.033860	0	0	0.00
6	BGS kWhr October-May	2,931,822	0.038054	111,568	2,931,822	0.038054	111,568	0	0.00
7	Spare	0	0.038054	0	0	0.038054	0	0	0.00
8	BGS Reconciliation-CIEP	4,525,586	0.000000	0	4,525,586	0.000000	0	0	0.00
9	BGS Miscellaneous			-19			-19	0	0.00
10	Supply subtotal	4,525,586		\$298,742	4,525,586		\$298,742	\$0	0.00
11	Unbilled Supply			<u>(967)</u>			<u>(967)</u>	0	0.00
12	Supply w Unbilled			\$297,775			\$297,775	\$0	0.00
13									
14	Total Delivery + Supply	4,525,586		<u>\$360,424</u>	4,525,586		<u>\$366,068</u>	<u>\$5,644</u>	1.57

Notes: All customers assumed to be on BGS.  
Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE HTS-HV**  
**HIGH TENSION SERVICE-HIGH VOLTAGE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	<u>Units</u>	<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Service Charge	0.173	1,722.54	\$298	0.173	1,722.54	\$298	\$0	0.00
2 Distrib. KW Annual	3,185	0.6926	2,206	3,185	0.6926	2,206	0	0.00
3 Distrib. KW June - September	0	0.000000	0	0	0.000000	0	0	0.00
4 Distribution kWhr June - September	143,213	0.000000	0	143,213	0.000000	0	0	0.00
5 Spare	0	0.000000	0	0	0.000000	0	0	0.00
6 Distribution kWhr October - May	258,806	0.000000	0	258,806	0.000000	0	0	0.00
7 Spare	0	0.000000	0	0	0.000000	0	0	0.00
8 SBC	402,019	0.006935	2,788	402,019	0.006935	2,788	0	0.00
9 NGC	402,019	-0.000050	-20	402,019	-0.000050	-20	0	0.00
10 STC-TBC	402,019	0.000000	0	402,019	0.000000	0	0	0.00
11 STC-MTC-Tax	402,019	0.000000	0	402,019	0.000000	0	0	0.00
12 System Control Charge	402,019	0.000000	0	402,019	0.000000	0	0	0.00
13 Solar Pilot Recovery Charge	402,019	0.000055	22	402,019	0.000055	22	0	0.00
14 CIEP Standby Fee	402,019	0.000144	58	402,019	0.000144	58	0	0.00
15 Green Programs Recovery Charge	402,019	0.001015	408	402,019	0.001015	408	0	0.00
16 Tax Adjustment Credit	402,019	0.000000	0	402,019	0.000000	0	0	0.00
17 Green Enabling Mechanism	402,019	0.000000	0	402,019	0.000000	0	0	0.00
18 Facilities Chg.			37			37	0	0.00
19 Minimum			0			0	0	0.00
20 Dist. Miscellaneous			(66)			(66)	0	0.00
21 Delivery Subtotal	402,019		\$5,731	402,019		\$5,731	\$0	0.00
22 Unbilled Delivery			(443)			(443)	0	0.00
23 Delivery Subtotal w unbilled			\$5,288			\$5,288	\$0	0.00



**RATE SCHEDULE HTS-HV**  
**HIGH TENSION SERVICE-HIGH VOLTAGE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)
								(8=7/3)
<b><u>Supply-BGS</u></b>								
1	Generation Capacity Obl June-September	104	9.9231	\$1,032	104	9.9231	\$1,032	\$0 0.00
2	Generation Capacity Obl October-May	120	8.2500	990	120	8.2500	990	0 0.00
3	Transmission Capacity Obl	228	6.9649	1,588	228	6.9649	1,588	0 0.00
4	BGS kWhr June-September	42,983	0.009795	421	42,983	0.009795	421	0 0.00
5	Spare	0	0.000000	0	0	0.000000	0	0 0.00
6	BGS kWhr October-May	43,549	0.090725	3,951	43,549	0.090725	3,951	0 0.00
7	Spare	0	0.000000	0	0	0.000000	0	0 0.00
8	BGS Reconciliation-CIEP	86,532	(0.000023)	(2)	86,532	(0.000023)	(2)	0 0.00
9	BGS Miscellaneous			0	0		0	0 0.00
10	Supply subtotal	86,532		\$7,980	86,532		\$7,980	\$0 0.00
11	Unbilled Supply			<u>(1,736)</u>			<u>(1,736)</u>	0 0.00
12	Supply w Unbilled			\$6,244			\$6,244	\$0 0.00
13								
14	Total Delivery + Supply	402,019		<u>\$11,532</u>	402,019		<u>\$11,532</u>	<u>\$0</u> 0.00
15								
16								
17								
18								

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE HTS-HV**  
**HIGH TENSION SERVICE-HIGH VOLTAGE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b>Delivery</b>								
1 Service Charge	0.173	1,720.25	\$298	0.173	1,720.25	\$298	\$0	0.00
2 Distrib. KW Annual	3,185	0.5876	1,872	3,185	0.6476	2,063	191	10.20
3 Distrib. KW June - September	0	0.000000	0	0	0.000000	0	0	0.00
4 Distribution kWhr June - September	143,213	0.000000	0	143,213	0.000000	0	0	0.00
5 Spare	0	0.000000	0	0	0.000000	0	0	0.00
6 Distribution kWhr October - May	258,806	0.000000	0	258,806	0.000000	0	0	0.00
7 Spare	0	0.000000	0	0	0.000000	0	0	0.00
8 SBC	402,019	0.007060	2,838	402,019	0.007060	2,838	0	0.00
9 NGC	402,019	(0.000087)	(35)	402,019	(0.000087)	(35)	0	0.00
10 STC-TBC	402,019	0.000000	0	402,019	0.000000	0	0	0.00
11 STC-MTC-Tax	402,019	0.000000	0	402,019	0.000000	0	0	0.00
12 System Control Charge	402,019	0.000000	0	402,019	0.000000	0	0	0.00
13 Solar Pilot Recovery Charge	402,019	0.000068	27	402,019	0.000068	27	0	0.00
14 CIEP Standby Fee	402,019	0.000150	60	402,019	0.000150	60	0	0.00
15 Green Programs Recovery Charge	402,019	0.001006	404	402,019	0.001006	404	0	0.00
16 Tax Adjustment Credit	402,019	0.000000	0	402,019	0.000000	0	0	0.00
17 Green Enabling Mechanism	402,019	0.000000	0	402,019	0.000000	0	0	0.00
18 Facilities Chg.			37			37	0	0.00
19 Minimum			0			0	0	0.00
20 Dist. Miscellaneous			(66)			(66)	0	0.00
21 Delivery subtotal	402,019		\$5,435	402,019		\$5,626	\$191	3.51
22 Unbilled Delivery			(420)			(435)	(15)	3.57
23 Delivery subtotal w unbilled			\$5,015			\$5,191	\$176	3.51

**RATE SCHEDULE HTS-HV**  
**HIGH TENSION SERVICE-HIGH VOLTAGE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

		<b>Annualized Weather Normalized</b>			<b>Proposed</b>			<b>Difference</b>	
		<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Percent</u>
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
<b><u>Supply-BGS</u></b>									
1	Generation Capacity Obl June-September	201	8.4260	\$1,694	201	8.4260	\$1,694	\$0	0.00
2	Generation Capacity Obl October-May	438	8.4260	3,691	438	8.4260	3,691	0	0.00
3	Transmission Capacity Obl	523	8.8088	4,607	523	8.8088	4,607	0	0.00
4	BGS kWhr June-September	143,213	0.032041	4,589	143,213	0.032041	4,589	0	0.00
5	Spare	0	0.032041	0	0	0.032041	0	0	0.00
6	BGS kWhr October-May	258,806	0.039170	10,137	258,806	0.039170	10,137	0	0.00
7	Spare	0	0.039170	0	0	0.039170	0	0	0.00
8	BGS Reconciliation-CIEP	402,019	0.000000	0	402,019	0.000000	0	0	0.00
9	BGS Miscellaneous			0			0	0	0.00
10	Supply subtotal	402,019		\$24,718	402,019		\$24,718	\$0	0.00
11	Unbilled Supply			0			0	0	0.00
12	Supply w Unbilled			\$24,718			\$24,718	\$0	0.00
13									
14	Total Delivery + Supply	402,019		<u>\$29,733</u>	402,019		<u>\$29,909</u>	<u>\$176</u>	0.59

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE BPL**  
**BODY POLITIC LIGHTING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	<u>Units</u> (1)	<u>Actual</u>		<u>Weather Normalized</u>			<u>Difference</u>	
		<u>Rate</u> (2)	<u>Revenue</u> (3=1*2)	<u>Units</u> (4)	<u>Rate</u> (5)	<u>Revenue</u> (6=4*5)	<u>Revenue</u> (7=6-3)	<u>Percent</u> (8=7/3)
<b><u>Delivery</u></b>								
1 High Pressure Sodium	2,266.536	0	\$24,555	2,266.536	0	\$24,555	\$0	0.00
2 Metal Halide	281.316	0	6,302	281.316	0	6,302	0	0.00
3 Filament	153.684	0	559	153.684	0	559	0	0.00
4 Mercury Vapor	1,702.464	0	15,399	1,702.464	0	15,399	0	0.00
5 Fluorescent	0.204	0	3	0.204	0	3	0	0.00
6								
7 Distribution June-September	72,486	0.023860	\$1,917	72,486	0.023860	\$1,917	0	0.00
8 Distribution October-May	214,185	0.023860	4,923	214,185	0.023860	4,923	0	0.00
9 SBC	286,671	0.007200	2,064	286,671	0.007200	2,064	0	0.00
10 NGC	286,671	(0.000094)	(27)	286,671	(0.000094)	(27)	0	0.00
11 STC-TBC	286,671	0.000000	0	286,671	0.000000	0	0	0.00
12 STC-MTC-Tax	286,671	0.000000	0	286,671	0.000000	0	0	0.00
13 System Control Charge	286,671	0.000000	0	286,671	0.000000	0	0	0.00
14 Solar Pilot Recovery Charge	286,671	0.000052	15	286,671	0.000052	15	0	0.00
15 Green Programs Recovery Charge	286,671	0.001026	294	286,671	0.001026	294	0	0.00
16 Tax Adjustment Credit	286,671	0.000000	0	286,671	0.000000	0	0	0.00
17 Green Enabling Mechanism	286,671	0.000000	0	286,671	0.000000	0	0	0.00
18								
19 Pole Charges	555.636		2,169	555.636		2,169	0	0.00
20 Minimum			0			0	0	0.00
21 Miscellaneous			597			597	0	0.00
22 Delivery Subtotal	286,671		\$58,770	286,671		\$58,770	\$0	0.00
23 Unbilled Delivery			0			0	0	0.00
24 Delivery Subtotal w unbilled			\$58,770			\$58,770	\$0	0.00
25								
<b><u>Supply-BGS</u></b>								
27 BGS June-September	47,471	0.049693	2,359	47,471	0.049693	2,359	0	0.00
28 BGS October-May	134,730	0.050204	6,764	134,730	0.050204	6,764	0	0.00
29 BGS Reconciliation-RSCP	182,201	(0.003041)	(554)	182,201	(0.003041)	(554)	0	0.00
30 Miscellaneous			23			23	0	0.00
31 Supply subtotal	182,201		\$8,592	182,201		\$8,592	\$0	0.00
32 Unbilled Supply			0			0	0	0.00
33 Supply subtotal w unbilled			\$8,592			\$8,592	\$0	0.00
34								
35 Total Delivery + Supply	286,671		<u>\$67,362</u>	286,671		<u>\$67,362</u>	<u>\$0</u>	0.00
36								
37								
38								
39								
40								

Notes: Rates are annual averages derived from actual, excluding SUT.

**RATE SCHEDULE BPL**  
**BODY POLITIC LIGHTING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b>Delivery</b>								
1 High Pressure Sodium	2,266.536	0	\$ 25,814	2,266.536	0	\$ 28,041	\$2,227	8.63
2 Metal Halide	281.316	0	6,365	281.316	0	6,182	-183	-2.88
3 Filament	153.684	0	577	153.684	0	656	79	13.69
4 Mercury Vapor	1,702.464	0	18,768	1,702.464	0	18,904	136	0.72
5 Fluorescent	0.204	0	3	0.204	0	4	1	33.33
6								
7 Distribution June-September	72,486	0.015837	\$1,148	72,486	0.007326	\$531	-617	-53.75
8 Distribution October-May	214,185	0.015837	3,392	214,185	0.007326	1,569	-1,823	-53.74
9 SBC	286,671	0.007385	2,117	286,671	0.007385	2,117	0	0.00
10 NGC	286,671	(0.000093)	(27)	286,671	(0.000093)	(27)	0	0.00
11 STC-TBC	286,671	0.000000	0	286,671	0.000000	0	0	0.00
12 STC-MTC-Tax	286,671	0.000000	0	286,671	0.000000	0	0	0.00
13 System Control Charge	286,671	0.000000	0	286,671	0.000000	0	0	0.00
14 Solar Pilot Recovery Charge	286,671	0.000068	19	286,671	0.000068	19	0	0.00
15 Green Programs Recovery Charge	286,671	0.001006	288	286,671	0.001006	288	0	0.00
16 Tax Adjustment Credit	286,671	0.000000	0	286,671	0.000000	0	0	0.00
17 Green Enabling Mechanism	286,671	0.000000	0	286,671	0.000000	0	0	0.00
18								
19 Pole Charges	555.636		2,237	555.636		2,415	178	7.96
20 Minimum			0			0	0	0.00
21 Miscellaneous			597			599	2	0.34
22 Delivery Subtotal			\$61,298			\$61,298	\$0	0.00
23 Unbilled Delivery			0			0	0	0.00
24 Delivery Subtotal w unbilled			\$61,298			\$61,298	\$0	0.00
25								
<b>Supply-BGS</b>								
27 BGS June-September	72,486	0.046936	3,402	72,486	0.046936	3,402	0	0.00
28 BGS October-May	214,185	0.051712	11,076	214,185	0.051712	11,076	0	0.00
29 BGS Reconciliation-RSCP	286,671	0.000000	0	286,671	0.000000	0	0	0.00
30 Miscellaneous			23			23	0	0.00
31 Supply subtotal			\$14,501			\$14,501	\$0	0.00
32 Unbilled Supply			0			0	0	0.00
33 Supply subtotal w unbilled			\$14,501			\$14,501	\$0	0.00
34								
35 Total Delivery + Supply	286,671		\$75,799	286,671		\$75,799	\$0	0.00
36								
37								
38								
39								
40								

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

Notes: Rates are annual averages derived from actual, excluding SUT.

Notes: All customers assumed to be on BGS.  
WH, WHS & BPL-POF revenues shown to 3 decimals.  
Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

**RATE SCHEDULE PSAL**  
**PRIVATE STREET AND AREA LIGHTING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	<b>Actual</b>			<b>Weather Normalized</b>			<b>Difference</b>	
	<b>Units</b>	<b>Rate</b>	<b>Revenue</b>	<b>Units</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Percent</b>
<b><u>Delivery</u></b>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 High Pressure Sodium	818.700	0	\$14,582	818.700	0	\$14,582	\$0	0.00
2 Metal Halide	231.864	0	6,171	231.864	0	6,171	0	0.00
3 Filament	0.792	0	4	0.792	0	4	0	0.00
4 Mercury Vapor	102.132	0	1,465	102.132	0	1,465	0	0.00
5 Fluorescent	0.012	0	0	0.012	0	0	0	0.00
6								
7 Distribution June-September	42,122	0.026096	\$1,122	42,122	0.026096	\$1,122	0	0.00
8 Distribution October-May	111,312	0.026096	2,882	111,312	0.026096	2,882	0	0.00
9 SBC	153,434	0.007202	1,105	153,434	0.007202	1,105	0	0.00
10 NGC	153,434	(0.000091)	(14)	153,434	(0.000091)	(14)	0	0.00
11 STC-TBC	153,434	-0.000007	-1	153,434	-0.000007	-1	0	0.00
12 STC-MTC-Tax	153,434	0.000000	0	153,434	0.000000	0	0	0.00
13 System Control Charge	153,434	0.000000	0	153,434	0.000000	0	0	0.00
14 Solar Pilot Recovery Charge	153,434	0.000130	20	153,434	0.000130	20	0	0.00
15 Green Programs Recovery Charge	153,434	0.001023	157	153,434	0.001023	157	0	0.00
16 Tax Adjustment Credit	153,434	0.000000	0	153,434	0.000000	0	0	0.00
17 Green Enabling Mechanism	153,434	0.000000	0	153,434	0.000000	0	0	0.00
18								
19 Pole Charges	427.500		3,272	427.500		3,272	0	0.00
20 Minimum			0			0	0	0.00
21 Miscellaneous			169			169	0	0.00
22 Delivery Subtotal	153,434		\$30,934	153,434		\$30,934	\$0	0.00
23 Unbilled Delivery			<u>29</u>			<u>29</u>	<u>0</u>	0.00
24 Delivery Subtotal w unbilled			\$30,963			\$30,963	\$0	0.00
25								
26 <b><u>Supply-BGS</u></b>								
27 BGS June-September	38,226	0.047455	1,814	38,226	0.047455	1,814	0	0.00
28 BGS October-May	100,243	0.051405	5,153	100,243	0.051405	5,153	0	0.00
29 BGS Reconciliation-RSCP	138,469	(0.003466)	(480)	138,469	(0.003466)	(480)	0	0.00
30 Miscellaneous			147			147	0	0.00
31 Supply subtotal			\$6,634	138,469		\$6,634	\$0	0.00
32 Unbilled Supply			<u>(127)</u>			<u>(127)</u>	<u>0</u>	0.00
33 Supply subtotal w unbilled			\$6,507			\$6,507	\$0	0.00
34								
35 Total Delivery + Supply	153,434		<u>\$37,470</u>	153,434		<u>\$37,470</u>	<u>\$0</u>	0.00
36								
37								
38								
39								
40								

Notes: Rates are annual averages derived from actual, excluding SUT.



**RATE SCHEDULE PSAL**  
**PRIVATE STREET AND AREA LIGHTING SERVICE**  
**Twelve Months Ended June 30, 2018**  
 (Units & Revenue in Thousands)

	Annualized Weather Normalized			Proposed			Difference	
	Units (1)	Rate (2)	Revenue (3=1*2)	Units (4)	Rate (5)	Revenue (6=4*5)	Revenue (7=6-3)	Percent (8=7/3)
<b>Delivery</b>								
1 High Pressure Sodium	818.700	0	\$ 15,407	818.700	0	\$ 15,859	\$452	2.93
2 Metal Halide	231.864	0	6,308	231.864	0	6,538	230	3.65
3 Filament	0.792	0	4	0.792	0	5	1	25.00
4 Mercury Vapor	102.132	0	1,509	102.132	0	1,466	-43	-2.85
5 Fluorescent	0.012	0	-	0.012	0	-	0	0.00
6								
7 Distribution June-September	42,122	0.015201	\$640	42,122	0.007806	\$329	-311	-48.59
8 Distribution October-May	111,312	0.015201	1,692	111,312	0.007806	869	-823	-48.64
9 SBC	153,434	0.007385	1,133	153,434	0.007385	1,133	0	0.00
10 NGC	153,434	(0.000093)	(14)	153,434	(0.000093)	(14)	0	0.00
11 STC-TBC	153,434	0.000000	0	153,434	0.000000	0	0	0.00
12 STC-MTC-Tax	153,434	0.000000	0	153,434	0.000000	0	0	0.00
13 System Control Charge	153,434	0.000000	0	153,434	0.000000	0	0	0.00
14 Solar Pilot Recovery Charge	153,434	0.000068	10	153,434	0.000068	10	0	0.00
15 Green Programs Recovery Charge	153,434	0.001006	154	153,434	0.001006	154	0	0.00
16 Tax Adjustment Credit	153,434	0.000000	0	153,434	0.000000	0	0	0.00
17 Green Enabling Mechanism	153,434	0.000000	0	153,434	0.000000	0	0	0.00
18								
19 Pole Charges	427.500		3,510	427.500		4,055	545	15.53
20 Minimum			0			0	0	0.00
21 Miscellaneous			169			118	(51)	(30.18)
22 Delivery Subtotal			\$30,522			\$30,522	\$0	0.00
23 Unbilled Delivery			29			29	0	0.00
24 Delivery Subtotal w unbilled			\$30,551			\$30,551	\$0	0.00
25								
26 <b>Supply-BGS</b>								
27 BGS June-September	42,122	0.046936	1,977	42,122	0.046936	1,977	0	0.00
28 BGS October-May	111,312	0.051712	5,756	111,312	0.051712	5,756	0	0.00
29 BGS Reconciliation-RSCP	153,434	0.000000	0	153,434	0.000000	0	0	0.00
30 Miscellaneous			147			147	0	0.00
31 Supply subtotal			\$7,880			\$7,880	\$0	0.00
32 Unbilled Supply			(151)			(151)	0	0.00
33 Supply subtotal w unbilled			\$7,729			\$7,729	\$0	0.00
34								
35 Total Delivery + Supply	153,434		\$38,280	153,434		\$38,280	\$0	0.00
36								
37								
38								
39								
40								

Notes: All customers assumed to be on BGS.  
 Annualized Weather Normalized Revenue reflects Delivery rates in effect 5/1/2018

		Present		Proposed		
		Charge	Charge	Charge	Charge	
		w/out SUT	including SUT	w/out SUT	including SUT	Difference w/out SUT
Rate Schedules						
RS	Service Charge	\$2.27	\$2.42	\$4.26	\$4.54	\$1.99
	Distribution 0-600 Sum	\$0.034775	\$0.037079	\$0.060074	\$0.064054	\$0.025299
	Distribution 0-600 Win	\$0.033344	\$0.035553	\$0.029510	\$0.031465	(\$0.003834)
	Distribution over 600 Sum	\$0.038596	\$0.041153	\$0.060074	\$0.064054	\$0.021478
	Distribution over 600 Win	\$0.033344	\$0.035553	\$0.029510	\$0.031465	(\$0.003834)
RHS	Service Charge	\$2.27	\$2.42	\$4.26	\$4.54	\$1.99
	Distribution 0-600 Sum	\$0.048045	\$0.051228	\$0.058683	\$0.062571	\$0.010638
	Distribution 0-600 Win	\$0.030985	\$0.033038	\$0.036679	\$0.039109	\$0.005694
	Distribution over 600 Sum	\$0.053503	\$0.057048	\$0.058683	\$0.062571	\$0.005180
	Distribution over 600 Win	\$0.011382	\$0.012136	\$0.019079	\$0.020343	\$0.007697
	Common Use	\$0.053503	\$0.057048	\$0.058683	\$0.062571	\$0.005180
RLM	Service Charge	\$13.07	\$13.94	\$13.07	\$13.94	\$0.00
	Distrib. kWhr Summer On	\$0.057593	\$0.061409	\$0.081763	\$0.087180	\$0.024170
	Distrib. kWhr Summer Off	\$0.013382	\$0.014269	\$0.017151	\$0.018287	\$0.003769
	Distrib. kWhr Winter On	\$0.013382	\$0.014269	\$0.017151	\$0.018287	\$0.003769
	Distrib. kWhr Winter Off	\$0.013382	\$0.014269	\$0.017151	\$0.018287	\$0.003769
WH	Distribution	\$0.044336	\$0.047273	\$0.051648	\$0.055070	\$0.007312
WHS	Service Charge	\$0.52	\$0.55	\$0.66	\$0.70	\$0.14
	Distribution	\$0.000054	\$0.000058	\$0.001580	\$0.001685	\$0.001526
HS	Service Charge	\$3.11	\$3.32	\$3.94	\$4.20	\$0.83
	Distribution June-September	\$0.082837	\$0.088325	\$0.099284	\$0.105862	\$0.016447
	Distribution October-May	\$0.030413	\$0.032428	\$0.029964	\$0.031949	(\$0.000449)
GLP	Service Charge	\$3.96	\$4.22	\$5.02	\$5.35	\$1.06
	Service Charge-unmetered	\$1.83	\$1.95	\$2.32	\$2.47	\$0.49
	Service Charge-Night Use	\$347.77	\$370.81	\$347.77	\$370.81	\$0.00
	Distrib. KW Annual	\$4.0591	\$4.3280	\$3.8594	\$4.1151	-\$0.1997
	Distrib. KW Summer	\$7.5335	\$8.0326	\$9.5415	\$10.1736	\$2.0080
	Distribution kWhr, June-September	\$0.009532	\$0.010163	\$0.003147	\$0.003355	(\$0.006385)
	Distribution kWhr, October-May	\$0.003349	\$0.003571	\$0.007967	\$0.008495	\$0.004618
	Distribution kWhr, Night use, June-September	\$0.003349	\$0.003571	\$0.007967	\$0.008495	\$0.004618
	Distribution kWhr, Night use, October-May	\$0.003349	\$0.003571	\$0.007967	\$0.008495	\$0.004618

		Present		Proposed		
		Charge	Charge	Charge	Charge	
		w/out SUT	including SUT	w/out SUT	including SUT	Difference w/out SUT
Rate Schedules						
LPL-Secondary	Service Charge	\$347.77	\$370.81	\$347.77	\$370.81	\$0.00
	Distrib. KW Annual	\$3.3530	\$3.5751	\$3.7123	\$3.9582	\$0.3593
	Distrib. KW Summer	\$7.9769	\$8.5054	\$8.8316	\$9.4167	\$0.8547
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
LPL-Primary	Service Charge	\$347.77	\$370.81	\$347.77	\$370.81	\$0.00
	Service Charge-Alternate	\$17.88	\$19.06	\$22.67	\$24.17	\$4.79
	Distrib. KW Annual	\$1.5684	\$1.6723	\$1.7322	\$1.8470	\$0.1638
	Distrib. KW Summer	\$8.7064	\$9.2832	\$9.6157	\$10.2527	\$0.9093
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
HTS-Subtransmission	Service Charge	\$1,911.39	\$2,038.02	\$1,911.39	\$2,038.02	\$0.00
	Distrib. KW Annual	\$0.9701	\$1.0344	\$1.2235	\$1.3046	\$0.2534
	Distrib. KW Summer	\$3.5067	\$3.7390	\$4.4229	\$4.7159	\$0.9162
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
HTS-HV	Service Charge	\$1,720.25	\$1,834.22	\$1,720.25	\$1,834.22	\$0.00
	Distrib. KW Annual	\$0.5876	\$0.6265	\$0.6476	\$0.6905	\$0.0600
	Distribution kWhr	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
BPL	Distribution Sum	\$0.015837	\$0.016886	\$0.007326	\$0.007811	(\$0.008511)
	Distribution Winter	\$0.015837	\$0.016886	\$0.007326	\$0.007811	(\$0.008511)
BPL-POF	Distribution Sum	\$0.006524	\$0.006956	\$0.007322	\$0.007807	\$0.000798
	Distribution Winter	\$0.006524	\$0.006956	\$0.007322	\$0.007807	\$0.000798
PSAL	Distribution Sum	\$0.015201	\$0.016208	\$0.007806	\$0.008323	(\$0.007395)
	Distribution Winter	\$0.015201	\$0.016208	\$0.007806	\$0.008323	(\$0.007395)

**COMPARISON OF TYPICAL BILLS**  
**Rate Schedule RS**

		Annual Usages									
Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution 0-600 June - September	1,918	1,197	2,073	2,675	3,118	3,448	3,721	3,927	4,063	4,146	4,181
3 Distribution 0-600 October - May	3,032	647	1,086	1,429	1,726	2,043	2,340	2,603	2,793	2,929	2,981
4 Distribution over 600 June - September	1,019	3	22	107	321	650	1,123	1,763	2,669	4,010	8,094
5 Distribution over 600 October - May	949	1	5	12	35	77	179	351	695	1,426	3,743
6 Total	6,918	1,848	3,187	4,222	5,199	6,218	7,363	8,643	10,220	12,511	18,999
7											
8 Avg Summer Use	734	300	524	695	860	1,025	1,211	1,422	1,683	2,039	3,069
9 Avg Winter Use	498	81	136	180	220	265	315	369	436	544	840
10											
11 <b>Present Bill</b>											
12 Total Delivery	\$345.06	\$112.99	\$173.92	\$221.33	\$266.62	\$314.22	\$368.18	\$428.94	\$504.28	\$613.71	\$924.90
13 Total Supply	<u>852.90</u>	<u>225.25</u>	<u>388.58</u>	<u>515.62</u>	<u>636.77</u>	<u>764.06</u>	<u>908.26</u>	<u>1,070.46</u>	<u>1,271.43</u>	<u>1,563.68</u>	<u>2,394.00</u>
14 Totals	\$1,197.96	\$338.24	\$562.50	\$736.95	\$903.39	\$1,078.28	\$1,276.44	\$1,499.40	\$1,775.71	\$2,177.39	\$3,318.90
15											
16											
17											
18 <b>Proposed Bill</b>											
19 Total Delivery	\$391.58	\$158.05	\$233.96	\$292.45	\$347.98	\$404.99	\$469.27	\$541.48	\$630.47	\$756.82	\$1,117.42
20 Total Supply	<u>852.90</u>	<u>225.25</u>	<u>388.58</u>	<u>515.62</u>	<u>636.77</u>	<u>764.06</u>	<u>908.26</u>	<u>1,070.46</u>	<u>1,271.43</u>	<u>1,563.68</u>	<u>2,394.00</u>
21 Totals	\$1,244.48	\$383.30	\$622.54	\$808.07	\$984.75	\$1,169.05	\$1,377.53	\$1,611.94	\$1,901.90	\$2,320.50	\$3,511.42
22											
23											
24											
25 <b>Increase Amount</b>											
26 Delivery	\$46.52	\$45.06	\$60.04	\$71.12	\$81.36	\$90.77	\$101.09	\$112.54	\$126.19	\$143.11	\$192.52
27 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28 Totals	\$46.52	\$45.06	\$60.04	\$71.12	\$81.36	\$90.77	\$101.09	\$112.54	\$126.19	\$143.11	\$192.52
29											
30											
31											
32 <b>Increase Percent</b>											
33 Delivery	13.5	39.9	34.5	32.1	30.5	28.9	27.5	26.2	25.0	23.3	20.8
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	3.9	13.3	10.7	9.7	9.0	8.4	7.9	7.5	7.1	6.6	5.8
36											
37											
38											
39											
40											

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual kWhr usage.

## COMPARISON OF TYPICAL BILLS

## Rate Schedule RS

## Excluding Tax Adjustment Credit

		Annual Usages										
Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distribution 0-600 June - September	1,918	1,197	2,073	2,675	3,118	3,448	3,721	3,927	4,063	4,146	4,181
3	Distribution 0-600 October - May	3,032	647	1,086	1,429	1,726	2,043	2,340	2,603	2,793	2,929	2,981
4	Distribution over 600 June - September	1,019	3	22	107	321	650	1,123	1,763	2,669	4,010	8,094
5	Distribution over 600 October - May	949	1	5	12	35	77	179	351	695	1,426	3,743
6	Total	6,918	1,848	3,187	4,222	5,199	6,218	7,363	8,643	10,220	12,511	18,999
7												
8	Avg Summer Use	734	300	524	695	860	1,025	1,211	1,422	1,683	2,039	3,069
9	Avg Winter Use	498	81	136	180	220	265	315	369	436	544	840
10												
11	Present Bill											
12	Total Delivery	\$345.06	\$112.99	\$173.92	\$221.33	\$266.62	\$314.22	\$368.18	\$428.94	\$504.28	\$613.71	\$924.90
13	Total Supply	852.90	225.25	388.58	515.62	636.77	764.06	908.26	1,070.46	1,271.43	1,563.68	2,394.00
14		\$1,197.96	\$338.24	\$562.50	\$736.95	\$903.39	\$1,078.28	\$1,276.44	\$1,499.40	\$1,775.71	\$2,177.39	\$3,318.90
15												
16												
17												
18	Proposed Bill											
19	Total Delivery	\$429.30	\$168.13	\$251.33	\$315.47	\$376.33	\$438.89	\$509.41	\$588.60	\$686.19	\$825.03	\$1,221.00
20	Total Supply	852.90	225.25	388.58	515.62	636.77	764.06	908.26	1,070.46	1,271.43	1,563.68	2,394.00
21	Totals	\$1,282.20	\$393.38	\$639.91	\$831.09	\$1,013.10	\$1,202.95	\$1,417.67	\$1,659.06	\$1,957.62	\$2,388.71	\$3,615.00
22												
23												
24												
25	Increase Amount											
26	Delivery	\$84.24	\$55.14	\$77.41	\$94.14	\$109.71	\$124.67	\$141.23	\$159.66	\$181.91	\$211.32	\$296.10
27	Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Totals	\$84.24	\$55.14	\$77.41	\$94.14	\$109.71	\$124.67	\$141.23	\$159.66	\$181.91	\$211.32	\$296.10
29												
30												
31												
32	Increase Percent											
33	Delivery	24.4	48.8	44.5	42.5	41.1	39.7	38.4	37.2	36.1	34.4	32.0
34	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Totals	7.0	16.3	13.8	12.8	12.1	11.6	11.1	10.6	10.2	9.7	8.9

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual kWhr usage.

**COMPARISON OF TYPICAL BILLS**  
**Rate Schedule RHS**

		Annual Usages										
Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distribution 0-600 June - September	2,109	1,372	2,672	3,291	3,589	3,788	3,944	4,040	4,091	4,147	4,164
3	Distribution 0-600 October - May	4,544	1,157	2,267	2,638	2,785	2,889	2,932	2,963	2,981	2,985	2,993
4	Distribution over 600 June - September	1,197	13	174	499	966	1,499	2,311	3,212	4,474	6,043	12,458
5	Distribution over 600 October - May	6,111	30	363	1,033	1,756	2,595	3,582	4,771	6,121	8,261	15,587
6	Total	13,961	2,573	5,477	7,461	9,096	10,772	12,769	14,986	17,668	21,436	35,202
7												
8	Avg Summer Use	827	346	712	947	1,139	1,322	1,564	1,813	2,141	2,547	4,155
9	Avg Winter Use	1,332	148	329	459	568	686	814	967	1,138	1,406	2,322
10												
11	Present Bill											
12	Total Delivery	\$553.63	\$161.53	\$303.84	\$392.03	\$462.11	\$531.23	\$616.62	\$708.09	\$823.54	\$975.43	\$1,553.69
13	Total Supply	1,379.12	247.38	529.14	724.62	888.43	1,057.29	1,260.32	1,486.14	1,760.89	2,145.47	3,556.86
14	Totals	\$1,932.75	\$408.91	\$832.98	\$1,116.65	\$1,350.54	\$1,588.52	\$1,876.94	\$2,194.23	\$2,584.43	\$3,120.90	\$5,110.55
15												
16												
17												
18	Proposed Bill											
19	Total Delivery	\$655.48	\$204.01	\$364.81	\$465.01	\$544.13	\$622.17	\$717.60	\$820.03	\$948.09	\$1,118.25	\$1,760.89
20	Total Supply	1,379.12	247.38	529.14	724.62	888.43	1,057.29	1,260.32	1,486.14	1,760.89	2,145.47	3,556.86
21	Totals	\$2,034.60	\$451.39	\$893.95	\$1,189.63	\$1,432.56	\$1,679.46	\$1,977.92	\$2,306.17	\$2,708.98	\$3,263.72	\$5,317.75
22												
23												
24												
25	Increase Amount											
26	Delivery	\$101.85	\$42.48	\$60.97	\$72.98	\$82.02	\$90.94	\$100.98	\$111.94	\$124.55	\$142.82	\$207.20
27	Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Totals	\$101.85	\$42.48	\$60.97	\$72.98	\$82.02	\$90.94	\$100.98	\$111.94	\$124.55	\$142.82	\$207.20
29												
30												
31												
32	Increase Percent											
33	Delivery	18.4	26.3	20.1	18.6	17.7	17.1	16.4	15.8	15.1	14.6	13.3
34	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Totals	5.3	10.4	7.3	6.5	6.1	5.7	5.4	5.1	4.8	4.6	4.1

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual kWhr usage.

## COMPARISON OF TYPICAL BILLS

## Rate Schedule RHS

## Excluding Tax Adjustment Credit

		Annual Usages									
Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution 0-600 June - September	2,109	1,372	2,672	3,291	3,589	3,788	3,944	4,040	4,091	4,147	4,164
3 Distribution 0-600 October - May	4,544	1,157	2,267	2,638	2,785	2,889	2,932	2,963	2,981	2,985	2,993
4 Distribution over 600 June - September	1,197	13	174	499	966	1,499	2,311	3,212	4,474	6,043	12,458
5 Distribution over 600 October - May	6,111	30	363	1,033	1,756	2,595	3,582	4,771	6,121	8,261	15,587
6 Total	13,961	2,573	5,477	7,461	9,096	10,772	12,769	14,986	17,668	21,436	35,202
7											
8 Avg Summer Use	827	346	712	947	1,139	1,322	1,564	1,813	2,141	2,547	4,155
9 Avg Winter Use	1,332	148	329	459	568	686	814	967	1,138	1,406	2,322
10											
11 <b>Present Bill</b>											
12 Total Delivery	\$553.63	\$161.53	\$303.84	\$392.03	\$462.11	\$531.23	\$616.62	\$708.09	\$823.54	\$975.43	\$1,553.69
13 Total Supply	<u>1,379.12</u>	<u>247.38</u>	<u>529.14</u>	<u>724.62</u>	<u>888.43</u>	<u>1,057.29</u>	<u>1,260.32</u>	<u>1,486.14</u>	<u>1,760.89</u>	<u>2,145.47</u>	<u>3,556.86</u>
14 Totals	\$1,932.75	\$408.91	\$832.98	\$1,116.65	\$1,350.54	\$1,588.52	\$1,876.94	\$2,194.23	\$2,584.43	\$3,120.90	\$5,110.55
15											
16											
17											
18 <b>Proposed Bill</b>											
19 Total Delivery	\$687.35	\$209.88	\$377.31	\$482.04	\$564.90	\$646.76	\$746.75	\$854.24	\$988.43	\$1,167.19	\$1,841.26
20 Total Supply	<u>1,379.12</u>	<u>247.38</u>	<u>529.14</u>	<u>724.62</u>	<u>888.43</u>	<u>1,057.29</u>	<u>1,260.32</u>	<u>1,486.14</u>	<u>1,760.89</u>	<u>2,145.47</u>	<u>3,556.86</u>
21 Totals	\$2,066.47	\$457.26	\$906.45	\$1,206.66	\$1,453.33	\$1,704.05	\$2,007.07	\$2,340.38	\$2,749.32	\$3,312.66	\$5,398.12
22											
23											
24											
25 <b>Increase Amount</b>											
26 Delivery	\$133.72	\$48.35	\$73.47	\$90.01	\$102.79	\$115.53	\$130.13	\$146.15	\$164.89	\$191.76	\$287.57
27 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28 Totals	\$133.72	\$48.35	\$73.47	\$90.01	\$102.79	\$115.53	\$130.13	\$146.15	\$164.89	\$191.76	\$287.57
29											
30											
31											
32 <b>Increase Percent</b>											
33 Delivery	24.2	29.9	24.2	23.0	22.2	21.7	21.1	20.6	20.0	19.7	18.5
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	6.9	11.8	8.8	8.1	7.6	7.3	6.9	6.7	6.4	6.1	5.6
36											
37											
38											
39											
40											

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual kWhr usage.

**COMPARISON OF TYPICAL BILLS**  
**Rate Schedule RLM**

		Annual Usages									
<u>Units</u>	<u>Class Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution June - September On Peak	3,711	1,182	2,060	2,617	3,053	3,453	3,961	4,353	5,022	6,070	9,149
3 Distribution June - September Off Peak	4,087	1,372	2,274	2,846	3,220	3,658	4,173	4,587	5,280	6,399	10,033
4 Distribution October - May On Peak	4,296	1,428	2,201	2,750	3,220	3,656	4,102	4,746	5,438	6,631	11,219
5 Distribution October - May Off Peak	5,664	1,958	2,927	3,578	4,144	4,701	5,230	6,025	6,919	8,366	14,335
6 Total	17,758	5,940	9,462	11,791	13,636	15,468	17,465	19,711	22,659	27,465	44,737
7											
8 Avg Summer Use	1,950	639	1,083	1,366	1,568	1,778	2,033	2,235	2,575	3,117	4,796
9 Avg Winter Use	1,245	423	641	791	920	1,045	1,166	1,346	1,545	1,875	3,194
10											
11 <u>Present Bill</u>											
12 Total Delivery	\$753.30	\$360.53	\$483.43	\$563.61	\$626.89	\$688.13	\$758.27	\$828.78	\$928.55	\$1,089.17	\$1,634.19
13 Total Supply	<u>2,257.75</u>	<u>744.22</u>	<u>1,202.90</u>	<u>1,508.03</u>	<u>1,754.59</u>	<u>1,989.18</u>	<u>2,251.84</u>	<u>2,540.57</u>	<u>2,920.72</u>	<u>3,543.28</u>	<u>5,715.99</u>
14 Totals	\$3,011.05	\$1,104.75	\$1,686.33	\$2,071.64	\$2,381.48	\$2,677.31	\$3,010.11	\$3,369.35	\$3,849.27	\$4,632.45	\$7,350.18
15											
16											
17											
18 <u>Proposed Bill</u>											
19 Total Delivery	\$905.37	\$410.12	\$566.27	\$667.91	\$748.11	\$825.40	\$914.58	\$1,002.67	\$1,128.84	\$1,331.56	\$2,012.96
20 Total Supply	<u>2,257.75</u>	<u>744.22</u>	<u>1,202.90</u>	<u>1,508.03</u>	<u>1,754.59</u>	<u>1,989.18</u>	<u>2,251.84</u>	<u>2,540.57</u>	<u>2,920.72</u>	<u>3,543.28</u>	<u>5,715.99</u>
21 Totals	\$3,163.12	\$1,154.34	\$1,769.17	\$2,175.94	\$2,502.70	\$2,814.58	\$3,166.42	\$3,543.24	\$4,049.56	\$4,874.84	\$7,728.95
22											
23											
24											
25 <u>Increase Amount</u>											
26 Delivery	\$152.07	\$49.59	\$82.84	\$104.30	\$121.22	\$137.27	\$156.31	\$173.89	\$200.29	\$242.39	\$378.77
27 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28 Totals	\$152.07	\$49.59	\$82.84	\$104.30	\$121.22	\$137.27	\$156.31	\$173.89	\$200.29	\$242.39	\$378.77
29											
30											
31											
32 <u>Increase Percent</u>											
33 Delivery	20.2	13.8	17.1	18.5	19.3	19.9	20.6	21.0	21.6	22.3	23.2
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	5.1	4.5	4.9	5.0	5.1	5.1	5.2	5.2	5.2	5.2	5.2
36											
37											
38											
39											
40											

Notes: Bills include SUT.  
Each band represents a decile of customers segmented by annual kWhr usage.



**COMPARISON OF TYPICAL BILLS****Rate Schedule RLM****Excluding Tax Adjustment Credit****Annual Usages**

<b>Units</b>	<b>Class Avg</b>	<b>Band 1</b>	<b>Band 2</b>	<b>Band 3</b>	<b>Band 4</b>	<b>Band 5</b>	<b>Band 6</b>	<b>Band 7</b>	<b>Band 8</b>	<b>Band 9</b>	<b>Band 10</b>
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distribution June - September On Peak	3,711	1,182	2,060	2,617	3,053	3,453	3,961	4,353	5,022	6,070	9,149
3 Distribution June - September Off Peak	4,087	1,372	2,274	2,846	3,220	3,658	4,173	4,587	5,280	6,399	10,033
4 Distribution October - May On Peak	4,296	1,428	2,201	2,750	3,220	3,656	4,102	4,746	5,438	6,631	11,219
5 Distribution October - May Off Peak	5,664	1,958	2,927	3,578	4,144	4,701	5,230	6,025	6,919	8,366	14,335
6 Total	17,758	5,940	9,462	11,791	13,636	15,468	17,465	19,711	22,659	27,465	44,737
7											
8 Avg Summer Use	1,950	639	1,083	1,366	1,568	1,778	2,033	2,235	2,575	3,117	4,796
9 Avg Winter Use	1,245	423	641	791	920	1,045	1,166	1,346	1,545	1,875	3,194
10											
11 <b>Present Bill</b>											
12 Total Delivery	\$753.30	\$360.53	\$483.43	\$563.61	\$626.89	\$688.13	\$758.27	\$828.78	\$928.55	\$1,089.17	\$1,634.19
13 Total Supply	<u>2,257.75</u>	<u>744.22</u>	<u>1,202.90</u>	<u>1,508.03</u>	<u>1,754.59</u>	<u>1,989.18</u>	<u>2,251.84</u>	<u>2,540.57</u>	<u>2,920.72</u>	<u>3,543.28</u>	<u>5,715.99</u>
14 Totals	\$3,011.05	\$1,104.75	\$1,686.33	\$2,071.64	\$2,381.48	\$2,677.31	\$3,010.11	\$3,369.35	\$3,849.27	\$4,632.45	\$7,350.18
15											
16											
17											
18 <b>Proposed Bill</b>											
19 Total Delivery	\$905.37	\$410.12	\$566.27	\$667.91	\$748.11	\$825.40	\$914.58	\$1,002.67	\$1,128.84	\$1,331.56	\$2,012.96
20 Total Supply	<u>2,257.75</u>	<u>744.22</u>	<u>1,202.90</u>	<u>1,508.03</u>	<u>1,754.59</u>	<u>1,989.18</u>	<u>2,251.84</u>	<u>2,540.57</u>	<u>2,920.72</u>	<u>3,543.28</u>	<u>5,715.99</u>
21 Totals	\$3,163.12	\$1,154.34	\$1,769.17	\$2,175.94	\$2,502.70	\$2,814.58	\$3,166.42	\$3,543.24	\$4,049.56	\$4,874.84	\$7,728.95
22											
23											
24											
25 <b>Increase Amount</b>											
26 Delivery	\$152.07	\$49.59	\$82.84	\$104.30	\$121.22	\$137.27	\$156.31	\$173.89	\$200.29	\$242.39	\$378.77
27 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
28 Totals	\$152.07	\$49.59	\$82.84	\$104.30	\$121.22	\$137.27	\$156.31	\$173.89	\$200.29	\$242.39	\$378.77
29											
30											
31											
32 <b>Increase Percent</b>											
33 Delivery	20.2	13.8	17.1	18.5	19.3	19.9	20.6	21.0	21.6	22.3	23.2
34 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Totals	5.1	4.5	4.9	5.0	5.1	5.1	5.2	5.2	5.2	5.2	5.2
36											
37											
38											
39											
40											

Notes: Bills include SUT.  
Each band represents a decile of customers segmented by annual kWhr usage.

		Annual Usages										
		GLP Class										
	Units	Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distrib. KW Annual	107	94	108	117	137	155	186	198	209	200	116
3	Distrib. KW June-September	40	57	66	72	84	95	114	121	127	120	69
4	Distribution kWhr, June-September	10,622	2,693	4,911	6,388	8,828	11,464	15,786	19,531	23,984	27,505	20,622
5	Distribution kWhr, October-May	18,649	5,720	10,345	13,999	18,960	24,728	34,575	42,645	52,123	58,087	42,055
6												
7												
8	Total	29,271	8,413	15,257	20,388	27,788	36,192	50,361	62,176	76,106	85,592	62,676
9												
10	Gen Cap Obl June-September	38	33	38	42	48	55	67	71	75	70	40
11	Gen Cap Obl October-May	76	66	76	84	97	110	133	142	150	140	79
12	Trans Cap Obl	100	87	100	109	126	144	174	186	195	183	104
13												
14												
15	Present Bill											
16	Total Delivery	\$1,270.72	\$1,041.27	\$1,271.79	\$1,431.83	\$1,719.94	\$2,006.94	\$2,506.58	\$2,787.51	\$3,087.35	\$3,132.62	\$2,029.24
17	Total Supply	3,522.80	1,968.59	2,621.78	3,112.83	3,867.05	4,695.52	6,104.25	7,057.08	8,115.13	8,513.10	5,735.02
18	Totals	\$4,793.52	\$3,009.86	\$3,893.57	\$4,544.66	\$5,586.99	\$6,702.46	\$8,610.83	\$9,844.59	\$11,202.48	\$11,645.72	\$7,764.26
19												
20												
21												
22	Proposed Bill											
23	Total Delivery	\$1,366.64	\$1,167.80	\$1,420.92	\$1,600.02	\$1,916.59	\$2,233.66	\$2,787.30	\$3,095.24	\$3,422.66	\$3,459.97	\$2,232.96
24	Total Supply	3,522.80	1,968.59	2,621.78	3,112.83	3,867.05	4,695.52	6,104.25	7,057.08	8,115.13	8,513.10	5,735.02
25	Totals	\$4,889.44	\$3,136.39	\$4,042.70	\$4,712.85	\$5,783.64	\$6,929.18	\$8,891.55	\$10,152.32	\$11,537.79	\$11,973.07	\$7,967.98
26												
27												
28												
29	Increase Amount											
30	Delivery	\$95.92	\$126.53	\$149.13	\$168.19	\$196.65	\$226.72	\$280.72	\$307.73	\$335.31	\$327.35	\$203.72
31	Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Totals	\$95.92	\$126.53	\$149.13	\$168.19	\$196.65	\$226.72	\$280.72	\$307.73	\$335.31	\$327.35	\$203.72
33												
34												
35												
36	Increase Percent											
37	Delivery	7.5	12.2	11.7	11.7	11.4	11.3	11.2	11.0	10.9	10.4	10.0
38	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Totals	2.0	4.2	3.8	3.7	3.5	3.4	3.3	3.1	3.0	2.8	2.0

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual kWhr usage.

## COMPARISON OF TYPICAL BILLS

Rate Schedule GLPEstimated DemandExcluding Tax Adjustment CreditAnnual Usages

<u>GLP Class</u>		<u>Annual Usages</u>									
<u>Units</u>	<u>Avg</u>	<u>Band 1</u>	<u>Band 2</u>	<u>Band 3</u>	<u>Band 4</u>	<u>Band 5</u>	<u>Band 6</u>	<u>Band 7</u>	<u>Band 8</u>	<u>Band 9</u>	<u>Band 10</u>
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KWh Annual	107	94	108	117	137	155	186	198	209	200	116
3 Distrib. KWh June-September	40	57	66	72	84	95	114	121	127	120	69
4 Distribution kWhr, June-September	10,622	2,693	4,911	6,388	8,828	11,464	15,786	19,531	23,984	27,505	20,622
5 Distribution kWhr, October-May	18,649	5,720	10,345	13,999	18,960	24,728	34,575	42,645	52,123	58,087	42,055
6											
7											
8 Total	29,271	8,413	15,257	20,388	27,788	36,192	50,361	62,176	76,106	85,592	62,676
9											
10 Gen Cap Obl June-September	38	33	38	42	48	55	67	71	75	70	40
11 Gen Cap Obl October-May	76	66	76	84	97	110	133	142	150	140	79
12 Trans Cap Obl	100	87	100	109	126	144	174	186	195	183	104
13											
14											
15 <u>Present Bill</u>											
16 Total Delivery	\$1,270.72	\$1,041.27	\$1,271.79	\$1,431.83	\$1,719.94	\$2,006.94	\$2,506.58	\$2,787.51	\$3,087.35	\$3,132.62	\$2,029.24
17 Total Supply	<u>3,522.80</u>	<u>1,968.59</u>	<u>2,621.78</u>	<u>3,112.83</u>	<u>3,867.05</u>	<u>4,695.52</u>	<u>6,104.25</u>	<u>7,057.08</u>	<u>8,115.13</u>	<u>8,513.10</u>	<u>5,735.02</u>
18 Totals	\$4,793.52	\$3,009.86	\$3,893.57	\$4,544.66	\$5,586.99	\$6,702.46	\$8,610.83	\$9,844.59	\$11,202.48	\$11,645.72	\$7,764.26
19											
20											
21											
22 <u>Proposed Bill</u>											
23 Total Delivery	\$1,366.64	\$1,167.80	\$1,420.92	\$1,600.02	\$1,916.59	\$2,233.66	\$2,787.30	\$3,095.24	\$3,422.66	\$3,459.97	\$2,232.96
24 Total Supply	<u>3,522.80</u>	<u>1,968.59</u>	<u>2,621.78</u>	<u>3,112.83</u>	<u>3,867.05</u>	<u>4,695.52</u>	<u>6,104.25</u>	<u>7,057.08</u>	<u>8,115.13</u>	<u>8,513.10</u>	<u>5,735.02</u>
25 Totals	\$4,889.44	\$3,136.39	\$4,042.70	\$4,712.85	\$5,783.64	\$6,929.18	\$8,891.55	\$10,152.32	\$11,537.79	\$11,973.07	\$7,967.98
26											
27											
28											
29 <u>Increase Amount</u>											
30 Delivery	\$95.92	\$126.53	\$149.13	\$168.19	\$196.65	\$226.72	\$280.72	\$307.73	\$335.31	\$327.35	\$203.72
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$95.92	\$126.53	\$149.13	\$168.19	\$196.65	\$226.72	\$280.72	\$307.73	\$335.31	\$327.35	\$203.72
33											
34											
35											
36 <u>Increase Percent</u>											
37 Delivery	7.5	12.2	11.7	11.7	11.4	11.3	11.2	11.0	10.9	10.4	10.0
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	2.0	4.2	3.8	3.7	3.5	3.4	3.3	3.1	3.0	2.8	2.6
40											
41											
42											
43											
44											

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual kWhr usage.

**Rate Schedule GLP**  
**Measured Demand**

Page 5 of 8

		Annual Usages										
Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distrib. KW Annual	107	2	6	9	12	16	22	29	38	53	95
3	Distrib. KW June-September	40	1	3	5	7	9	12	16	22	30	53
4	Distribution kWhr, June-September	10,622	88	207	312	429	579	752	995	1,306	1,848	3,336
5	Distribution kWhr, October-May	18,649	149	357	549	769	1,043	1,399	1,852	2,483	3,478	6,203
6												
7												
8	Total	29,271	237	564	861	1,198	1,622	2,151	2,847	3,790	5,326	9,539
9												
10	Gen Cap Obl June-September	38	1	2	2	3	5	6	9	12	17	29
11	Gen Cap Obl October-May	76	1	3	5	7	9	13	17	24	33	57
12	Trans Cap Obl	100	2	4	6	9	12	17	23	31	43	74
13												
14												
15	<b><u>Present Bill</u></b>											
16	Total Delivery	\$1,270.72	\$75.23	\$109.14	\$139.79	\$175.21	\$219.17	\$274.36	\$346.42	\$444.81	\$604.19	\$1,031.34
17	Total Supply	<u>3,522.80</u>	<u>43.36</u>	<u>103.54</u>	<u>159.40</u>	<u>226.83</u>	<u>308.17</u>	<u>417.10</u>	<u>555.62</u>	<u>751.23</u>	<u>1,056.83</u>	<u>1,839.78</u>
18	Totals	\$4,793.52	\$118.59	\$212.68	\$299.19	\$402.04	\$527.34	\$691.46	\$902.04	\$1,196.04	\$1,661.02	\$2,871.12
19												
20												
21												
22	<b><u>Proposed Bill</u></b>											
23	Total Delivery	\$1,366.64	\$91.26	\$128.62	\$162.44	\$201.64	\$250.21	\$311.38	\$390.97	\$499.99	\$676.00	\$1,146.39
24	Total Supply	<u>3,522.80</u>	<u>43.36</u>	<u>103.54</u>	<u>159.40</u>	<u>226.83</u>	<u>308.17</u>	<u>417.10</u>	<u>555.62</u>	<u>751.23</u>	<u>1,056.83</u>	<u>1,839.78</u>
25	Totals	\$4,889.44	\$134.62	\$232.16	\$321.84	\$428.47	\$558.38	\$728.48	\$946.59	\$1,251.22	\$1,732.83	\$2,986.17
26												
27												
28												
29	<b><u>Increase Amount</u></b>											
30	Delivery	\$95.92	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81	\$115.05
31	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32	Totals	\$95.92	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81	\$115.05
33												
34												
35												
36	<b><u>Increase Percent</u></b>											
37	Delivery	7.5	21.3	17.8	16.2	15.1	14.2	13.5	12.9	12.4	11.9	11.2
38	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Totals	2.0	13.5	9.2	7.6	6.6	5.9	5.4	4.9	4.6	4.3	4.0

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual load factor.

## COMPARISON OF TYPICAL BILLS

Schedule SS-E12 R-1

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**Rate Schedule GLP**

### Measured Demand

**Excluding Tax Adjustment Credit**

		Annual Usages										
Units		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2	Distrib. KW Annual	107	2	6	9	12	16	22	29	38	53	95
3	Distrib. KW June-September	40	1	3	5	7	9	12	16	22	30	53
4	Distribution kWhr, June-September	10,622	88	207	312	429	579	752	995	1,306	1,848	3,336
5	Distribution kWhr, October-May	18,649	149	357	549	769	1,043	1,399	1,852	2,483	3,478	6,203
6												
7												
8	Total	29,271	237	564	861	1,198	1,622	2,151	2,847	3,790	5,326	9,539
9												
10	Gen Cap Obl June-September	38	1	2	2	3	5	6	9	12	17	29
11	Gen Cap Obl October-May	76	1	3	5	7	9	13	17	24	33	57
12	Trans Cap Obl	100	2	4	6	9	12	17	23	31	43	74
13												
14												
15	<u>Present Bill</u>											
16	Total Delivery	\$1,270.72	\$75.23	\$109.14	\$139.79	\$175.21	\$219.17	\$274.36	\$346.42	\$444.81	\$604.19	\$1,031.34
17	Total Supply	<u>3,522.80</u>	<u>43.36</u>	<u>103.54</u>	<u>159.40</u>	<u>226.83</u>	<u>308.17</u>	<u>417.10</u>	<u>555.62</u>	<u>751.23</u>	<u>1,056.83</u>	<u>1,839.78</u>
18	Totals	\$4,793.52	\$118.59	\$212.68	\$299.19	\$402.04	\$527.34	\$691.46	\$902.04	\$1,196.04	\$1,661.02	\$2,871.12
19												
20												
21												
22	<u>Proposed Bill</u>											
23	Total Delivery	\$1,366.64	\$91.26	\$128.62	\$162.44	\$201.64	\$250.21	\$311.38	\$390.97	\$499.99	\$676.00	\$1,146.39
24	Total Supply	<u>3,522.80</u>	<u>43.36</u>	<u>103.54</u>	<u>159.40</u>	<u>226.83</u>	<u>308.17</u>	<u>417.10</u>	<u>555.62</u>	<u>751.23</u>	<u>1,056.83</u>	<u>1,839.78</u>
25	Totals	\$4,889.44	\$134.62	\$232.16	\$321.84	\$428.47	\$558.38	\$728.48	\$946.59	\$1,251.22	\$1,732.83	\$2,986.17
26												
27												
28												
29	<u>Increase Amount</u>											
30	Delivery	\$95.92	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81	\$115.05
31	Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32	Totals	\$95.92	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81	\$115.05
33												
34												
35												
36	<u>Increase Percent</u>											
37	Delivery	7.5	21.3	17.8	16.2	15.1	14.2	13.5	12.9	12.4	11.9	11.2
38	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Totals	2.0	13.5	9.2	7.6	6.6	5.9	5.4	4.9	4.6	4.3	4.0

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual load factor.

Customers segmented by annual load factor.  
 Weighted at LPL-S BGS weighted average of the three subsets.

		Annual Usages									
Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1	Serv Chg	12	12	12	12	12	12	12	12	12	12
2	Distrib. KW Annual	3,278	2,146	2,479	2,870	2,938	3,339	3,195	3,493	3,785	5,645
3	Distrib. KW June - September	1,167	747	887	1,042	1,058	1,197	1,155	1,267	1,364	1,963
4	Distribution kWhr On Peak June-September	249,576	78,087	132,516	181,437	195,460	236,936	239,687	271,375	307,219	506,906
5	Distribution kWhr Off Peak June-September	247,983	55,037	96,758	141,951	163,337	208,926	227,819	274,991	324,574	650,837
6	Distribution kWhr On Peak October-May	391,206	136,174	221,806	295,547	325,272	398,252	393,892	450,016	519,468	921,676
7	Distribution kWhr Off Peak October-May	411,464	99,303	175,973	251,487	295,075	379,982	395,269	481,200	574,320	1,204,665
8	Total	1,300,229	368,600	627,053	870,421	979,144	1,224,095	1,256,666	1,477,581	1,725,582	3,284,084
9											
10	Gen Cap Obl June-September	1,139	381	651	905	978	1,163	1,149	1,295	1,430	2,128
11	Gen Cap Obl October-May	2,277	762	1,303	1,810	1,957	2,326	2,297	2,590	2,860	3,348
12	Trans Cap Obl	2,923	932	1,617	2,256	2,483	2,973	2,990	3,372	3,724	5,665
13											
14											
15	Present Bill										
16	Total Delivery	\$37,902.09	\$21,824.30	\$26,553.60	\$31,472.75	\$32,843.61	\$37,683.78	\$37,108.21	\$41,131.87	\$45,249.45	\$53,295.79
17	Total Supply	121,819.20	37,030.73	63,281.41	87,838.73	97,328.73	119,043.20	120,467.89	138,933.80	158,372.96	194,368.39
18	Totals	\$159,721.29	\$58,855.03	\$89,835.01	\$119,311.48	\$130,172.34	\$156,726.98	\$157,576.10	\$180,065.67	\$203,622.41	\$247,664.18
19											
20											
21											
22	Proposed Bill										
23	Total Delivery	\$40,221.38	\$23,327.35	\$28,311.91	\$33,521.35	\$34,933.31	\$40,053.76	\$39,384.82	\$43,624.66	\$47,942.14	\$56,403.23
24	Total Supply	121,819.20	37,030.73	63,281.41	87,838.73	97,328.73	119,043.20	120,467.89	138,933.80	158,372.96	194,368.39
25	Totals	\$162,040.58	\$60,358.08	\$91,593.32	\$121,360.08	\$132,262.04	\$159,096.96	\$159,852.71	\$182,558.46	\$206,315.10	\$250,771.62
26											
27											
28											
29	Increase Amount										
30	Delivery	\$2,319.29	\$1,503.05	\$1,758.31	\$2,048.60	\$2,089.70	\$2,369.98	\$2,276.61	\$2,492.79	\$2,692.69	\$3,107.44
31	Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Totals	\$2,319.29	\$1,503.05	\$1,758.31	\$2,048.60	\$2,089.70	\$2,369.98	\$2,276.61	\$2,492.79	\$2,692.69	\$3,107.44
33											
34											
35											
36	Increase Percent										
37	Delivery	6.1	6.9	6.6	6.5	6.4	6.3	6.1	6.1	6.0	5.8
38	Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Totals	1.5	2.6	2.0	1.7	1.6	1.5	1.4	1.4	1.3	1.3

**Schedule SS-E12 R-1**  
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Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual load factor.  
For presentation purposes, all bands billed at LPL-S BGS weighted average of the three subsets.

**COMPARISON OF TYPICAL BILLS**  
**Rate Schedule LPL-Primary**

		Annual Usages									
Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	9,636	512,999	936,201	1,417,623	1,187,057	1,896,663	2,113,850	2,983,941	3,908,595	3,878,002	5,687,414
3 Distrib. KW Summer	3,251	1,619	2,119	2,676	2,105	3,199	3,297	4,276	5,161	4,864	6,273
4 Distribution kWhr On Peak June-September	769,152	170,720	344,280	491,198	415,979	644,943	731,956	965,543	1,229,591	1,202,618	1,659,811
5 Distribution kWhr Off Peak June-September	868,676	186,585	303,042	490,224	421,371	653,636	747,317	1,121,691	1,494,052	1,472,036	2,221,374
6 Distribution kWhr On Peak October-May	1,235,661	315,544	600,395	842,212	696,467	1,148,974	1,229,464	1,594,733	2,008,141	2,124,421	3,097,027
7 Distribution kWhr Off Peak October-May	1,439,150	332,598	601,321	873,753	724,728	1,235,624	1,299,187	1,865,883	2,444,403	2,646,802	4,165,546
8 Total	4,312,639	1,005,446	1,849,039	2,697,387	2,258,545	3,683,177	4,007,924	5,547,849	7,176,187	7,445,876	11,143,757
9											
10 Gen Cap Obl June-September	3,161	594	1,387	2,197	1,825	2,840	3,261	4,184	5,344	4,976	6,592
11 Gen Cap Obl October-May	6,293	1,189	2,774	4,395	3,649	5,680	6,522	8,368	10,688	9,952	13,184
12 Trans Cap Obl	8,270	1,513	3,543	5,718	4,782	7,321	8,405	11,152	14,250	13,103	17,723
13											
14											
15 <b>Present Bill</b>											
16 Total Delivery	\$89,298.66	\$886,356.04	\$1,606,263.91	\$2,424,096.93	\$2,029,298.12	\$3,238,859.46	\$3,605,882.95	\$5,083,788.14	\$6,652,860.79	\$6,601,348.95	\$9,673,371.15
17 Total Supply	<u>335,141.99</u>	<u>70,572.86</u>	<u>144,903.02</u>	<u>221,046.55</u>	<u>184,541.35</u>	<u>293,131.16</u>	<u>327,376.80</u>	<u>439,553.35</u>	<u>564,973.23</u>	<u>555,784.90</u>	<u>791,616.76</u>
18 Totals	\$424,440.65	\$956,928.90	\$1,751,166.93	\$2,645,143.48	\$2,213,839.47	\$3,531,990.62	\$3,933,259.75	\$5,523,341.49	\$7,217,834.02	\$7,157,133.85	\$10,464,987.91
19											
20											
21											
22 <b>Proposed Bill</b>											
23 Total Delivery	\$94,133.92	\$977,546.58	\$1,771,872.99	\$2,674,350.02	\$2,238,717.82	\$3,573,307.47	\$3,978,369.43	\$5,609,228.34	\$7,340,696.14	\$7,283,551.22	\$10,673,044.08
24 Total Supply	<u>335,141.99</u>	<u>70,572.86</u>	<u>144,903.02</u>	<u>221,046.55</u>	<u>184,541.35</u>	<u>293,131.16</u>	<u>327,376.80</u>	<u>439,553.35</u>	<u>564,973.23</u>	<u>555,784.90</u>	<u>791,616.76</u>
25 Totals	\$429,275.91	\$1,048,119.44	\$1,916,776.01	\$2,895,396.57	\$2,423,259.17	\$3,866,438.63	\$4,305,746.23	\$6,048,781.69	\$7,905,669.37	\$7,839,336.12	\$11,464,660.84
26											
27											
28											
29 <b>Increase Amount</b>											
30 Delivery	\$4,835.26	\$91,190.54	\$165,609.08	\$250,253.09	\$209,419.70	\$334,448.01	\$372,486.48	\$525,440.20	\$687,835.35	\$682,202.27	\$999,672.93
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$4,835.26	\$91,190.54	\$165,609.08	\$250,253.09	\$209,419.70	\$334,448.01	\$372,486.48	\$525,440.20	\$687,835.35	\$682,202.27	\$999,672.93
33											
34											
35											
36 <b>Increase Percent</b>											
37 Delivery	5.4	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	1.1	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.6
40											
41											
42											
43											
44											

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual load factor.



## COMPARISON OF TYPICAL BILLS

## Rate Schedule LPL-Primary

## Excluding Tax Adjustment Credit

		Annual Usages									
Units	Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10
1 Serv Chg	12	12	12	12	12	12	12	12	12	12	12
2 Distrib. KW Annual	9,636	512,999	936,201	1,417,623	1,187,057	1,896,663	2,113,850	2,983,941	3,908,595	3,878,002	5,687,414
3 Distrib. KW Summer	3,251	1,619	2,119	2,676	2,105	3,199	3,297	4,276	5,161	4,864	6,273
4 Distribution kWhr On Peak June-September	769,152	170,720	344,280	491,198	415,979	644,943	731,956	965,543	1,229,591	1,202,618	1,659,811
5 Distribution kWhr Off Peak June-September	868,676	186,585	303,042	490,224	421,371	653,636	747,317	1,121,691	1,494,052	1,472,036	2,221,374
6 Distribution kWhr On Peak October-May	1,235,661	315,544	600,395	842,212	696,467	1,148,974	1,229,464	1,594,733	2,008,141	2,124,421	3,097,027
7 Distribution kWhr Off Peak October-May	1,439,150	332,598	601,321	873,753	724,728	1,235,624	1,299,187	1,865,883	2,444,403	2,646,802	4,165,546
8 Total	4,312,639	1,005,446	1,849,039	2,697,387	2,258,545	3,683,177	4,007,924	5,547,849	7,176,187	7,445,876	11,143,757
9											
10 Gen Cap Obl June-September	3,161	594	1,387	2,197	1,825	2,840	3,261	4,184	5,344	4,976	6,592
11 Gen Cap Obl October-May	6,293	1,189	2,774	4,395	3,649	5,680	6,522	8,368	10,688	9,952	13,184
12 Trans Cap Obl	8,270	1,513	3,543	5,718	4,782	7,321	8,405	11,152	14,250	13,103	17,723
13											
14											
15 <b>Present Bill</b>											
16 Total Delivery	\$89,298.66	\$886,356.04	\$1,606,263.91	\$2,424,096.93	\$2,029,298.12	\$3,238,859.46	\$3,605,882.95	\$5,083,788.14	\$6,652,860.79	\$6,601,348.95	\$9,673,371.15
17 Total Supply	<u>335,141.99</u>	<u>70,572.86</u>	<u>144,903.02</u>	<u>221,046.55</u>	<u>184,541.35</u>	<u>293,131.16</u>	<u>327,376.80</u>	<u>439,553.35</u>	<u>564,973.23</u>	<u>555,784.90</u>	<u>791,616.76</u>
18 Totals	\$424,440.65	\$956,928.90	\$1,751,166.93	\$2,645,143.48	\$2,213,839.47	\$3,531,990.62	\$3,933,259.75	\$5,523,341.49	\$7,217,834.02	\$7,157,133.85	\$10,464,987.91
19											
20											
21											
22 <b>Proposed Bill</b>											
23 Total Delivery	\$94,133.92	\$977,546.58	\$1,771,872.99	\$2,674,350.02	\$2,238,717.82	\$3,573,307.47	\$3,978,369.43	\$5,609,228.34	\$7,340,696.14	\$7,283,551.22	\$10,673,044.08
24 Total Supply	<u>335,141.99</u>	<u>70,572.86</u>	<u>144,903.02</u>	<u>221,046.55</u>	<u>184,541.35</u>	<u>293,131.16</u>	<u>327,376.80</u>	<u>439,553.35</u>	<u>564,973.23</u>	<u>555,784.90</u>	<u>791,616.76</u>
25 Totals	\$429,275.91	\$1,048,119.44	\$1,916,776.01	\$2,895,396.57	\$2,423,259.17	\$3,866,438.63	\$4,305,746.23	\$6,048,781.69	\$7,905,669.37	\$7,839,336.12	\$11,464,660.84
26											
27											
28											
29 <b>Increase Amount</b>											
30 Delivery	\$4,835.26	\$91,190.54	\$165,609.08	\$250,253.09	\$209,419.70	\$334,448.01	\$372,486.48	\$525,440.20	\$687,835.35	\$682,202.27	\$999,672.93
31 Supply	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
32 Totals	\$4,835.26	\$91,190.54	\$165,609.08	\$250,253.09	\$209,419.70	\$334,448.01	\$372,486.48	\$525,440.20	\$687,835.35	\$682,202.27	\$999,672.93
33											
34											
35											
36 <b>Increase Percent</b>											
37 Delivery	5.4	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3
38 Supply	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 Totals	1.1	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.6
40											
41											
42											
43											
44											

Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual load factor.



Notes: Bills include SUT  
Each band represents a decile of customers segmented by annual load factor.

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S	1	SUMMARY OF RESULTS									
S	2	DEVELOPMENT OF RETURN									
S	3		Sub-Schedule Ref								
S	4	RATE BASE									
S	5	Plant in Service									
S	6	Production Plant E310-E346	SCH RBP, LN 8	0	0	0	0	0	0	0	0
S	7	Transmission Plant E350-E359	SCH RBP, LN 16	0	0	0	0	0	0	0	0
S	8	Distribution Plant									
S	9	Land & Structures E360-E361	SCH RBP, LN 26	239,473,888	92,345,042	719,697	1,600,905	4,457	70	111,101	980,046
S	10	Station Equipment E362	SCH RBP, LN 35	1,067,931,632	411,811,876	3,209,483	7,139,223	19,876	311	495,453	4,370,506
S	11	Poles, Towers, and Fixtures E364	SCH RBP, LN 49	753,985,879	307,431,929	2,357,817	5,335,979	14,124	221	368,793	11,219,792
S	12	OH Conductors and Devices E365	SCH RBP, LN 67	1,748,436,545	702,057,900	5,374,316	12,187,009	32,066	502	841,898	9,277,380
S	13	UG Conductors E366	SCH RBP, LN 74	487,461,132	203,904,319	1,559,444	3,539,038	9,289	145	244,395	2,960,329
S	14	UG Conduits and Devices E367	SCH RBP, LN 101	1,309,946,394	547,948,769	4,190,670	9,510,400	24,962	391	656,758	7,955,243
S	15	Line Transformers E368	SCH RBP, LN 106	1,183,522,232	525,023,197	4,026,538	9,112,640	24,119	377	629,811	5,303,411
S	16	Services E369	SCH RBP, LN 110	489,507,139	375,615,107	2,178,512	2,625,267	19,569	293	0	0
S	17	Meters E370	SCH RBP, LN 119	261,118,428	201,028,967	1,093,685	1,318,853	290,705	4,348	132,661	0
S	18	Street Lighting E373	SCH RBP, LN 130	384,376,038	11,567,451	86,294	186,582	542	8	12,241	263,409,535
S	19	Asset Retirement Obligations E374	SCH RBP, LN 132	37,978,123	15,485,287	118,763	268,772	711	11	18,576	565,139
S	20	Other Distribution and Unallocated Plant	SCH RBP, LN 137	0	0	0	0	0	0	0	0
S	21	Total Distribution Plant	SCH RBP, LN 139	7,963,737,430	3,394,219,844	24,915,222	52,824,668	440,421	6,677	3,511,686	306,041,380
S	22	General Plant E389-E399	SCH RBP, LN 149	174,169,394	72,203,509	538,646	1,164,635	3,385	53	76,406	6,920,119
S	23	Common Plant C389-C399	SCH RBP, LN 161	82,812,853	44,439,496	362,176	533,022	14,335	244	43,722	1,444,781
S	24	Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 183	96,046,843	55,462,510	459,925	609,598	21,720	371	53,289	970,735
S	25	Total Plant in Service	SCH RBP, LN 186	8,316,766,520	3,566,325,359	26,275,968	55,131,923	479,861	7,345	3,685,102	315,377,015
S	26										
S	27	Less: Reserve for Depreciation and Amortization	SCH RBD, LN 94	2,413,592,020	1,044,160,061	7,703,708	16,062,477	87,463	1,363	1,045,175	78,985,452
S	28										
S	29	Plus: Rate Base Additions									
S	30	Working Capital	SCH RBO, LN 10	530,426,713	233,677,625	1,780,218	3,451,537	65,596	1,027	251,008	16,697,151
S	31	Plant Held for Future Use	SCH RBO, LN 12	1,730,786	742,181	5,468	11,473	100	2	767	

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
S	1	SUMMARY OF RESULTS								
S	2	DEVELOPMENT OF RETURN	Sub-Schedule Ref							
S	3									
S	4	RATE BASE								
S	5	Plant in Service								
S	6	Production Plant E310-E346	SCH RBP, LN 8	0	0	0	0	0	0	0
S	7	Transmission Plant E350-E359	SCH RBP, LN 16	0	0	0	0	0	0	0
S	8	Distribution Plant								
S	9	Land & Structures E360-E361	SCH RBP, LN 26	48,758	539,064	49,656,463	63,199,498	17,092,118	13,176,669	0
S	10	Station Equipment E362	SCH RBP, LN 35	217,436	2,403,950	221,442,548	281,837,589	76,222,144	58,761,238	0
S	11	Poles, Towers, and Fixtures E364	SCH RBP, LN 49	154,507	3,521,045	164,595,342	207,953,049	30,553,610	20,479,671	0
S	12	OH Conductors and Devices E365	SCH RBP, LN 67	350,780	10,314,726	375,684,102	474,241,711	118,970,187	39,103,968	0
S	13	UG Conductors E366	SCH RBP, LN 74	101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913	0
S	14	UG Conduits and Devices E367	SCH RBP, LN 101	272,953	3,940,072	293,096,809	369,784,883	57,483,683	15,080,804	0
S	15	Line Transformers E368	SCH RBP, LN 106	263,848	2,917,085	281,089,724	355,131,480	0	0	0
S	16	Services E369	SCH RBP, LN 110	0	0	97,932,728	8,879,736	1,814,953	440,973	0
S	17	Meters E370	SCH RBP, LN 119	0	0	43,525,500	8,000,361	2,554,899	2,844,981	323,467
S	18	Street Lighting E373	SCH RBP, LN 130	5,154	94,606,420	5,820,245	6,940,958	1,181,847	558,760	0
S	19	Asset Retirement Obligations E374	SCH RBP, LN 132	7,783	177,354	8,290,636	10,474,555	1,538,979	1,031,557	0
S	20	Other Distribution and Unallocated Plant	SCH RBP, LN 137	0	0	0	0	0	0	0
S	21	Total Distribution Plant	SCH RBP, LN 139	1,422,790	119,885,908	1,650,202,148	1,924,049,266	328,803,417	157,090,535	323,467
S	22	General Plant E389-E399	SCH RBP, LN 149	32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	0
S	23	Common Plant C389-C399	SCH RBP, LN 161	13,615	741,579	16,185,571	13,881,053	2,719,908	2,295,712	137,638
S	24	Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 183	15,101	643,413	18,376,129	13,483,062	2,844,997	2,894,637	211,357
S	25	Total Plant in Service	SCH RBP, LN 186	1,483,678	123,981,725	1,721,093,556	1,994,738,526	341,745,359	165,768,640	672,463
S	26									
S	27	Less: Reserve for Depreciation and Amortization	SCH RBD, LN 94	430,399	31,592,792	502,863,933	577,110,867	104,089,315	49,298,191	160,825
S	28									
S	29	Plus: Rate Base Additions								
S	30	Working Capital	SCH RBO, LN 10	244,468	7,449,343	106,175,031	121,083,259	25,222,759	14,094,015	233,675
S	31	Plant Held for Future Use	SCH RBO, LN 12	309	25,802	358,173	415,121	71,120	34,498	140
S	32	Capital Stimulus	SCH RBO, LN 13	0	0	0	0	0	0	0
S	33	Plus: Rate Base Deductions								
S	34	Customer Advances	SCH RBO, LN 20	(9,897)	(387,431)	(5,227,693)	(5,888,071)	(1,061,223)	(566,089)	(9,463)
S	35	Unbilled Revenue	SCH RBO, LN 21	0	0	0	0	0	0	0
S	36	Deferred Income Taxes and Credits	SCH RBO, LN 31	(318,620)	(26,587,475)	(369,293,709)	(428,004,793)	(73,355,155)	(35,633,661)	(150,858)
S	37									
S	38									
S	39	TOTAL RATE BASE		969,539	72,889,172	950,241,425	1,105,233,175	188,533,544	94,399,212	585,132
S	40									
S	41									
S	42									
S	43									
S	44									
S	45									
S	46									
S	47									
S	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S	49	<b>SUMMARY OF RESULTS</b>									
S	50	<b>DEVELOPMENT OF RETURN</b>									
S	51		Sub-Schedule Ref								
S	52	<b>RATE BASE</b>	SCH RBO, LN 36	5,722,369,519	2,448,011,009	18,068,321	37,804,918	418,746	6,398	2,575,059	227,395,161
S	53										
S	54	<b>OPERATING REVENUES</b>									
S	55	Rate Revenues from Customers	SCH REV, LN 7	1,308,990,812	583,852,525	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
S	56	Other Operating Revenues	SCH REV, LN 14	11,999,506	3,652,606	27,368	53,655	903	14	9,404	295,042
S	57	Revenues from Other Sources	SCH REV, LN 19	0	0	0	0	0	0	0	0
S	58	Less: Provisions for Rate Refunds	SCH REV, LN 21	0	0	0	0	0	0	0	0
S	59	TOTAL OPERATING REVENUES		1,320,990,318	587,505,131	4,401,940	8,630,147	145,271	2,265	608,411	47,456,127
S	60										
S	61	<b>OPERATING EXPENSES</b>									
S	62	Operation and Maintenance Expense									
S	63	Production Expense	SCH E, LN 6	0	0	0	0	0	0	0	0
S	64	Transmission Expense	SCH E, LN 10	0	0	0	0	0	0	0	0
S	65	Distribution Expense	SCH E, LN 56	176,531,769	73,049,246	526,818	1,106,221	36,695	551	79,103	6,830,010
S	66	Customer Accounts Expense	SCH E, LN 92	92,717,290	56,226,256	479,796	585,035	24,786	429	54,798	345,019
S	67	Customer Service & Information Expense	SCH E, LN 110	3,130,476	2,432,156	15,184	17,072	900	11	1,089	8,273
S	68	Sales Expense	SCH E, LN 122	1,072,673	817,665	5,004	5,826	176	2	296	3,580
S	69	Administrative and General Expense	SCH E, LN 141	136,868,364	66,128,705	506,534	891,980	22,807	357	65,726	4,671,654
S	70	Total Operation and Maintenance Expense	SCH E, LN 143	410,320,571	198,654,028	1,533,336	2,606,133	85,364	1,349	201,013	11,858,536
S	71	Depreciation Expense	SCH DE, LN 10	211,611,162	90,729,596	669,182	1,403,055	12,017	184	93,813	8,019,521
S	72	Amortization Expense	SCH DE, LN 27	11,734,794	5,853,617	50,944	69,796	1,846	32	5,721	84,613
S	73	Taxes Other Than Income Taxes	SCH EO, LN 11	23,462,062	10,909,713	84,111	150,727	3,423	54	10,972	802,510
S	74	Proforma Expense Adjustments	SCH EO, LN 37	(63,355,039)	(29,405,734)	(227,713)	(407,666)	(8,552)	(136)	(29,678)	(2,074,167)
S	75	State Income Taxes	SCH TI, LN 61	60,684,063	25,976,225	191,803	401,036	4,330	66	27,266	2,384,153
S	76	Federal Income Taxes	SCH TI, LN 67	167,422,374	71,633,179	529,090	1,105,396	12,635	193	75,508	6,643,501
S	77	Provision for Deferred Income Taxes	SCH TI, LN 138	75,654,987	32,001,692	234,132	504,105	3,220	49	33,242	2,910,218
S	78	Income Taxes Deferred in Prior Years	SCH TI, LN 140	0	0	0	0	0	0	0	0
S	79	Investment Tax Credit Adjustment (Net)	SCH TI, LN 141	0	0	0	0	0	0	0	0
S	80	TOTAL OPERATING EXPENSES		897,534,974	406,352,317	3,064,884	5,832,583	114,284	1,792	417,857	30,628,885
S	81										
S	82	<b>OPERATING INCOME (RETURN)</b>									

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
S	49	SUMMARY OF RESULTS								
S	50	DEVELOPMENT OF RETURN								
S	51		Sub-Schedule Ref							
S	52	RATE BASE	SCH RBO, LN 36	1,165,507	89,629,664	1,177,319,213	1,369,820,772	233,460,775	116,047,238	646,740
S	53									
S	54	OPERATING REVENUES								
S	55	Rate Revenues from Customers	SCH REV, LN 7	499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035
S	56	Other Operating Revenues	SCH REV, LN 14	3,128	253,866	3,225,408	3,345,177	667,947	455,397	9,592
S	57	Revenues from Other Sources	SCH REV, LN 19	0	0	0	0	0	0	0
S	58	Less: Provisions for Rate Refunds	SCH REV, LN 21	0	0	0	0	0	0	0
S	59	TOTAL OPERATING REVENUES		503,090	19,825,369	267,308,295	300,787,772	54,276,824	29,052,049	487,628
S	60									
S	61	OPERATING EXPENSES								
S	62	Operation and Maintenance Expense								
S	63	Production Expense	SCH E, LN 6	0	0	0	0	0	0	0
S	64	Transmission Expense	SCH E, LN 10	0	0	0	0	0	0	0
S	65	Distribution Expense	SCH E, LN 56	280,850	3,356,878	34,201,313	43,954,231	8,903,603	4,175,128	31,121
S	66	Customer Accounts Expense	SCH E, LN 92	14,370	431,379	17,391,260	11,214,422	2,580,729	3,111,620	257,391
S	67	Customer Service & Information Expense	SCH E, LN 110	186	35,772	564,265	49,963	4,395	936	274
S	68	Sales Expense	SCH E, LN 122	81	14,925	210,138	13,476	1,174	218	112
S	69	Administrative and General Expense	SCH E, LN 141	26,692	1,968,439	26,992,714	27,008,730	5,380,304	3,116,072	87,649
S	70	Total Operation and Maintenance Expense	SCH E, LN 143	322,178	5,807,394	79,359,689	82,240,823	16,870,205	10,403,975	376,546
S	71	Depreciation Expense	SCH DE, LN 10	37,787	3,154,337	43,792,948	50,757,148	8,697,672	4,225,940	17,962
S	72	Amortization Expense	SCH DE, LN 27	2,542	58,503	2,224,288	2,101,972	542,634	687,313	50,975
S	73	Taxes Other Than Income Taxes	SCH EO, LN 11	4,040	332,005	4,590,815	5,112,157	920,605	526,902	14,028
S	74	Proforma Expense Adjustments	SCH EO, LN 37	(11,091)	(862,520)	(12,476,512)	(13,771,255)	(2,511,745)	(1,521,238)	(47,033)
S	75	State Income Taxes	SCH TI, LN 61	12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855
S	76	Federal Income Taxes	SCH TI, LN 67	35,407	2,625,502	34,410,599	40,044,917	6,860,395	3,425,810	20,241
S	77	Provision for Deferred Income Taxes	SCH TI, LN 138	13,585	1,136,284	15,793,379	18,411,522	3,132,656	1,480,707	195
S	78	Income Taxes Deferred in Prior Years	SCH TI, LN 140	0	0	0	0	0	0	0
S	79	Investment Tax Credit Adjustment (Net)	SCH TI, LN 141	0	0	0	0	0	0	0
S	80	TOTAL OPERATING EXPENSES		416,843	13,192,773	180,186,673	199,421,034	37,000,727	20,464,554	439,769
S	81									
S	82	OPERATING INCOME (RETURN)								
S	83	Plus Operating Income Adjustment	SCH TI, LN 142	0	0	0	0	0	0	0
S	84	TOTAL NET OPERATING INCOME		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
S	85									
S	86	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	87	INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00
S	88									
S	89									
S	90									
S	91									
S	92									
S	93									
S	94									
S	95									
S	96									







COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBP	1	DEVELOPMENT OF RATE BASE									
RBP	2										
RBP	3	ELECTRIC PLANT IN SERVICE									
RBP	4										
RBP	5	PRODUCTION PLANT									
RBP	6	E304-E346 - Production Plant	not_used	0	0	0	0	0	0	0	0
RBP	7	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	8	TOTAL PRODUCTION PLANT									
RBP	9										
RBP	10	TRANSMISSION PLANT									
RBP	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0	0
RBP	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0	0
RBP	13	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0
RBP	14	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0
RBP	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0	0
RBP	16	TOTAL TRANSMISSION PLANT									
RBP	17										
RBP	18	DISTRIBUTION PLANT									
RBP	19	E360-E361 Land & Structures									
RBP	20	E360 - Headquarters related	E362PLT	14,025,645	5,408,518	42,152	93,763	261	4	6,507	57,400
RBP	21	- Direct - HTS-HV	E362PLT	104,582	40,329	314	699	2	0	49	428
RBP	22	- Direct - HEP	E362PLT	0	0	0	0	0	0	0	0
RBP	23	- Substation related	E362PLT	33,253,709	12,823,173	99,938	222,304	619	10	15,428	136,091
RBP	24	E361 - Headquarters related	E362PLT	100,463,045	38,740,191	301,924	671,605	1,870	29	46,609	411,145
RBP	25	- Substation related	E362PLT	91,626,907	35,332,832	275,369	612,534	1,705	27	42,509	374,983
RBP	26	Total Accounts E360-E361		239,473,888	92,345,042	719,697	1,600,905	4,457	70	111,101	980,046
RBP	27										
RBP	28	E362 - Station Equipment									
RBP	29	Switching Stations - Energy Related - System	KWH_SUBT_09	186,414,910	49,598,923	515,967	838,494	4,816	75	63,335	1,058,979
RBP	30	Switching Stations - Demand Related - System	CP_SUBT_05	47,568,911	18,118,955	94,486	321,824	0	0	20,477	0
RBP	31	H Class Substations - Energy Related - System	KWH_PRI_09	425,480,173	155,100,514	1,613,478	2,622,051	15,060	236	198,055	3,311,527
RBP	32	H Class Substations - Demand Related - System	CP_PRI_05	408,467,638	188,993,484	985,552	3,356,854	0	0	213,586	0
RBP	33	4 kV Class Substations - Energy Related - System	KWH_PRI_09	0	0	0	0	0	0	0	0
RBP	34	4 kV Class Substations - Demand Related - System	CP_PRI_05	0	0	0	0	0	0	0	0
RBP	35	Total Account E362		1,067,931,632	411,811,876	3,209,483	7,139,223	19,876	311	495,453	4,370,506
RBP	36										
RBP	37	E364 - Poles Towers & Fixtures									
RBP	38	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	0	0	0	0	0	0	8,114,160
RBP	39	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	0	0	0	0	0	0	0
RBP	40	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBP	41	Subtransmission lines - Energy Related - System	KWH_SUBT_09	64,969,973	17,286,389	179,827	292,235	1,679	26	22,074	369,079
RBP	42	Subtransmission lines - Demand Related - System	CP_SUBT_05	16,578,882	6,314,881	32,930	112,163	0	0	7,137	0
RBP	43	Primary Lines - Energy Related - Local	KWH_PRI_10	85,005,641	30,987,151						

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
RBP	1	DEVELOPMENT OF RATE BASE									
RBP	2										
RBP	3	ELECTRIC PLANT IN SERVICE									
RBP	4										
RBP	5	PRODUCTION PLANT									
RBP	6	E304-E346 - Production Plant	not_used	0	0	0	0	0	0	0	
RBP	7	Not Used	not_used	0	0	0	0	0	0	0	
RBP	8	TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	
RBP	9										
RBP	10	TRANSMISSION PLANT									
RBP	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0	
RBP	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0	
RBP	13	E353 Station Equipment	not_used	0	0	0	0	0	0	0	
RBP	14	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	
RBP	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0	
RBP	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	
RBP	17										
RBP	18	DISTRIBUTION PLANT									
RBP	19	E360-E361 Land & Structures									
RBP	20	E360 - Headquarters related	E362PLT	2,856	31,572	2,908,308	3,701,505	1,001,061	771,739	0	
RBP	21	- Direct - HTS-HV	E362PLT	21	235	21,686	27,600	7,464	5,754	0	
RBP	22	- Direct - HEP	E362PLT	0	0	0	0	0	0	0	
RBP	23	- Substation related	E362PLT	6,771	74,855	6,895,372	8,775,979	2,373,437	1,829,732	0	
RBP	24	E361 - Headquarters related	E362PLT	20,455	226,146	20,831,664	26,513,179	7,170,411	5,527,819	0	
RBP	25	- Substation related	E362PLT	18,656	206,255	18,999,433	24,181,236	6,539,744	5,041,625	0	
RBP	26	Total Accounts E360-E361		48,758	539,064	49,656,463	63,199,498	17,092,118	13,176,669	0	
RBP	27										
RBP	28	E362 - Station Equipment									
RBP	29	Switching Stations - Energy Related - System	KWH_SUBT_09	52,685	582,480	29,109,003	42,245,502	11,992,206	50,352,444	0	
RBP	30	Switching Stations - Demand Related - System	CP_SUBT_05	0	0	8,862,703	9,403,305	2,338,366	8,408,795	0	
RBP	31	H Class Substations - Energy Related - System	KWH_PRI_09	164,751	1,821,470	91,026,599	132,105,672	37,500,761	0	0	
RBP	32	H Class Substations - Demand Related - System	CP_PRI_05	0	0	92,444,243	98,083,110	24,390,810	0	0	
RBP	33	4 kV Class Substations - Energy Related - System	KWH_PRI_09	0	0	0	0	0	0	0	
RBP	34	4 kV Class Substations - Demand Related - System	CP_PRI_05	0	0	0	0	0	0	0	
RBP	35	Total Account E362		217,436	2,403,950	221,442,548	281,837,589	76,222,144	58,761,238	0	
RBP	36										
RBP	37	E364 - Poles Towers & Fixtures									
RBP	38	Streetlight poles - direct to BPL	DIR_BPL_02	0	0	0	0	0	0	0	
RBP	39	Streetlight poles - direct to PSAL	DIR_PSAL_02	0	1,812,825	0	0	0	0	0	
RBP	40	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	
RBP	41	Subtransmission lines - Energy Related - System	KWH_SUBT_09	18,362	203,008	10,145,171	14,723,549	4,179,565	17,549,009	0	
RBP	42	Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	3,088,860	3,277,273	814,976	2,930,662	0	
RBP	43	Primary Lines - Energy Related - Local	KWH_PRI_10	32,915	363,907	18,185,981	26,393,068	7,492,185	0	0	
RBP	44	Primary Lines - Energy Related - System	KWH_PRI_09	32,915	363,907	18,185,981	26,393,068	7,492,185	0	0	
RBP	45	Primary Lines - Demand Related - Local	CP_PRI_04	0	0	20,039,719	21,262,092	5,287,349	0	0	
RBP	46	Primary Lines - Demand Related - System	CP_PRI_05	0	0	20,039,719	21,262,092	5,287,349	0	0	
RBP	47	Secondary Lines - Energy Related - Local	KWH_SEC_10	70,315	777,398	38,849,879	56,382,303	0	0	0	
RBP	48	Secondary Lines - Demand Related - Local	CP_SEC_04	0	0	36,060,032	38,259,603	0	0	0	
RBP	49	Total Account E364		154,507	3,521,045	164,595,342	207,953,049	30,553,610	20,479,671	0	
RBP	50										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

SUB-SCH		COS Test Year - 12 Months Actual 2016									
NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBP	51	<b>ELECTRIC PLANT IN SERVICE CONTINUED</b>									
RBP	52										
RBP	53	<b>DISTRIBUTION PLANT CONTINUED</b>									
RBP	54	<b>E365 - OH Conductors and Devices</b>									
RBP	55	Direct - BPL	DIR_BPL_02	2,226,625	0	0	0	0	0	0	2,226,625
RBP	56	Direct - PSAL	DIR_PSAL_02	6,436,532	0	0	0	0	0	0	0
RBP	57	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBP	58	Subtransmission lines - Energy Related - System	KWH_SUBT_09	124,053,933	33,006,702	343,362	557,995	3,205	50	42,148	704,721
RBP	59	Subtransmission lines - Demand Related - System	CP_SUBT_05	31,655,786	12,057,660	62,878	214,165	0	0	13,627	0
RBP	60	Primary lines - Energy Related - Local	KWH_PRI_10	376,156,413	137,120,497	1,426,436	2,318,090	13,314	208	175,096	2,927,638
RBP	61	Primary lines - Energy Related - System	KWH_PRI_09	376,156,413	137,120,497	1,426,436	2,318,090	13,314	208	175,096	2,927,638
RBP	62	Primary lines - Demand Related - Local	CP_PRI_04	361,116,055	167,084,427	871,302	2,967,711	0	0	188,826	0
RBP	63	Primary lines - Demand Related - System	CP_PRI_05	361,116,055	167,084,427	871,302	2,967,711	0	0	188,826	0
RBP	64	Secondary lines -Energy Related - Local	KWH_SEC_10	57,497,336	22,985,411	239,112	388,580	2,232	35	29,351	490,758
RBP	65	Secondary lines -Demand Related - Local	CP_SEC_04	52,021,399	25,598,278	133,488	454,670	0	0	28,929	0
RBP	66	Other	DISTPLT	0	0	0	0	0	0	0	0
RBP	67	Total Account E365		1,748,436,545	702,057,900	5,374,316	12,187,009	32,066	502	841,898	9,277,380
RBP	68										
RBP	69	<b>E366 - Underground Conduit</b>									
RBP	70	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBP	71	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBP	72	Underground Conduits	E367PLT	487,461,132	203,904,319	1,559,444	3,539,038	9,289	145	244,395	2,960,329
RBP	73	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	74	Total Account E366		487,461,132	203,904,319	1,559,444	3,539,038	9,289	145	244,395	2,960,329
RBP	75										
RBP	76	<b>E367 - Underground Conductors &amp; Devices</b>									
RBP	77	Direct - BPL	DIR_BPL_02	2,325,498	0	0	0	0	0	0	2,325,498
RBP	78	Direct - PSAL	DIR_PSAL_02	868,520	0	0	0	0	0	0	0
RBP	79	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	1,649,722	12,307	26,610	77	1	1,746	158,112
RBP	80	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBP	81	<b>367.1 - Conventional UG</b>									
RBP	82	Subtransmission lines - Energy Related - System	KWH_SUBT_09	47,234,389	12,567,529	130,737	212,460	1,220	19	16,048	268,327
RBP	83	Subtransmission lines - Demand Related - System	CP_SUBT_05	12,053,158	4,591,037	23,941	81,545	0	0	5,188	0
RBP	84	Primary lines - Energy Related - Local	KWH_PRI_10	78,506,239	28,617,921	297,706	483,800	2,779	43	36,544	611,017
RBP	85	Primary lines - Energy Related - System	KWH_PRI_09	78,506,239	28,617,921	297,706	483,800	2,779	43	36,544	611,017
RBP	86	Primary lines - Demand Related - Local	CP_PRI_04	75,367,221	34,871,584	181,846	619,380	0	0	39,409	0
RBP	87	Primary lines - Demand Related - System	CP_PRI_05	75,367,221	34,871,584	181,846	619,380	0	0	39,409	0
RBP	88	Secondary lines -Energy Related - Local	KWH_SEC_10	257,104,046	102,781,149	1,069,211	1,737,566	9,980	156	131,246	2,194,464
RBP	89	Secondary lines -Demand Related - Local	CP_SEC_04	232,617,946	114,464,797	596,904	2,033,094	0	0	129,359	0
RBP	90										
RBP	91	<b>367.2 - BUD</b>									
RBP	92	Subtransmission lines - Energy Related - System	KWH_SUBT_09	355,341	94,545	984	1,598	9	0	121	2,019
RBP	93	Subtransmission lines - Demand Related - System	CP_SUBT_05	90,675	34,538	180	613	0	0	39	0
RBP	94	Primary lines - Energy Related - Local	KWH_PRI_10	105,928,061	38,614,012	401,693	652,789	3,749	59	49,308	824,442
RBP	95	Primary lines - Energy Related - System	KWH_PRI_09	105,928,061	38,614,012	401,693	652,789	3,749	59	49,308	824,442
RBP	96	Primary lines - Demand Related - Local	CP_PRI_04	101,692,599	47,052,047	245,364	835,726	0	0	53,175	0
RBP	97	Primary lines - Demand Related - System	CP_PRI_05	101,692,599	47,052,047	245,364	835,726	0	0	53,175	0
RBP	98	Secondary lines -Energy Related - Local	KWH_SEC_10	15,922,787	6,365,370	66,218	107,610	618	10	8,128	135,906
RBP	99	Secondary lines -Demand Related - Local	CP_SEC_04	14,406,332	7,088,954	36,967	125,912	0	0	8,011	0
RBP	100	Other	E367PLT	0	0	0	0	0	0	0	0
RBP	101	Total Account E367		1,309,946,394	547,948,769	4,190,670	9,510,400	24,962	391	656,758	7,955,243

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

SUB-SCH NO.		COS Test Year - 12 Months Actual 2016	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
		LINE NO.	DESCRIPTION	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBP	51	<b>ELECTRIC PLANT IN SERVICE CONTINUED</b>								
RBP	52									
RBP	53	<b>DISTRIBUTION PLANT CONTINUED</b>								
RBP	54	E365 - OH Conductors and Devices								
RBP	55		Direct - BPL	DIR_BPL_02	0	0	0	0	0	0
RBP	56		Direct - PSAL	DIR_PSAL_02	0	6,436,532	0	0	0	0
RBP	57		Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0
RBP	58		Subtransmission lines - Energy Related - System	KWH_SUBT_09	35,060	387,624	19,371,231	28,113,205	7,980,479	33,508,149
RBP	59		Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	5,897,882	6,257,638	1,556,118	5,595,819
RBP	60		Primary lines - Energy Related - Local	KWH_PRI_10	145,652	1,610,316	80,474,347	116,791,331	33,153,488	0
RBP	61		Primary lines - Energy Related - System	KWH_PRI_09	145,652	1,610,316	80,474,347	116,791,331	33,153,488	0
RBP	62		Primary lines - Demand Related - Local	CP_PRI_04	0	0	81,727,650	86,712,832	21,563,307	0
RBP	63		Primary lines - Demand Related - System	CP_PRI_05	0	0	81,727,650	86,712,832	21,563,307	0
RBP	64		Secondary lines -Energy Related - Local	KWH_SEC_10	24,416	269,936	13,489,857	19,577,647	0	0
RBP	65		Secondary lines -Demand Related - Local	CP_SEC_04	0	0	12,521,138	13,284,896	0	0
RBP	66		Other	DISTPLT	0	0	0	0	0	0
RBP	67		Total Account E365		350,780	10,314,726	375,684,102	474,241,711	118,970,187	39,103,968
RBP	68									
RBP	69	E366 - Underground Conduit								
RBP	70		Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0
RBP	71		Direct - HEP	DIR_HEP_03	0	0	0	0	0	0
RBP	72		Underground Conduits	E367PLT	101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913
RBP	73		Not Used	not_used	0	0	0	0	0	0
RBP	74		Total Account E366		101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913
RBP	75									
RBP	76	E367 - Underground Conductors & Devices								
RBP	77		Direct - BPL	DIR_BPL_02	0	0	0	0	0	0
RBP	78		Direct - PSAL	DIR_PSAL_02	0	868,520	0	0	0	0
RBP	79		UG BPL Poles in UG areas	DISTPLTXMTR	735	61,938	830,069	989,903	168,552	79,689
RBP	80		Direct - HEP	DIR_HEP_03	0	0	0	0	0	0
RBP	81	367.1 - Conventional UG								
RBP	82		Subtransmission lines - Energy Related - System	KWH_SUBT_09	13,349	147,591	7,375,730	10,704,296	3,038,622	12,758,459
RBP	83		Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	2,245,659	2,382,639	592,503	2,130,646
RBP	84		Primary lines - Energy Related - Local	KWH_PRI_10	30,399	336,083	16,795,509	24,375,095	6,919,344	0
RBP	85		Primary lines - Energy Related - System	KWH_PRI_09	30,399	336,083	16,795,509	24,375,095	6,919,344	0
RBP	86		Primary lines - Demand Related - Local	CP_PRI_04	0	0	17,057,081	18,097,520	4,500,400	0
RBP	87		Primary lines - Demand Related - System	CP_PRI_05	0	0	17,057,081	18,097,520	4,500,400	0
RBP	88		Secondary lines -Energy Related - Local	KWH_SEC_10	109,176	1,207,042	60,321,002	87,543,054	0	0
RBP	89		Secondary lines -Demand Related - Local	CP_SEC_04	0	0	55,989,293	59,404,499	0	0
RBP	90									
RBP	91	367.2 - BUD								
RBP	92		Subtransmission lines - Energy Related - System	KWH_SUBT_09	100	1,110	55,487	80,528	22,859	95,981
RBP	93		Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	16,894	17,924	4,457	16,029
RBP	94		Primary lines - Energy Related - Local	KWH_PRI_10	41,017	453,475	22,662,093	32,889,188	9,336,235	0
RBP	95		Primary lines - Energy Related - System	KWH_PRI_09	41,017	453,475	22,662,093	32,889,188	9,336,235	0
RBP	96		Primary lines - Demand Related - Local	CP_PRI_04	0	0	23,015,031	24,418,890	6,072,366	0
RBP	97		Primary lines - Demand Related - System	CP_PRI_05	0	0	23,015,031	24,418,890	6,072,366	0
RBP	98		Secondary lines -Energy Related - Local	KWH_SEC_10	6,761	74,754	3,735,758	5,421,655	0	0
RBP	99		Secondary lines -Demand Related - Local	CP_SEC_04	0	0	3,467,490	3,678,998	0	0
RBP	100		Other	E367PLT	0	0	0	0	0	0
RBP	101		Total Account E367		272,953	3,940,072	293,096,809	369,784,883	57,483,683	15,080,804

[illegible]



COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBP	141	GENERAL AND COMMON PLANT									
RBP	142	E390-E398 GENERAL PLANT									
RBP	143	Meter Related	METERPLT	0	0	0	0	0	0	0	0
RBP	144	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
RBP	145	Substation Related	E362PLT	0	0	0	0	0	0	0	0
RBP	146	Distribution Delivery	DISTPLTXMTR	174,169,394	72,203,509	538,646	1,164,635	3,385	53	76,406	6,920,119
RBP	147	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBP	148	Unassigned	GENPLT	0	0	0	0	0	0	0	0
RBP	149	Total Accounts E390-E398		174,169,394	72,203,509	538,646	1,164,635	3,385	53	76,406	6,920,119
RBP	150										
RBP	151	C389-C399 COMMON PLANT									
RBP	152	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	153	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBP	154	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0
RBP	155	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0
RBP	156	Customer Service Related	CUSTSVSX	41,726,451	25,536,405	215,485	262,122	11,182	191	24,330	153,802
RBP	157	Distribution Delivery Related	DISTPLTXMTR	25,764,022	10,680,710	79,679	172,279	501	8	11,302	1,023,659
RBP	158	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBP	159	Unassigned	COMPLT	15,322,380	8,222,381	67,011	98,622	2,652	45	8,090	267,319
RBP	160	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	161	Total Accounts C389-C399		82,812,853	44,439,496	362,176	533,022	14,335	244	43,722	1,444,781
RBP	162										
RBP	163	TOTAL GENERAL AND COMMON PLANT									
RBP	164										
RBP	165										
RBP	166	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	167										
RBP	168	INTANGIBLE PLANT - E301-E303									
RBP	169	Customer Service Related	TOTPLT	17,913,634	7,681,573	56,596	118,750	1,034	16	7,937	679,296
RBP	170	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	171	TOTAL INTANGIBLE PLANT									
RBP	172										
RBP	173	C303 - INTANGIBLE PLANT									
RBP	174	- Customer Related - Measurement	MRCOST_07	840,612	657,166	4,274	4,465	123	2	111	0
RBP	175	- Demand Related - Measurement	NCP_MTR_07	840,612	353,251	4,425	6,082	98	3	676	6,396
RBP	176	Customer Service Related	CUSTSVSX	76,362,033	46,733,229	394,351	479,699	20,464	350	44,526	281,468
RBP	177	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
RBP	178	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
RBP	179	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
RBP	180	E399.1 Asset Retirement Obligations	GENPLT	89,951	37,290	278	601	2	0	39	3,574
RBP	181	TOTAL ACCOUNTS C303-C390.4,E399									
RBP	182										
RBP	183	TOTAL INTANGIBLE PLANT									
RBP	184										
RBP	185										
RBP	186	TOTAL ELECTRIC PLANT IN SERVICE									
RBP	187										
RBP	188										
RBP	189										
RBP	190										
RBP	191										
RBP	192										



**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
RBP	141	GENERAL AND COMMON PLANT									
RBP	142	E390-E398 GENERAL PLANT									
RBP	143	Meter Related	METERPLT	0	0	0	0	0	0	0	
RBP	144	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	
RBP	145	Substation Related	E362PLT	0	0	0	0	0	0	0	
RBP	146	Distribution Delivery	DISTPLTXMTR	32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	0	
RBP	147	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	
RBP	148	Unassigned	GENPLT	0	0	0	0	0	0	0	
RBP	149	Total Accounts E390-E398		32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	0	
RBP	150										
RBP	151	C389-C399 COMMON PLANT									
RBP	152	Not Used	not_used	0	0	0	0	0	0	0	
RBP	153	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	
RBP	154	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	
RBP	155	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0	
RBP	156	Customer Service Related	CUSTSVSX	6,337	203,370	7,816,774	4,903,847	1,125,410	1,355,023	112,172	
RBP	157	Distribution Delivery Related	DISTPLTXMTR	4,759	400,999	5,374,075	6,408,876	1,091,249	515,927	0	
RBP	158	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	
RBP	159	Unassigned	COMPLT	2,519	137,210	2,994,722	2,568,330	503,249	424,762	25,466	
RBP	160	Not Used	not_used	0	0	0	0	0	0	0	
RBP	161	Total Accounts C389-C399		13,615	741,579	16,185,571	13,881,053	2,719,908	2,295,712	137,638	
RBP	162										
RBP	163	TOTAL GENERAL AND COMMON PLANT		45,787	3,452,405	52,515,279	57,206,197	10,096,945	5,783,467	137,638	
RBP	164										
RBP	165										
RBP	166	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	167										
RBP	168	INTANGIBLE PLANT - E301-E303									
RBP	169	Customer Service Related	TOTPLT	3,196	267,046	3,707,095	4,296,503	736,092	357,052	1,448	
RBP	170	Not Used	not_used	0	0	0	0	0	0	0	
RBP	171	TOTAL INTANGIBLE PLANT		3,196	267,046	3,707,095	4,296,503	736,092	357,052	1,448	
RBP	172										
RBP	173	C303 - INTANGIBLE PLANT									
RBP	174	- Customer Related - Measurement	MRCOST_07	0	0	163,941	9,464	842	206	20	
RBP	175	- Demand Related - Measurement	NCP_MTR_07	292	2,786	181,143	180,369	44,682	55,801	4,607	
RBP	176	Customer Service Related	CUSTSVSX	11,597	372,180	14,305,189	8,974,350	2,059,571	2,479,777	205,282	
RBP	177	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	
RBP	178	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	
RBP	179	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	
RBP	180	E399.1 Asset Retirement Obligations	GENPLT	17	1,400	18,763	22,376	3,810	1,801	0	
RBP	181	TOTAL ACCOUNTS C303-C390.4,E399		11,905	376,366	14,669,035	9,186,558	2,108,905	2,537,585	209,909	
RBP	182										
RBP	183	TOTAL INTANGIBLE PLANT		15,101	643,413	18,376,129	13,483,062	2,844,997	2,894,637	211,357	
RBP	184										
RBP	185										
RBP	186	TOTAL ELECTRIC PLANT IN SERVICE		1,483,678	123,981,725	1,721,093,556	1,994,738,526	341,745,359	165,768,640	672,463	
RBP	187										
RBP	188										
RBP	189										
RBP	190										
RBP	191										
RBP	192										

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT									
RBD	2										
RBD	3	E301-E303 - INTANGILE PLANT - RESERVE									
RBD	4	Customer Service Related - Reserve	CUSTSVSX	1,014,460	620,845	5,239	6,373	272	5	592	3,739
RBD	5	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	6	Not used	not_used	0	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve		1,014,460	620,845	5,239	6,373	272	5	592	3,739
RBD	8										
RBD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0
RBD	10	E350-E359 - TRANSMISSION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0
RBD	11										
RBD	12	DISTRIBUTION PLANT RESERVE									
RBD	13	E360-E361 Land & Structures - Reserve									
RBD	14	E360 - Headquarters Related	DISTPLT	0	0	0	0	0	0	0	0
RBD	15	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	16	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0
RBD	17	- Substation Related	E362PLT	504,166	194,415	1,515	3,370	9	0	234	2,063
RBD	18	E361 - Headquarters Related	DISTPLT	41,778,647	17,806,452	130,708	277,124	2,310	35	18,423	1,605,527
RBD	19	- Substation Related	E362PLT	38,719,709	14,930,952	116,365	258,845	721	11	17,964	158,460
RBD	20	Total Accounts E360-E361		81,002,522	32,931,819	248,589	539,339	3,041	46	36,620	1,766,050
RBD	21	E362 Station Equipment - Rsrv	E362PLT	361,368,719	139,349,679	1,086,031	2,415,784	6,726	105	167,652	1,478,900
RBD	22	E364 Poles Towers and Fixtures Rsrv									
RBD	23	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	24	- All Other	E364PLT	150,317,467	61,290,788	470,063	1,063,801	2,816	44	73,524	2,236,820
RBD	25	E365 OH Conductors and Devices - Rsrv									
RBD	26	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	27	- All Other	E365PLT	481,324,266	193,268,383	1,479,487	3,354,942	8,827	138	231,765	2,553,955
RBD	28	E366 UG Conduit - Rsrv									
RBD	29	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
RBD	30	- All Other	E366PLT	216,384,779	90,513,455	692,240	1,570,985	4,123	65	108,487	1,314,095
RBD	31	E367 UG Conductors and Devices - Rsrv									
RBD	32	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0	0
RBD	33	- All Other	E367PLT	418,647,722	175,119,765	1,339,302	3,039,443	7,978	125	209,894	2,542,428
RBD	34	E368 Line Transformers - Rsrv Energy Related - Local	KWH_SEC_10	125,731,730	50,263,120	522,877	849,723	4,881	76	64,183	1,073,160
RBD	35	E368 Line Transformers - Rsrv Demand Related - Local	CP_SEC_04	113,757,279	55,976,781	291,904	994,245	0	0	63,261	0
RBD	36	E369 Services - Rsrv									
RBD	37	Services	E369PLT	196,530,666	150,804,516	874,644	1,054,010	7,857	118	0	0
RBD	38	Not used	not_used	0	0	0	0	0	0	0	0
RBD	39	Total Accounts E369 Rsrv		196,530,666	150,804,516	874,644	1,054,010	7,857	118	0	0
RBD	40	E370 Meters - Rsrv									
RBD	41	Load profile meters	KWHMETERX_04	28,503	17,643	184	298	2	0	23	0
RBD	42	All other Meters	METERPLTXPR	23,424,757							

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT								
RBD	2									
RBD	3	E301-E303 - INTANGILE PLANT - RESERVE								
RBD	4	Customer Service Related - Reserve	CUSTSVSX	154	4,944	190,043	119,223	27,361	32,944	2,727
RBD	5	Not Used	not_used	0	0	0	0	0	0	0
RBD	6	Not used	not_used	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve		154	4,944	190,043	119,223	27,361	32,944	2,727
RBD	8									
RBD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0
RBD	10	E350-E359 - TRANSMISSION PLANT - RESERVE	not_used	0	0	0	0	0	0	0
RBD	11									
RBD	12	DISTRIBUTION PLANT RESERVE								
RBD	13	E360-E361 Land & Structures - Reserve								
RBD	14	E360 - Headquarters Related	DISTPLT	0	0	0	0	0	0	0
RBD	15	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	16	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0
RBD	17	- Substation Related	E362PLT	103	1,135	104,542	133,054	35,984	27,741	0
RBD	18	E361 - Headquarters Related	DISTPLT	7,464	628,935	8,657,143	10,093,775	1,724,939	824,114	1,697
RBD	19	- Substation Related	E362PLT	7,884	87,159	8,028,783	10,218,509	2,763,566	2,130,490	0
RBD	20	Total Accounts E360-E361		15,450	717,229	16,790,468	20,445,339	4,524,489	2,982,346	1,697
RBD	21	E362 Station Equipment - Rsrv	E362PLT	73,576	813,453	74,932,147	95,368,735	25,792,193	19,883,739	0
RBD	22	E364 Poles Towers and Fixtures Rsrv								
RBD	23	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	24	- All Other	E364PLT	30,803	701,969	32,814,348	41,458,304	6,091,283	4,082,904	0
RBD	25	E365 OH Conductors and Devices - Rsrv								
RBD	26	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	27	- All Other	E365PLT	96,566	2,839,524	103,421,468	130,553,233	32,751,110	10,764,868	0
RBD	28	E366 UG Conduit - Rsrv								
RBD	29	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
RBD	30	- All Other	E366PLT	45,088	650,845	48,415,484	61,083,278	9,495,498	2,491,137	0
RBD	31	E367 UG Conductors and Devices - Rsrv								
RBD	32	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0
RBD	33	- All Other	E367PLT	87,233	1,259,213	93,671,246	118,180,102	18,371,296	4,819,697	0
RBD	34	E368 Line Transformers - Rsrv Energy Related - Local	KWH_SEC_10	53,390	590,280	29,498,812	42,811,227	0	0	0
RBD	35	E368 Line Transformers - Rsrv Demand Related - Local	CP_SEC_04	0	0	27,380,474	29,050,614	0	0	0
RBD	36	E369 Services - Rsrv								
RBD	37	Services	E369PLT	0	0	39,318,700	3,565,097	728,680	177,045	0
RBD	38	Not used	not_used	0	0	0	0	0	0	0
RBD	39	Total Accounts E369 Rsrv		0	0	39,318,700	3,565,097	728,680	177,045	0
RBD	40	E370 Meters - Rsrv								
RBD	41	Load profile meters	KWHMETERX_04	0	0	10,354	0	0	0	0
RBD	42	All other Meters	METERPLTXPR	0	0	3,898,885	718,604	229,485	255,540	29,054
RBD	43	Total Account E370 Rsrv		0	0	3,909,239	718,604	229,485	255,540	29,054
RBD	44	E373 Street Lighting - Rsrv								
RBD	45	Streettlight fixtures	E373PLT	1,205	22,123,509	1,361,052	1,623,128	276,372	130,665	0
RBD	46	Not used	not_used	0	0	0	0	0	0	0
RBD	47	Total Account E373 Rsrv		1,205	22,123,509	1,361,052	1,623,128	276,372	130,665	0
RBD	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED									
RBD	50										
RBD	51	Other Plant Unallocated - Reserve									
RBD	52	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	53	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	54	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0	0
RBD	55										
RBD	56	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	57	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	58	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	59										
RBD	60	TOTAL DISTRIBUTION PLANT RESERVE		2,258,403,925	970,279,564	7,123,548	15,044,356	72,486	1,110	970,164	74,563,165
RBD	61										
RBD	62	GENERAL AND COMMON PLANT RESERVE									
RBD	63	E390-E398 GENERAL PLANT - RESERVE									
RBD	64	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBD	65	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
RBD	66	Substation Related	E362PLT	0	0	0	0	0	0	0	0
RBD	67	Distribution Delivery Related	DISTPLTXMTR	99,724,245	41,341,594	308,413	666,835	1,938	30	43,748	3,962,256
RBD	68	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBD	69	Unassigned	GENPLT	0	0	0	0	0	0	0	0
RBD	70	Total Accounts E390-E398 Reserve		99,724,245	41,341,594	308,413	666,835	1,938	30	43,748	3,962,256
RBD	71										
RBD	72	C389-C399 COMMON PLANT RESERVE									
RBD	73	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	74	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBD	75	Meter Reading Related - Customer Related Measurement	MRCOST_07	0	0	0	0	0	0	0	0
RBD	76	Meter Reading Related - Demand Related Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0
RBD	77	Customer Service Related	CUSTSVSX	19,998,183	12,238,800	103,275	125,627	5,359	92	11,661	73,713
RBD	78	Distribution Delivery Related	DISTPLTXMTR	7,123,512	2,953,117	22,031	47,633	138	2	3,125	283,032
RBD	79	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBD	80	Unassigned	COMPLT	(325,456)	(174,648)	(1,423)	(2,095)	(56)	(1)	(172)	(5,678)
RBD	81	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	82	Total Accounts C389-C399 Reserve		26,796,239	15,017,269	123,883	171,165	5,441	93	14,614	351,067
RBD	83										
RBD	84	C303 - INTANGIBLE PLANT									
RBD	85	- Customer Related - Measurement	MRCOST_07	230,110	179,894	1,170	1,222	34	0	30	0
RBD	86	- Demand Related - Measurement	NCP_MTR_07	230,110	96,700	1,211	1,665	27	1	185	1,751
RBD	87	Customer Service Related	CUSTSVSX	27,102,979	16,586,904	139,966	170,258	7,263	124	15,803	99,901
RBD	88	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
RBD	89	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
RBD	90	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
RBD	91	E399.1 Asset Retirement Obligations	GENPLT	89,951	37,290	278	601	2	0	39	3,574
RBD	92	Total Accounts C303-C390.4,E399		27,653,151	16,900,788	142,626	173,747	7,325	126	16,058	105,226
RBD	93										
RBD	94	TOTAL DEPRECIATION RESERVE & AMORT.									
RBD	95	NET ELECTRIC PLANT IN SERVICE									
RBD	96			5,903,174,500	2,522,165,299	18,572,260	39,069,446	392,398	5,982	2,639,927	236,391,563

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED									
RBD	50										
RBD	51	Other Plant Unallocated - Reserve									
RBD	52	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	53	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	54	Total Other Plant Unallocated - Reserve									
RBD	55			0	0	0	0	0	0	0	0
RBD	56	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	57	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	58	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	59										
RBD	60	TOTAL DISTRIBUTION PLANT RESERVE									
RBD	61			403,312	29,696,023	471,513,437	544,857,661	98,260,406	45,587,941	30,751	
RBD	62	GENERAL AND COMMON PLANT RESERVE									
RBD	63	E390-E398 GENERAL PLANT - RESERVE									
RBD	64	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBD	65	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
RBD	66	Substation Related	E362PLT	0	0	0	0	0	0	0	0
RBD	67	Distribution Delivery Related	DISTPLTXMTR	18,421	1,552,139	20,801,316	24,806,696	4,223,873	1,996,986	0	0
RBD	68	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBD	69	Unassigned	GENPLT	0	0	0	0	0	0	0	0
RBD	70	Total Accounts E390-E398 Reserve									
RBD	71			18,421	1,552,139	20,801,316	24,806,696	4,223,873	1,996,986	0	0
RBD	72	C389-C399 COMMON PLANT RESERVE									
RBD	73	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	74	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
RBD	75	Meter Reading Related - Customer Related Measurement	MRCOST_07	0	0	0	0	0	0	0	0
RBD	76	Meter Reading Related - Demand Related Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0
RBD	77	Customer Service Related	CUSTSVSX	3,037	97,469	3,746,335	2,350,261	539,374	649,420	53,760	0
RBD	78	Distribution Delivery Related	DISTPLTXMTR	1,316	110,873	1,485,882	1,771,994	301,720	142,649	0	0
RBD	79	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	0
RBD	80	Unassigned	COMPLT	(54)	(2,914)	(63,610)	(54,553)	(10,689)	(9,022)	(541)	0
RBD	81	Not Used	not_used	0	0	0	0	0	0	0	0
RBD	82	Total Accounts C389-C399 Reserve									
RBD	83			4,299	205,427	5,168,607	4,067,702	830,405	783,047	53,220	0
RBD	84	C303 - INTANGIBLE PLANT									
RBD	85	- Customer Related - Measurement	MRCOST_07	0	0	44,877	2,591	230	56	5	0
RBD	86	- Demand Related - Measurement	NCP_MTR_07	80	763	49,586	49,375	12,231	15,275	1,261	0
RBD	87	Customer Service Related	CUSTSVSX	4,116	132,097	5,077,304	3,185,243	730,998	880,141	72,860	0
RBD	88	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
RBD	89	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
RBD	90	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
RBD	91	E399.1 Asset Retirement Obligations	GENPLT	17	1,400	18,763	22,376	3,810	1,801	0	0
RBD	92	Total Accounts C303-C399.4,E399									
RBD	93			4,212	134,260	5,190,530	3,259,584	747,270	897,274	74,127	0
RBD	94	TOTAL DEPRECIATION RESERVE & AMORT.									
RBD	95	NET ELECTRIC PLANT IN SERVICE									
RBD	96			1,053,279	92,388,933	1,218,229,623	1,417,627,659	237,656,044	116,470,450	511,638	0

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE									
RBO	2										
RBO	3	PLUS: ADDITIONS TO RATE BASE									
RBO	4										
RBO	5	Working Capital									
RBO	6	Cash (lead/lag)	EXPENDITURES	424,074,971	186,824,739	1,423,281	2,759,496	52,444	821	200,680	13,349,335
RBO	7	Materials and Supplies	EXPENDITURES	105,167,814	46,331,311	352,964	684,337	13,006	204	49,767	3,310,548
RBO	8	Prepayments	EXPENDITURES	1,183,928	521,575	3,974	7,704	146	2	560	37,269
RBO	9	Working Funds	EXPENDITURES	0	0	0	0	0	0	0	0
RBO	10	Total Working Capital		530,426,713	233,677,625	1,780,218	3,451,537	65,596	1,027	251,008	16,697,151
RBO	11	Net Plant Adds - Distribution	DISTPLT	727,473,722	310,056,147	2,275,963	4,825,443	40,232	610	320,786	27,956,354
RBO	12	Plant Held for Future Use	TOTPLT	1,730,786	742,181	5,468	11,473	100	2	767	65,632
RBO	13	Capital Stimulus Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0	0	0
RBO	14	Net Plant Adds - General & Other	TOTPLTNET	369,894,808	158,039,687	1,163,744	2,448,104	24,588	375	165,419	14,812,371
RBO	15	TOTAL ADDITIONS TO RATE BASE		1,629,526,029	702,515,640	5,225,393	10,736,557	130,515	2,014	737,980	59,531,509
RBO	16										
RBO	17										
RBO	18	PLUS: DEDUCTIONS TO RATE BASE									
RBO	19										
RBO	20	Customer Advances for Construction	REVREQ	(25,912,329)	(11,557,742)	(86,598)	(169,777)	(2,858)	(45)	(11,858)	(933,585)
RBO	21	Unbilled Revenue	TOTREV	0	0	0	0	0	0	0	0
RBO	22	Deferred Income Taxes and Credits									
RBO	23	ADIT Test/Post year	TOTPLT	(217,751,897)	(93,374,524)	(687,965)	(1,443,479)	(12,564)	(192)	(96,484)	(8,257,289)
RBO	24	Liberalized Depreciation	TOTPLT	61,094,343	26,197,959	193,021	404,995	3,525	54	27,070	2,316,736
RBO	25	Cost of Removal	TOTPLT	13,137,463	5,633,496	41,506	87,088	758	12	5,821	498,181
RBO	26	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0	0
RBO	27	Computer Software	INTANGPLT	0	0	0	0	0	0	0	0
RBO	28	Capitalized Interest	TOTPLTNET	(477,359)	(203,954)	(1,502)	(3,159)	(32)	(0)	(213)	(19,116)
RBO	29	NJ Corporate Business Tax	TOTPLTNET	16,262,322	6,948,171	51,164	107,630	1,081	16	7,273	651,222
RBO	30	Defr'd Tax Impact of Pro Forma #18 - Deprec	DEPREXP	(1,656,683,553)	(710,313,334)	(5,238,959)	(10,984,383)	(94,078)	(1,443)	(734,457)	(62,784,061)
RBO	31	Total Deferred Income Taxes and Credits		(1,784,418,680)	(765,112,187)	(5,642,735)	(11,831,308)	(101,310)	(1,553)	(790,990)	(67,594,327)
RBO	32										
RBO	33	TOTAL DEDUCTIONS TO RATE BASE		(1,810,331,009)	(776,669,929)	(5,729,332)	(12,001,085)	(104,168)	(1,598)	(802,848)	(68,527,911)
RBO	34										
RBO	35										
RBO	36	TOTAL RATE BASE		5,722,369,519	2,448,011,009	18,068,321	37,804,918	418,746	6,398	2,575,059	227,395,161
RBO	37										
RBO	38										
RBO	39										
RBO	40										
RBO	41										
RBO	42										
RBO	43										
RBO	44										
RBO	45										
RBO	46										
RBO	47										
RBO	48										

COS Test Year - 12 Months Actual 2016										
SUB-SCH	LINE		ALLOCATION							
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE								
RBO	2									
RBO	3	PLUS: ADDITIONS TO RATE BASE								
RBO	4									
RBO	5	Working Capital								
RBO	6	Cash (lead/lag)	EXPENDITURES	195,452	5,955,733	84,886,700	96,805,795	20,165,539	11,268,133	186,822
RBO	7	Materials and Supplies	EXPENDITURES	48,471	1,476,983	21,051,345	24,007,203	5,000,922	2,794,423	46,331
RBO	8	Prepayments	EXPENDITURES	546	16,627	236,986	270,261	56,298	31,458	522
RBO	9	Working Funds	EXPENDITURES	0	0	0	0	0	0	0
RBO	10	Total Working Capital		244,468	7,449,343	106,175,031	121,083,259	25,222,759	14,094,015	233,675
RBO	11	Net Plant Adds - Distribution	DISTPLT	129,969	10,951,372	150,743,129	175,758,592	30,035,627	14,349,950	29,548
RBO	12	Plant Held for Future Use	TOTPLT	309	25,802	358,173	415,121	71,120	34,498	140
RBO	13	Capital Stimulus Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0	0
RBO	14	Net Plant Adds - General & Other	TOTPLTNET	65,999	5,789,120	76,334,659	88,829,004	14,891,604	7,298,076	32,059
RBO	15	TOTAL ADDITIONS TO RATE BASE		440,745	24,215,637	333,610,993	386,085,976	70,221,109	35,776,539	295,422
RBO	16									
RBO	17									
RBO	18	PLUS: DEDUCTIONS TO RATE BASE								
RBO	19									
RBO	20	Customer Advances for Construction	REVREQ	(9,897)	(387,431)	(5,227,693)	(5,888,071)	(1,061,223)	(566,089)	(9,463)
RBO	21	Unbilled Revenue	TOTREV	0	0	0	0	0	0	0
RBO	22	Deferred Income Taxes and Credits								
RBO	23	ADIT Test/Post year	TOTPLT	(38,846)	(3,246,124)	(45,062,151)	(52,226,800)	(8,947,672)	(4,340,201)	(17,607)
RBO	24	Liberalized Depreciation	TOTPLT	10,899	910,760	12,643,024	14,653,200	2,510,436	1,217,724	4,940
RBO	25	Cost of Removal	TOTPLT	2,344	195,846	2,718,701	3,150,961	539,833	261,854	1,062
RBO	26	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0
RBO	27	Computer Software	INTANGPLT	0	0	0	0	0	0	0
RBO	28	Capitalized Interest	TOTPLTNET	(85)	(7,471)	(98,512)	(114,636)	(19,218)	(9,418)	(41)
RBO	29	NJ Corporate Business Tax	TOTPLTNET	2,902	254,517	3,356,032	3,905,342	654,705	320,858	1,409
RBO	30	Defr'd Tax Impact of Pro Forma #18 - Deprec	DEPREXP	(295,833)	(24,695,003)	(342,850,804)	(397,372,860)	(68,093,239)	(33,084,477)	(140,621)
RBO	31	Total Deferred Income Taxes and Credits		(318,620)	(26,587,475)	(369,293,709)	(428,004,793)	(73,355,155)	(35,633,661)	(150,858)
RBO	32									
RBO	33	TOTAL DEDUCTIONS TO RATE BASE		(328,517)	(26,974,906)	(374,521,402)	(433,892,864)	(74,416,378)	(36,199,750)	(160,321)
RBO	34									
RBO	35									
RBO	36	TOTAL RATE BASE		1,165,507	89,629,664	1,177,319,213	1,369,820,772	233,460,775	116,047,238	646,740
RBO	37									
RBO	38									
RBO	39									
RBO	40									
RBO	41									
RBO	42									
RBO	43									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REV	1	OPERATING REVENUES									
REV	2										
REV	3	SALES REVENUES									
REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		1,308,990,812	583,852,525	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
REV	5	Not Used	not_used	0	0	0	0	0	0	0	0
REV	6	Not Used	not_used	0	0	0	0	0	0	0	0
REV	7	TOTAL SALES OF ELECTRICITY		1,308,990,812	583,852,525	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
REV	8										
REV	9	OTHER OPERATING REVENUES									
REV	10	450-Forfeited Discounts	REVLATEP	3,786,715	0	0	0	0	0	5,622	0
REV	11	456-Other Electric Revenues	TOTREV	8,212,791	3,652,606	27,368	53,655	903	14	3,783	295,042
REV	12	Not Used	not_used	0	0	0	0	0	0	0	0
REV	13	Not Used	not_used	0	0	0	0	0	0	0	0
REV	14	TOTAL OTHER OPERATING REV		11,999,506	3,652,606	27,368	53,655	903	14	9,404	295,042
REV	15										
REV	16	OTHER REVENUE SOURCES									
REV	17	Not Used	not_used	0	0	0	0	0	0	0	0
REV	18	Not Used	not_used	0	0	0	0	0	0	0	0
REV	19	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0
REV	20										
REV	21	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0
REV	22										
REV	23	TOTAL OPERATING REVENUES		1,320,990,318	587,505,131	4,401,940	8,630,147	145,271	2,265	608,411	47,456,127
REV	24										
REV	25										
REV	26										
REV	27										
REV	28										
REV	29										
REV	30										
REV	31										
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REV	46										
REV	47										
REV	48										



**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage	
NO.	NO.			(9)	(10)	(11)	(12)	(13)	(14)	(15)	
REV	1	OPERATING REVENUES									
REV	2										
REV	3	SALES REVENUES									
REV	4	BASE RATE SALES @ EQUALIZED ROR 7.40%		499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035	
REV	5	Not Used	not_used	0	0	0	0	0	0	0	
REV	6	Not Used	not_used	0	0	0	0	0	0	0	
REV	7	TOTAL SALES OF ELECTRICITY		499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035	
REV	8										
REV	9	OTHER OPERATING REVENUES									
REV	10	450-Forfeited Discounts	REVLATEP	0	130,609	1,563,513	1,475,135	330,500	274,776	6,561	
REV	11	456-Other Electric Revenues	TOTREV	3,128	123,257	1,661,895	1,870,042	337,447	180,621	3,032	
REV	12	Not Used	not_used	0	0	0	0	0	0	0	
REV	13	Not Used	not_used	0	0	0	0	0	0	0	
REV	14	TOTAL OTHER OPERATING REV		3,128	253,866	3,225,408	3,345,177	667,947	455,397	9,592	
REV	15										
REV	16	OTHER REVENUE SOURCES									
REV	17	Not Used	not_used	0	0	0	0	0	0	0	
REV	18	Not Used	not_used	0	0	0	0	0	0	0	
REV	19	TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	
REV	20										
REV	21	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	
REV	22										
REV	23	TOTAL OPERATING REVENUES		503,090	19,825,369	267,308,295	300,787,772	54,276,824	29,052,049	487,628	
REV	24										
REV	25										
REV	26										
REV	27										
REV	28										
REV	29										
REV	30										
REV	31										
REV	32										
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REV	47										
REV	48										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
E	1	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>									
E	2	PRODUCTION EXPENSE									
E	3	E500-E557 Production Expenses									
E	4	Not Used	not_used	0	0	0	0	0	0	0	0
E	5	Total Production Expense		0	0	0	0	0	0	0	0
E	6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0
E	7										
E	8	TRANSMISSION EXPENSES									
E	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0	0
E	10	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0	0
E	11										
E	12	DISTRIBUTION EXPENSES									
E	13	Operation									
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0	0
E	15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0	0
E	16	E582 Station Expenses	E362PLT	860,961	332,001	2,587	5,756	16	0	399	3,523
E	17	E583 OH Line Expenses	E365PLT	4,992,147	2,004,520	15,345	34,796	92	1	2,404	26,489
E	18	E584 Underground Line Expenses	E367PLT	6,453,079	2,699,314	20,644	46,850	123	2	3,235	39,189
E	19	E585 Street Lighting and System Expenses	E373PLT								
E	20	E586 Meter Expenses									
E	21	Meters	METERPLT_07	5,586,228	4,042,068	21,970	30,679	8,677	130	2,665	0
E	22	- Excess portion	not_used	0	0	0	0	0	0	0	0
E	23	E587 Customer Installations Expenses	MTROMMIN_07	5,873,948	2,948,371	16,026	19,312	6,587	99	1,944	0
E	24	E587 Customer Installations Expenses	DISTEXPO	28,323,936	14,332,501	91,257	163,740	18,466	276	12,689	82,472
E	25	E588 Misc Distribution Expenses	DISTPLT	1,396,823	595,339	4,370	9,265	77	1	616	53,679
E	26	Total Distribution Operation		53,487,122	26,954,114	172,199	310,399	34,038	509	23,952	205,353
E	27	Maintenance									
E	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0	0
E	29	E591 Maint of Structures	E360PLT	17,526,078	6,758,342	52,672	117,163	326	5	8,131	71,725
E	30	E592 Maint of Station Equipment	E362PLT	19,406,024	7,483,280	58,321	129,731	361	6	9,003	79,419
E	31	E593 Maint of Overhead Lines									
E	32	- Direct assigned - BPL poles	DIR_BPL_02	40,988	0	0	0	0	0	0	40,988
E	33	- Direct assigned - PSAL poles	DIR_PSAL_02	118,210	0	0	0	0	0	0	0
E	34	- all other O&M	E365PLT	45,513,658	18,275,312	139,899	317,241	835	13	21,915	241,500
E	35	E594.0 Maint of Underground Lines	E367PLT	21,044,785	8,803,004	67,325	152,788	401	6	10,551	127,804
E	36	Not used	not_used	0	0	0	0	0	0	0	0
E	37	E595 Maint of Line Transformers - Energy Related Local KWH_SEC_10		4,115,094	1,645,070	17,113	27,811	160	2	2,101	35,124
E	38	E595 Maint of Line Transformers - Demand Related Loc:CP_SEC_04		3,723,180	1,832,073	9,554	32,541	0	0	2,070	0
E	39	E596 Maint of Street Lighting & Signal Systems									
E	40	- BPL luminaires	DIR_BPL_02	5,921,406	0	0	0	0	0	0	5,921,406
E	41	- BPL-POF luminaires	DIR_BPLPOF_02	247,861	0	0	0	0	0	0	0
E	42	- PSAL luminaires	DIR_PSAL_02	2,620,114	0	0	0	0	0	0	0
E	43	E597 Maint of Meters									
E	44	- Load profiling meters O&M	KWHMETERX_04	326,129	201,866	2,100	3,413	20	0	258	0
E	45	- Other Meter Plant	METERPLTXPR	459,457	353,812	1,923	2,318	512	8	233	0
E	46	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0	0
E	47	E598 Other Dist Maint Exp	DISTEXPM	1,981,664	742,373	5,711	12,817	43	1	888	106,692
E	48	Total Distribution Maintenance		123,044,648	46,095,132	354,618	795,822	2,657	41	55,151	6,624,658

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
E	1	OPERATION & MAINTENANCE EXPENSE								
E	2	PRODUCTION EXPENSE								
E	3	E500-E557 Production Expenses								
E	4	Not Used	not_used	0	0	0	0	0	0	0
E	5	Total Production Expense		0	0	0	0	0	0	0
E	6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0
E	7									
E	8	TRANSMISSION EXPENSES								
E	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0
E	10	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0
E	11									
E	12	DISTRIBUTION EXPENSES								
E	13	Operation								
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0
E	15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0
E	16	E582 Station Expenses	E362PLT	175	1,938	178,526	227,216	61,450	47,373	0
E	17	E583 OH Line Expenses	E365PLT	1,002	29,451	1,072,656	1,354,058	339,684	111,650	0
E	18	E584 Underground Line Expenses	E367PLT	1,345	19,410	1,443,858	1,821,640	283,177	74,291	0
E	19	E585 Street Lighting and System Expenses	E373PLT							
E	20	E586 Meter Expenses								
E	21	Meters	METERPLT_07	0	0	1,124,417	196,290	67,229	82,448	9,656
E	22	- Excess portion	not_used	0	0	0	0	0	0	0
E	23	E587 Customer Installations Expenses	MTROMMIN_07	0	0	429,567	2,204,611	195,643	47,535	4,253
E	24	E587 Customer Installations Expenses	DISTEXPO	3,005	60,540	5,063,840	6,916,788	1,128,821	432,965	16,576
E	25	E588 Misc Distribution Expenses	DISTPLT	250	21,028	289,442	337,474	57,671	27,553	57
E	26	Total Distribution Operation		5,776	132,366	9,602,305	13,058,078	2,133,676	823,816	30,541
E	27	Maintenance								
E	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
E	29	E591 Maint of Structures	E360PLT	3,568	39,452	3,634,146	4,625,303	1,250,900	964,345	0
E	30	E592 Maint of Station Equipment	E362PLT	3,951	43,684	4,023,965	5,121,439	1,385,078	1,067,786	0
E	31	E593 Maint of Overhead Lines								
E	32	- Direct assigned - BPL poles	DIR_BPL_02	0	0	0	0	0	0	0
E	33	- Direct assigned - PSAL poles	DIR_PSAL_02	0	118,210	0	0	0	0	0
E	34	- all other O&M	E365PLT	9,131	268,503	9,779,456	12,345,015	3,096,920	1,017,918	0
E	35	E594.0 Maint of Underground Lines	E367PLT	4,385	63,299	4,708,711	5,940,734	923,497	242,279	0
E	36	Not used	not_used	0	0	0	0	0	0	0
E	37	E595 Maint of Line Transformers - Energy Related Local KWH_SEC_10		1,747	19,319	965,471	1,401,176	0	0	0
E	38	E595 Maint of Line Transformers - Demand Related Loc:CP_SEC_04		0	0	896,140	950,802	0	0	0
E	39	E596 Maint of Street Lighting & Signal Systems								
E	40	- BPL luminaires	DIR_BPL_02	0	0	0	0	0	0	0
E	41	- BPL-POF luminaires	DIR_BPLPOF_02	247,861	0	0	0	0	0	0
E	42	- PSAL luminaires	DIR_PSAL_02	0	2,620,114	0	0	0	0	0
E	43	E597 Maint of Meters								
E	44	- Load profiling meters O&M	KWHMETERX_04	0	0	118,473	0	0	0	0
E	45	- Other Meter Plant	METERPLTXPR	0	0	76,473	14,095	4,501	5,012	570
E	46	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0
E	47	E598 Other Dist Maint Exp	DISTEXPM	4,430	51,932	396,173	497,590	109,031	53,974	9
E	48	Total Distribution Maintenance		275,074	3,224,513	24,599,008	30,896,154	6,769,927	3,351,313	579

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
E	49										
E	50										
E	51										
E	52										
E	53										
E	54	OPERATION & MAINTENANCE EXPENSE CONTINUED									
E	55										
E	56	TOTAL DISTRIBUTION PLANT O&M EXPENSES		176,531,769	73,049,246	526,818	1,106,221	36,695	551	79,103	6,830,010
E	57										
E	58	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		176,531,769	73,049,246	526,818	1,106,221	36,695	551	79,103	6,830,010
E	59										
E	60										
E	61	CUSTOMER ACCOUNTS EXPENSES									
E	62	E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0	0
E	63	E902 Meter Reading									
E	64	- Meter O&M - Customer Related - Cust Svs	METERPLT	52,132	40,135	218	263	58	1	26	0
E	65	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	52,132	21,908	274	377	6	0	42	397
E	66	- Meter Reading - Cutomer Related Measurement	MRCOST_07	8,412,247	6,576,453	42,771	44,683	1,227	16	1,106	0
E	67	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	8,412,247	3,575,385	44,786	61,561	988	31	6,840	0
E	68	- Billing - Customer Related - Cust Svs	BILLING_06	0	0	0	0	0	0	0	0
E	69	- Billing - Customer Related - Cust Svs	NCPXSL_MTR_07	0	0	0	0	0	0	0	0
E	70	- Remaining - Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0
E	71	- Remaining - Demand Related - Measurement	NCPXSL_MTR_07	0	0	0	0	0	0	0	0
E	72										
E	73										
E	74	E903 Customer Records and Collection									
E	75	- SONP/RNP - Customer Related - Local D	CUSTAVG_04	3,440,059	2,918,756	15,864	19,118	2,267	34	1,924	6,727
E	76	- SONP/RNP - Demand Related - Local D	NCP_MTR_04	3,440,059	1,445,620	18,108	24,891	400	12	2,766	26,176
E	77	- Meter O&M - Customer Related - Cust Svs	METERPLT	18,500	14,243	77	93	21	0	9	0
E	78	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	18,500	7,774	97	134	2	0	15	141
E	79	- Meter Reading - Customer Related Measurement	MRCOST_07	191,209	149,482	972	1,016	28	0	25	0
E	80	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	191,209	81,268	1,018	1,399	22	1	155	0
E	81	- Billing - Customer Related - Cust Svs	BILLING_06	7,610,100	5,457,573	35,495	37,081	1,018	14	918	20,424
E	82	- Billing - Customer Related - Cust Svs	NCP_MTR_06	7,610,100	3,198,001	40,059	55,063	884	28	6,118	57,906
E	83	- Acct Maint Related - Customer Related - Cust Svs	ACCTMAINT_06	21,577,250	17,876,565	116,264	121,460	14,066	187	12,679	16,377
E	84	- Acct Maint Related - Demand Related - Cust Svs	NCP_MTR_06	21,577,250	9,067,433	113,582	156,122	2,506	78	17,348	164,184
E	85	- Utility Work Related -Customer related - Local D	UTILWORK_04	969,897	739,323	4,525	5,268	159	2	268	3,237
E	86	- Utility Work Related -Demand Related - Local D	NCP_MTR_04	969,897	407,581	5,105	7,018	113	4	780	7,380
E	87	- Remaining - Customer Related - Cust Svs	BILLING_06	4,087,250	2,931,166	19,063	19,915	547	7	493	10,970
E	88	- Remaining - Demand Related - Cust Svs	NCP_MTR_06	4,087,250	1,717,590	21,515	29,573	475	15	3,286	31,100
E	89	Not used	not_used	0	0	0	0	0	0	0	0
E	90	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0	0
E	91	E905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0	0	0
E	92	TOTAL CUSTOMER ACCTS EXPENSE		92,717,290	56,226,256	479,796	585,035	24,786	429	54,798	345,019

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
E	49									
E	50									
E	51									
E	52									
E	53									
E	54	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	55									
E	56	TOTAL DISTRIBUTION PLANT O&M EXPENSES		280,850	3,356,878	34,201,313	43,954,231	8,903,603	4,175,128	31,121
E	57									
E	58	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		280,850	3,356,878	34,201,313	43,954,231	8,903,603	4,175,128	31,121
E	59									
E	60									
E	61	CUSTOMER ACCOUNTS EXPENSES								
E	62	E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0
E	63	E902 Meter Reading								
E	64	- Meter O&M - Customer Related - Cust Svs	METERPLT	0	0	8,690	1,597	510	568	65
E	65	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	18	173	11,234	11,186	2,771	3,461	286
E	66	- Meter Reading - Cutomer Related Measurement	MRCOST_07	0	0	1,640,601	94,706	8,426	2,060	198
E	67	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	0	0	1,833,412	1,825,584	452,244	564,783	46,632
E	68	- Billing - Customer Related - Cust Svs	BILLING_06	0	0	0	0	0	0	0
E	69	- Billing - Customer Related - Cust Svs	NCPXSL_MTR_07	0	0	0	0	0	0	0
E	70	- Remaining - Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0
E	71	- Remaining - Demand Related - Measurement	NCPXSL_MTR_07	0	0	0	0	0	0	0
E	72									
E	73									
E	74	E903 Customer Records and Collection								
E	75	- SONP/RNP - Customer Related - Local D	CUSTAVG_04	139	34,865	425,253	13,587	1,206	292	26
E	76	- SONP/RNP - Demand Related - Local D	NCP_MTR_04	1,193	11,403	741,296	738,130	182,854	228,356	18,855
E	77	- Meter O&M - Customer Related - Cust Svs	METERPLT	0	0	3,084	567	181	202	23
E	78	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	6	61	3,987	3,970	983	1,228	101
E	79	- Meter Reading - Customer Related Measurement	MRCOST_07	0	0	37,291	2,153	192	47	5
E	80	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	0	0	41,673	41,495	10,279	12,837	1,060
E	81	- Billing - Customer Related - Cust Svs	BILLING_06	455	110,252	1,361,478	526,047	46,804	11,440	1,102
E	82	- Billing - Customer Related - Cust Svs	NCP_MTR_06	2,639	25,225	1,639,894	1,632,893	404,509	505,170	41,710
E	83	- Acct Maint Related - Customer Related - Cust Svs	ACCTMAINT_06	365	88,404	2,982,713	312,874	27,837	6,804	655
E	84	- Acct Maint Related - Demand Related - Cust Svs	NCP_MTR_06	7,483	71,523	4,649,664	4,629,812	1,146,923	1,432,330	118,262
E	85	- Utility Work Related -Customer related - Local D	UTILWORK_04	73	13,495	190,004	12,185	1,062	197	101
E	86	- Utility Work Related -Demand Related - Local D	NCP_MTR_04	336	3,215	209,002	208,110	51,554	64,383	5,316
E	87	- Remaining - Customer Related - Cust Svs	BILLING_06	244	59,214	731,226	282,530	25,137	6,144	592
E	88	- Remaining - Demand Related - Cust Svs	NCP_MTR_06	1,418	13,548	880,758	876,998	217,255	271,318	22,402
E	89	Not used	not_used	0	0	0	0	0	0	0
E	90	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0
E	91	E905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0	0
E	92	TOTAL CUSTOMER ACCTS EXPENSE		14,370	431,379	17,391,260	11,214,422	2,580,729	3,111,620	257,391

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
E	93	CUSTOMER SERVICE & INFO EXPENSES									
E	94	E907 & 908 - Cust Svs & Info									
E	95	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0	0
E	96	- Acct Maint related	ACCTMAINT_06	347,944	288,268	1,875	1,959	227	3	204	264
E	97	- Utility work related	UTILWORK_04	1,949,780	1,486,258	9,096	10,590	319	3	538	6,507
E	98	- Sales	SALES_06	0	0	0	0	0	0	0	0
E	99	- Billing	BILLING_06	160,531	115,125	749	782	21	0	19	431
E	100	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0	0
E	101	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0	0
E	102	E910 - Misc Cust Svs & Info									
E	103	- Utility work related	UTILWORK_04	217,800	166,022	1,016	1,183	36	0	60	727
E	104	- Acct Maint related	ACCTMAINT_06	454,421	376,484	2,449	2,558	296	4	267	345
E	105	- Not used	not_used	0	0	0	0	0	0	0	0
E	106	- Not used	not_used	0	0	0	0	0	0	0	0
E	107	- Not used	not_used	0	0	0	0	0	0	0	0
E	108	- Not used	not_used	0	0	0	0	0	0	0	0
E	109	- Remaining	BILLING_06	0	0	0	0	0	0	0	0
E	110	TOTAL CUSTOMER SERVICE & INFO EXPENSES		3,130,476	2,432,156	15,184	17,072	900	11	1,089	8,273
E	111										
E	112	OPERATION & MAINTENANCE EXPENSE CONTINUED									
E	113										
E	114	SALES EXPENSES									
E	115	E911-E916 Sales Expenses									
E	116	- Sales	SALES_06	0	0	0	0	0	0	0	0
E	117	- Billing related	BILLING_06	0	0	0	0	0	0	0	0
E	118	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0
E	119	- Utility work related	UTILWORK_04	1,072,673	817,665	5,004	5,826	176	2	296	3,580
E	120	- Remaining	UTILWORK_04	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
E	121	Not Used	not_used	0	0	0	0	0	0	0	0
E	122	SALES EXPENSES TOTAL (ACCT 916)		1,072,673	817,665	5,004	5,826	176	2	296	3,580
E	123										
E	124	TOTAL OPER & MAINT EXCL A&G		273,452,208	132,525,323	1,026,802	1,714,154	62,557	992	135,287	7,186,882
E	125										
E	126	ADMINISTRATIVE & GENERAL EXPENSE									
E	127	E920 A&G Salaries	REVREQ	2,048,614	913,749	6,846	13,422	226	4	937	73,809
E	128	E921 Office Supplies & Exp	REVREQ	2,472,112	1,102,642	8,262	16,197	273	4	1,131	89,067
E	129	E923 Outside Services Employed	DISTPLT	47,637,313	20,303,471	149,037	315,985	2,634	40	21,006	1,830,672
E	130	E924 Property Insurance	TOTPLT	1,553,488	666,154	4,908	10,298	90	1	688	58,909
E	131	E925 Injuries & Damages	LABOR	15,703,564	7,976,307	64,228	97,070	3,935	62	7,801	467,887
E	132	E926 Employee Pension & Benefits	LABOR	50,239,867	25,518,323	205,481	310,551	12,590	199	24,957	1,496,894
E	133	E928 Regulatory Comm Exp	REVREQ	10,230,788	4,563,265	34,191	67,032	1,128	18	4,682	368,601
E	134	E929 Duplicate Charges - credit	REVLPLS	(2,653,065)	0	0	0	0	0	0	0
E	135	E930.1 General Advertising Expenses	CUSTAVG_04	2,316,097	1,965,118	10,681	12,872	1,527	23	1,295	4,529
E	136	E930.2 Misc General Expenses	DISTPLT	2,967,908	1,264,950	9,285	19,687	164	2	1,309	114,055
E	137	E931 Rents	DISTPLT	4,351,678	1,854,726	13,615	28,865	241	4	1,919	167,232
E	138	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0	0
E	139	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0
E	140	Not Used	not_used	0	0	0	0	0	0	0	0
E	141	TOTAL A&G EXPENSE		136,868,364	66,128,705	506,534	891,980	22,807	357	65,726	4,671,654
E	142										
E	143	TOTAL OPERATION & MAINTENANCE EXPENSES		410,320,571	198,654,028	1,533,336	2,606,133	85,364	1,349	201,013	11,858,536
E	144										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
E	93	CUSTOMER SERVICE & INFO EXPENSES								
E	94	E907 & 908 - Cust Svs & Info								
E	95	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0
E	96	- Acct Maint related	ACCTMAINT_06	6	1,426	48,098	5,045	449	110	11
E	97	- Utility work related	UTILWORK_04	147	27,129	381,964	24,496	2,134	397	203
E	98	- Sales	SALES_06	0	0	0	0	0	0	0
E	99	- Billing	BILLING_06	10	2,326	28,720	11,097	987	241	23
E	100	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0
E	101	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0
E	102	E910 - Misc Cust Svs & Info								
E	103	- Utility work related	UTILWORK_04	16	3,030	42,667	2,736	238	44	23
E	104	- Acct Maint related	ACCTMAINT_06	8	1,862	62,816	6,589	586	143	14
E	105	- Not used	not_used	0	0	0	0	0	0	0
E	106	- Not used	not_used	0	0	0	0	0	0	0
E	107	- Not used	not_used	0	0	0	0	0	0	0
E	108	- Not used	not_used	0	0	0	0	0	0	0
E	109	- Remaining	BILLING_06	0	0	0	0	0	0	0
E	110	TOTAL CUSTOMER SERVICE & INFO EXPENSES		186	35,772	564,265	49,963	4,395	936	274
E	111									
E	112	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	113									
E	114	SALES EXPENSES								
E	115	E911-E916 Sales Expenses								
E	116	- Sales	SALES_06	0	0	0	0	0	0	0
E	117	- Billing related	BILLING_06	0	0	0	0	0	0	0
E	118	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0
E	119	- Utility work related	UTILWORK_04	81	14,925	210,138	13,476	1,174	218	112
E	120	- Remaining	UTILWORK_04	(0)	(0)	(0)	(0)	(0)	(0)	(0)
E	121	Not Used	not_used	0	0	0	0	0	0	0
E	122	SALES EXPENSES TOTAL (ACCT 916)		81	14,925	210,138	13,476	1,174	218	112
E	123									
E	124	TOTAL OPER & MAINT EXCL A&G		295,487	3,838,955	52,366,975	55,232,093	11,489,901	7,287,903	288,897
E	125									
E	126	ADMINISTRATIVE & GENERAL EXPENSE								
E	127	E920 A&G Salaries	REVREQ	782	30,630	413,299	465,508	83,900	44,755	748
E	128	E921 Office Supplies & Exp	REVREQ	944	36,962	498,737	561,739	101,244	54,007	903
E	129	E923 Outside Services Employed	DISTPLT	8,511	717,131	9,871,144	11,509,236	1,966,829	939,681	1,935
E	130	E924 Property Insurance	TOTPLT	277	23,159	321,483	372,597	63,835	30,964	126
E	131	E925 Injuries & Damages	LABOR	2,588	208,115	2,862,644	3,012,527	581,645	399,732	19,024
E	132	E926 Employee Pension & Benefits	LABOR	8,280	665,814	9,158,357	9,637,872	1,860,837	1,278,848	60,863
E	133	E928 Regulatory Comm Exp	REVREQ	3,908	152,967	2,064,015	2,324,747	418,995	223,505	3,736
E	134	E929 Duplicate Charges - credit	REVPLS	0	0	0	(2,653,065)	0	0	0
E	135	E930.1 General Advertising Expenses	CUSTAVG_04	94	23,474	286,311	9,147	812	197	18
E	136	E930.2 Misc General Expenses	DISTPLT	530	44,679	614,994	717,050	122,538	58,544	121
E	137	E931 Rents	DISTPLT	777	65,510	901,731	1,051,371	179,670	85,840	177
E	138	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0
E	139	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
E	140	Not Used	not_used	0	0	0	0	0	0	0
E	141	TOTAL A&G EXPENSE		26,692	1,968,439	26,992,714	27,008,730	5,380,304	3,116,072	87,649
E	142									
E	143	TOTAL OPERATION & MAINTENANCE EXPENSES		322,178	5,807,394	79,359,689	82,240,823	16,870,205	10,403,975	376,546
E	144									

[illegible]



**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE	DESCRIPTION	ALLOCATION	BPL-POF	PSAL	GLP	LPL -	LPL -	HTS -	HTS -	
NO.	NO.		BASIS				Secondary	Primary	Subtransmission	High Voltage	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES									
DE	2										
DE	3	E403 DEPRECIATION EXPENSE									
DE	4	Production Plant	not_used	0	0	0	0	0	0	0	
DE	5	Transmission Plant	not_used	0	0	0	0	0	0	0	
DE	6	Distribution Plant	DISTPLT	34,735	2,926,797	40,286,697	46,972,179	8,027,140	3,835,081	7,897	
DE	7	General Plant	GENPLT	2,057	173,311	2,322,664	2,769,903	471,636	222,982	0	
DE	8	Common Plant	COMPLT	996	54,229	1,183,586	1,015,066	198,896	167,876	10,065	
DE	9	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	
DE	10	TOTAL DEPRECIATION EXPENSE		37,787	3,154,337	43,792,948	50,757,148	8,697,672	4,225,940	17,962	
DE	11										
DE	12	E404.3 AMORT OF OTHER LIMITED TERM PLANT									
DE	13	not used	not_used	0	0	0	0	0	0	0	
DE	14	Distribution Delivery Related	DISTPLTXMTR	152	12,834	172,001	205,121	34,926	16,513	0	
DE	15	Meter Reading	MRCOST_07	0	0	108,833	6,283	559	137	13	
DE	16	Customer Service related	CUSTSVSX	915	29,364	1,128,654	708,060	162,496	195,650	16,196	
DE	17	not used	not_used	0	0	0	0	0	0	0	
DE	18	not used	not used	0	0	0	0	0	0	0	
DE	19	TOTAL AMORT OF OTHER LIMITED TERM PLT		1,067	42,199	1,409,488	919,463	197,982	212,299	16,210	
DE	20										
DE	21	E407 AMORT OF PROPERTY LOSSES									
DE	22	Regulatory assets	KWHMETER_04	1,475	16,304	814,801	1,182,509	344,652	475,014	34,765	
DE	23	Securitization amortization	not_used	0	0	0	0	0	0	0	
DE	24	not used	not_used	0	0	0	0	0	0	0	
DE	25	TOTAL AMORT OF PROPERTY LOSSES		1,475	16,304	814,801	1,182,509	344,652	475,014	34,765	
DE	26										
DE	27	TOTAL AMORTIZATION EXPENSE		2,542	58,503	2,224,288	2,101,972	542,634	687,313	50,975	
DE	28										
DE	29	TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		40,329	3,212,840	46,017,236	52,859,120	9,240,305	4,913,253	68,937	
DE	30										
DE	31										
DE	32										
DE	33										
DE	34										
DE	35										
DE	36										
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DE	45										
DE	46										
DE	47										
DE	48										

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EO	1	<b>OTHER OPERATING EXPENSES</b>									
EO	2										
EO	3	<b>E408 TAXES OTHER THAN INCOME TAXES</b>									
EO	4	TEFA	TEFA_04	0	0	0	0	0	0	0	0
EO	5	Real Estate Taxes	TOTPLT	12,453,932	5,340,390	39,347	82,557	719	11	5,518	472,261
EO	6	Miscellaneous State and Municipal Tax	TOTPLT	278,488	119,419	880	1,846	16	0	123	10,560
EO	7	State Unemploy Insur (SUI) Tax	LABOR	462,294	234,813	1,891	2,858	116	2	230	13,774
EO	8	FICA & UnempTax	LABOR	10,267,348	5,215,092	41,994	63,466	2,573	41	5,100	305,915
EO	9	Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
EO	10	not used	not_used	0	0	0	0	0	0	0	0
EO	11	<b>TOTAL TAXES OTHER THAN INCOME</b>									
EO	12	<b>PROFORMA EXPENSE ADJUSTMENTS</b>									
EO	13	Adj #1 - Annualization of Wages	LABOR	(3,147,873)	(1,598,898)	(12,875)	(19,458)	(789)	(12)	(1,564)	(93,791)
EO	14	Adj #2 - Annualization of Payroll Taxes	LABOR	(218,684)	(111,076)	(894)	(1,352)	(55)	(1)	(109)	(6,516)
EO	15	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1,948,765	832,621	6,131	12,898	130	2	871	78,038
EO	16	add'l tax effects on rev req	TOTPLTNET	1,345,850	575,022	4,234	8,907	89	1	602	53,894
EO	17	Adj #4 - Pension and Fringe Benefits	LABOR	(12,409,225)	(6,303,014)	(50,754)	(76,706)	(3,110)	(49)	(6,164)	(369,732)
EO	18	Adj #5 - Electric COLI Interest Expense	LABOR	(3,172,726)	(1,611,522)	(12,976)	(19,612)	(795)	(13)	(1,576)	(94,531)
EO	19	add'l tax effects on rev req	LABOR	(2,191,139)	(1,112,945)	(8,962)	(13,544)	(549)	(9)	(1,088)	(65,285)
EO	20	Adj #10 - ASB Margin	TOTPLT	5,507,377	2,361,627	17,400	36,508	318	5	2,440	208,843
EO	21	Adj #22 - BPU/RPA Assessments	KWHMETER_04	(1,029,399)	(330,263)	(3,436)	(5,583)	(32)	(1)	(422)	(7,051)
EO	22	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0	0
EO	23	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	16,568	7,105	52	110	1	0	7	628
EO	24	add'l tax effects on rev req	TOTPLT	11,442	4,907	36	76	1	0	5	434
EO	25	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0	0	0
EO	26	Adj #15 - Cost of Removal	TOTPLT	0	0	0	0	0	0	0	0
EO	27	Adj #8 - Real Estate Taxes	TOTPLT	(535,418)	(229,593)	(1,692)	(3,549)	(31)	(0)	(237)	(20,303)
EO	28	Adj #16 - Test Year Amortization Adjustments	TOTPLT	2,249,084	964,433	7,106	14,909	130	2	997	85,287
EO	29	Adj #9 - Insurance	TOTPLT	(87,033)	(37,321)	(275)	(577)	(5)	(0)	(39)	(3,300)
EO	30	Adj #18 - Rate Case Expenses	TOTPLT	76,668	32,876	242	508	4	0	34	2,907
EO	31	Adj #12 Depreciation Rate Change	DEPREXP	(56,767,076)	(24,339,235)	(179,516)	(376,385)	(3,224)	(49)	(25,167)	(2,151,327)
EO	32	Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0	0
EO	33	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0	0
EO	34	Adj #20 - Vacation Accrual	LABOR	(1,490,312)	(756,974)	(6,095)	(9,212)	(373)	(6)	(740)	(44,404)
EO	35	Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	9,579,244	4,107,690	30,265	63,501				



**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

SUB-SCH		COS Test Year - 12 Months Actual 2016									
NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TI	1	<b>DEVELOPMENT OF INCOME TAXES</b>									
TI	2										
TI	3	<b>TAX ADJUSTMENTS - FEDERAL</b>									
TI	4	Stock Based Compensation	TOTPLTNET	312,073	133,335	982	2,065	21	0	140	12,497
TI	5	GainState LILOAudit Refunds not yet received	TOTPLTNET	(1,026,542)	(438,596)	(3,230)	(6,794)	(68)	(1)	(459)	(41,108)
TI	6	Repair Allowance	TOTPLT	(2,577,573)	(1,105,293)	(8,144)	(17,087)	(149)	(2)	(1,142)	(97,743)
TI	7	Uncollectible Accounts	REVREQ	(2,025,875)	(903,606)	(6,770)	(13,274)	(223)	(3)	(927)	(72,989)
TI	8	Injuries and Damages ;	TOTPLT	740,420	317,501	2,339	4,908	43	1	328	28,077
TI	9	Diesel Fuel Credit	not_used	0	0	0	0	0	0	0	0
TI	10	Partnership income/loss per K-1	TOTPLT	199	85	1	1	0	0	0	8
TI	11	Meals & entertainment	LABOR	349,151	177,344	1,428	2,158	87	1	173	10,403
TI	12	Company owned life insurance	LABOR	(2,216,411)	(1,125,781)	(9,065)	(13,700)	(555)	(9)	(1,101)	(66,038)
TI	13	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(588,912)	(4,337)	(9,123)	(92)	(1)	(616)	(55,196)
TI	14	Medicare Subsidy	LABOR	1,189,514	604,190	4,865	7,353	298	5	591	35,442
TI	15	Dividends Received Deduction	TOTPLTNET	(18,476)	(7,894)	(58)	(122)	(1)	(0)	(8)	(740)
TI	16	W-2 Earnings Exceeding \$1,000,000	LABOR	433,992	220,438	1,775	2,683	109	2	216	12,931
TI	17	Allowable Depreciation	DEPREXP	(84,392,191)	(36,183,675)	(266,875)	(559,549)	(4,792)	(73)	(37,414)	(3,198,248)
TI	18	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0
TI	19	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0
TI	20	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0
TI	21	AFUDC / IDC	TOTPLT	(781,907)	(335,291)	(2,470)	(5,183)	(45)	(1)	(346)	(29,650)
TI	22	Capitalized interest-Section 263A	TOTPLT	1,274,980	546,726	4,028	8,452	74	1	565	48,348
TI	23	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0
TI	24	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0
TI	25	Deferred Comp - officers	LABOR	23,583	11,978	96	146	6	0	12	703
TI	26	*Deduction of Securitization	not_used	0	0	0	0	0	0	0	0
TI	27	Accrued vacation pay adjustment	LABOR	93,290	47,385	382	577	23	0	46	2,780
TI	28	3rd Party Claims	TOTPLT	(64,914)	(27,836)	(205)	(430)	(4)	(0)	(29)	(2,462)
TI	29	Contribution in Aid of Construct	TOTPLTNET	(1,770,550)	(756,478)	(5,570)	(11,718)	(118)	(2)	(792)	(70,901)
TI	30	Pension Accrual Adjustment	LABOR	5,585,601	2,837,093	22,845	34,527	1,400	22	2,775	166,423
TI	31	Unallowable OPEB Amortization	LABOR	(91,189)	(46,318)	(373)	(564)	(23)	(0)	(45)	(2,717)
TI	32	Deferred Return on CIP II	TOTPLT	96,419	41,345	305	639	6	0	43	3,656
TI	33	Deferred Depreciation on CIP II	TOTPLT	74,517	31,954	235	494	4	0	33	2,826
TI	34	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	262,411	112,117	826	1,737	17	0	117	10,508
TI	35	Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0	0
TI	36	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	2,427,384	1,037,114	7,637	16,065	161	2	1,086	97,204
TI	37	Performance Incentive Plan Adjustment	TOTPLTNET	(199,586)	(85,274)	(628)	(1,321)	(13)	(0)	(89)	(7,992)
TI	38	LCAPP	TOTPLTNET	(2,401)	(1,026)	(8)	(16)	(0)	(0)	(1)	(96)
TI	39	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0
TI	40	Penalties	not_used	0	0	0	0	0	0	0	0
TI	41	Restricted stock - Permanent	TOTPLTNET	(46,838)	(20,012)	(147)	(310)	(3)	(0)	(21)	(1,876)
TI	42	Environmental Accrual	TOTPLTNET	(38,925)	(16,631)	(122)	(258)	(3)	(0)	(17)	(1,559)
TI	43	Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(15,669)	(115)	(243)	(2)	(0)	(16)	(1,469)
TI	44	Material Supplies & Reserves	TOTPLT	(574,194)	(246,221)	(1,814)	(3,806)	(33)	(1)	(254)	(21,774)
TI	45	Lobbying Expenses	LABOR	189,469	96,237	775	1,171	47	1	94	5,645
TI	46	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	111,245	47,530	350	736	7	0	50	4,455
TI	47	Real Estate Taxes	TOTPLTNET	(452,943)	(193,523)	(1,425)	(2,998)	(30)	(0)	(203)	(18,138)
TI	48	Credits & Adjustments	TOTPLTNET	(741,660)	(316,879)	(2,333)	(4,909)	(49)	(1)	(332)	(29,700)
TI	49	<b>Miscellaneous</b>	TOTPLT	10,351	4,438	33	69	1	0	5	393
TI	50	<b>TOTAL TAX ADJUSTMENTS - FEDERAL</b>		(85,262,613)	(36,148,104)	(264,789)	(567,623)	(3,900)	(59)	(37,541)	(3,278,099)

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

SUB-SCH		COS Test Year - 12 Months Actual 2016		ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
NO.	LINE NO.	DESCRIPTION									
					(9)	(10)	(11)	(12)	(13)	(14)	(15)
TI	1	<b>DEVELOPMENT OF INCOME TAXES</b>									
TI	2										
TI	3	<b>TAX ADJUSTMENTS - FEDERAL</b>									
TI	4	Stock Based Compensation	TOTPLTNET		56	4,884	64,402	74,943	12,564	6,157	27
TI	5	GainState LILOAudit Refunds not yet received	TOTPLTNET		(183)	(16,066)	(211,846)	(246,521)	(41,328)	(20,254)	(89)
TI	6	Repair Allowance	TOTPLT		(460)	(38,425)	(533,410)	(618,219)	(105,915)	(51,376)	(208)
TI	7	Uncollectible Accounts	REVREQ		(774)	(30,290)	(408,711)	(460,341)	(82,968)	(44,258)	(740)
TI	8	Injuries and Damages ;	TOTPLT		132	11,038	153,224	177,586	30,425	14,758	60
TI	9	Diesel Fuel Credit	not_used		0	0	0	0	0	0	0
TI	10	Partnership income/loss per K-1	TOTPLT		0	3	41	48	8	4	0
TI	11	Meals & entertainment	LABOR		58	4,627	63,648	66,980	12,932	8,888	423
TI	12	Company owned life insurance	LABOR		(365)	(29,373)	(404,035)	(425,190)	(82,094)	(56,418)	(2,685)
TI	13	ESOP/401(k) Cash Dividends	TOTPLTNET		(246)	(21,572)	(284,450)	(331,009)	(55,491)	(27,195)	(119)
TI	14	Medicare Subsidy	LABOR		196	15,764	216,840	228,193	44,058	30,279	1,441
TI	15	Dividends Received Deduction	TOTPLTNET		(3)	(289)	(3,813)	(4,437)	(744)	(365)	(2)
TI	16	W-2 Earnings Exceeding \$1,000,000	LABOR		72	5,752	79,114	83,256	16,075	11,047	526
TI	17	Allowable Depreciation	DEPREXP		(15,070)	(1,257,974)	(17,464,971)	(20,242,349)	(3,468,700)	(1,685,338)	(7,163)
TI	18	Previously Ded Amort-Reacq Bonds	not_used		0	0	0	0	0	0	0
TI	19	*Amort Def Gain - Sale of Gen Asset	not_used		0	0	0	0	0	0	0
TI	20	*Gain on Sale of Services Corp Asset	not_used		0	0	0	0	0	0	0
TI	21	AFUDC / IDC	TOTPLT		(139)	(11,656)	(161,810)	(187,537)	(32,129)	(15,585)	(63)
TI	22	Capitalized interest-Section 263A	TOTPLT		227	19,007	263,848	305,798	52,390	25,413	103
TI	23	*RAC-Environmental Cleanup Costs	not_used		0	0	0	0	0	0	0
TI	24	*SBC-Societal Benefits Clause	not_used		0	0	0	0	0	0	0
TI	25	Deferred Comp - officers	LABOR		4	313	4,299	4,524	873	600	29
TI	26	*Deduction of Securitization	not_used		0	0	0	0	0	0	0
TI	27	Accrued vacation pay adjustment	LABOR		15	1,236	17,006	17,896	3,455	2,375	113
TI	28	3rd Party Claims	TOTPLT		(12)	(968)	(13,434)	(15,569)	(2,667)	(1,294)	(5)
TI	29	Contribution in Aid of Construct	TOTPLTNET		(316)	(27,710)	(365,386)	(425,192)	(71,281)	(34,933)	(153)
TI	30	Pension Accrual Adjustment	LABOR		921	74,024	1,018,214	1,071,526	206,885	142,181	6,767
TI	31	Unallowable OPEB Amortization	LABOR		(15)	(1,209)	(16,623)	(17,493)	(3,378)	(2,321)	(110)
TI	32	Deferred Return on CIP II	TOTPLT		17	1,437	19,953	23,126	3,962	1,922	8
TI	33	Deferred Depreciation on CIP II	TOTPLT		13	1,111	15,421	17,873	3,062	1,485	6
TI	34	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET		47	4,107	54,153	63,017	10,564	5,177	23
TI	35	Misc Adj - Permanent	TOTPLTNET		0	0	0	0	0	0	0
TI	36	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET		433	37,990	500,936	582,928	97,724	47,893	210
TI	37	Performance Incentive Plan Adjustment	TOTPLTNET		(36)	(3,124)	(41,188)	(47,930)	(8,035)	(3,938)	(17)
TI	38	LCAPP	TOTPLTNET		(0)	(38)	(496)	(577)	(97)	(47)	(0)
TI	39	Clause - Deferred Fuel	not_used		0	0	0	0	0	0	0
TI	40	Penalties	not_used		0	0	0	0	0	0	0
TI	41	Restricted stock - Permanent	TOTPLTNET		(8)	(733)	(9,666)	(11,248)	(1,886)	(924)	(4)
TI	42	Environmental Accrual	TOTPLTNET		(7)	(609)	(8,033)	(9,348)	(1,567)	(768)	(3)
TI	43	Legal Reserves (c & nc)	TOTPLTNET		(7)	(574)	(7,568)	(8,807)	(1,476)	(724)	(3)
TI	44	Material Supplies & Reserves	TOTPLT		(102)	(8,560)	(118,825)	(137,718)	(23,594)	(11,445)	(46)
TI	45	Lobbying Expenses	LABOR		31	2,511	34,539	36,347	7,018	4,823	230
TI	46	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET		20	1,741	22,958	26,715	4,479	2,195	10
TI	47	Real Estate Taxes	TOTPLTNET		(81)	(7,089)	(93,473)	(108,773)	(18,235)	(8,937)	(39)
TI	48	Credits & Adjustments	TOTPLTNET		(132)	(11,608)	(153,055)	(178,107)	(29,859)	(14,633)	(64)
TI	49	Miscellaneous	TOTPLT		2	154	2,142	2,483	425	206	1
TI	50	<b>TOTAL TAX ADJUSTMENTS - FEDERAL</b>			(15,713)	(1,282,167)	(17,770,057)	(20,693,124)	(3,524,543)	(1,675,350)	(1,542)



**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 STAFF ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016												
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage		
				(9)	(10)	(11)	(12)	(13)	(14)	(15)		
TI	51	TAX ADJUSTMENTS - STATE										
TI	52	TEFA	TEFA_04	0	0	0	0	0	0	0		
TI	53	Federal Depreication Reversal	DEPREXP	17,575	1,467,090	20,368,211	23,607,278	4,045,309	1,965,495	8,354		
TI	54	State Tax Depreciation	DEPREXP	6,574	548,742	7,618,407	8,829,929	1,513,084	735,162	3,125		
TI	55	not used	not_used	0	0	0	0	0	0	0		
TI	56	TOTAL TAX ADJUSTMENTS - STATE										
TI	57			24,149	2,015,832	27,986,618	32,437,207	5,558,393	2,700,658	11,479		
TI	58	TAXABLE NET INCOME - STATE										
TI	59	State Tax Liability at 9.000%		137,706	10,458,536	138,794,082	161,375,006	27,647,826	13,723,831	76,167		
TI	60	Prior Year Adjustment	TOTPLTNET	12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855		
TI	61	TOTAL STATE INCOME TAX LIABILITY										
TI	62			12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855		
TI	63	TAXABLE NET INCOME - FEDERAL										
TI	64	Federal Tax Liability at 35.000%		101,163	7,501,435	98,315,997	114,414,048	19,601,128	9,788,028	57,833		
TI	65	not used	not_used	35,407	2,625,502	34,410,599	40,044,917	6,860,395	3,425,810	20,241		
TI	66	not used	not_used	0	0	0	0	0	0	0		
TI	67	TOTAL FEDERAL INCOME TAX LIABILITY										
TI	68			35,407	2,625,502	34,410,599	40,044,917	6,860,395	3,425,810	20,241		
TI	69											
TI	70	TOTAL INCOME TAX EXPENSE										
TI	71			47,801	3,566,771	46,902,066	54,568,667	9,348,699	4,660,955	27,096		
TI	72											
TI	73											
TI	74											
TI	75											
TI	76											
TI	77											
TI	78											
TI	79											
TI	80											
TI	81											
TI	82											
TI	83											
TI	84											
TI	85	TAX RATES										
TI	86	FEDERAL TAX RATE - CURRENT	35.000%									
TI	87	NEW JERSEY CORP BUSINESS TAX RATE	9.000%									
TI	88	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%									
TI	89	EFFECTIVE TAX RATE	40.850%									
TI	90	COMPOSITE RATE	40.850%									
TI	91	1 - EFFECTIVE TAX RATE	59.15000%									
TI	92											
TI	93											
TI	94											
TI	95											
TI	96											

COS Test Year - 12 Months Actual 2016												
SUB-SCH	LINE		ALLOCATION	Total	RS	RHS	RLM	WH	WHS	HS	BPL	
NO.	NO.	DESCRIPTION	BASIS	Company	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED										
TI	98	E410 + E411- PROVISION FOR DEFERRED INCOME TAX										
TI	99	Legal Reserves (c)	TOTPLTNET	106,593	45,542	335	705	7	0	48	4,268	
TI	100	Tax Depreciation	DEPREXP	80,543,209	34,533,400	254,703	534,029	4,574	70	35,707	3,052,381	
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0	
TI	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0	0	
TI	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0	
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0	
TI	105	AFUDC / IDC	TOTPLT	781,907	335,291	2,470	5,183	45	1	346	29,650	
TI	106	Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(546,726)	(4,028)	(8,452)	(74)	(1)	(565)	(48,348)	
TI	107	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0	
TI	108	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0	
TI	109	Deferred Comp - officers	LABOR	(23,583)	(11,978)	(96)	(146)	(6)	(0)	(12)	(703)	
TI	110	*Deduction of Securitization	not_used	0	0	0	0	0	0	0	0	
TI	111	Accrued vacation pay adjustment	LABOR	(93,290)	(47,385)	(382)	(577)	(23)	(0)	(46)	(2,780)	
TI	112	3rd Party Claims	TOTPLT	64,914	27,836	205	430	4	0	29	2,462	
TI	113	Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(56,505)	(455)	(688)	(28)	(0)	(55)	(3,315)	
TI	114	Contribution in Aid of Construct	TOTPLTNET	1,770,550	756,478	5,570	11,718	118	2	792	70,901	
TI	115	Pension Accrual Adjustment	LABOR	(5,585,601)	(2,837,093)	(22,845)	(34,527)	(1,400)	(22)	(2,775)	(166,423)	
TI	116	Unallowable OPEB Amortization	LABOR	91,189	46,318	373	564	23	0	45	2,717	
TI	117	Rabbi Trust Unrealized Losses	LABOR	2,140	1,087	9	13	1	0	1	64	
TI	118	Additional Real Estate Taxes	TOTPLT	452,943	194,227	1,431	3,003	26	0	201	17,176	
TI	119	PIP Adjustment	LABOR	199,586	101,376	816	1,234	50	1	99	5,947	
TI	120	Misc	TOTPLT	73,043	31,322	231	484	4	0	32	2,770	
TI	121	Deferred Return on CIP II	TOTPLT	(96,419)	(41,345)	(305)	(639)	(6)	(0)	(43)	(3,656)	
TI	122	Deferred Depreciation on CIP II	TOTPLT	(74,517)	(31,954)	(235)	(494)	(4)	(0)	(33)	(2,826)	
TI	123	Investment Tax Credit	TOTPLT	1,486,710	637,518	4,697	9,855	86	1	659	56,377	
TI	124	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(262,411)	(112,117)	(826)	(1,737)	(17)	(0)	(117)	(10,508)	
TI	125	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(2,427,384)	(1,037,114)	(7,637)	(16,065)	(161)	(2)	(1,086)	(97,204)	
TI	126	GainState LILOAudit Refunds not yet received	TOTPLTNET	1,026,542	438,596	3,230	6,794	68	1	459	41,108	
TI	127	LCAPP	TOTPLTNET	2,401	1,026	8	16	0	0	1	96	
TI	128	Audit Adjustment	not_used	0	0	0	0	0	0	0	0	
TI	129	Stock Based Compensation	TOTPLTNET	(312,073)	(133,335)	(982)	(2,065)	(21)	(0)	(140)	(12,497)	
TI	130	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0	
TI	131	Legal Reserves (nc)	TOTPLTNET	(69,918)	(29,873)	(220)	(463)	(5)	(0)	(31)	(2,800)	
TI	132	Material Supplies & Reserves	TOTPLTNET	574,194	245,328	1,807	3,800	38	1	257	22,994	
TI	133	Medicare Subsidy	TOTPLTNET	(1,189,514)	(508,227)	(3,742)	(7,873)	(79)	(1)	(532)	(47,634)	
TI	134	not used	not_used	0	0	0	0	0	0	0	0	
TI	135	not used	not_used	0	0	0	0	0	0	0	0	
TI	136	not used	not_used	0	0	0	0	0	0	0	0	
TI	137	not used	not_used	0	0	0	0	0	0	0	0	
TI	138	TOTAL DEFERRED INCOME TAX		75,654,987	32,001,692	234,132	504,105	3,220	49	33,242	2,910,218	
TI	139											
TI	140	TOTAL INC TAXES DEF IN PRIOR YEAR		not_used	0	0	0	0	0	0	0	
TI	141	TOTAL INVEST TAX CRED ADJ (NET)		not_used	0	0	0	0	0	0	0	
TI	142	TOTAL PRO FORMA OP INC ADJUSTMENTS		not_used	0	0	0	0	0	0	0	
TI	143	OPERATING INCOME ADJUSTED		423,455,344	181,152,814	1,337,056	2,797,564	30,987	473	190,554	16,827,242	
TI	144											



COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
TI	98	E410 + E411- PROVISION FOR DEFERRED INCOME TAX								
TI	99	Legal Reserves (c)	TOTPLTNET	19	1,668	21,997	25,598	4,291	2,103	9
TI	100	Tax Depreciation	DEPREXP	14,383	1,200,600	16,668,424	19,319,130	3,310,498	1,608,473	6,837
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0
TI	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	139	11,656	161,810	187,537	32,129	15,585	63
TI	106	Capitalized interest-Section 263A	TOTPLT	(227)	(19,007)	(263,848)	(305,798)	(52,390)	(25,413)	(103)
TI	107	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0
TI	108	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
TI	109	Deferred Comp - officers	LABOR	(4)	(313)	(4,299)	(4,524)	(873)	(600)	(29)
TI	110	*Deduction of Securitization	not_used	0	0	0	0	0	0	0
TI	111	Accrued vacation pay adjustment	LABOR	(15)	(1,236)	(17,006)	(17,896)	(3,455)	(2,375)	(113)
TI	112	3rd Party Claims	TOTPLT	12	968	13,434	15,569	2,667	1,294	5
TI	113	Bankruptcies & Acc Prov-Rent Receivable	LABOR	(18)	(1,474)	(20,279)	(21,341)	(4,120)	(2,832)	(135)
TI	114	Contribution in Aid of Construct	TOTPLTNET	316	27,710	365,386	425,192	71,281	34,933	153
TI	115	Pension Accrual Adjustment	LABOR	(921)	(74,024)	(1,018,214)	(1,071,526)	(206,885)	(142,181)	(6,767)
TI	116	Unallowable OPEB Amortization	LABOR	15	1,209	16,623	17,493	3,378	2,321	110
TI	117	Rabbi Trust Unrealized Losses	LABOR	0	28	390	411	79	54	3
TI	118	Additional Real Estate Taxes	TOTPLT	81	6,752	93,733	108,636	18,612	9,028	37
TI	119	PIP Adjustment	LABOR	33	2,645	36,383	38,288	7,392	5,080	242
TI	120	Misc	TOTPLT	13	1,089	15,116	17,519	3,001	1,456	6
TI	121	Deferred Return on CIP II	TOTPLT	(17)	(1,437)	(19,953)	(23,126)	(3,962)	(1,922)	(8)
TI	122	Deferred Depreciation on CIP II	TOTPLT	(13)	(1,111)	(15,421)	(17,873)	(3,062)	(1,485)	(6)
TI	123	Investment Tax Credit	TOTPLT	265	22,163	307,664	356,581	61,091	29,633	120
TI	124	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(47)	(4,107)	(54,153)	(63,017)	(10,564)	(5,177)	(23)
TI	125	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(433)	(37,990)	(500,936)	(582,928)	(97,724)	(47,893)	(210)
TI	126	GainState LILOAudit Refunds not yet received	TOTPLTNET	183	16,066	211,846	246,521	41,328	20,254	89
TI	127	LCAPP	TOTPLTNET	0	38	496	577	97	47	0
TI	128	Audit Adjustment	not_used	0	0	0	0	0	0	0
TI	129	Stock Based Compensation	TOTPLTNET	(56)	(4,884)	(64,402)	(74,943)	(12,564)	(6,157)	(27)
TI	130	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
TI	131	Legal Reserves (nc)	TOTPLTNET	(12)	(1,094)	(14,429)	(16,791)	(2,815)	(1,379)	(6)
TI	132	Material Supplies & Reserves	TOTPLTNET	102	8,987	118,496	137,891	23,117	11,329	50
TI	133	Medicare Subsidy	TOTPLTNET	(212)	(18,617)	(245,478)	(285,658)	(47,889)	(23,469)	(103)
TI	134	not used	not_used	0	0	0	0	0	0	0
TI	135	not used	not_used	0	0	0	0	0	0	0
TI	136	not used	not_used	0	0	0	0	0	0	0
TI	137	not used	not_used	0	0	0	0	0	0	0
TI	138	TOTAL DEFERRED INCOME TAX		13,585	1,136,284	15,793,379	18,411,522	3,132,656	1,480,707	195
TI	139									
TI	140	TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0
TI	141	TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0
TI	142	TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0
TI	143	OPERATING INCOME ADJUSTED		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
TI	144									





COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7) (8)
CA	1	<b>DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR</b>								
CA	2									
CA	3	<b>INTANGILE PLANT</b>	not_used	0	0	0	0	0	0	0
CA	4									
CA	5	<b>PRODUCTION PLANT</b>	not_used	0	0	0	0	0	0	0
CA	6									
CA	7	<b>TRANSMISSION PLANT</b>								
CA	8	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0
CA	9	E353 Station Equipment	not_used	0	0	0	0	0	0	0
CA	10	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0
CA	11	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0
CA	12	E357 UG Conduits	not_used	0	0	0	0	0	0	0
CA	13	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0
CA	14	E359 Roads and Trails	not_used	0	0	0	0	0	0	0
CA	15	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0
CA	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0
CA	17									
CA	18	<b>DISTRIBUTION PLANT</b>								
CA	19	E360 Land and Land Rights	E360PLT	354,178	136,577	1,064	2,368	7	0	164 1,449
CA	20	E361 Structures and Improvements	E361PLT	4,137,767	1,595,591	12,435	27,661	77	1	1,920 16,934
CA	21	E362 Station Equipment	E362PLT	145,381,112	56,061,331	436,918	971,886	2,706	42	67,448 594,972
CA	22	E364 Poles Towers and Fixtures	E364PLT	16,237,431	6,620,687	50,777	114,913	304	5	7,942 241,623
CA	23	E365 OH Conductors and Dev.	E365PLT	180,261,277	72,381,153	554,084	1,256,463	3,306	52	86,798 956,484
CA	24	E366 Underground Conduits	E367PLT	1,270,254	531,345	4,064	9,222	24	0	637 7,714
CA	25	E367 Underground Cond. and Dev.	E367PLT	41,912,545	17,531,960	134,083	304,291	799	12	21,013 254,533
CA	26	E368 Line Transformers - Energy Related - Local	KWH_SEC_10	28,379,541	11,345,142	118,021	191,795	1,102	17	14,487 242,228
CA	27	E368 Line Transformers - Demand Related - Local	CP_SEC_04	25,676,728	12,634,801	65,887	224,416	0	0	14,279 0
CA	28	E369 Services	E369PLT	6,445,281	4,945,678	28,684	34,567	258	4	0 0
CA	29	E370 Meters	METERPLT	15,233,739	11,728,099	63,806	76,942	16,960	254	7,739 0
CA	30	E373 Street Lighting	E373PLT	20,459,633	615,714	4,593	9,931	29	0	652 14,020,807
CA	31	E374 Asset Retirement Obligations	TOTPLT	1,839,862	788,954	5,813	12,196	106	2	815 69,769
CA	32	TOTAL DISTRIBUTION PLANT		487,589,348	196,917,032	1,480,230	3,236,653	25,677	390	223,895 16,406,514
CA	33									
CA	34	<b>TOTAL CAPITAL ADDITIONS</b>		487,589,348	196,917,032	1,480,230	3,236,653	25,677	390	223,895 16,406,514
CA	35									
CA	36									
CA	37									
CA	38									
CA	39									
CA	40									
CA	41									
CA	42									
CA	43									
CA	44									
CA	45									
CA	46									
CA	47									
CA	48									

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
CA	1	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR								
CA	2									
CA	3	INTANGILE PLANT	not_used	0	0	0	0	0	0	0
CA	4									
CA	5	PRODUCTION PLANT	not_used	0	0	0	0	0	0	0
CA	6									
CA	7	TRANSMISSION PLANT								
CA	8	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0
CA	9	E353 Station Equipment	not_used	0	0	0	0	0	0	0
CA	10	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0
CA	11	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0
CA	12	E357 UG Conduits	not_used	0	0	0	0	0	0	0
CA	13	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0
CA	14	E359 Roads and Trails	not_used	0	0	0	0	0	0	0
CA	15	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0
CA	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0
CA	17									
CA	18	DISTRIBUTION PLANT								
CA	19	E360 Land and Land Rights	E360PLT	72	797	73,441	93,471	25,279	19,488	0
CA	20	E361 Structures and Improvements	E361PLT	842	9,314	857,993	1,091,997	295,327	227,674	0
CA	21	E362 Station Equipment	E362PLT	29,600	327,258	30,145,716	38,367,495	10,376,376	7,999,364	0
CA	22	E364 Poles Towers and Fixtures	E364PLT	3,327	75,827	3,544,636	4,478,364	657,986	441,039	0
CA	23	E365 OH Conductors and Dev.	E365PLT	36,165	1,063,433	38,732,487	48,893,634	12,265,654	4,031,563	0
CA	24	E366 Underground Conduits	E367PLT	265	3,821	284,216	358,580	55,742	14,624	0
CA	25	E367 Underground Cond. and Dev.	E367PLT	8,733	126,065	9,377,814	11,831,496	1,839,226	482,520	0
CA	26	E368 Line Transformers - Energy Related - Local	KVWH_SEC_10	12,051	133,235	6,658,325	9,663,137	0	0	0
CA	27	E368 Line Transformers - Demand Related - Local	CP_SEC_04	0	0	6,180,185	6,557,160	0	0	0
CA	28	E369 Services	E369PLT	0	0	1,289,468	116,918	23,897	5,806	0
CA	29	E370 Meters	METERPLT	0	0	2,539,293	466,744	149,054	165,977	18,871
CA	30	E373 Street Lighting	E373PLT	274	5,035,727	309,801	369,454	62,908	29,742	0
CA	31	E374 Asset Retirement Obligations	TOTPLT	328	27,428	380,746	441,283	75,602	36,672	149
CA	32	TOTAL DISTRIBUTION PLANT		91,659	6,802,905	100,374,120	122,729,735	25,827,051	13,454,469	19,020
CA	33									
CA	34	TOTAL CAPITAL ADDITIONS		91,659	6,802,905	100,374,120	122,729,735	25,827,051	13,454,469	19,020
CA	35									
CA	36									
CA	37									
CA	38									
CA	39									
CA	40									
CA	41									
CA	42									
CA	43									
CA	44									
CA	45									
CA	46									
CA	47									
CA	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	1	ALLOCATION FACTOR TABLE									
AF	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	3										
AF	4	ALLOCATION FACTORS PART A									
AF	5										
AF	6	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	2,201,227	1,892,944	10,289	12,399	0	0	0	0
AF	7										
AF	8										
AF	9	CP @ secondary lines - local	CP_SEC_04	8,019,990	3,946,413	20,580	70,095	0	0	4,460	0
AF	10	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	3,491,840	1,330,039	6,936	23,624	0	0	1,503	0
AF	11	CP @ primary lines - systems	CP_PRI_05	8,757,316	4,051,914	21,130	71,969	0	0	4,579	0
AF	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	19,914,279	11,080,187	97,598	130,392	0	0	16,140	80,136
AF	13	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	18,660,586	10,936,742	96,334	128,704	0	0	15,931	79,099
AF	14	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	19,202,586	10,651,979	93,826	125,353	0	0	15,516	77,039
AF	15	CP @ primary lines - local	CP_PRI_04	8,757,316	4,051,914	21,130	71,969	0	0	4,579	0
AF	16	NCP @ meter - local	NCP_MTR_04	10,124,601	4,254,673	53,295	73,257	1,176	37	8,140	77,039
AF	17	NCP @ meter - measurement	NCP_MTR_07	10,124,601	4,254,673	53,295	73,257	1,176	37	8,140	77,039
AF	18	NCP @ meter - cust svcs	NCP_MTR_06	10,124,601	4,254,673	53,295	73,257	1,176	37	8,140	77,039
AF	19	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	10,010,490	4,254,673	53,295	73,257	1,176	37	8,140	0
AF	20										
AF	21										
AF	22										
AF	23										
AF	24										
AF	25										
AF	26										
AF	27	BILLING DETERMINANTS									
AF	28										
AF	29	Number of Customers		2,231,032	1,892,944	10,289	12,399	1,471	22	1,248	4,363
AF	30	Delivered kWh @ Meter - annual (w/n net)		40,937,152,176	12,904,393,479	141,022,029	218,536,906	1,273,920	26,815	17,531,317	284,821,642
AF	31	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0	0
AF	32										
AF	33										
AF	34	ALLOCATION FACTORS PART B									
AF	35										
AF	36										
AF	37	Delivery kWh @ meter	KWHMETER_04	41,579,701,486	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585	284,821,642
AF	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	21,551,831,664	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585	0
AF	39										
AF	40	Delivery kWh @ subtrans - System E	KWH_SUBT_09	16,897,721,429	4,495,932,151	46,770,242	76,005,947	436,558	6,832	5,741,077	95,991,941
AF	41	Delivery kWh @ primary - System E	KWH_PRI_09	37,573,504,817	13,696,689,688	142,483,798	231,549,284	1,329,957	20,813	17,489,976	292,435,869
AF	42	Delivery kWh @ primary - Local E	KWH_PRI_10	37,573,504,817	13,696,689,688	142,483,798	231,549,284	1,329,957	20,813	17,489,976	292,435,869
AF	43	Delivery kWh @ secondary - Local E	KWH_SEC_10	33,369,784,876	13,340,065,519	138,773,911	225,520,377	1,295,329	20,271	17,034,585	284,821,642
AF	44										
AF	45	Delivery kWh @ meter - measurement	KWHMETER_07	41,579,701,486	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585	284,821,642
AF	46	Delivery kWh @ meter - cust svcs	KWHMETER_06	41,579,701,486	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585	284,821,642
AF	47										
AF	48										

COS Test Year - 12 Months Actual 2016										
SUB-SCH	LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
AF	1	ALLOCATION FACTOR TABLE								
AF	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	3									
AF	4	ALLOCATION FACTORS PART A								
AF	5									
AF	6	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	0	0	275,795	8,812	782	190	17
AF	7									
AF	8									
AF	9	CP @ secondary lines - local	CP_SEC_04	0	0	1,930,348	2,048,094	0	0	0
AF	10	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	0	0	650,575	690,258	171,650	617,255	0
AF	11	CP @ primary lines - systems	CP_PRI_05	0	0	1,981,952	2,102,847	522,925	0	0
AF	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	3,653	34,909	3,621,478	3,104,358	736,485	1,008,943	0
AF	13	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	3,605	34,458	3,574,594	3,064,169	726,950	0	0
AF	14	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	3,511	33,560	3,481,522	2,984,386	726,950	1,008,943	0
AF	15	CP @ primary lines - local	CP_PRI_04	0	0	1,981,952	2,102,847	522,925	0	0
AF	16	NCP @ meter - local	NCP_MTR_04	3,511	33,560	2,181,742	2,172,427	538,166	672,086	55,492
AF	17	NCP @ meter - measurement	NCP_MTR_07	3,511	33,560	2,181,742	2,172,427	538,166	672,086	55,492
AF	18	NCP @ meter - cust svcs	NCP_MTR_06	3,511	33,560	2,181,742	2,172,427	538,166	672,086	55,492
AF	19	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	0	0	2,181,742	2,172,427	538,166	672,086	55,492
AF	20									
AF	21									
AF	22									
AF	23									
AF	24									
AF	25									
AF	26									
AF	27	BILLING DETERMINANTS								
AF	28									
AF	29	Number of Customers		90	22,611	275,795	8,812	782	190	17
AF	30	Delivered kWh @ Meter - annual (w/n net)		14,170,073	156,663,135	7,767,060,855	11,252,136,261	3,281,234,118	4,564,235,587	334,046,040
AF	31	Delivered Kw @ Meter - annual		0	0	0	0	0	0	0
AF	32									
AF	33									
AF	34	ALLOCATION FACTORS PART B								
AF	35									
AF	36									
AF	37	Delivery kWh @ meter	KWHMETER_04	14,170,073	156,663,135	7,829,121,672	11,362,298,362	3,311,634,982	4,564,235,587	334,046,040
AF	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	0	0	7,829,121,672	0	0	0	0
AF	39									
AF	40	Delivery kWh @ subtrans - System E	KWH_SUBT_09	4,775,665	52,799,353	2,638,607,718	3,829,375,684	1,087,042,674	4,564,235,587	0
AF	41	Delivery kWh @ primary - System E	KWH_PRI_09	14,548,886	160,851,260	8,038,420,045	11,666,050,259	3,311,634,982	0	0
AF	42	Delivery kWh @ primary - Local E	KWH_PRI_10	14,548,886	160,851,260	8,038,420,045	11,666,050,259	3,311,634,982	0	0
AF	43	Delivery kWh @ secondary - Local E	KWH_SEC_10	14,170,073	156,663,135	7,829,121,672	11,362,298,362	0	0	0
AF	44									
AF	45	Delivery kWh @ meter - measurement	KWHMETER_07	14,170,073	156,663,135	7,829,121,672	11,362,298,362	3,311,634,982	4,564,235,587	334,046,040
AF	46	Delivery kWh @ meter - cust svcs	KWHMETER_06	14,170,073	156,663,135	7,829,121,672	11,362,298,362	3,311,634,982	4,564,235,587	334,046,040
AF	47									
AF	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	49	ALLOCATION FACTOR TABLE CONTINUED									
AF	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	51										
AF	52	ALLOCATION FACTORS PART C									
AF	53										
AF	54	E369 minimum Service investment- access	SERVICEMIN_03	241,421,475	185,250,727	1,074,427	1,294,763	9,651	144	0	0
AF	55	E369 excess Service investment- local delivery	SERVICSEXC_04	248,085,664	124,897,968	1,559,382	1,879,170	14,007	209	0	0
AF	56	Avg Customer Bills - local	CUSTAVG_04	2,231,032	1,892,944	10,289	12,399	1,471	22	1,248	4,363
AF	57	Avg Customer Bills - cust svcs	CUSTAVG_06	2,231,032	1,892,944	10,289	12,399	1,471	22	1,248	4,363
AF	58	E370 minimum meter investment - measurement	METERSEMIN_07	85,432,815	42,760,442	232,422	280,086	391,883	5,861	28,192	0
AF	59	E368 Line Transformers - local	LNTRFRMR_04	255,881,800	153,601,536	2,516,410	2,826,715	0	0	192,868	1,036,950
AF	60	Billing Function costs - cust svcs	BILLING_06	16,379,369	11,746,443	76,396	79,810	2,192	29	1,976	43,960
AF	61	E370 excess mtr invst - measrmnt	METERSEXC_07	175,359,484	150,211,114	816,465	983,900	0	0	99,033	0
AF	62	Avg Customer Bills - measurement	CUSTAVG_07	2,231,032	1,892,944	10,289	12,399	1,471	22	1,248	4,363
AF	63	Account Maint - cust svcs	ACCTMAINT_06	100,168,946	82,989,104	539,738	563,859	65,299	866	58,859	76,028
AF	64	Meter Reading Costs - measurement	MRCOST_07	18,324,119	14,325,270	93,168	97,331	2,673	35	2,409	0
AF	65	Sales	SALES_06	0	0	0	0	0	0	0	0
AF	66	Other Utility work by Cust Ops - local	UTILWORK_04	5,516,376	4,204,965	25,734	29,961	904	9	1,522	18,409
AF	67	E370 excess meter investment - local delivery - Demand	METERSEXC_04	175,359,484	150,211,114	816,465	983,900	0	0	99,033	0
AF	68	E370 excess meter investment - local delivery - Energy	METERSEXC_10	175,359,484	150,211,114	816,465	983,900	0	0	99,033	0
AF	69										
AF	70	Choice - local	CHOICE_04	2,444,563	1,892,944	10,289	12,399	1,471	22	2,121	4,363
AF	71										
AF	72	Direct - PSAL - streetlighting	DIR_PSAL_02	1	0	0	0	0	0	0	0
AF	73	Direct - BPL - streetlighting	DIR_BPL_02	1	0	0	0	0	0	0	1
AF	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1	0	0	0	0	0	0	0
AF	75	Direct - HTS-HV - access	DIR_HTSHV_03	1	0	0	0	0	0	0	0
AF	76	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0	0
AF	77	Direct - HTS-Sub - systems	DIR_HTSS_05	1	0	0	0	0	0	0	0
AF	78										
AF	79	Direct - HTS-Sub - local	DIR_HTSS_04	1	0	0	0	0	0	0	0
AF	80	Meter O&M - minimum - measurement	MTROMMIN_07	6,034,005	3,028,710	16,462	19,838	6,767	101	1,997	0
AF	81	Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0	0
AF	82	WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0	0
AF	83	Meter O&M - measurement	METERPLT_07	329,627,448	238,510,944	1,296,414	1,810,254	512,011	7,658	157,248	0
AF	84										
AF	85	E370 excess meter investment - dummy	METERSEXC_08	175,359,484	150,211,114	816,465	983,900	0	0	99,033	0
AF	86	Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0	0
AF	87	E369 excess Service investment- dummy	SERVICSEXC_08	248,085,664	124,897,968	1,559,382	1,879,170	14,007	209	0	0
AF	88	E368 Line Transformers - dummy	LNTRFRMR_08	255,881,800	153,601,536	2,516,410	2,826,715	0	0	192,868	1,036,950
AF	89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	3,491,840	1,330,039	6,936	23,624	0	0	1,503	0
AF	90	CP @ primary lines - dummy	CP@PRI_08	8,757,316	4,051,914	21,130	71,969	0	0	4,579	0
AF	91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	19,202,586	10,651,979	93,826	125,353	0	0	15,516	77,039
AF	92										
AF	93										
AF	94										
AF	95										
AF	96										





COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	97	ALLOCATION FACTOR TABLE CONTINUED									
AF	98	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	99										
AF	100	Dummy allocator for unused lines	not_used	0	0	0	0	0	0	0	0
AF	101				267,010,446						
AF	102	Plant Related									
AF	103	Distribution Plant Total	DISTPLT	7,963,737,430	3,394,219,844	24,915,222	52,824,668	440,421	6,677	3,511,686	306,041,380
AF	104	Distribution Plant x meters	DISTPLTXMTR	7,702,619,002	3,193,190,877	23,821,536	51,505,815	149,716	2,329	3,379,024	306,041,380
AF	105	Acct E360 - Land & Land Rights	E360PLT	47,383,936	18,272,019	142,404	316,766	882	14	21,983	193,919
AF	106	Acct E361 - Structures & Improvments	E361PLT	192,089,952	74,073,022	577,293	1,284,139	3,575	56	89,118	786,127
AF	107	Acct E362 - Station Equipment	E362PLT	1,067,931,632	411,811,876	3,209,483	7,139,223	19,876	311	495,453	4,370,506
AF	108	Acct E364 - Poles & Towers	E364PLT	753,985,879	307,431,929	2,357,817	5,335,979	14,124	221	368,793	11,219,792
AF	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1,748,436,545	702,057,900	5,374,316	12,187,009	32,066	502	841,898	9,277,380
AF	110	Acct E366 - UG Conduit	E366PLT	487,461,132	203,904,319	1,559,444	3,539,038	9,289	145	244,395	2,960,329
AF	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1,309,946,394	547,948,769	4,190,670	9,510,400	24,962	391	656,758	7,955,243
AF	112	Acct E369 Services	E369PLT	489,507,139	375,615,107	2,178,512	2,625,267	19,569	293	0	0
AF	113	Acct E370 Meters	METERPLT	261,118,428	201,028,967	1,093,685	1,318,853	290,705	4,348	132,661	0
AF	114	Acct E370 Meters x load profile meters	METERPLTXPR	260,792,299	200,827,101	1,091,585	1,315,441	290,686	4,347	132,403	0
AF	115	Acct E373 - Streetlights	E373PLT	384,376,038	11,567,451	86,294	186,582	542	8	12,241	263,409,535
AF	116	Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANSLINES	1.0000	0.2952	0.0015	0.0052	0.0000	0.0000	0.0003	0.0000
AF	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.0000	0.5244	0.0038	0.0076	0.0000	0.0000	0.0007	0.0021
AF	118										
AF	119	Acct E301-E303 Intangible Plt	INTANGPLT	17,913,634	7,681,573	56,596	118,750	1,034	16	7,937	679,296
AF	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0	0	0	0	0	0	0	0
AF	121	E391-E398 General Plant	GENPLT	174,169,394	72,203,509	538,646	1,164,635	3,385	53	76,406	6,920,119
AF	122	Common Plant	COMPLT	82,812,853	44,439,496	362,176	533,022	14,335	244	43,722	1,444,781
AF	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	256,982,247	116,643,005	900,821	1,697,657	17,721	297	120,127	8,364,900
AF	124										
AF	125	Total Plant	TOTPLT	8,316,766,520	3,566,325,359	26,275,968	55,131,923	479,861	7,345	3,685,102	315,377,015
AF	126										
AF	127	Total Distribution Plant Reserve	TOTDRESERVE	2,413,592,020	1,044,160,061	7,703,708	16,062,477	87,463	1,363	1,045,175	78,985,452
AF	128	Total Net Plant	TOTPLTNET	5,903,174,500	2,522,165,299	18,572,260	39,069,446	392,398	5,982	2,639,927	236,391,563
AF	129										
AF	130										
AF	131										
AF	132										
AF	133										
AF	134										
AF	135										
AF	136										
AF	137										
AF	138										
AF	139										
AF	140										
AF	141										
AF	142										
AF	143										
AF	144										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AF	97	ALLOCATION FACTOR TABLE CONTINUED								
AF	98	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	99									
AF	100	Dummy allocator for unused lines	not_used	0	0	0	0	0	0	0
AF	101									
AF	102	Plant Related								
AF	103	Distribution Plant Total	DISTPLT	1,422,790	119,885,908	1,650,202,148	1,924,049,266	328,803,417	157,090,535	323,467
AF	104	Distribution Plant x meters	DISTPLTXMTR	1,422,790	119,885,908	1,606,676,649	1,916,048,905	326,248,519	154,245,554	0
AF	105	Acct E360 - Land & Land Rights	E360PLT	9,648	106,663	9,825,366	12,505,084	3,381,963	2,607,226	0
AF	106	Acct E361 - Structures & Improvments	E361PLT	39,110	432,401	39,831,097	50,694,415	13,710,155	10,569,444	0
AF	107	Acct E362 - Station Equipment	E362PLT	217,436	2,403,950	221,442,548	281,837,589	76,222,144	58,761,238	0
AF	108	Acct E364 - Poles & Towers	E364PLT	154,507	3,521,045	164,595,342	207,953,049	30,553,610	20,479,671	0
AF	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	350,780	10,314,726	375,684,102	474,241,711	118,970,187	39,103,968	0
AF	110	Acct E366 - UG Conduit	E366PLT	101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913	0
AF	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	272,953	3,940,072	293,096,809	369,784,883	57,483,683	15,080,804	0
AF	112	Acct E369 Services	E369PLT	0	0	97,932,728	8,879,736	1,814,953	440,973	0
AF	113	Acct E370 Meters	METERPLT	0	0	43,525,500	8,000,361	2,554,899	2,844,981	323,467
AF	114	Acct E370 Meters x load profile meters	METERPLTXPR	0	0	43,407,027	8,000,361	2,554,899	2,844,981	323,467
AF	115	Acct E373 - Streetlights	E373PLT	5,154	94,606,420	5,820,245	6,940,958	1,181,847	558,760	0
AF	116	Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANS LINES	0.0000	0.0000	0.1444	0.1532	0.0381	0.3620	0.0000
AF	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARY LINES	0.0001	0.0009	0.2089	0.2022	0.0493	0.0000	0.0000
AF	118									
AF	119	Acct E301-E303 Intangible Plt	INTANGPLT	3,196	267,046	3,707,095	4,296,503	736,092	357,052	1,448
AF	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0	0	0	0	0	0	0
AF	121	E391-E398 General Plant	GENPLT	32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	0
AF	122	Common Plant	COMPLT	13,615	741,579	16,185,571	13,881,053	2,719,908	2,295,712	137,638
AF	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	45,787	3,452,405	52,515,279	57,206,197	10,096,945	5,783,467	137,638
AF	124									
AF	125	Total Plant	TOTPLT	1,483,678	123,981,725	1,721,093,556	1,994,738,526	341,745,359	165,768,640	672,463
AF	126									
AF	127	Total Distribution Plant Reserve	TOTDRESERVE	430,399	31,592,792	502,863,933	577,110,867	104,089,315	49,298,191	160,825
AF	128	Total Net Plant	TOTPLTNET	1,053,279	92,388,933	1,218,229,623	1,417,627,659	237,656,044	116,470,450	511,638
AF	129									
AF	130									
AF	131									
AF	132									
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AF	143									
AF	144									

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COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL - Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AF	145	<b>ALLOCATION FACTOR TABLE CONTINUED</b>								
AF	146	<b><u>INTERNALLY DEVELOPED ALLOCATION FACTORS</u></b>								
AF	147									
AF	148	<b><u>Revenue Related</u></b>								
AF	149	Total Operating Revenue	TOTREV	503,090	19,825,369	267,308,295	300,787,772	54,276,824	29,052,049	487,628
AF	150									
AF	151	<b><u>Expense Related</u></b>								
AF	152	Distr Oper Exp	DISTEXPO	5,526	111,338	9,312,863	12,720,603	2,076,004	796,263	30,485
AF	153	Distr Maint Exp	DISTEXPM	270,644	3,172,581	24,202,835	30,398,564	6,660,896	3,297,339	570
AF	154	Cust Serv & Info Expense	CUSTS_I	186	35,772	564,265	49,963	4,395	936	274
AF	155	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	14,370	431,379	17,391,260	11,214,422	2,580,729	3,111,620	257,391
AF	156	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	14,556	467,151	17,955,524	11,264,385	2,585,124	3,112,556	257,665
AF	157	Sales Expense	SALESEXP	81	14,925	210,138	13,476	1,174	218	112
AF	158	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	322,178	5,807,394	79,359,689	82,240,823	16,870,205	10,403,975	376,546
AF	159	Tot Admin & Genl Exp xPension/Ben	A_GEXP	18,412	1,302,625	17,834,356	17,370,858	3,519,468	1,837,224	26,787
AF	160	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	14,370	431,379	17,391,260	11,214,422	2,580,729	3,111,620	257,391
AF	161	O&M + Capital Additions	EXPENDITURES	413,837	12,610,299	179,733,809	204,970,558	42,697,256	23,858,443	395,566
AF	162									
AF	163	Depreciation Expense (total)	DEPREXP	37,787	3,154,337	43,792,948	50,757,148	8,697,672	4,225,940	17,962
AF	164									
AF	165	NJ State Income Tax (CBT)	STATEINCTAX	12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855
AF	166	NJ State Deferred Income Tax	DFSTATEINCTAX	96	7,938	109,858	123,445	21,982	12,157	270
AF	167									
AF	168	<b><u>Labor Expense Related</u></b>								
AF	169	Total Distribution Exp (Oper) Labor	TLABDO	2,553	44,638	4,220,382	8,063,775	1,056,699	333,535	13,907
AF	170	Total Distribution Exp (Maint) Labor	TLABDM	12,296	1,565,156	10,463,420	13,202,489	2,792,481	1,455,808	411
AF	171	Total Labor	LABOR	24,548	1,973,900	27,151,253	28,572,844	5,516,715	3,791,327	180,436
AF	172									
AF	173									
AF	174									
AF	175									
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AF	189									
AF	190									
AF	191									
AF	192									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	193	<b><u>REVENUES AND BILLING DETERMINANTS</u></b>									
AF	194										
AF	195	Base Rate Sales Revenue	SALESREV	1,308,990,812	583,852,525	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
AF	196										
AF	197	Residential Service	REVRS	583,852,525	583,852,525	0	0	0	0	0	0
AF	198	Residential Heating Service	REVRHS	4,374,572	0	4,374,572	0	0	0	0	0
AF	199	Residential Load Management Service	REVRLM	8,576,492	0	0	8,576,492	0	0	0	0
AF	200	Water Heating Service	REVWH	144,368	0	0	0	144,368	0	0	0
AF	201	Water Heating Storage Service	REVWHS	2,251	0	0	0	0	2,251	0	0
AF	202	Building Heating Service	REVHS	599,007	0	0	0	0	0	599,007	0
AF	203	Body Police Lighting Service	REVBLP	47,161,085	0	0	0	0	0	0	47,161,085
AF	204	Body Police Lighting Service from Publicly Owned	REVBPPPOF	499,962	0	0	0	0	0	0	0
AF	205	Private Street and Area Lighting Service	REVPAL	19,571,503	0	0	0	0	0	0	0
AF	206	General Power and Lighting Service	REVGLP	264,082,888	0	0	0	0	0	0	0
AF	207	Large Power and Lighting Service - Secondary	REVLPLS	297,442,595	0	0	0	0	0	0	0
AF	208	Large Power and Lighting Service - Primary	REVLPLP	53,608,877	0	0	0	0	0	0	0
AF	209	High Tension Service - Subtransmission	REVHTSS	28,596,653	0	0	0	0	0	0	0
AF	210	High Tension Service - High Voltage	REVHTSHV	478,035	0	0	0	0	0	0	0
AF	211	HEP	REVHEP	0	0	0	0	0	0	0	0
AF	212										
AF	213										
AF	214	Total Rev Req @ desired ROR	REVREQ	1,308,990,812	583,852,526	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
AF	215										
AF	216										
AF	217										
AF	218	<b><u>PRESENT REVENUES FROM SALES INPUT</u></b>									
AF	219										
AF	220	Total Sales of Electricity Revenues		1,258,931,898	618,060,714	6,390,692	9,568,718	283,658	4,353	877,748	32,983,990
AF	221	Sales of Electricity Revenues - Rates		1,258,931,898	618,060,714	6,390,692	9,568,718	283,658	4,353	877,748	32,983,990
AF	222	Sales of Electricity Revenues - Other		0	0	0	0	0	0	0	0
AF	223										
AF	224										
AF	225										
AF	226										
AF	227										
AF	228	<b><u>RATE OF RETURN</u></b>									
AF	229	Rate of Return (Equalized)	SCH AF, LN 229	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF	230										
AF	231										
AF	232										
AF	233										
AF	234										
AF	235										
AF	236										
AF	237										
AF	238										
AF	239										
AF	240										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
AF	193	<b><u>REVENUES AND BILLING DETERMINANTS</u></b>								
AF	194									
AF	195	Base Rate Sales Revenue	SALESREV	499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035
AF	196									
AF	197	Residential Service	REVRS	0	0	0	0	0	0	0
AF	198	Residential Heating Service	REVRHS	0	0	0	0	0	0	0
AF	199	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
AF	200	Water Heating Service	REVWH	0	0	0	0	0	0	0
AF	201	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
AF	202	Building Heating Service	REVHS	0	0	0	0	0	0	0
AF	203	Body Police Lighting Service	REVBPL	0	0	0	0	0	0	0
AF	204	Body Police Lighting Service from Publicly Owned	REVBPPPOF	499,962	0	0	0	0	0	0
AF	205	Private Street and Area Lighting Service	REVPAL	0	19,571,503	0	0	0	0	0
AF	206	General Power and Lighting Service	REVGLP	0	0	264,082,888	0	0	0	0
AF	207	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	297,442,595	0	0	0
AF	208	Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	53,608,877	0	0
AF	209	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	28,596,653	0
AF	210	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	478,035
AF	211	HEP	REVHEP	0	0	0	0	0	0	0
AF	212									
AF	213									
AF	214	Total Rev Req @ desired ROR	REVREQ	499,962	19,571,503	264,082,887	297,442,594	53,608,877	28,596,653	478,035
AF	215									
AF	216									
AF	217									
AF	218	<b><u>PRESENT REVENUES FROM SALES INPUT</u></b>								
AF	219									
AF	220	Total Sales of Electricity Revenues		404,744	20,392,447	244,117,498	230,318,816	51,602,329	42,901,827	1,024,365
AF	221	Sales of Electricity Revenues - Rates		404,744	20,392,447	244,117,498	230,318,816	51,602,329	42,901,827	1,024,365
AF	222	Sales of Electricity Revenues - Other		0	0	0	0	0	0	0
AF	223									
AF	224									
AF	225									
AF	226									
AF	227									
AF	228	<b><u>RATE OF RETURN</u></b>								
AF	229	Rate of Return (Equalized)	SCH AF, LN 229	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF	230									
AF	231									
AF	232									
AF	233									
AF	234									
AF	235									
AF	236									
AF	237									
AF	238									
AF	239									
AF	240									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	1	ALLOCATION PROPORTIONS TABLE									
AP	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	3										
AP	4	ALLOCATION FACTORS PART A									
AP	5										
AP	6	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	1.000000	0.859949	0.004674	0.005633	0.000000	0.000000	0.000000	0.000000
AP	7										
AP	8										
AP	9	CP @ secondary lines - local	CP_SEC_04	1.000000	0.492072	0.002566	0.008740	0.000000	0.000000	0.000556	0.000000
AP	10	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	1.000000	0.380899	0.001986	0.006765	0.000000	0.000000	0.000430	0.000000
AP	11	CP @ primary lines - systems	CP_PRI_05	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523	0.000000
AP	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	1.000000	0.556394	0.004901	0.006548	0.000000	0.000000	0.000810	0.004024
AP	13	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	1.000000	0.586088	0.005162	0.006897	0.000000	0.000000	0.000854	0.004239
AP	14	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	1.000000	0.554716	0.004886	0.006528	0.000000	0.000000	0.000808	0.004012
AP	15	CP @ primary lines - local	CP_PRI_04	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523	0.000000
AP	16	NCP @ meter - local	NCP_MTR_04	1.000000	0.420231	0.005264	0.007236	0.000116	0.000004	0.000804	0.007609
AP	17	NCP @ meter - measurement	NCP_MTR_07	1.000000	0.420231	0.005264	0.007236	0.000116	0.000004	0.000804	0.007609
AP	18	NCP @ meter - cust svcs	NCP_MTR_06	1.000000	0.420231	0.005264	0.007236	0.000116	0.000004	0.000804	0.007609
AP	19	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	1.000000	0.425021	0.005324	0.007318	0.000117	0.000004	0.000813	0.000000
AP	20										
AP	21										
AP	22										
AP	23										
AP	24										
AP	25										
AP	26										
AP	27	BILLING DETERMINANTS									
AP	28										
AP	29	Number of Customers									
AP	30	Delivered kWh @ Meter - annual (w/n net)									
AP	31	Delivered Kw @ Meter - annual									
AP	32										
AP	33										
AP	34	ALLOCATION FACTORS PART B									
AP	35										
AP	36										
AP	37	Delivery kWh @ meter	KWHMETER_04	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410	0.006850
AP	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	1.000000	0.618976	0.006439	0.010464	0.000060	0.000001	0.000790	0.000000
AP	39										
AP	40	Delivery kWh @ subtrans - System E	KWH_SUBT_09	1.000000	0.266067	0.002768	0.004498	0.000026	0.000000	0.000340	0.005681
AP	41	Delivery kWh @ primary - System E	KWH_PRI_09	1.000000	0.364531	0.003792	0.006163	0.000035	0.000001	0.000465	0.007783
AP	42	Delivery kWh @ primary - Local E	KWH_PRI_10	1.000000	0.364531	0.003792	0.006163	0.000035	0.000001	0.000465	0.007783
AP	43	Delivery kWh @ secondary - Local E	KWH_SEC_10	1.000000	0.399765	0.004159	0.006758	0.000039	0.000001	0.000510	0.008535
AP	44										
AP	45	Delivery kWh @ meter - measurement	KWHMETER_07	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410	0.006850
AP	46	Delivery kWh @ meter - cust svcs	KWHMETER_06	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410	0.006850
AP	47										
AP	48										



COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
AP	1	ALLOCATION PROPORTIONS TABLE								
AP	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	3									
AP	4	ALLOCATION FACTORS PART A								
AP	5									
AP	6	Number of Customers x Aux & SL rates - local	CUSTNUMX_04	0.000000	0.000000	0.125292	0.004003	0.000355	0.000086	0.000008
AP	7									
AP	8									
AP	9	CP @ secondary lines - local	CP_SEC_04	0.000000	0.000000	0.240692	0.255374	0.000000	0.000000	0.000000
AP	10	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	0.000000	0.000000	0.186313	0.197678	0.049157	0.176771	0.000000
AP	11	CP @ primary lines - systems	CP_PRI_05	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.000000
AP	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	0.000183	0.001753	0.181853	0.155886	0.036983	0.050664	0.000000
AP	13	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	0.000193	0.001847	0.191559	0.164205	0.038956	0.000000	0.000000
AP	14	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	0.000183	0.001748	0.181305	0.155416	0.037857	0.052542	0.000000
AP	15	CP @ primary lines - local	CP_PRI_04	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.000000
AP	16	NCP @ meter - local	NCP_MTR_04	0.000347	0.003315	0.215489	0.214569	0.053154	0.066381	0.005481
AP	17	NCP @ meter - measurement	NCP_MTR_07	0.000347	0.003315	0.215489	0.214569	0.053154	0.066381	0.005481
AP	18	NCP @ meter - cust svcs	NCP_MTR_06	0.000347	0.003315	0.215489	0.214569	0.053154	0.066381	0.005481
AP	19	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	0.000000	0.000000	0.217946	0.217015	0.053760	0.067138	0.005543
AP	20									
AP	21									
AP	22									
AP	23									
AP	24									
AP	25									
AP	26									
AP	27	BILLING DETERMINANTS								
AP	28									
AP	29	Number of Customers								
AP	30	Delivered kWh @ Meter - annual (w/n net)								
AP	31	Delivered Kw @ Meter - annual								
AP	32									
AP	33									
AP	34	ALLOCATION FACTORS PART B								
AP	35									
AP	36									
AP	37	Delivery kWh @ meter	KWHMETER_04	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	0.000000	0.000000	0.363269	0.000000	0.000000	0.000000	0.000000
AP	39									
AP	40	Delivery kWh @ subtrans - System E	KWH_SUBT_09	0.000283	0.003125	0.156152	0.226621	0.064331	0.270110	0.000000
AP	41	Delivery kWh @ primary - System E	KWH_PRI_09	0.000387	0.004281	0.213939	0.310486	0.088138	0.000000	0.000000
AP	42	Delivery kWh @ primary - Local E	KWH_PRI_10	0.000387	0.004281	0.213939	0.310486	0.088138	0.000000	0.000000
AP	43	Delivery kWh @ secondary - Local E	KWH_SEC_10	0.000425	0.004695	0.234617	0.340497	0.000000	0.000000	0.000000
AP	44									
AP	45	Delivery kWh @ meter - measurement	KWHMETER_07	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP	46	Delivery kWh @ meter - cust svcs	KWHMETER_06	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP	47									
AP	48									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	51										
AP	52	ALLOCATION FACTORS PART C									
AP	53										
AP	54	E369 minimum Service investment- access	SERVICESMIN_03	1.000000	0.767333	0.004450	0.005363	0.000040	0.000001	0.000000	0.000000
AP	55	E369 excess Service investment- local delivery	SERVICESEXC_04	1.000000	0.503447	0.006286	0.007575	0.000056	0.000001	0.000000	0.000000
AP	56	Avg Customer Bills - local	CUSTAVG_04	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559	0.001955
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559	0.001955
AP	58	E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.500515	0.002721	0.003278	0.004587	0.000069	0.000330	0.000000
AP	59	E368 Line Transformers - local	LNTRFRMR_04	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.000754	0.004052
AP	60	Billing Function costs - cust svcs	BILLING_06	1.000000	0.717149	0.004664	0.004873	0.000134	0.000002	0.000121	0.002684
AP	61	E370 excess mtr invst - measmnt	METERSEXC_07	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000000
AP	62	Avg Customer Bills - measurement	CUSTAVG_07	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559	0.001955
AP	63	Account Maint - cust svcs	ACCTMAINT_06	1.000000	0.828491	0.005388	0.005629	0.000652	0.000009	0.000588	0.000759
AP	64	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.781771	0.005084	0.005312	0.000146	0.000002	0.000131	0.000000
AP	65	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	66	Other Utility work by Cust Ops - local	UTILWORK_04	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276	0.003337
AP	67	E370 excess meter investment - local delivery - Demand	METERSEXC_04	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000000
AP	68	E370 excess meter investment - local delivery - Energy	METERSEXC_10	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000000
AP	69										
AP	70	Choice - local	CHOICE_04	1.000000	0.774348	0.004209	0.005072	0.000602	0.000009	0.000868	0.001785
AP	71										
AP	72	Direct - PSAL - streetlighting	DIR_PSAL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	73	Direct - BPL - streetlighting	DIR_BPL_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	75	Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	76	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	77	Direct - HTS-Sub - systems	DIR_HTSS_05	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	78										
AP	79	Direct - HTS-Sub - local	DIR_HTSS_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	80	Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.501940	0.002728	0.003288	0.001121	0.000017	0.000331	0.000000
AP	81	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	82	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	83	Meter O&M - measurement	METERPLT_07	1.000000	0.723577	0.003933	0.005492	0.001553	0.000023	0.000477	0.000000
AP	84										
AP	85	E370 excess meter investment - dummy	METERSEXC_08	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000000
AP	86	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	87	E369 excess Service investment- dummy	SERVICESEXC_08	1.000000	0.503447	0.006286	0.007575	0.000056	0.000001	0.000000	0.000000
AP	88	E368 Line Transformers - dummy	LNTRFRMR_08	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.000754	0.004052
AP	89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	1.000000	0.380899	0.001986	0.006765	0.000000	0.000000	0.000430	0.000000
AP	90	CP @ primary lines - dummy	CP@PRI_08	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523	0.000000
AP	91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	1.000000	0.554716	0.004886	0.006528	0.000000	0.000000	0.000808	0.004012
AP	92										
AP	93										
AP	94										
AP	95										
AP	96										

COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	51									
AP	52	ALLOCATION FACTORS PART C								
AP	53									
AP	54	E369 minimum Service investment- access	SERVICEMIN_03	0.000000	0.000000	0.200064	0.018140	0.003708	0.000901	0.000000
AP	55	E369 excess Service investment- local delivery	SERVICSEXC_04	0.000000	0.000000	0.455510	0.025621	0.000232	0.001272	0.000000
AP	56	Avg Customer Bills - local	CUSTAVG_04	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.000008
AP	57	Avg Customer Bills - cust svcs	CUSTAVG_06	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.000008
AP	58	E370 minimum meter investment - measurement	METERSMIN_07	0.000000	0.000000	0.355679	0.060346	0.026314	0.041057	0.005104
AP	59	E368 Line Transformers - local	LNTRFRMR_04	0.000185	0.001765	0.183136	0.188943	0.000000	0.000000	0.000000
AP	60	Billing Function costs - cust svcs	BILLING_06	0.000060	0.014488	0.178904	0.069125	0.006150	0.001503	0.000145
AP	61	E370 excess mtr invst - measmnt	METERSEXC_07	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.000000
AP	62	Avg Customer Bills - measurement	CUSTAVG_07	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.000008
AP	63	Account Maint - cust svcs	ACCTMAINT_06	0.000017	0.004097	0.138234	0.014500	0.001290	0.000315	0.000030
AP	64	Meter Reading Costs - measurement	MRCOST_07	0.000000	0.000000	0.195025	0.011258	0.001002	0.000245	0.000024
AP	65	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	66	Other Utility work by Cust Ops - local	UTILWORK_04	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.000104
AP	67	E370 excess meter investment - local delivery - Demand	METERSEXC_04	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.000000
AP	68	E370 excess meter investment - local delivery - Energy	METERSEXC_10	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.000000
AP	69									
AP	70	Choice - local	CHOICE_04	0.000037	0.009250	0.191794	0.010814	0.000960	0.000233	0.000021
AP	71									
AP	72	Direct - PSAL - streetlighting	DIR_PSAL_02	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	73	Direct - BPL - streetlighting	DIR_BPL_02	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	75	Direct - HTS-HV - access	DIR_HTSHV_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	76	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	77	Direct - HTS-Sub - systems	DIR_HTSS_05	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	78									
AP	79	Direct - HTS-Sub - local	DIR_HTSS_04	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	80	Meter O&M - minimum - measurement	MTROMMIN_07	0.000000	0.000000	0.073131	0.375320	0.033307	0.008092	0.000724
AP	81	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	82	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	83	Meter O&M - measurement	METERPLT_07	0.000000	0.000000	0.201284	0.035138	0.012035	0.014759	0.001728
AP	84									
AP	85	E370 excess meter investment - dummy	METERSEXC_08	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.000000
AP	86	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	87	E369 excess Service investment- dummy	SERVICSEXC_08	0.000000	0.000000	0.455510	0.025621	0.000232	0.001272	0.000000
AP	88	E368 Line Transformers - dummy	LNTRFRMR_08	0.000185	0.001765	0.183136	0.188943	0.000000	0.000000	0.000000
AP	89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0.000000	0.000000	0.186313	0.197678	0.049157	0.176771	0.000000
AP	90	CP @ primary lines - dummy	CP@PRI_08	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.000000
AP	91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0.000183	0.001748	0.181305	0.155416	0.037857	0.052542	0.000000
AP	92									
AP	93									
AP	94									
AP	95									
AP	96									

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	99										
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101										
AP	102	Plant Related									
AP	103	Distribution Plant Total	DISTPLT	1.000000	0.426209	0.003129	0.006633	0.000055	0.000001	0.000441	0.038429
AP	104	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.414559	0.003093	0.006687	0.000019	0.000000	0.000439	0.039732
AP	105	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.385616	0.003005	0.006685	0.000019	0.000000	0.000464	0.004092
AP	106	Acct E361 - Structures & Improvmnts	E361PLT	1.000000	0.385616	0.003005	0.006685	0.000019	0.000000	0.000464	0.004092
AP	107	Acct E362 - Station Equipment	E362PLT	1.000000	0.385616	0.003005	0.006685	0.000019	0.000000	0.000464	0.004092
AP	108	Acct E364 - Poles & Towers	E364PLT	1.000000	0.407742	0.003127	0.007077	0.000019	0.000000	0.000489	0.014881
AP	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.401535	0.003074	0.006970	0.000018	0.000000	0.000482	0.005306
AP	110	Acct E366 - UG Conduit	E366PLT	1.000000	0.418299	0.003199	0.007260	0.000019	0.000000	0.000501	0.006073
AP	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.418299	0.003199	0.007260	0.000019	0.000000	0.000501	0.006073
AP	112	Acct E369 Services	E369PLT	1.000000	0.767333	0.004450	0.005363	0.000040	0.000001	0.000000	0.000000
AP	113	Acct E370 Meters	METERPLT	1.000000	0.769877	0.004188	0.005051	0.001113	0.000017	0.000508	0.000000
AP	114	Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.770065	0.004186	0.005044	0.001115	0.000017	0.000508	0.000000
AP	115	Acct E373 - Streetlights	E373PLT	1.000000	0.030094	0.000225	0.000485	0.000001	0.000000	0.000032	0.685291
AP	116	Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANSLINES	1.000000	0.295197	0.001539	0.005243	0.000000	0.000000	0.000334	0.000000
AP	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.524388	0.003788	0.007558	0.000000	0.000000	0.000688	0.002119
AP	118										
AP	119	Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.428812	0.003159	0.006629	0.000058	0.000001	0.000443	0.037921
AP	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	121	E391-E398 General Plant	GENPLT	1.000000	0.414559	0.003093	0.006687	0.000019	0.000000	0.000439	0.039732
AP	122	Common Plant	COMPLT	1.000000	0.536626	0.004373	0.006436	0.000173	0.000003	0.000528	0.017446
AP	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.453895	0.003505	0.006606	0.000069	0.000001	0.000467	0.032550
AP	124										
AP	125	Total Plant	TOTPLT	1.000000	0.428812	0.003159	0.006629	0.000058	0.000001	0.000443	0.037921
AP	126										
AP	127	Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.432617	0.003192	0.006655	0.000036	0.000001	0.000433	0.032725
AP	128	Total Net Plant	TOTPLTNET	1.000000	0.427256	0.003146	0.006618	0.000066	0.000001	0.000447	0.040045
AP	129										
AP	130										
AP	131										
AP	132										
AP	133										
AP	134										
AP	135										
AP	136										
AP	137										
AP	138										
AP	139										
AP	140										
AP	141										
AP	142										
AP	143										
AP	144										

**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	COS Test Year - 12 Months Actual 2016					
				BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission
				(9)	(10)	(11)	(12)	(13)	HTS - High Voltage
									(15)
AP	97	<b>ALLOCATION PROPORTIONS TABLE CONTINUED</b>							
AP	98	<b>INTERNALLY DEVELOPED ALLOCATION FACTORS</b>							
AP	99								
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101								
AP	102	<b>Plant Related</b>							
AP	103	Distribution Plant Total	DISTPLT	0.000179	0.015054	0.207215	0.241601	0.041288	0.019726
AP	104	Distribution Plant x meters	DISTPLTXMTR	0.000185	0.015564	0.208588	0.248753	0.042356	0.020025
AP	105	Acct E360 - Land & Land Rights	E360PLT	0.000204	0.002251	0.207356	0.263910	0.071374	0.055023
AP	106	Acct E361 - Structures & Improvments	E361PLT	0.000204	0.002251	0.207356	0.263910	0.071374	0.055023
AP	107	Acct E362 - Station Equipment	E362PLT	0.000204	0.002251	0.207356	0.263910	0.071374	0.055023
AP	108	Acct E364 - Poles & Towers	E364PLT	0.000205	0.004670	0.218300	0.275805	0.040523	0.027162
AP	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	0.000201	0.005899	0.214869	0.271238	0.068044	0.022365
AP	110	Acct E366 - UG Conduit	E366PLT	0.000208	0.003008	0.223747	0.282290	0.043882	0.011513
AP	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	0.000208	0.003008	0.223747	0.282290	0.043882	0.011513
AP	112	Acct E369 Services	E369PLT	0.000000	0.000000	0.200064	0.018140	0.003708	0.000901
AP	113	Acct E370 Meters	METERPLT	0.000000	0.000000	0.166689	0.030639	0.009784	0.010895
AP	114	Acct E370 Meters x load profile meters	METERPLTXPR	0.000000	0.000000	0.166443	0.030677	0.009797	0.010909
AP	115	Acct E373 - Streetlights	E373PLT	0.000013	0.246130	0.015142	0.018058	0.003075	0.001454
AP	116	Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANS LINES	0.000000	0.000000	0.144393	0.153200	0.038097	0.361997
AP	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARY LINES	0.000097	0.000923	0.208939	0.202165	0.049335	0.000000
AP	118								
AP	119	Acct E301-E303 Intangible Plt	INTANGPLT	0.000178	0.014907	0.206943	0.239845	0.041091	0.019932
AP	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	121	E391-E398 General Plant	GENPLT	0.000185	0.015564	0.208588	0.248753	0.042356	0.020025
AP	122	Common Plant	COMPLT	0.000164	0.008955	0.195448	0.167620	0.032844	0.027722
AP	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	0.000178	0.013434	0.204354	0.222608	0.039290	0.022505
AP	124								
AP	125	Total Plant	TOTPLT	0.000178	0.014907	0.206943	0.239845	0.041091	0.019932
AP	126								
AP	127	Total Distribution Plant Reserve	TOTDRESERVE	0.000178	0.013090	0.208347	0.239109	0.043126	0.020425
AP	128	Total Net Plant	TOTPLTNET	0.000178	0.015651	0.206369	0.240147	0.040259	0.019730
AP	129								
AP	130								
AP	131								
AP	132								
AP	133								
AP	134								
AP	135								
AP	136								
AP	137								
AP	138								
AP	139								
AP	140								
AP	141								
AP	142								
AP	143								
AP	144								

COS Test Year - 12 Months Actual 2016											
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP	147										
AP	148	Revenue Related									
AP	149	Total Operating Revenue	TOTREV	1.000000	0.444746	0.003332	0.006533	0.000110	0.000002	0.000461	0.035925
AP	150										
AP	151	Expense Related									
AP	152	Distr Oper Exp	DISTEXPO	1.000000	0.506021	0.003222	0.005781	0.000652	0.000010	0.000448	0.002912
AP	153	Distr Maint Exp	DISTEXPM	1.000000	0.374621	0.002882	0.006468	0.000022	0.000000	0.000448	0.053839
AP	154	Cust Serv & Info Expense	CUSTS_I	1.000000	0.776929	0.004850	0.005453	0.000287	0.000003	0.000348	0.002643
AP	155	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.606427	0.005175	0.006310	0.000267	0.000005	0.000591	0.003721
AP	156	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.611996	0.005164	0.006282	0.000268	0.000005	0.000583	0.003686
AP	157	Sales Expense	SALESEXP	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276	0.003337
AP	158	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.484143	0.003737	0.006351	0.000208	0.000003	0.000490	0.028901
AP	159	Tot Admin & Genl Exp xPension/Ben	A_GEXP	1.000000	0.468788	0.003475	0.006712	0.000118	0.000002	0.000471	0.036648
AP	160	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.606427	0.005175	0.006310	0.000267	0.000005	0.000591	0.003721
AP	161	O&M + Capital Additions	EXPENDITURES	1.000000	0.440546	0.003356	0.006507	0.000124	0.000002	0.000473	0.031479
AP	162										
AP	163	Depreciation Expense (total)	DEPREXP	1.000000	0.428756	0.003162	0.006630	0.000057	0.000001	0.000443	0.037897
AP	164										
AP	165	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.428057	0.003161	0.006609	0.000071	0.000001	0.000449	0.039288
AP	166	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.457282	0.003494	0.006468	0.000127	0.000002	0.000462	0.034997
AP	167										
AP	168	Labor Expense Related									
AP	169	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.486390	0.003058	0.005286	0.000671	0.000010	0.000421	0.002633
AP	170	Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.379621	0.003347	0.006579	0.000027	0.000000	0.000455	0.074821
AP	171	Total Labor	LABOR	1.000000	0.507930	0.004090	0.006181	0.000251	0.000004	0.000497	0.029795
AP	172										
AP	173										
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COS Test Year - 12 Months Actual 2016										
SUB-SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF (9)	PSAL (10)	GLP (11)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	147									
AP	148	Revenue Related								
AP	149	Total Operating Revenue	TOTREV	0.000381	0.015008	0.202354	0.227699	0.041088	0.021993	0.000369
AP	150									
AP	151	Expense Related								
AP	152	Distr Oper Exp	DISTEXPO	0.000106	0.002137	0.178783	0.244203	0.039854	0.015286	0.000585
AP	153	Distr Maint Exp	DISTEXPM	0.002236	0.026206	0.199919	0.251097	0.055020	0.027237	0.000005
AP	154	Cust Serv & Info Expense	CUSTS_I	0.000059	0.011427	0.180249	0.015960	0.001404	0.000299	0.000087
AP	155	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	0.000155	0.004653	0.187573	0.120953	0.027834	0.033560	0.002776
AP	156	Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	0.000152	0.004874	0.187334	0.117524	0.026971	0.032474	0.002688
AP	157	Sales Expense	SALESEXP	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.000104
AP	158	Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	0.000785	0.014153	0.193409	0.200431	0.041115	0.025356	0.000918
AP	159	Tot Admin & Genl Exp xPension/Ben	A_GEXP	0.000213	0.015037	0.205872	0.200521	0.040627	0.021208	0.000309
AP	160	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	0.000155	0.004653	0.187573	0.120953	0.027834	0.033560	0.002776
AP	161	O&M + Capital Additions	EXPENDITURES	0.000461	0.014044	0.200169	0.228275	0.047552	0.026571	0.000441
AP	162									
AP	163	Depreciation Expense (total)	DEPREXP	0.000179	0.014906	0.206950	0.239860	0.041102	0.019970	0.000085
AP	164									
AP	165	NJ State Income Tax (CBT)	STATEINCTAX	0.000204	0.015511	0.205844	0.239334	0.041004	0.020354	0.000113
AP	166	NJ State Deferred Income Tax	DFSTATEINCTAX	0.000174	0.014312	0.198072	0.222570	0.039633	0.021919	0.000488
AP	167									
AP	168	Labor Expense Related								
AP	169	Total Distribution Exp (Oper) Labor	TLABDO	0.000093	0.001630	0.154101	0.294437	0.038584	0.012179	0.000508
AP	170	Total Distribution Exp (Maint) Labor	TLABDM	0.000223	0.028401	0.189865	0.239566	0.050671	0.026416	0.000007
AP	171	Total Labor	LABOR	0.000165	0.013253	0.182293	0.191837	0.037039	0.025455	0.001211
AP	172									
AP	173									
AP	174									
AP	175									
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**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE	ALLOCATION				LPL -	LPL-	HTS -	HTS -		
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
ADA	1	ALLOCATED DIRECT ASSIGNMENTS									
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS									
ADA	3										
ADA	4	Net Write-Offs									
ADA	5	Residential Service	REVR	0	0	0	0	0	0	0	0
ADA	6	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
ADA	7	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	8	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA	9	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	10	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA	11	Body Police Lighting Service	REVB	0	0	0	0	0	0	0	0
ADA	12	Body Police Lighting Service from Publicly Owned	REVB	0	0	0	0	0	0	0	0
ADA	13	Private Street and Area Lighting Service	REVP	0	0	0	0	0	0	0	0
ADA	14	General Power and Lighting Service	REVG	0	0	0	0	0	0	0	0
ADA	15	Large Power and Lighting Service - Secondary	REVL	0	0	0	0	0	0	0	0
ADA	16	Large Power and Lighting Service - Primary	REVL	0	0	0	0	0	0	0	0
ADA	17	High Tension Service - Subtransmission	REV	0	0	0	0	0	0	0	0
ADA	18	High Tension Service - High Voltage	REV	0	0	0	0	0	0	0	0
ADA	19	HEP	REV	0	0	0	0	0	0	0	0
ADA	20										
ADA	21	Total Write-Offs	EXP_904	0	0	0	0	0	0	0	0
ADA	22										
ADA	23	Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	24										
ADA	25	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0	0
ADA	26										
ADA	27										
ADA	28										
ADA	29	Rev to Customers w/Late Payment fees									
ADA	30	Residential Service	REVR	0	0	0	0	0	0	0	0
ADA	31	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
ADA	32	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	33	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA	34	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	35	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA	36	Body Police Lighting Service	REVB	0	0	0	0	0	0	0	0
ADA	37	Body Police Lighting Service from Publicly Owned	REVB	0	0	0	0	0	0	0	0
ADA	38	Private Street and Area Lighting Service	REVP	0	20,392,447	0	0	0	0	0	0
ADA	39	General Power and Lighting Service	REVG	0	0	244,117,498	0	0	0	0	0
ADA	40	Large Power and Lighting Service - Secondary	REVL	0	0	0	230,318,816	0	0	0	0
ADA	41	Large Power and Lighting Service - Primary	REVL	0	0	0	0	51,602,329	0	0	0
ADA	42	High Tension Service - Subtransmission	REV	0	0	0	0	0	42,901,827	0	0
ADA	43	High Tension Service - High Voltage	REV	0	0	0	0	0	0	1,024,365	0
ADA	44	HEP	REV	0	0	0	0	0	0	0	0
ADA	45										
ADA	46	Total Late Payment Fees	REVLATEP	0	20,392,447	244,117,498	230,318,816	51,602,329	42,901,827	1,024,365	0
ADA	47	Total Late Payment Fees	REVLATEP	0.000000	0.034491	0.412894	0.389555	0.087279	0.072563	0.001733	0
ADA	48										



**PUBLIC SERVICE ELECTRIC GAS COMPANY  
2016 STAFF ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

COS Test Year - 12 Months Actual 2016											
SUB-SCH	LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -	
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage	
				(9)	(10)	(11)	(12)	(13)	(14)	(15)	
ADA	49	ALLOCATED DIRECT ASSIGNMENTS									
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS									
ADA	51										
ADA	52	AVAILABLE									
ADA	53	Residential Service	REVR	0	0	0	0	0	0	0	0
ADA	54	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
ADA	55	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	56	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA	57	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	58	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA	59	Body Police Lighting Service	REVB	0	0	0	0	0	0	0	0
ADA	60	Body Police Lighting Service from Publicly Owned	REVB	0	0	0	0	0	0	0	0
ADA	61	Private Street and Area Lighting Service	REVP	0	0	0	0	0	0	0	0
ADA	62	General Power and Lighting Service	REVG	0	0	0	0	0	0	0	0
ADA	63	Large Power and Lighting Service - Secondary	REVL	0	0	0	0	0	0	0	0
ADA	64	Large Power and Lighting Service - Primary	REVL	0	0	0	0	0	0	0	0
ADA	65	High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0
ADA	66	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0
ADA	67	HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	68										
ADA	69	Total Available	REVA	0	0	0	0	0	0	0	0
ADA	70	Total Available	REVA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	71										
ADA	72										
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**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 STAFF ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
RBP	1	DEVELOPMENT OF RATE BASE										
RBP	2											
RBP	3	ELECTRIC PLANT IN SERVICE										
RBP	4											
RBP	5	PRODUCTION PLANT										
RBP	6	E304-E346 - Production Plant	not_used	0	0	0	0	0	0	0	0	0
RBP	7	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBP	8	TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0	0
RBP	9											
RBP	10	TRANSMISSION PLANT										
RBP	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0	0	0
RBP	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0	0	0
RBP	13	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0	0
RBP	14	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0	0
RBP	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0	0	0
RBP	16	TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0
RBP	17											
RBP	18	DISTRIBUTION PLANT										
RBP	19	E360-E361 Land & Structures										
RBP	20	E360 - Headquarters related	E362PLT	14,025,645	0	0	0	5,989,341	0	0	8,036,304	0
RBP	21	- Direct - HTS-HV	E362PLT	104,582	0	0	0	44,659	0	0	59,923	0
RBP	22	- Direct - HEP	E362PLT	0	0	0	0	0	0	0	0	0
RBP	23	- Substation related	E362PLT	33,253,709	0	0	0	14,200,260	0	0	19,053,449	0
RBP	24	E361 - Headquarters related	E362PLT	100,463,045	0	0	0	42,900,518	0	0	57,562,527	0
RBP	25	- Substation related	E362PLT	91,626,907	0	0	0	39,127,241	0	0	52,499,666	0
RBP	26	Total Accounts E360-E361		239,473,888	0	0	0	102,262,020	0	0	137,211,868	0
RBP	27											
RBP	28	E362 - Station Equipment										
RBP	29	Switching Stations - Energy Related - System	KWH_SUBT_09	186,414,910	0	0	0	0	0	0	186,414,910	0
RBP	30	Switching Stations - Demand Related - System	CP_SUBT_05	47,568,911	0	0	0	47,568,911	0	0	0	0
RBP	31	H Class Substations - Energy Related - System	KWH_PRI_09	425,480,173	0	0	0	0	0	0	425,480,173	0
RBP	32	H Class Substations - Demand Related - System	CP_PRI_05	408,467,638	0	0	0	408,467,638	0	0	0	0
RBP	33	4 kV Class Substations - Energy Related - System	KWH_PRI_09	0	0	0	0	0	0	0	0	0
RBP	34	4 kV Class Substations - Demand Related - System	CP_PRI_05	0	0	0	0	0	0	0	0	0
RBP	35	Total Account E362		1,067,931,632	0	0	0	456,036,549	0	0	611,895,083	0
RBP	36											
RBP	37	E364 - Poles Towers & Fixtures										
RBP	38	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	8,114,160	0	0	0	0	0	0	0
RBP	39	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	1,812,825	0	0	0	0	0	0	0
RBP	40	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBP	41	Subtransmission lines - Energy Related - System	KWH_SUBT_09	64,969,973	0	0	0	0	0	0	64,969,973	0
RBP	42	Subtransmission lines - Demand Related - System	CP_SUBT_05	16,578,882	0	0	0	16,578,882	0	0	0	0
RBP	43	Primary Lines - Energy Related - Local	KWH_PRI_10	85,005,641	0	0	0	0	0	0	0	85,005,641
RBP	44	Primary Lines - Energy Related - System	KWH_PRI_09	85,005,641	0	0	0	0	0	0	85,005,641	0
RBP	45	Primary Lines - Demand Related - Local	CP_PRI_04	88,546,096	0	0	88,546,096	0	0	0	0	0
RBP	46	Primary Lines - Demand Related - System	CP_PRI_05	88,546,096	0	0	0	88,546,096	0	0	0	0
RBP	47	Secondary Lines - Energy Related - Local	KWH_SEC_10	165,588,447	0	0	0	0	0	0	0	165,588,447
RBP	48	Secondary Lines - Demand Related - Local	CP_SEC_04	149,818,118	0	0	149,818,118	0	0	0	0	0
RBP	49	Total Account E364		753,985,879	9,926,985	0	238,364,215	105,124,978	0	0	149,975,613	250,594,088

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 STAFF ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RBP	50											
RBP	51	<b>ELECTRIC PLANT IN SERVICE CONTINUED</b>										
RBP	52											
RBP	53	<b>DISTRIBUTION PLANT CONTINUED</b>										
RBP	54	E365 - OH Conductors and Devices										
RBP	55	Direct - BPL	DIR_BPL_02	2,226,625	2,226,625	0	0	0	0	0	0	0
RBP	56	Direct - PSAL	DIR_PSAL_02	6,436,532	6,436,532	0	0	0	0	0	0	0
RBP	57	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBP	58	Subtransmission lines - Energy Related - System	KWH_SUBT_09	124,053,933	0	0	0	0	0	0	124,053,933	0
RBP	59	Subtransmission lines - Demand Related - System	CP_SUBT_05	31,655,786	0	0	0	31,655,786	0	0	0	0
RBP	60	Primary lines - Energy Related - Local	KWH_PRI_10	376,156,413	0	0	0	0	0	0	0	376,156,413
RBP	61	Primary lines - Energy Related - System	KWH_PRI_09	376,156,413	0	0	0	0	0	0	376,156,413	0
RBP	62	Primary lines - Demand Related - Local	CP_PRI_04	361,116,055	0	0	361,116,055	0	0	0	0	0
RBP	63	Primary lines - Demand Related - System	CP_PRI_05	361,116,055	0	0	0	361,116,055	0	0	0	0
RBP	64	Secondary lines -Energy Related - Local	KWH_SEC_10	57,497,336	0	0	0	0	0	0	0	57,497,336
RBP	65	Secondary lines -Demand Related - Local	CP_SEC_04	52,021,399	0	0	52,021,399	0	0	0	0	0
RBP	66	Other	DISTPLT	0	0	0	0	0	0	0	0	0
RBP	67	Total Account E365		1,748,436,545	8,663,157	0	413,137,454	392,771,840	0	0	500,210,346	433,653,749
RBP	68											
RBP	69	E366 - Underground Conduit										
RBP	70	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBP	71	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0	0
RBP	72	Underground Conduits	E367PLT	487,461,132	1,261,931	94,518	158,160,454	70,662,114	0	0	86,674,589	170,607,526
RBP	73	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBP	74	Total Account E366		487,461,132	1,261,931	94,518	158,160,454	70,662,114	0	0	86,674,589	170,607,526
RBP	75											
RBP	76	E367 - Underground Conductors & Devices										
RBP	77	Direct - BPL	DIR_BPL_02	2,325,498	2,325,498	0	0	0	0	0	0	0
RBP	78	Direct - PSAL	DIR_PSAL_02	868,520	868,520	0	0	0	0	0	0	0
RBP	79	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	197,148	253,998	937,924	685,499	0	0	895,187	1,009,705
RBP	80	Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0	0
RBP	81	367.1 - Conventional UG										
RBP	82	Subtransmission lines - Energy Related - System	KWH_SUBT_09	47,234,389	0	0	0	0	0	0	47,234,389	0
RBP	83	Subtransmission lines - Demand Related - System	CP_SUBT_05	12,053,158	0	0	0	12,053,158	0	0	0	0
RBP	84	Primary lines - Energy Related - Local	KWH_PRI_10	78,506,239	0	0	0	0	0	0	0	78,506,239
RBP	85	Primary lines - Energy Related - System	KWH_PRI_09	78,506,239	0	0	0	0	0	0	78,506,239	0
RBP	86	Primary lines - Demand Related - Local	CP_PRI_04	75,367,221	0	0	75,367,221	0	0	0	0	0
RBP	87	Primary lines - Demand Related - System	CP_PRI_05	75,367,221	0	0	0	75,367,221	0	0	0	0
RBP	88	Secondary lines -Energy Related - Local	KWH_SEC_10	257,104,046	0	0	0	0	0	0	0	257,104,046
RBP	89	Secondary lines -Demand Related - Local	CP_SEC_04	232,617,946	0	0	232,617,946	0	0	0	0	0
RBP	90											
RBP	91	367.2 - BUD										
RBP	92	Subtransmission lines - Energy Related - System	KWH_SUBT_09	355,341	0	0	0	0	0	0	355,341	0
RBP	93	Subtransmission lines - Demand Related - System	CP_SUBT_05	90,675	0	0	0	90,675	0	0	0	0
RBP	94	Primary lines - Energy Related - Local	KWH_PRI_10	105,928,061	0	0	0	0	0	0	0	105,928,061
RBP	95	Primary lines - Energy Related - System	KWH_PRI_09	105,928,061	0	0	0	0	0	0	105,928,061	0
RBP	96	Primary lines - Demand Related - Local	CP_PRI_04	101,692,599	0	0	101,692,599	0	0	0	0	0
RBP	97	Primary lines - Demand Related - System	CP_PRI_05	101,692,599	0	0	0	101,692,599	0	0	0	0
RBP	98	Secondary lines -Energy Related - Local	KWH_SEC_10	15,922,787	0	0	0	0	0	0	0	15,922,787
RBP	99	Secondary lines -Demand Related - Local	CP_SEC_04	14,406,332	0	0	14,406,332	0	0	0	0	0
RBP	100	Other	E367PLT	0	0	0	0	0	0	0	0	0
RBP	101	Total Account E367		1,309,946,394	3,391,166	253,998	425,022,022	189,889,153	0	0	232,919,217	458,470,838

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 STAFF ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

SUB- SCH LINE NO.	NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
RBP	102	E368 - Line Transformers										
RBP	103	Line Transformers - Energy Related - Local	KWH_SEC_10	621,349,172	0	0	0	0	0	0	0	621,349,172
RBP	104	Line Transformers - Demand Related - Local	CP_SEC_04	562,173,060	0	0	562,173,060	0	0	0	0	0
RBP	105	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBP	106	Total Account E368		1,183,522,232	0	0	562,173,060	0	0	0	0	621,349,172
RBP	107	E369 - Services										
RBP	108	Basic portion (minimum size)	SERVICEMIN_03	489,507,139	0	489,507,139	0	0	0	0	0	0
RBP	109	Excess portion	SERVICESEC_04	0	0	0	0	0	0	0	0	0
RBP	110	Total Account E369		489,507,139	0	489,507,139	0	0	0	0	0	0
RBP	111											
RBP	112	<b>ELECTRIC PLANT IN SERVICE CONTINUED</b>										
RBP	113											
RBP	114	E370 - Meters										
RBP	115	Load profiling meters	KWHMETERX_04	326,129	0	0	326,129	0	0	0	0	0
RBP	116	Customer Component	METERSMIN_07	63,371,278	0	0	0	0	0	63,371,278	0	0
RBP	117	Excess portion - Demand (Commercial Customers)	METERSEC_04	190,190,271	0	0	190,190,271	0	0	0	0	0
RBP	118	Excess portion - Demand (Residential Customers)	METERSEC_10	7,230,750	0	0	0	0	0	0	0	7,230,750
RBP	119	Total Account E370		261,118,428	0	0	190,516,400	0	0	63,371,278	0	7,230,750
RBP	120											
RBP	121											
RBP	122											
RBP	123											
RBP	124											
RBP	125											
RBP	126	E373 - Street Lighting & Signal Systems										
RBP	127	BPL luminaires & poles	DIR_BPL_02	262,300,889	262,300,889	0	0	0	0	0	0	0
RBP	128	PSAL luminaires & poles	DIR_PSAL_02	94,172,129	94,172,129	0	0	0	0	0	0	0
RBP	129	UG BPL Poles in UG areas	DISTPLTXMTR	27,903,020	1,382,355	1,780,972	6,576,498	4,806,557	0	0	6,276,834	7,079,804
RBP	130	Total Account E373		384,376,038	357,855,373	1,780,972	6,576,498	4,806,557	0	0	6,276,834	7,079,804
RBP	131											
RBP	132	E374 - Asset Retirement Obligations	E364PLT	37,978,123	500,020	0	12,006,359	5,295,125	0	0	7,554,243	12,622,376
RBP	133											
RBP	134	Other Distribution and Unallocated Plant										
RBP	135	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBP	136	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBP	137	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0	0	0
RBP	138											
RBP	139	TOTAL DISTRIBUTION PLANT		7,963,737,430	381,598,632	491,636,627	2,005,956,463	1,326,848,336	0	63,371,278	1,732,717,793	1,961,608,303
RBP	140											
RBP	141	GENERAL AND COMMON PLANT										
RBP	142	E390-E398 GENERAL PLANT										
RBP	143	Meter Related	METERPLT	0	0	0	0	0	0	0	0	0
RBP	144	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0	0
RBP	145	Substation Related	E362PLT	0	0	0	0	0	0	0	0	0
RBP	146	Distribution Delivery	DISTPLTXMTR	174,169,394	8,628,598	11,116,745	41,050,206	30,002,311	0	0	39,179,714	44,191,820
RBP	147	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0	0
RBP	148	Unassigned	GENPLT	0	0	0	0	0	0	0	0	0
RBP	149	Total Accounts E390-E398		174,169,394	8,628,598	11,116,745	41,050,206	30,002,311	0	0	39,179,714	44,191,820

[illegible]

SCH- LINE NO.	NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT										
RBD	2											
RBD	3	E301-E303 - INTANGIBLE PLANT - RESERVE										
RBD	4	Customer Service Related - Reserve	CUSTSVSX	1,014,460	0	0	116,838	0	715,301	182,301	0	21
RBD	5	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	6	Not used	not_used	0	0	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve		1,014,460	0	0	116,838	0	715,301	182,301	0	21
RBD	8											
RBD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0	0
RBD	10	E350-E359 - TRANSMISSION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0	0
RBD	11											
RBD	12	DISTRIBUTION PLANT RESERVE										
RBD	13	E360-E361 Land & Structures - Reserve										
RBD	14	E360 - Headquarters Related	DISTPLT	0	0	0	0	0	0	0	0	0
RBD	15	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBD	16	- Direct - HEP	DIR_HEP_03	0	0	0	0	0	0	0	0	0
RBD	17	- Substation Related	E362PLT	504,166	0	0	0	215,293	0	0	288,873	0
RBD	18	E361 - Headquarters Related	DISTPLT	41,778,647	2,001,909	2,579,180	10,523,469	6,960,793	0	332,453	9,090,029	10,290,814
RBD	19	- Substation Related	E362PLT	38,719,709	0	0	0	16,534,394	0	0	22,185,315	0
RBD	20	Total Accounts E360-E361		81,002,522	2,001,909	2,579,180	10,523,469	23,710,480	0	332,453	31,564,217	10,290,814
RBD	21	E362 Station Equipment - Rsrv	E362PLT	361,368,719	0	0	0	154,314,507	0	0	207,054,212	0
RBD	22	E364 Poles Towers and Fixtures Rsrv										
RBD	23	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBD	24	- All Other	E364PLT	150,317,467	1,979,081	0	47,521,188	20,958,112	0	0	29,899,704	49,959,382
RBD	25	E365 OH Conductors and Devices - Rsrv										
RBD	26	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBD	27	- All Other	E365PLT	481,324,266	2,384,866	0	113,731,941	108,125,524	0	0	137,702,096	119,379,838
RBD	28	E366 UG Conduit - Rsrv										
RBD	29	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0	0
RBD	30	- All Other	E366PLT	216,384,779	560,173	41,957	70,207,679	31,367,026	0	0	38,474,989	75,732,955
RBD	31	E367 UG Conductors and Devices - Rsrv										
RBD	32	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0	0	0
RBD	33	- All Other	E367PLT	418,647,722	1,083,788	81,176	135,833,422	60,686,958	0	0	74,439,000	146,523,379
RBD	34	E368 Line Transformers - Rsrv Energy Related - Local	KWH_SEC_10	125,731,730	0	0	0	0	0	0	0	125,731,730
RBD	35	E368 Line Transformers - Rsrv Demand Related - Local	CP_SEC_04	113,757,279	0	0	113,757,279	0	0	0	0	0
RBD	36	E369 Services - Rsrv										
RBD	37	Services	E369PLT	196,530,666	0	196,530,666	0	0	0	0	0	0
RBD	38	Not used	not_used	0	0	0	0	0	0	0	0	0
RBD	39	Total Accounts E369 Rsrv		196,530,666	0	196,530,666	0	0	0	0	0	0
RBD	40	E370 Meters - Rsrv										
RBD	41	Load profile meters	KWHMETERX_04	28,503	0	0	28,503	0	0	0	0	0
RBD	42	All other Meters	METERPLTXPR	23,424,757	0	0	17,083,177	0	0	5,692,104	0	649,477
RBD	43	Total Account E370 Rsrv		23,453,260	0	0	17,111,680	0	0	5,692,104	0	649,477
RBD	44	E373 Street Lighting - Rsrv										
RBD	45	Streetlight fixtures	E373PLT	89,885,515	83,683,714	416,476	1,537,900	1,124,003	0	0	1,467,824	1,655,597
RBD	46	Not used	not_used	0	0	0	0	0	0	0	0	0
RBD	47	Total Account E373 Rsrv		89,885,515	83,683,714	416,476	1,537,900	1,124,003	0	0	1,467,824	1,655,597
RBD	48											

SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED										
RBD	50											
RBD	51	Other Plant Unallocated - Reserve										
RBD	52	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	53	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	54	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0	0	0
RBD	55											
RBD	56	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	57	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	58	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	59											
RBD	60	TOTAL DISTRIBUTION PLANT RESERVE		2,258,403,925	91,693,531	199,649,455	510,224,559	400,286,610	0	6,024,556	520,602,042	529,923,172
RBD	61											
RBD	62	GENERAL AND COMMON PLANT RESERVE										
RBD	63	E390-E398 GENERAL PLANT - RESERVE										
RBD	64	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0	0
RBD	65	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0	0
RBD	66	Substation Related	E362PLT	0	0	0	0	0	0	0	0	0
RBD	67	Distribution Delivery Related	DISTPLTXMTR	99,724,245	4,940,480	6,365,120	23,504,134	17,178,436	0	0	22,433,146	25,302,930
RBD	68	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0	0
RBD	69	Unassigned	GENPLT	0	0	0	0	0	0	0	0	0
RBD	70	Total Accounts E390-E398 Reserve		99,724,245	4,940,480	6,365,120	23,504,134	17,178,436	0	0	22,433,146	25,302,930
RBD	71											
RBD	72	C389-C399 COMMON PLANT RESERVE										
RBD	73	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	74	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0	0
RBD	75	Meter Reading Related - Customer Related Measurem	MRCOST_07	0	0	0	0	0	0	0	0	0
RBD	76	Meter Reading Related - Demand Related Measureme	NCP_MTR_07	0	0	0	0	0	0	0	0	0
RBD	77	Customer Service Related	CUSTSVSX	19,998,183	0	0	2,303,241	0	14,100,817	3,593,717	0	408
RBD	78	Distribution Delivery Related	DISTPLTXMTR	7,123,512	352,909	454,674	1,678,950	1,227,092	0	0	1,602,447	1,807,441
RBD	79	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0	0	0
RBD	80	Unassigned	COMPLT	(325,456)	(6,155)	(7,930)	(52,457)	(21,402)	(141,878)	(36,159)	(27,948)	(31,528)
RBD	81	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBD	82	Total Accounts C389-C399 Reserve		26,796,239	346,754	446,744	3,929,733	1,205,690	13,958,939	3,557,559	1,574,499	1,776,322
RBD	83											
RBD	84	C303 - INTANGIBLE PLANT										
RBD	85	- Customer Related - Measurement	MRCOST_07	230,110	0	0	0	0	0	230,110	0	0
RBD	86	- Demand Related - Measurement	NCP_MTR_07	230,110	0	0	0	0	0	230,110	0	0
RBD	87	Customer Service Related	CUSTSVSX	27,102,979	0	0	3,121,518	0	19,110,444	4,870,465	0	553
RBD	88	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0	0
RBD	89	C390.4 / C111,000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0	0
RBD	90	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0	0
RBD	91	E399.1 Asset Retirement Obligations	GENPLT	89,951	4,456	5,741	21,201	15,495	0	0	20,235	22



SCH LINE NO.	ALLOCATION BASIS	DESCRIPTION	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RBO 1		ADDITIONS AND DEDUCTIONS TO RATE BASE									
RBO 2											
RBO 3		PLUS: ADDITIONS TO RATE BASE									
RBO 4											
RBO 5	Working Capital										
RBO 6	Cash (lead/lag)	EXPENDITURES	424,074,971	16,844,117	5,102,715	81,571,877	78,606,894	41,579,580	27,911,967	102,834,277	69,623,543
RBO 7	Materials and Supplies	EXPENDITURES	105,167,814	4,177,231	1,265,440	20,229,291	19,493,995	10,311,463	6,921,985	25,502,227	17,266,182
RBO 8	Prepayments	EXPENDITURES	1,183,928	47,025	14,246	227,732	219,454	116,081	77,924	287,092	194,374
RBO 9	Working Funds	EXPENDITURES	0	0	0	0	0	0	0	0	0
RBO 10	Total Working Capital		530,426,713	21,068,373	6,382,401	102,028,899	98,320,343	52,007,125	34,911,876	128,623,596	87,084,100
RBO 11	Net Plant Adds - Distribution	DISTPLT	727,473,722	34,858,379	44,910,161	183,240,674	121,205,314	0	5,788,857	158,280,791	179,189,546
RBO 12	Plant Held for Future Use	TOTPLT	1,730,786	81,712	105,275	431,540	284,120	18,759	18,348	371,029	420,002
RBO 13	Capital Stimulus Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0	0	0	0
RBO 14	Net Plant Adds - General & Other	TOTPLTNET	369,894,808	18,526,047	18,760,465	96,040,657	59,312,144	3,531,148	4,578,615	77,588,480	91,557,252
RBO 15	TOTAL ADDITIONS TO RATE BASE		1,629,526,029	74,534,511	70,158,301	381,741,771	279,121,921	55,557,032	45,297,697	364,863,896	358,250,900
RBO 16											
RBO 17											
RBO 18		PLUS: DEDUCTIONS TO RATE BASE									
RBO 19											
RBO 20	Customer Advances for Construction	REVREQ	(25,912,329)	(1,174,308)	(980,212)	(6,032,153)	(3,948,622)	(1,935,692)	(1,327,253)	(5,150,584)	(5,363,505)
RBO 21	Unbilled Revenue	TOTREV	0	0	0	0	0	0	0	0	0
RBO 22	Deferred Income Taxes and Credits										
RBO 23	ADIT Test/Post year	TOTPLT	(217,751,897)	(10,280,303)	(13,244,737)	(54,292,538)	(35,745,420)	(2,360,031)	(2,308,374)	(46,679,582)	(52,840,911)
RBO 24	Liberalized Depreciation	TOTPLT	61,094,343	2,884,330	3,716,057	15,232,781	10,029,042	662,151	647,657	13,096,824	14,825,500
RBO 25	Cost of Removal	TOTPLT	13,137,463	620,234	799,085	3,275,591	2,156,602	142,386	139,269	2,816,285	3,188,011
RBO 26	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0	0	0
RBO 27	Computer Software	INTANGPLT	0	0	0	0	0	0	0	0	0
RBO 28	Capitalized Interest	TOTPLTNET	(477,359)	(23,908)	(24,211)	(123,943)	(76,544)	(4,557)	(5,909)	(100,130)	(118,157)
RBO 29	NJ Corporate Business Tax	TOTPLTNET	16,262,322	814,493	824,799	4,222,401	2,607,642	155,246	201,298	3,411,156	4,025,289
RBO 30	Defrd Tax Impact of Pro Forma #18 - Deprec	DEPREXP	(1,656,683,553)	(78,149,834)	(100,685,164)	(411,583,685)	(271,733,095)	(20,667,757)	(17,379,419)	(354,853,494)	(401,631,104)
RBO 31	Total Deferred Income Taxes and Credits		(1,784,418,680)	(84,134,989)	(108,614,171)	(443,269,393)	(292,761,773)	(22,072,563)	(18,705,477)	(382,308,941)	(432,551,372)
RBO 32											
RBO 33	TOTAL DEDUCTIONS TO RATE BASE		(1,810,331,009)	(85,309,297)	(109,594,383)	(449,301,546)	(296,710,395)	(24,008,255)	(20,032,731)	(387,459,525)	(437,914,877)
RBO 34											
RBO 35											
RBO 36	TOTAL RATE BASE		5,722,369,519	284,883,565	259,963,351	1,465,159,113	928,977,755	87,902,590	98,335,377	1,215,643,800	1,381,503,969
RBO 37											
RBO 38											
RBO 39											
RBO 40											
RBO 41											
RBO 42											
RBO 43											
RBO 44											
RBO 45											
RBO 46											
RBO 47											
RBO 48											



SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
E	1	OPERATION & MAINTENANCE EXPENSE										
E	2	PRODUCTION EXPENSE										
E	3	E500-E557 Production Expenses										
E	4	Not Used	not_used	0	0	0	0	0	0	0	0	0
E	5	Total Production Expense		0	0	0	0	0	0	0	0	0
E	6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0	0
E	7											
E	8	TRANSMISSION EXPENSES										
E	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0	0	0
E	10	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0	0	0
E	11											
E	12	DISTRIBUTION EXPENSES										
E	13	Operation										
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0	0	0
E	15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0	0	0
E	16	E582 Station Expenses	E362PLT	860,961	0	0	0	367,654	0	0	493,307	0
E	17	E583 OH Line Expenses	E365PLT	4,992,147	24,735	0	1,179,593	1,121,445	0	0	1,428,204	1,238,171
E	18	E584 Underground Line Expenses	E367PLT	6,453,079	16,706	1,251	2,093,750	935,435	0	0	1,147,410	2,258,526
E	19	E585 Street Lighting and System Expenses	E373PLT									
E	20	E586 Meter Expenses										
E	21	Meters	METERPLT_07	5,586,228	0	0	0	0	0	5,586,228	0	0
E	22	- Excess portion	not_used	0	0	0	0	0	0	0	0	0
E	23	E587 Customer Installations Expenses	MTROMMIN_07	5,873,948	0	0	0	0	0	5,873,948	0	0
E	24	E587 Customer Installations Expenses	DISTEXPO	28,323,936	49,388	1,491	3,901,058	2,889,477	0	13,657,844	3,657,435	4,167,244
E	25	E588 Misc Distribution Expenses	DISTPLT	1,396,823	66,932	86,232	351,840	232,726	0	11,115	303,915	344,062
E	26	Total Distribution Operation		53,487,122	157,760	88,974	7,526,241	5,546,737	0	25,129,135	7,030,271	8,008,003
E	27	Maintenance										
E	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0	0	0
E	29	E591 Maint of Structures	E360PLT	17,526,078	0	0	0	7,484,123	0	0	10,041,955	0
E	30	E592 Maint of Station Equipment	E362PLT	19,406,024	0	0	0	8,286,913	0	0	11,119,111	0
E	31	E593 Maint of Overhead Lines										
E	32	- Direct assigned - BPL poles	DIR_BPL_02	40,988	40,988	0	0	0	0	0	0	0
E	33	- Direct assigned - PSAL poles	DIR_PSAL_02	118,210	118,210	0	0	0	0	0	0	0
E	34	- all other O&M	E365PLT	45,513,658	225,511	0	10,754,406	10,224,268	0	0	13,021,006	11,288,467
E	35	E594.0 Maint of Underground Lines	E367PLT	21,044,785	54,480	4,081	6,828,140	3,050,641	0	0	3,741,935	7,365,508
E	36	Not used	not_used	0	0	0	0	0	0	0	0	0
E	37	E595 Maint of Line Transformers - Energy Related Loc	KWH_SEC_10	4,115,094	0	0	0	0	0	0	0	4,115,094
E	38	E595 Maint of Line Transformers - Demand Related Lc	CP_SEC_04	3,723,180	0	0	3,723,180	0	0	0	0	0
E	39	E596 Maint of Street Lighting & Signal Systems										
E	40	- BPL luminaires	DIR_BPL_02	5,921,406	5,921,406	0	0	0	0	0	0	0
E	41	- BPL-POF luminaires	DIR_BPLPOF_02	247,861	247,861	0	0	0	0	0	0	0
E	42	- PSAL luminaires	DIR_PSAL_02	2,620,114	2,620,114	0	0	0	0	0	0	0
E	43	E597 Maint of Meters										
E	44	- Load profiling meters O&M	KWHMETERX_04	326,129	0	0	326,129	0	0	0	0	0
E	45	- Other Meter Plant	METERPLTXPR	459,457	0	0	335,072	0	0	111,646	0	12,739
E	46	- Excess portion	METERSEXC_04	0	0	0	0	0	0	0	0	0
E	47	E598 Other Dist Maint Exp	DISTEXPM	1,981,664	151,061	67	359,574	475,449	0	1,828	620,773	372,912
E	48	Total Distribution Maintenance		123,044,648	9,379,631	4,147	22,326,501	29,521,394	0	113,473	38,544,780	23,154,720
E	49											
E	50											
E	51											
E	52											
E	53											

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 STAFF ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

SUB- SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
E 54	<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUED</b>										
E 55											
E 56	TOTAL DISTRIBUTION PLANT O&M EXPENSES		176,531,769	9,537,391	93,122	29,852,743	35,068,131	0	25,242,608	45,575,051	31,162,723
E 57											
E 58	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		176,531,769	9,537,391	93,122	29,852,743	35,068,131	0	25,242,608	45,575,051	31,162,723
E 59											
E 60											
E 61	CUSTOMER ACCOUNTS EXPENSES										
E 62	E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0	0	0
E 63	E902 Meter Reading										
E 64	- Meter O&M - Customer Related - Cust Svs	METERPLT	52,132	0	0	38,036	0	0	12,652	0	1,444
E 65	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	52,132	0	0	0	0	52,132	0	0	0
E 66	- Meter Reading - Customer Related Measurement	MRCOST_07	8,412,247	0	0	0	0	0	8,412,247	0	0
E 67	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	8,412,247	0	0	0	0	0	8,412,247	0	0
E 68	- Billing - Customer Related - Cust Svs	BILLING_06	0	0	0	0	0	0	0	0	0
E 69	- Billing - Customer Related - Cust Svs	NCPXSL_MTR_07	0	0	0	0	0	0	0	0	0
E 70	- Remaining - Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0	0
E 71	- Remaining - Demand Related - Measurement	NCPXSL_MTR_07	0	0	0	0	0	0	0	0	0
E 72											
E 73											
E 74	E903 Customer Records and Collection										
E 75	- SONP/RNP - Customer Related - Local D	CUSTAVG_04	3,440,059	0	0	3,440,059	0	0	0	0	0
E 76	- SONP/RNP - Demand Related - Local D	NCP_MTR_04	3,440,059	0	0	3,440,059	0	0	0	0	0
E 77	- Meter O&M - Customer Related - Cust Svs	METERPLT	18,500	0	0	13,498	0	0	4,490	0	512
E 78	- Meter O&M - Demand Related - Cust Svs	NCP_MTR_06	18,500	0	0	0	0	18,500	0	0	0
E 79	- Meter Reading - Customer Related Measurement	MRCOST_07	191,209	0	0	0	0	0	191,209	0	0
E 80	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	191,209	0	0	0	0	0	191,209	0	0
E 81	- Billing - Customer Related - Cust Svs	BILLING_06	7,610,100	0	0	0	0	7,610,100	0	0	0
E 82	- Billing - Customer Related - Cust Svs	NCP_MTR_06	7,610,100	0	0	0	0	7,610,100	0	0	0
E 83	- Acct Maint Related - Customer Related - Cust Svs	ACCTMAINT_06	21,577,250	0	0	0	0	21,577,250	0	0	0
E 84	- Acct Maint Related - Demand Related - Cust Svs	NCP_MTR_06	21,577,250	0	0	0	0	21,577,250	0	0	0
E 85	- Utility Work Related -Customer related - Local D	UTILWORK_04	969,897	0	0	969,897	0	0	0	0	0
E 86	- Utility Work Related -Demand Related - Local D	NCP_MTR_04	969,897	0	0	969,897	0	0	0	0	0
E 87	- Remaining - Customer Related - Cust Svs	BILLING_06	4,087,250	0	0	0	0	4,087,250	0	0	0
E 88	- Remaining - Demand Related - Cust Svs	NCP_MTR_06	4,087,250	0	0	0	0	4,087,250	0	0	0
E 89	Not used	not_used	0	0	0	0	0	0	0	0	0
E 90	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0	0	0
E 91	E905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0	0	0	0
E 92	TOTAL CUSTOMER ACCTS EXPENSE		92,717,290	0	0	8,871,446	0	66,619,834	17,224,054	0	1,956
E 93	CUSTOMER SERVICE & INFO EXPENSES										
E 94	E907 & 908 - Cust Svs & Info										
E 95	- SONP/RNP	CUSTAVG_06	0	0	0	0	0	0	0	0	0
E 96	- Acct Maint related	ACCTMAINT_06	347,944	0	0	0	0	347,944	0	0	0
E 97	- Utility work related	UTILWORK_04	1,949,780	0	0	1,949,780	0	0	0	0	0
E 98	- Sales	SALES_06	0	0	0	0	0	0	0	0	0
E 99	- Billing	BILLING_06	160,531	0	0	0	0	160,531	0	0	0
E 100	- Remaining	ACCTMAINT_06	0	0	0	0	0	0	0	0	0
E 101	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	0	0	0
E 102	E910 - Misc Cust Svs & Info										
E 103	- Utility work related	UTILWORK_04	217,800	0	0	217,800	0	0	0	0	0
E 104	- Acct Maint related	ACCTMAINT_06	454,421	0	0	0	0	454,421	0	0	0
E 105	- Not used	not_used	0	0	0	0	0	0	0	0	0
E 106	- Not used	not_used	0	0	0	0	0	0	0	0	0
E 107	- Not used	not_used	0	0	0	0	0	0	0	0	0
E 108	- Not used	not_used	0	0	0	0	0	0	0	0	0
E 109	- Remaining	BILLING_06	0	0	0	0	0	0	0	0	0
E 110	TOTAL CUSTOMER SERVICE & INFO EXPENSES		3,130,476	0	0	2,167,580	0	962,895	0	0	0

SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
NO.	NO.			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
E	111	OPERATION & MAINTENANCE EXPENSE CONTINUED										
E	112											
E	113											
E	114	SALES EXPENSES										
E	115	E911-E916 Sales Expenses										
E	116	- Sales	SALES_06	0	0	0	0	0	0	0	0	0
E	117	- Billing related	BILLING_06	0	0	0	0	0	0	0	0	0
E	118	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0	0
E	119	- Utility work related	UTILWORK_04	1,072,673	0	0	1,072,673	0	0	0	0	0
E	120	- Remaining	UTILWORK_04	(0)	0	0	(0)	0	0	0	0	0
E	121	Not Used	not_used	0	0	0	0	0	0	0	0	0
E	122	SALES EXPENSES TOTAL (ACCT 916)		1,072,673	0	0	1,072,673	0	0	0	0	0
E	123											
E	124	TOTAL OPER & MAINT EXCL A&G		273,452,208	9,537,391	93,122	41,964,442	35,068,131	67,582,729	42,466,662	45,575,051	31,164,679
E	125											
E	126	ADMINISTRATIVE & GENERAL EXPENSE										
E	127	E920 A&G Salaries	REVREQ	2,048,614	92,840	77,495	476,899	312,176	153,035	104,932	407,202	424,036
E	128	E921 Office Supplies & Exp	REVREQ	2,472,112	112,032	93,515	575,485	376,710	184,671	126,624	491,381	511,694
E	129	E923 Outside Services Employed	DISTPLT	47,637,313	2,282,638	2,940,861	11,999,187	7,936,913	0	379,073	10,364,734	11,733,906
E	130	E924 Property Insurance	TOTPLT	1,553,488	73,342	94,491	387,334	255,015	16,837	16,468	333,022	376,978
E	131	E925 Injuries & Damages	LABOR	15,703,564	571,167	3,180	2,860,983	1,559,901	4,625,175	2,810,365	2,028,309	1,244,484
E	132	E926 Employee Pension & Benefits	LABOR	50,239,867	1,827,315	10,174	9,153,045	4,990,536	14,797,161	8,991,103	6,489,099	3,981,435
E	133	E928 Regulatory Comm Exp	REVREQ	10,230,788	463,644	387,010	2,381,634	1,559,007	764,256	524,030	2,033,570	2,117,636
E	134	E929 Duplicate Charges - credit	REVLPLS	(2,653,065)	(0)	(7,908)	(582,053)	(416,293)	(105,792)	(95,049)	(660,658)	(785,310)
E	135	E930.1 General Advertising Expenses	CUSTAVG_04	2,316,097	0	0	2,316,097	0	0	0	0	0
E	136	E930.2 Misc General Expenses	DISTPLT	2,967,908	142,213	183,222	747,575	494,487	0	23,617	645,745	731,048
E	137	E931 Rents	TOTPLT	4,351,678	208,519	268,648	1,096,128	725,039	0	34,628	946,821	1,071,895
E	138	E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0	0	0
E	139	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0	0
E	140	Not Used	not_used	0	0	0	0	0	0	0	0	0
E	141	TOTAL A&G EXPENSE		136,868,364	5,773,712	4,050,688	31,412,314	17,793,491	20,435,342	12,915,791	23,079,224	21,407,801
E	142											
E	143	TOTAL OPERATION & MAINTENANCE EXPENSES		410,320,571	15,311,103	4,143,810	73,376,755	52,861,622	88,018,072	55,382,453	68,654,275	52,572,481
E	144											



SCH	LINE	NO.	NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
						(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
EO	1			OTHER OPERATING EXPENSES										
EO	2													
EO	3			E408 TAXES OTHER THAN INCOME TAXES										
EO	4			TEFA	TEFA_04	0	0	0	0	0	0	0	0	0
EO	5			Real Estate Taxes	TOTPLT	12,453,932	587,964	757,509	3,105,165	2,044,396	134,978	132,023	2,669,756	3,022,142
EO	6			Miscellaneous State and Municipal Tax	TOTPLT	278,488	13,148	16,939	69,436	45,716	3,018	2,952	59,700	67,579
EO	7			State Unemploy Insur (SUI) Tax	LABOR	462,294	16,814	94	84,224	45,922	136,159	82,734	59,711	36,636
EO	8			FICA & UnempTax	LABOR	10,267,348	373,442	2,079	1,870,576	1,019,899	3,024,045	1,837,481	1,326,155	813,672
EO	9			Other Taxes	TOTPLT	0	0	0	0	0	0	0	0	0
EO	10			not used	not_used	0	0	0	0	0	0	0	0	0
EO	11			TOTAL TAXES OTHER THAN INCOME		23,462,062	991,368	776,621	5,129,401	3,155,932	3,298,200	2,055,190	4,115,321	3,940,029
EO	12			PROFORMA EXPENSE ADJUSTMENTS										
EO	13			Adj #1 - Annualization of Wages	LABOR	(3,147,873)	(114,494)	(637)	(573,501)	(312,691)	(927,144)	(563,354)	(406,587)	(249,464)
EO	14			Adj #2 - Annualization of Payroll Taxes	LABOR	(218,684)	(7,954)	(44)	(39,841)	(21,723)	(64,409)	(39,137)	(28,246)	(17,330)
EO	15			Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1,948,765	97,603	98,838	505,983	312,482	18,604	24,122	408,769	482,363
EO	16			add'l tax effects on rev req	TOTPLTNET	1,345,850	67,406	68,259	349,441	215,805	12,848	16,659	282,303	333,128
EO	17			Adj #4 - Pension and Fringe Benefits	LABOR	(12,409,225)	(451,346)	(2,513)	(2,260,798)	(1,232,660)	(3,654,892)	(2,220,798)	(1,602,804)	(983,413)
EO	18			Adj #5 - Electric COLL Interest Expense	LABOR	(3,172,726)	(115,398)	(642)	(578,029)	(315,160)	(934,464)	(567,802)	(409,797)	(251,434)
EO	19			add'l tax effects on rev req	LABOR	(2,191,139)	(79,696)	(444)	(399,197)	(217,655)	(645,357)	(392,134)	(283,013)	(173,645)
EO	20			Adj #10 - ASB Margin	TOTPLT	5,507,377	260,009	334,986	1,373,166	904,072	59,690	58,383	1,180,619	1,336,451
EO	21			Adj #22 - BPU/RPA Assessments	KWHMETER_04	(1,029,399)	0	0	(1,029,399)	0	0	0	0	0
EO	22			Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0	0	0
EO	23			Adj #7 - Gains/Losses on Sales of Property	TOTPLT	16,568	782	1,008	4,131	2,720	180	176	3,552	4,020
EO	24			add'l tax effects on rev req	TOTPLT	11,442	540	696	2,853	1,878	124	121	2,453	2,777
EO	25			Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0	0	0	0
EO	26			Adj #15 - Cost of Removal	TOTPLT	0	0	0	0	0	0	0	0	0
EO	27			Adj #8 - Real Estate Taxes	TOTPLT	(535,418)	(25,278)	(32,567)	(133,497)	(87,892)	(5,803)	(5,676)	(142,778)	(129,927)
EO	28			Adj #16 - Test Year Amortization Adjustments	TOTPLT	2,249,084	106,182	136,800	560,769	369,202	24,376	23,842	418,137	545,776
EO	29			Adj #9 - Insurance	TOTPLT	(87,033)	(4,109)	(5,294)	(21,700)	(14,287)	(943)	(923)	(18,657)	(21,120)
EO	30			Adj #18 - Rate Case Expenses	TOTPLT	76,668	3,620	4,663	19,116	12,586	831	813	16,435	18,605
EO	31			Adj #12 Depreciation Rate Change	DEPREXP	(56,767,076)	(2,677,842)	(3,450,027)	(14,103,117)	(9,311,068)	(708,191)	(595,514)	(12,159,229)	(13,762,087)
EO	32			Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	0	0	0	0	0
EO	33			Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0	0	0
EO	34			Adj #20 - Vacation Accrual	LABOR	(1,490,312)	(54,205)	(302)	(271,515)	(148,039)	(438,942)	(266,712)	(192,492)	(118,105)
EO	35			Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	9,579,244	452,246	582,657	2,388,413	1,572,496	103,821	101,549	2,053,507	2,324,554
EO	36			Adj #19 - Credit Card Fees	CUSTSVSX	(3,041,152)	0	0	(350,257)	0	(2,144,331)	(546,502)	0	(62)
EO	37			TOTAL PROFORMA EXPENSE ADJUSTMENTS		(63,355,039)	(2,541,933)	(2,264,563)	(14,556,980)	(8,269,934)	(9,304,002)	(4,972,886)	(10,785,827)	(10,658,914)
EO	38			TOTAL OTHER OPERATING EXPENSES		(39,892,978)	(1,550,565)	(1,487,942)	(9,427,579)	(5,114,003)	(6,005,802)	(2,917,696)	(6,670,506)	(6,718,885)
EO	39			TOTAL OPERATING REVENUES	SCH REV, LN 23	1,320,990,318	59,803,885	49,891,026	307,403,767	201,319,579	98,616,879	67,623,595	262,821,375	273,510,213
EO	40			LESS:										
EO	41			OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 143	410,320,571	15,311,103	4,143,810	73,376,755	52,861,622	88,018,072	55,382,453	68,654,275	52,572,481
EO	42			DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 29	223,345,956	10,023,070	12,913,328	57,787,893	34,851,000	6,888,065	3,860,624	45,511,568	51,510,408
EO	43			OTHER OPERATING EXPENSES	SCH EO, LN 38	(39,892,978)	(1,550,565)	(1,487,942)	(9,427,579)	(5,114,003)	(6,005,802)	(2,917,696)	(6,670,506)	(6,718,885)
EO	44			NET OPERATING INCOME BEFORE TAXES		727,216,769	36,020,276	34,321,829	185,666,698	118,720,960	9,716,544	11,298,213	155,326,039	176,146,209
EO	45			LESS:										
EO	46			E427 - E432 INTEREST CHARGES	TOTPLTNET	102,920,451	5,154,733	5,219,958	26,722,591	16,503,158	982,515	1,273,965	21,588,412	25,475,118
EO	47			TOTAL OPERATING INCOME BEFORE TAXES		624,296,317	30,865,543	29,101,871	158,944,107	102,217,801	8,734,029	10,024,248	133,737,628	150,671,091
EO	48													

**PUBLIC SERVICE ELECTRIC GAS COMPANY**  
**2016 STAFF ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

SUB- SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
TI	1	DEVELOPMENT OF INCOME TAXES										
TI	2											
TI	3	TAX ADJUSTMENTS - FEDERAL										
TI	4	Stock Based Compensation	TOTPLTNET	312,073	15,630	15,828	81,028	50,041	2,979	3,863	65,460	77,245
TI	5	GainState LILOAudit Refunds not yet received	TOTPLTNET	(1,026,542)	(51,414)	(52,065)	(266,535)	(164,605)	(9,800)	(12,707)	(215,326)	(254,092)
TI	6	Repair Allowance	TOTPLT	(2,577,573)	(121,690)	(156,781)	(642,672)	(423,126)	(27,936)	(27,325)	(552,556)	(625,489)
TI	7	Uncollectible Accounts	REVREQ	(2,025,875)	(91,810)	(76,635)	(471,605)	(308,711)	(151,336)	(103,767)	(402,682)	(419,329)
TI	8	Injuries and Damages ;	TOTPLT	740,420	34,956	45,036	184,610	121,545	8,025	7,849	158,724	179,674
TI	9	Diesel Fuel Credit	not_used	0	0	0	0	0	0	0	0	0
TI	10	Partnership income/loss per K-1	TOTPLT	199	9	12	49	33	2	2	43	48
TI	11	Meals & entertainment	LABOR	349,151	12,699	71	63,611	34,683	102,836	62,485	45,097	27,670
TI	12	Company owned life insurance	LABOR	(2,216,411)	(80,615)	(449)	(403,801)	(220,165)	(652,800)	(396,657)	(286,277)	(175,647)
TI	13	ESOP/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(69,035)	(69,908)	(357,882)	(221,018)	(13,158)	(17,062)	(289,122)	(341,175)
TI	14	Medicare Subsidy	LABOR	1,189,514	43,265	241	216,714	118,159	350,348	212,880	153,640	94,267
TI	15	Dividends Received Deduction	TOTPLTNET	(18,476)	(925)	(937)	(4,797)	(2,963)	(176)	(229)	(3,875)	(4,573)
TI	16	W-2 Earnings Exceeding \$1,000,000	LABOR	433,992	15,785	88	79,068	43,110	127,824	77,669	56,055	34,393
TI	17	Allowable Depreciation	DEPREXP	(84,392,191)	(3,980,987)	(5,128,947)	(20,966,254)	(13,842,204)	(1,052,825)	(885,315)	(18,076,394)	(20,459,266)
TI	18	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0	0
TI	19	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0	0
TI	20	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0	0
TI	21	AFUDC / IDC	TOTPLT	(781,907)	(36,915)	(47,559)	(194,954)	(128,355)	(8,474)	(8,289)	(167,618)	(189,742)
TI	22	Capitalized interest-Section 263A	TOTPLT	1,274,980	60,193	77,551	317,893	209,296	13,818	13,516	273,318	309,394
TI	23	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0	0
TI	24	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0	0
TI	25	Deferred Comp - officers	LABOR	23,583	858	5	4,296	2,343	6,946	4,220	3,046	1,869
TI	26	*Deduction of Securitization	not_used	0	0	0	0	0	0	0	0	0
TI	27	Accrued vacation pay adjustment	LABOR	93,290	3,393	19	16,996	9,267	27,477	16,696	12,050	7,393
TI	28	3rd Party Claims	TOTPLT	(64,914)	(3,065)	(3,948)	(16,185)	(10,656)	(704)	(688)	(13,916)	(15,752)
TI	29	Contribution in Aid of Construct	TOTPLTNET	(1,770,550)	(88,677)	(89,799)	(459,711)	(283,905)	(16,902)	(21,916)	(371,388)	(438,251)
TI	30	Pension Accrual Adjustment	LABOR	5,585,601	203,158	1,131	1,017,623	554,841	1,645,128	999,619	721,449	442,651
TI	31	Unallowable OPEB Amortization	LABOR	(91,189)	(3,317)	(18)	(16,613)	(9,058)	(26,858)	(16,319)	(11,778)	(7,227)
TI	32	Deferred Return on CIP II	TOTPLT	96,419	4,552	5,865	24,040	15,828	1,045	1,022	20,669	23,398
TI	33	Deferred Depreciation on CIP II	TOTPLT	74,517	3,518	4,532	18,579	12,232	808	790	15,974	18,083
TI	34	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	262,411	13,143	13,309	68,133	42,077	2,505	3,248	55,043	64,953
TI	35	Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0	0	0
TI	36	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	2,427,384	121,575	123,113	630,254	389,228	23,173	30,047	509,164	600,832
TI	37	Performance Incentive Plan Adjustment	TOTPLTNET	(199,586)	(9,996)	(10,123)	(51,821)	(32,003)	(1,905)	(2,471)	(41,865)	(49,402)
TI	38	LCAPP	TOTPLTNET	(2,401)	(120)	(122)	(623)	(385)	(23)	(30)	(504)	(594)
TI	39	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0	0
TI	40	Penalties	not_used	0	0	0	0	0	0	0	0	0
TI	41	Restricted stock - Permanent	TOTPLTNET	(46,838)	(2,346)	(2,376)	(12,161)	(7,510)	(447)	(580)	(9,825)	(11,593)
TI	42	Environmental Accrual	TOTPLTNET	(38,925)	(1,950)	(1,974)	(10,107)	(6,242)	(372)	(482)	(8,165)	(9,635)
TI	43	Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(1,837)	(1,860)	(9,522)	(5,881)	(350)	(454)	(7,693)	(9,078)
TI	44	Material Supplies & Reserves	TOTPLT	(574,194)	(27,108)	(34,925)	(143,165)	(94,258)	(6,223)	(6,087)	(123,090)	(139,337)
TI	45	Lobbying Expenses	LABOR	189,469	6,891	38	34,519	18,821	55,804	33,908	24,472	15,015
TI	46	Bankruptcies & Acc. Prov. For Rents Receivable	TOTPLTNET	111,245	5,572	5,642	28,884	17,838	1,062	1,377	23,335	27,536
TI	47	Real Estate Taxes	TOTPLTNET	(452,943)	(22,685)	(22,973)	(117,604)	(72,629)	(4,324)	(5,607)	(95,009)	(112,114)
TI	48	Credits & Adjustments	TOTPLTNET	(741,660)	(37,146)	(37,616)	(192,567)	(118,924)	(7,080)	(9,180)	(155,569)	(183,578)
TI	49	Miscellaneous	TOTPLT	10,351	489	630	2,581	1,699	112	110	2,219	2,512
TI	50	TOTAL TAX ADJUSTMENTS - FEDERAL		(85,262,613)	(4,085,951)	(5,445,904)	(21,549,701)	(14,311,557)	388,198	(45,863)	(18,692,891)	(21,518,942)



SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
TI	51	TAX ADJUSTMENTS - STATE										
TI	52	TEFA	TEFA_04	0	0	0	0	0	0	0	0	0
TI	53	Federal Depreciation Reversal	DEPREXP	98,420,888	4,642,755	5,981,543	24,451,520	16,143,223	1,227,838	1,032,483	21,081,272	23,860,254
TI	54	State Tax Depreciation	DEPREXP	36,812,775	1,736,549	2,237,301	9,145,704	6,038,117	459,253	386,184	7,885,116	8,924,550
TI	55	not used	not_used	0	0	0	0	0	0	0	0	0
TI	56	TOTAL TAX ADJUSTMENTS - STATE		135,233,663	6,379,304	8,218,844	33,597,225	22,181,340	1,687,091	1,418,667	28,966,388	32,784,804
TI	57											
TI	58	TAXABLE NET INCOME - STATE		674,267,368	33,158,896	31,874,810	170,991,630	110,087,584	10,809,318	11,397,052	144,011,124	161,936,953
TI	59	State Tax Liability at 9.000%		60,684,063	2,984,301	2,868,733	15,389,247	9,907,883	972,839	1,025,735	12,961,001	14,574,326
TI	60	Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0	0	0	0
TI	61	TOTAL STATE INCOME TAX LIABILITY		60,684,063	2,984,301	2,868,733	15,389,247	9,907,883	972,839	1,025,735	12,961,001	14,574,326
TI	62											
TI	63	TAXABLE NET INCOME - FEDERAL		478,349,641	23,795,291	20,787,233	122,005,159	77,998,361	8,149,388	8,952,650	102,083,735	114,577,824
TI	64	Federal Tax Liability at 35.000%		167,422,374	8,328,352	7,275,532	42,701,806	27,299,426	2,852,286	3,133,427	35,729,307	40,102,238
TI	65	not used	not_used	0	0	0	0	0	0	0	0	0
TI	66	not used	not_used	0	0	0	0	0	0	0	0	0
TI	67	TOTAL FEDERAL INCOME TAX LIABILITY		167,422,374	8,328,352	7,275,532	42,701,806	27,299,426	2,852,286	3,133,427	35,729,307	40,102,238
TI	68											
TI	69											
TI	70	TOTAL INCOME TAX EXPENSE		228,106,438	11,312,653	10,144,265	58,091,052	37,207,309	3,825,125	4,159,162	48,690,308	54,676,564
TI	71											
TI	72											
TI	73											
TI	74											
TI	75											
TI	76											
TI	77											
TI	78											
TI	79											
TI	80											
TI	81											
TI	82											
TI	83											
TI	84											
TI	85	TAX RATES										
TI	86	FEDERAL TAX RATE - CURRENT	35.000%									
TI	87	NEW JERSEY CORP BUSINESS TAX RATE	9.000%									
TI	88	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%									
TI	89	EFFECTIVE TAX RATE	40.850%									
TI	90	COMPOSITE RATE	40.850%									
TI	91	1 - EFFECTIVE TAX RATE	59.15000%									
TI	92											
TI	93											
TI	94											
TI	95											
TI	96											

SCH- NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED										
TI	98	E410 + E411- PROVISION FOR DEFERRED INCOME TAX										
TI	99	Legal Reserves (c)	TOTPLTNET	106,593	5,339	5,406	27,676	17,092	1,018	1,319	22,359	26,384
TI	100	Tax Depreciation	DEPREXP	80,543,209	3,799,421	4,895,024	20,010,020	13,210,885	1,004,807	844,938	17,251,960	19,526,154
TI	101	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	0	0
TI	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0	0	0
TI	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	781,907	36,915	47,559	194,954	128,355	8,474	8,289	167,618	189,742
TI	106	Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(60,193)	(77,551)	(317,893)	(209,296)	(13,818)	(13,516)	(273,318)	(309,394)
TI	107	*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0	0
TI	108	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0	0
TI	109	Deferred Comp - officers	LABOR	(23,583)	(858)	(5)	(4,296)	(2,343)	(6,946)	(4,220)	(3,046)	(1,869)
TI	110	*Deduction of Securitization	not_used	0	0	0	0	0	0	0	0	0
TI	111	Accrued vacation pay adjustment	LABOR	(93,290)	(3,393)	(19)	(16,996)	(9,267)	(27,477)	(16,696)	(12,050)	(7,393)
TI	112	3rd Party Claims	TOTPLT	64,914	3,065	3,948	16,185	10,656	704	688	13,916	15,752
TI	113	Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(4,046)	(23)	(20,267)	(11,050)	(32,765)	(19,909)	(14,369)	(8,816)
TI	114	Contribution in Aid of Construct	TOTPLTNET	1,770,550	88,677	89,799	459,711	283,905	16,902	21,916	371,388	438,251
TI	115	Pension Accrual Adjustment	LABOR	(5,585,601)	(203,158)	(1,131)	(1,017,623)	(554,841)	(1,645,128)	(999,619)	(721,449)	(442,651)
TI	116	Unallowable OPEB Amortization	LABOR	91,189	3,317	18	16,613	9,058	26,858	16,319	11,778	7,227
TI	117	Rabbi Trust Unrealized Losses	LABOR	2,140	78	0	390	213	630	383	276	170
TI	118	Additional Real Estate Taxes	TOTPLT	452,943	21,384	27,550	112,933	74,354	4,909	4,802	97,098	109,914
TI	119	PIP Adjustment	LABOR	199,586	7,259	40	36,362	19,826	58,784	35,719	25,779	15,817
TI	120	Misc	TOTPLT	73,043	3,448	4,443	18,212	11,991	792	774	15,658	17,725
TI	121	Deferred Return on CIP II	TOTPLT	(96,419)	(4,552)	(5,865)	(24,040)	(15,828)	(1,045)	(1,022)	(20,669)	(23,398)
TI	122	Deferred Depreciation on CIP II	TOTPLT	(74,517)	(3,518)	(4,532)	(18,579)	(12,232)	(808)	(790)	(15,974)	(18,083)
TI	123	Investment Tax Credit	TOTPLT	1,486,710	70,189	90,429	370,684	244,053	16,113	15,761	318,707	360,773
TI	124	Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET	(262,411)	(13,143)	(13,309)	(68,133)	(42,077)	(2,505)	(3,248)	(55,043)	(64,953)
TI	125	Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(2,427,384)	(121,575)	(123,113)	(630,254)	(389,228)	(23,173)	(30,047)	(509,164)	(600,832)
TI	126	GainState LILOAudit Refunds not yet received	TOTPLTNET	1,026,542	51,414	52,065	266,535	164,605	9,800	12,707	215,326	254,092
TI	127	LCAPP	TOTPLTNET	2,401	120	122	623	385	23	30	504	594
TI	128	Audit Adjustment	not_used	0	0	0	0	0	0	0	0	0
TI	129	Stock Based Compensation	TOTPLTNET	(312,073)	(15,630)	(15,828)	(81,028)	(50,041)	(2,979)	(3,863)	(65,460)	(77,245)
TI	130	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0	0
TI	131	Legal Reserves (nc)	TOTPLTNET	(69,918)	(3,502)	(3,546)	(18,154)	(11,211)	(667)	(865)	(14,666)	(17,306)
TI	132	Material Supplies & Reserves	TOTPLTNET	574,194	28,758	29,122	149,086	92,071	5,481	7,107	120,442	142,126
TI	133	Medicare Subsidy	TOTPLTNET	(1,189,514)	(59,576)	(60,330)	(308,849)	(190,737)	(11,356)	(14,724)	(249,510)	(294,431)
TI	134	not used	not_used	0	0	0	0	0	0	0	0	0
TI	135	not used	not_used	0	0	0	0	0	0	0	0	0
TI	136	not used	not_used	0	0	0	0	0	0	0	0	0
TI	137	not used	not_used	0	0	0	0	0	0	0	0	0
TI	138	TOTAL DEFERRED INCOME TAX		75,654,987	3,626,240	4,940,276	19,153,872	12,769,297	(613,372)	(137,767)	16,678,090	19,238,351
TI	139											
TI	140	TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	0	0
TI	141	TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	0	0
TI	142	TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0	0	0
TI	143	OPERATING INCOME ADJUSTED		423,455,344	21,081,384	19,237,288	108,421,774	68,744,354	6,504,792	7,276,818	89,957,641	102,231,294
TI	144											

SCH LINE NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR										
LR	2											
LR	3	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	0	0
LR	4											
LR	5	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	0	0
LR	6											
LR	7	DISTRIBUTION LABOR EXPENSE										
LR	8	Operation										
LR	9	582-Station Equipment	E367PLT	356,040	922	69	115,520	51,611	0	0	63,307	124,611
LR	10	583-Overhead Lines	E367PLT	425,098	1,100	82	137,926	61,622	0	0	75,586	148,781
LR	11	584-Underground Lines	E367PLT	4,936,914	12,781	957	1,601,819	715,653	0	0	877,824	1,727,881
LR	12	586-Metering	MTROMMIN_07	3,731,853	0	0	0	0	0	3,731,853	0	0
LR	13	587-Customer Installations	MTROMMIN_07	5,099,750	0	0	0	0	0	5,099,750	0	0
LR	14	588-Miscellaneous	DISTEXPO	12,837,464	22,384	676	1,768,105	1,309,619	0	6,190,244	1,657,686	1,888,750
LR	15	Total Operation		27,387,119	37,187	1,785	3,623,370	2,138,505	0	15,021,846	2,674,403	3,890,023
LR	16	Maintenance										
LR	17	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	0	0
LR	18	591-Structures	E361PLT	7,467,404	0	0	0	3,188,789	0	0	4,278,614	0
LR	19	592-Station Equipment	E362PLT	10,393,410	0	0	0	4,438,275	0	0	5,955,134	0
LR	20	593-Overhead Lines	E365PLT	12,637,620	62,617	0	2,986,139	2,838,937	0	0	3,615,498	3,134,430
LR	21	594-Underground Lines	E367PLT	12,744,826	32,994	2,471	4,135,155	1,847,483	0	0	2,266,135	4,460,588
LR	22	595-Line Transformers	LNTRFRMR_04	4,584,344	0	0	4,584,344	0	0	0	0	0
LR	23	596-Street Lighting and Signal Systems	E373PLT	5,582,888	5,197,687	25,868	95,521	69,813	0	0	91,168	102,831
LR	24	597-Meters	MTROMMIN_07	560,219	0	0	0	0	0	560,219	0	0
LR	25	598-Other Distribution Maintenance	DISTEXPM	1,139,221	86,842	38	206,712	273,327	0	1,051	356,871	214,380
LR	26	Total Maintenance		55,109,930	5,380,140	28,377	12,007,870	12,656,625	0	561,269	16,563,420	7,912,229
LR	27	TOTAL DISTRIBUTION LABOR EXPENSE		82,497,049	5,417,327	30,162	15,631,241	14,795,129	0	15,583,116	19,237,822	11,802,252
LR	28											
LR	29	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	59,602,007	0	0	5,702,884	0	42,825,625	11,072,241	0	1,257
LR	30	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	3,389,561	0	0	2,346,974	0	1,042,587	0	0	0
LR	31	E911-E916 SALES EXPENSE	SALESEXP	285,836	0	0	285,836	0	0	0	0	0
LR	32	ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	3,168,520	0	0	3,168,520	0	0	0	0	0
LR	33	Employee Pension/Benefits Acct E926	LABOR	261	9	0	48	26	77	47	34	21
LR	34											
LR	35	TOTAL OPERATION & MAINT LABOR EXPENSE		148,943,235	5,417,336	30,162	27,135,503	14,795,155	43,868,288	26,655,404	19,237,856	11,803,530
LR	36											
LR	37											
LR	38											
LR	39											
LR	40											
LR	41											
LR	42											
LR	43											
LR	44											
LR	45											
LR	46											
LR	47											
LR	48											

[illegible]













SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
AP	1	ALLOCATION PROPORTIONS TABLE										
AP	2	EXTERNALLY DEVELOPED ALLOCATION FACTORS										
AP	3											
AP	4	ALLOCATION FACTORS PART A										
AP	5											
AP	6	Number of Customers x Aux &SL rates - local	CUSTNUMX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	7											
AP	8											
AP	9	CP @ secondary lines - local	CP_SEC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	10	CP @ 26 kV lines - switching station load -systems	CP_SUBT_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	11	CP @ primary lines - systems	CP_PRI_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	12	Sum Cust Peaks @ 26 kV lines - local	SUMPK_SUBT_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	13	Sum Cust Peaks @ primary lines - local	SUMPK_PRI_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	14	Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	15	CP @ primary lines - local	CP_PRI_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	16	NCP @ meter - local	NCP_MTR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	17	NCP @ meter - measurement	NCP_MTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	18	NCP @ meter - cust svcs	NCP_MTR_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	19	NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	20											
AP	21											
AP	22											
AP	23											
AP	24											
AP	25											
AP	26											
AP	27	BILLING DETERMINANTS										
AP	28											
AP	29	Number of Customers										
AP	30	Delivered kWh @ Meter - annual (w/n net)										
AP	31	Delivered Kw @ Meter - annual										
AP	32											
AP	33											
AP	34	ALLOCATION FACTORS PART B										
AP	35											
AP	36											
AP	37	Delivery kWh @ meter	KWHMETER_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	38	Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	39											
AP	40	Delivery kWh @ subtrans - System E	KWH_SUBT_09	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	41	Delivery kWh @ primary - System E	KWH_PRI_09	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	42	Delivery kWh @ primary - Local E	KWH_PRI_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	43	Delivery kWh @ secondary - Local E	KWH_SEC_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	44											
AP	45	Delivery kWh @ meter - measurement	KWHMETER_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	46	Delivery kWh @ meter - cust svcs	KWHMETER_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	47											
AP	48											

SCH LINE NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AP	49	ALLOCATION PROPORTIONS TABLE CONTINUED										
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS										
AP	51											
AP	52	ALLOCATION FACTORS PART C										
AP	53											
AP	54	E369 minimum Service investment- access	SERVICEMIN_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	55	E369 excess Service investment- local delivery	SERVISEXC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	56	Avg Customer Bills - local	CUSTAVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	57	Avg Customer Bills - cust svs	CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	58	E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	59	E368 Line Transformers - local	LNTRFRMR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	60	Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	61	E370 excess mtr invst - measmnt	METERSEXC_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	62	Avg Customer Bills - measurement	CUSTAVG_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	63	Account Maint - cust svs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	64	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	65	Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	66	Other Utility work by Cust Ops - local	UTILWORK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	67	E370 excess meter investment - local delivery - Demand	METERSEXC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	68	E370 excess meter investment - local delivery - Energy	METERSEXC_10	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	69											
AP	70	Choice - local	CHOICE_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	71											
AP	72	Direct - PSAL - streetlighting	DIR_PSA_02	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	73	Direct - BPL - streetlighting	DIR_BPL_02	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	74	Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	75	Direct - HTS-HV - access	DIR_HTS_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	76	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	77	Direct - HTS-Sub - systems	DIR_HTS_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	78											
AP	79	Direct - HTS-Sub - local	DIR_HTS_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	80	Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	81	Meter O&M - excess - measurement	SERVISEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	82	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	83	Meter O&M - measurement	METERPLT_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	84											
AP	85	E370 excess meter investment - dummy	METERSEXC_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	86	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	87	E369 excess Service investment- dummy	SERVISEXC_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	88	E368 Line Transformers - dummy	LNTRFRMR_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	89	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	90	CP @ primary lines - dummy	CP@PRI_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	91	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	92											
AP	93											
AP	94											
AP	95											
AP	96											

SCH LINE NO.	NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	System Delivery Energy	Local Delivery Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED										
AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS										
AP	99											
AP	100	Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	101											
AP	102	Plant Related										
AP	103	Distribution Plant Total	DISTPLT	1.000000	0.047917	0.061734	0.251886	0.166611	0.000000	0.007957	0.217576	0.246318
AP	104	Distribution Plant x meters	DISTPLTXMTR	1.000000	0.049541	0.063827	0.235691	0.172259	0.000000	0.000000	0.224952	0.253729
AP	105	Acct E360 - Land & Land Rights	E360PLT	1.000000	0.000000	0.000000	0.000000	0.427028	0.000000	0.000000	0.572972	0.000000
AP	106	Acct E361 - Structures & Improvements	E361PLT	1.000000	0.000000	0.000000	0.000000	0.427028	0.000000	0.000000	0.572972	0.000000
AP	107	Acct E362 - Station Equipment	E362PLT	1.000000	0.000000	0.000000	0.000000	0.427028	0.000000	0.000000	0.572972	0.000000
AP	108	Acct E364 - Poles & Towers	E364PLT	1.000000	0.013166	0.000000	0.316139	0.139426	0.000000	0.000000	0.198910	0.332359
AP	109	Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.004955	0.000000	0.236290	0.224642	0.000000	0.000000	0.286090	0.248024
AP	110	Acct E366 - UG Conduit	E366PLT	1.000000	0.002589	0.000194	0.324458	0.144959	0.000000	0.000000	0.177808	0.349992
AP	111	Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.002589	0.000194	0.324458	0.144959	0.000000	0.000000	0.177808	0.349992
AP	112	Acct E369 Services	E369PLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	113	Acct E370 Meters	METERPLT	1.000000	0.000000	0.000000	0.729617	0.000000	0.000000	0.242692	0.000000	0.027691
AP	114	Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.000000	0.000000	0.729279	0.000000	0.000000	0.242995	0.000000	0.027726
AP	115	Acct E373 - Streetlights	E373PLT	1.000000	0.931003	0.004633	0.017110	0.012505	0.000000	0.000000	0.016330	0.018419
AP	116	Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANSLINES	1.000000	0.000000	0.000000	0.225000	0.775000	0.000000	0.000000	0.000000	0.000000
AP	117	Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.000000	0.000000	0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
AP	118											
AP	119	Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.047211	0.060825	0.249332	0.164157	0.010838	0.010601	0.214370	0.242666
AP	120	Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	121	E391-E398 General Plant	GENPLT	1.000000	0.049541	0.063827	0.235691	0.172259	0.000000	0.000000	0.224952	0.253729
AP	122	Common Plant	COMPLT	1.000000	0.018912	0.024366	0.161180	0.065759	0.435936	0.111102	0.085874	0.096872
AP	123	Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.039671	0.051111	0.211680	0.137939	0.140481	0.035803	0.180134	0.203182
AP	124											
AP	125	Total Plant	TOTPLT	1.000000	0.047211	0.060825	0.249332	0.164157	0.010838	0.010601	0.214370	0.242666

SCH NO.	B- LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Delivery Demand (4)	System Delivery Demand (5)	Cust Service (6)	Measurement (7)	System Delivery Energy (8)	Local Delivery Energy (9)
AP 145		ALLOCATION PROPORTIONS TABLE CONTINUED										
AP 146		INTERNALLY DEVELOPED ALLOCATION FACTORS										
AP 147												
AP 148		Revenue Related										
AP 149		Total Operating Revenue	TOTREV	1.000000	0.045272	0.037768	0.232707	0.152400	0.074654	0.051192	0.198958	0.207049
AP 150												
AP 151		Expense Related										
AP 152		Distr Oper Exp	DISTEXPO	1.000000	0.001744	0.000053	0.137730	0.102015	0.000000	0.482201	0.129129	0.147128
AP 153		Distr Maint Exp	DISTEXPM	1.000000	0.076229	0.000034	0.181450	0.239924	0.000000	0.000922	0.313258	0.188181
AP 154		Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.000000	0.692412	0.000000	0.307588	0.000000	0.000000	0.000000
AP 155		Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.000000	0.095683	0.000000	0.718527	0.185770	0.000000	0.000021
AP 156		Accts E901-E910 Excl 904 - Cust Accts,Serv & Info	CUSTSVSX	1.000000	0.000000	0.000000	0.115172	0.000000	0.705105	0.179702	0.000000	0.000020
AP 157		Sales Expense	SALESEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP 158		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.037315	0.010099	0.178828	0.128830	0.214511	0.134974	0.167319	0.128125
AP 159		Tot Admin & Genl Exp xPension/Ben	A_GEXP	1.000000	0.045555	0.046642	0.256951	0.147791	0.065085	0.045305	0.191509	0.201162
AP 160		Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.000000	0.095683	0.000000	0.718527	0.185770	0.000000	0.000021
AP 161		O&M + Capital Additions	EXPENDITURES	1.000000	0.039720	0.012033	0.192352	0.185361	0.098048	0.065818	0.242491	0.164177
AP 162												
AP 163		Depreciation Expense (total)	DEPREXP	1.000000	0.047172	0.060775	0.248438	0.164022	0.012475	0.010490	0.214195	0.242431
AP 164												
AP 165		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.049178	0.047273	0.253596	0.163270	0.016031	0.016903	0.213582	0.240167
AP 166		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.043311	0.039010	0.225170	0.140830	0.112925	0.071186	0.183708	0.183860
AP 167												
AP 168		Labor Expense Related										
AP 169		Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.001358	0.000065	0.132302	0.078084	0.000000	0.548500	0.097652	0.142038
AP 170		Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.097626	0.000515	0.217889	0.229661	0.000000	0.010185	0.300552	0.143572
AP 171		Total Labor	LABOR	1.000000	0.036372	0.000203	0.182187	0.099334	0.294530	0.178964	0.129162	0.079249
AP 172												
AP 173												
AP 174												
AP 175												
AP 176												
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AP 192												











**Functional Cost Summary**  
**2016 Staff Electric COS Study**

**EXHIBIT P-9E R-1**  
**Schedule SS-E15 R-1**  
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Based on 9&3

**PUBLIC SERVICE ELECTRIC & GAS COMPANY**  
**2016 ELECTRIC COST OF SERVICE STUDY**  
**12 MONTHS ENDING DECEMBER 31, 2016**

Line #	FUNCTIONAL SEGMENTS REV REQ	Units	Total Company (1)	RS (2)	RHS (3)	RLM (4)	WH (5)
1	Streetlighting	\$	\$59,803,885	\$0	\$0	\$0	\$0
2	Access	\$	\$49,891,026	\$38,290,042	\$222,077	\$267,619	\$1,995
3	Local Delivery - Demand	\$	\$307,403,767	\$162,326,539	\$895,828	\$2,488,742	\$7,037
4	Local Delivery - Energy	\$	\$273,510,213	\$106,394,999	\$1,102,401	\$1,789,479	\$10,245
5	System Delivery - Demand	\$	\$201,319,579	\$91,814,624	\$478,790	\$1,630,788	\$0
6	System Delivery - Energy	\$	\$262,821,375	\$88,782,743	\$923,588	\$1,500,916	\$8,621
7	Cust Svs	\$	\$98,616,879	\$60,013,548	\$513,412	\$620,809	\$29,330
8	Measurement	\$	\$67,623,595	\$39,882,637	\$265,844	\$331,795	\$88,044
9	TOTAL	\$	\$1,320,990,318	\$587,505,131	\$4,401,940	\$8,630,147	\$145,271

**Functional Cost Summary  
2016 Staff Electric COS Study**

**EXHIBIT P-9E R-1  
Schedule SS-E15 R-1  
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Based on 9&3

**PUBLIC SERVICE ELECTRIC & GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

Line #	FUNCTIONAL SEGMENTS REV REQ	Units	Total Company (1)	WHS (6)	HS (7)	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)
1	Streetlighting	\$	\$59,803,885	\$0	\$0	\$42,748,158	\$273,700	\$16,782,027	\$0
2	Access	\$	\$49,891,026	\$30	\$0	\$0	\$0	\$0	\$9,982,716
3	Local Delivery - Demand	\$	\$307,403,767	\$112	\$167,590	\$117,640	\$4,526	\$215,079	\$67,386,841
4	Local Delivery - Energy	\$	\$273,510,213	\$160	\$135,303	\$2,252,694	\$112,073	\$1,239,000	\$62,027,878
5	System Delivery - Demand	\$	\$201,319,579	\$0	\$103,753	\$0	\$0	\$0	\$44,907,924
6	System Delivery - Energy	\$	\$262,821,375	\$135	\$113,362	\$1,895,586	\$94,307	\$1,042,588	\$52,102,878
7	Cust Svs	\$	\$98,616,879	\$490	\$60,446	\$441,467	\$18,458	\$546,421	\$18,109,532
8	Measurement	\$	\$67,623,595	\$1,338	\$27,957	\$581	\$26	\$253	\$12,790,525
9	TOTAL	\$	\$1,320,990,318	\$2,265	\$608,411	\$47,456,127	\$503,090	\$19,825,369	\$267,308,295

**Functional Cost Summary  
2016 Staff Electric COS Study**

**EXHIBIT P-9E R-1  
Schedule SS-E15 R-1  
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Based on 9&3

**PUBLIC SERVICE ELECTRIC & GAS COMPANY  
2016 ELECTRIC COST OF SERVICE STUDY  
12 MONTHS ENDING DECEMBER 31, 2016**

Line #	FUNCTIONAL SEGMENTS REV REQ	Units	Total Company (1)	LPL - Secondary (12)	LPL- Primary (13)	HTS - Subtransmission (14)	HTS - High Voltage (15)
1	Streetlighting	\$	\$59,803,885	\$0	\$0	\$0	\$0
2	Access	\$	\$49,891,026	\$896,593	\$185,006	\$44,949	\$0
3	Local Delivery - Demand	\$	\$307,403,767	\$65,989,545	\$6,913,775	\$827,718	\$62,794
4	Local Delivery - Energy	\$	\$273,510,213	\$89,033,541	\$9,411,165	\$1,274	\$0
5	System Delivery - Demand	\$	\$201,319,579	\$47,196,709	\$11,848,638	\$3,338,353	\$0
6	System Delivery - Energy	\$	\$262,821,375	\$74,901,281	\$21,465,083	\$19,990,287	\$0
7	Cust Svs	\$	\$98,616,879	\$11,993,990	\$2,734,059	\$3,264,858	\$270,059
8	Measurement	\$	\$67,623,595	\$10,776,113	\$1,719,097	\$1,584,611	\$154,775
9	TOTAL	\$	\$1,320,990,318	\$300,787,772	\$54,276,824	\$29,052,049	\$487,628

## Service Charge Calculations

EXHIBIT P-9E R-1  
Schedule SS-E16 R-1  
Page 1 of 1

Service charges are comprised of revenue requirements for the Distribution Access and Measurement segments related to Minimum Size Facilities, plus the Revenue Requirements for the Customer Service segment.

	(1)	(2)	(4)	(6)	(7)	(8)	(9)	(10)	(11)
1	Average Distribution Increase =		17.843%						
line #	Rate Schedule	Access Segment Revenue Requirement From Synced COS Study	Measurement Segment Revenue Requirement From Synced COS Study	Customer Service Segment Revenue Requirements From Synced COS Study	Rev Req to be recovered through Service Charge	# of Customers	Cost Based Monthly Service Charge	Current Monthly Service Charge	Proposed Limited Monthly Service Charge
(\$/month)									
2	RS	\$ 37,816,961	\$ 39,389,879	\$ 59,272,069	\$ 136,478,909	1,863,091	\$ 6.10	\$ 2.27	\$ 3.55 see Note 1
3	RHS	\$ 197,259	\$ 236,135	\$ 456,038	\$ 889,433	9,107	\$ 8.14	\$ 2.27	\$ 3.55 see Note 1
4	RLM	\$ 260,291	\$ 322,710	\$ 603,811	\$ 1,186,812	12,018	\$ 8.23	\$ 13.07	\$ 13.07 see Note 2
5	WH	no service charge							
6	WHS	\$ 26	\$ 1,161	\$ 425	\$ 1,612	19	\$ 7.01	\$ 0.52	\$ 0.66 see Note 2
7	HS	\$ -	\$ 24,065	\$ 52,032	\$ 76,097	1,070	\$ 5.92	\$ 3.11	\$ 3.94 see Note 2
8	BPL	no service charge							
9	BPL-POF	no service charge							
10	PSAL	no service charge							
11	GLP	\$ 9,614,433	\$ 12,318,655	\$ 17,441,433		264,702			
12	GLP Metered					256,703	\$ 12.52	\$ 3.96	\$ 5.02 see Note 3
13	GLP Unmetered					7,935	\$ 8.52	\$ 1.83	\$ 2.32 see Note 4
14	GLP-NU					64			\$ 347.77 set equal to LPL-S
15	LPL-S	\$ 887,950	\$ 10,672,230	\$ 11,878,367	\$ 23,438,546	8,696	\$ 224.60	\$ 347.77	\$ 347.77 see Note 2
16	LPL-P	\$ 178,365	\$ 1,657,391	\$ 2,635,922	\$ 4,471,678	752	\$ 495.71	\$ 347.77	\$ 440.85 see Note 2
17	LPL-P <100 kW						\$ 192.25	\$ 17.88	\$ 22.67 see Note 5
18	HTS-S	\$ 45,774	\$ 1,613,685	\$ 3,324,761	\$ 4,984,221	192	\$ 2,157.91	\$ 1,911.39	\$ 2,157.91 see Note 2
19	HTS-HV	\$ -	\$ 131,873	\$ 230,098	\$ 361,971	14	\$ 2,089.74	\$ 1,720.25	\$ 2,089.74 see Note 2

Source: = (3) + (5) + (6) = (7) / (8) / 12 From Tariff

Notes: 1 Move toward cost with equal increases over three years offset by a corresponding decrease to summer kilowatt-hour charges to ensure revenue neutrality in years two and three  
See page two for additional detail showing the Company's proposed methodology.

2 Move Toward Cost limited at no decrease from current service charge and no increase greater than 1.5 times the overall average distribution % increase.

3 Access and Customer Service Rev Req per total GLP Customer plus Measurement Rev Req divided by the number of metered customers divided by 12; limits the same as Note 2

4 Access and Customer Service Rev Req per total GLP Customer divided by 12; limits the same as Note 2

5 Calculated at the GLP Access Segment per customer plus the GLP Customer Service Segment Revenue Requirements per customer plus the LPL-P Measurement Segment per customer divided by 12; limits the same as Note 2

**PSE&G ELECTRIC TAX ADJUSTMENT CREDIT (ETAC)**

Net Revenue Requirement

\$000

EXHIBIT P-9E R-1

Schedule SS-ETAC-1 R-1

Page 1 of 2

Current Excess Unprotected ADIT Balance	219,239
Deduction Storm/Other Regulatory Asset Offset	(186,544)
Net Historic Unprotected ADIT to Return to Customers	32,696

1	2	3	4	5	6	7	8	9	10	11	12	
1. Return Excess Income Tax Expense						2. Return Historic ADIT						
						Unprotected Excess			Protected Excess			
Beginning Excess Income Tax Balance	Excess Income Tax	Excess Income Tax Refund	Ending Excess Income Tax Balance	Short-Term Interest Rate	Interest On Excess Income Tax Balance	Beginning Balance	Amortization to Customers	Ending Balance	Beginning Balance	Amortization to Customers	Ending Balance	
Jan-18	1,963	-	1,963	1.42%	(1)							
Feb-18	1,963	1,831	-	3,794	1.42%	(3)						
Mar-18	3,794	1,847	-	5,641	1.75%	(7)						
Apr-18	5,641	-	-	5,641	1.75%	(8)						
May-18	5,641	-	-	5,641	1.75%	(8)						
Jun-18	5,641	-	-	5,641	1.75%	(8)						
Jul-18	5,641	-	-	5,641	1.75%	(8)						
Aug-18	5,641	-	-	5,641	1.75%	(8)						
Sep-18	5,641	-	-	5,641	1.75%	(8)		32,696			432,762	
Oct-18	5,641	-	(470)	5,171	1.75%	(8)	32,696	(2,142)	30,554	432,762	(880)	431,882
Nov-18	5,171	-	(470)	4,701	1.75%	(7)	30,554	(2,142)	28,411	431,882	(880)	431,002
Dec-18	4,701	-	(470)	4,231	1.75%	(7)	28,411	(2,142)	26,269	431,002	(880)	430,122
Jan-19	4,231	-	(470)	3,761	1.75%	(6)	26,269	(2,142)	24,127	430,122	(880)	429,242
Feb-19	3,761	-	(470)	3,291	1.75%	(5)	24,127	(2,142)	21,985	429,242	(880)	428,362
Mar-19	3,291	-	(470)	2,821	1.75%	(4)	21,985	(2,142)	19,843	428,362	(880)	427,482
Apr-19	2,821	-	(470)	2,350	1.75%	(4)	19,843	(2,142)	17,701	427,482	(880)	426,602
May-19	2,350	-	(470)	1,880	1.75%	(3)	17,701	(2,142)	15,558	426,602	(880)	425,722
Jun-19	1,880	-	(470)	1,410	1.75%	(2)	15,558	(2,142)	13,416	425,722	(880)	424,842
Jul-19	1,410	-	(470)	940	1.75%	(2)	13,416	(2,142)	11,274	424,842	(880)	423,962
Aug-19	940	-	(470)	470	1.75%	(1)	11,274	(2,142)	9,132	423,962	(880)	423,082
Sep-19	470	-	(470)	(0)	1.75%	(0)	9,132	(2,142)	6,990	423,082	(880)	422,202
Oct-19	(0)	-	-	(0)	1.75%	0	6,990	(2,142)	4,847	422,202	(880)	421,322
Nov-19	(0)	-	-	(0)	1.75%	0	4,847	(2,142)	2,705	421,322	(880)	420,442
Dec-19	(0)	-	-	(0)	1.75%	0	2,705	(2,142)	563	420,442	(880)	419,561
	= Prev Col 4	From RCK-4	Total Col 2 / 12	= Col 1 + Col 2 + Col 3	Input	= (Prev Col 4 + Col 4)/2 * CP Interest Rate / 12	= Prev Col 8	Input	= Col 6 + Col 7	= Prev Col 11	Input	= Col 10 + Col 11
Annual												
2018	5,641	(1,410)			(82)	28,411	(6,427)	2,705		(2,640)	-	
2019	-	(4,231)			(28)	2,705	(25,706)	-		(10,560)	-	
2020	-	-			0	-	(563)	(0)		(10,560)	-	
2021	-	-			0	(0)	-	(0)		(10,560)	-	
2022	-	-			0	(0)	-	(0)		(10,560)	-	
2023	-	-			0	(0)	-	-		(10,560)	-	

Total

(32,696)

**PSE&G ELECTRIC TAX ADJUSTMENT CREDIT (ETAC)**

Net Revenue Requirement

\$000

EXHIBIT P-9E R-1

Schedule SS-ETAC-1 R-1

Page 2 of 2

Monthly WACC = 0.573%				Federal Tax Rate = 21.00%				Revenue Factor = 1.3944		
13	14	15	16	17	18	19	20	21	22	23
2. Return Historic ADIT (cont.)				3. Current ESHARE Deducton			4. Other			
Return on Rate Base										
Unprotected Excess ADIT Rate Base Related %	Rate Base Related Portion of Unprotected Excess ADIT Amortizaition to Customers	Cumulative Change in Rate Base	After-Tax Return on Cumulative Change in Rate Base	Federal Tax SHARE Deduction	Book Depreciation Associated with SHARE Deduction	Actual SHARE Deduction Flow-Through	IRS ESHARE Deduction Audit Adjustments	Other Major Tax Adjustments	Net Tax Adjustment	Net Revenue Requirement
									(1)	(2)
									(3)	(5)
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PSE&G ELECTRIC TAX ADJUSTMENT CREDIT (ETAC)  
Proposed ETAC Calculation

(\$'s Unless Specified)

EXHIBIT P-9E R-1  
Schedule SS-ETAC-2 R-1

Current SUT Rate 6.625%

Line	Date(s)	Electric															Source/Description
		RS	RHS	RLM	WH	WHS	HS	GLP	LPL-S	LPL-P	HTS-S	HTS-HV	BPL	BPL-POF	PSAL	Total	
1		12,887,877	125,641	213,088	1,094	17,350	15,435	7,771,054	11,306,794	3,243,104	4,525,586	402,019	286,671	14,648	153,434	40,946,462	Schedule SS-E2 R-1
2	Oct18 - Sep19	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Input
3		(65,900,974)	0	0	0	0	0	0	0	0	0	0	0	0	0	(65,900,974)	(SS-ETAC-1, Col 12) * Line 1
4		(0.005113)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		(Line 3 / (Line 2 * 1,000)) [Rnd 6]
5		(0.005113)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		Line 4
6		(0.005452)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		(Line 4 * (1 + SUT Rate)) [Rnd 6]
7	Oct19- Sep20	87.10%	0.09%	0.16%	0.00%	0.00%	0.01%	5.14%	4.42%	0.76%	0.60%	0.04%	1.12%	0.01%	0.55%	100.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
8		(25,446,611)	(25,962)	(46,156)	(313)	(1)	(4,052)	(1,502,926)	(1,291,015)	(222,340)	(175,641)	(11,907)	(326,056)	(1,736)	(162,012)	(29,216,728)	(SS-ETAC-1, Col 12) * Line 7
9		(0.001974)	(0.000207)	(0.000217)	(0.000286)	(0.000050)	(0.000263)	(0.000193)	(0.000114)	(0.000069)	(0.000039)	(0.000030)	(0.001137)	(0.000118)	(0.001056)		(Line 8 / (Line 1 * 1,000)) [Rnd 6]
10		(0.002105)	(0.000221)	(0.000231)	(0.000305)	(0.000053)	(0.000280)	(0.000206)	(0.000122)	(0.000074)	(0.000042)	(0.000032)	(0.001212)	(0.000126)	(0.001126)		(Line 9 * (1 + SUT Rate)) [Rnd 6]
11	Oct20- Sep21	74.19%	0.18%	0.32%	0.00%	0.00%	0.03%	10.29%	8.84%	1.52%	1.20%	0.08%	2.23%	0.01%	1.11%	100.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
12		(13,921,241)	(33,347)	(59,286)	(402)	(1)	(5,205)	(1,930,441)	(1,658,251)	(285,585)	(225,603)	(15,294)	(418,804)	(2,230)	(208,097)	(18,763,788)	(SS-ETAC-1, Col 12) * Line 11
13		(0.001080)	(0.000265)	(0.000278)	(0.000367)	(0.000064)	(0.000337)	(0.000248)	(0.000147)	(0.000088)	(0.000050)	(0.000038)	(0.001461)	(0.000152)	(0.001356)		(Line 12 / (Line 1 * 1,000)) [Rnd 6]
14		(0.001152)	(0.000283)	(0.000296)	(0.000391)	(0.000068)	(0.000359)	(0.000264)	(0.000157)	(0.000094)	(0.000053)	(0.000041)	(0.001558)	(0.000162)	(0.001446)		(Line 13 * (1 + SUT Rate)) [Rnd 6]
15	Oct21- Sep22	61.29%	0.27%	0.47%	0.00%	0.00%	0.04%	15.43%	13.26%	2.28%	1.80%	0.12%	3.35%	0.02%	1.66%	100.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
16		(10,758,353)	(46,795)	(83,194)	(564)	(2)	(7,304)	(2,708,925)	(2,326,970)	(400,753)	(316,581)	(21,462)	(587,694)	(3,129)	(292,016)	(17,553,740)	(SS-ETAC-1, Col 12) * Line 15
17		(0.000835)	(0.000372)	(0.000390)	(0.000515)	(0.000090)	(0.000473)	(0.000349)	(0.000206)	(0.000124)	(0.000070)	(0.000053)	(0.002050)	(0.000214)	(0.001903)		(Line 16 / (Line 1 * 1,000)) [Rnd 6]
18		(0.000890)	(0.000397)	(0.000416)	(0.000549)	(0.000096)	(0.000504)	(0.000372)	(0.000220)	(0.000132)	(0.000075)	(0.000057)	(0.002186)	(0.000228)	(0.002029)		(Line 17 * (1 + SUT Rate)) [Rnd 6]
19	Oct122- Sep23	48.38%	0.36%	0.63%	0.00%	0.00%	0.06%	20.58%	17.68%	3.04%	2.40%	0.16%	4.46%	0.02%	2.22%	100.00%	Schedule SS-E11 R-1 (Interrev Alloc)
20		(8,003,350)	(58,795)	(104,527)	(708)	(2)	(9,177)	(3,403,572)	(2,923,673)	(503,517)	(397,762)	(26,965)	(738,396)	(3,931)	(366,898)	(16,541,273)	(SS-ETAC-1, Col 12) * Line 19
21		(0.000621)	(0.000468)	(0.000491)	(0.000647)	(0.000113)	(0.000595)	(0.000438)	(0.000259)	(0.000155)	(0.000088)	(0.000067)	(0.002576)	(0.000268)	(0.002391)		(Line 20 / (Line 1 * 1,000)) [Rnd 6]
22		(0.000662)	(0.000499)	(0.000524)	(0.000690)	(0.000120)	(0.000634)	(0.000467)	(0.000276)	(0.000165)	(0.000094)	(0.000071)	(0.002747)	(0.000286)	(0.002549)		(Line 21 * (1 + SUT Rate)) [Rnd 6]



**PSE&G ELECTRIC TAX ADJUSTMENT CREDIT (ETAC)  
Over/(Under) Calculation**

**EXHIBIT P-9E R-1  
Schedule SS-ETAC-3 R-1**

Reflects a tax rate of 28.11%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	<u>Over / (Under) Recovery Beginning Balance</u>	<u>Electric Revenues</u>	<u>Revenue Requirement Excluding WACC Cost</u>	<u>Over / (Under) Recovery</u>	<u>Over / (Under) Recovery Ending Balance</u>	<u>Over / (Under) Average Monthly Balance</u>	<u>Interest Rate (Annualized)</u>	<u>Interest On Over / (Under) Average Monthly Balance</u>	<u>Interest Roll-In</u>	<u>Cumulative Interest</u>
<b>Monthly Calculation</b>										
Sep-18										
Oct-18	-	(3,616,272)	(5,684,931)	2,068,660	2,068,660	1,034,330	1.75%	1,084	-	1,084
Nov-18	2,068,660	(6,204,762)	(5,579,148)	(625,614)	1,443,046	1,755,853	1.75%	1,841	-	2,925
Dec-18	1,443,046	(9,245,422)	(5,558,156)	(3,687,266)	(2,244,220)	(400,587)	1.75%	(420)	-	2,505
Jan-19	(2,244,220)	(10,881,917)	(5,537,163)	(5,344,754)	(7,588,973)	(4,916,597)	1.75%	(5,155)	-	(2,649)
Feb-19	(7,588,973)	(9,489,637)	(5,516,171)	(3,973,466)	(11,562,440)	(9,575,707)	1.75%	(10,039)	-	(12,688)
Mar-19	(11,562,440)	(8,920,616)	(5,495,178)	(3,425,438)	(14,987,878)	(13,275,159)	1.75%	(13,918)	-	(26,606)
Apr-19	(14,987,878)	(5,381,562)	(5,474,186)	92,623	(14,895,254)	(14,941,566)	1.75%	(15,665)	-	(42,271)
May-19	(14,895,254)	(3,132,147)	(5,453,193)	2,321,046	(12,574,208)	(13,734,731)	1.75%	(14,399)	-	(56,670)
Jun-19	(12,574,208)	(2,357,036)	(5,432,201)	3,075,164	(9,499,044)	(11,036,626)	1.75%	(11,571)	-	(68,241)
Jul-19	(9,499,044)	(2,431,030)	(5,411,208)	2,980,178	(6,518,866)	(8,008,955)	1.75%	(8,397)	-	(76,637)
Aug-19	(6,518,866)	(2,063,671)	(5,390,216)	3,326,545	(3,192,322)	(4,855,594)	1.75%	(5,091)	-	(81,728)
Sep-19	(3,192,322)	(2,176,901)	(5,369,223)	3,192,322	(0)	(1,596,161)	1.75%	(1,673)	-	(83,401)
	(Prior Col 5) + (Col 9)	Forecasted kWh * Proposed Rate	See Revenue Requirements Schedule for Details	Col 2 - Col 3	Col 1 + Col 4	(Col 1 + Col 5) / 2	Input	(Col 6 * (Col 7) / 12)*net of tax rate		Prior Month + Col 8 - Col 9

EXHIBIT P-9E R-1

**Schedule SS-ETAC-4 R-1**

6,920 Avg RS kWh / yr.

740 Avg RS kWh / Summer Month

495 Avg RS kWh / Winter Month

6.625% SUT Rate effective 1/1/2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Class Average Rate w/SUT - \$/kWh <sup>1</sup>	Typical RS ETAC (\$)					
	<u>ETAC</u> <u>w/o SUT</u> <u>(\$/kWh)</u>	<u>ETAC</u> <u>w/ SUT</u> <u>(\$/kWh)<sup>3</sup></u>	<u>RS</u>	<u>Summer</u> <u>Monthly</u> <u>Bill</u>	<u>Winter</u> <u>Monthly</u> <u>Bill</u>	<u>Annual Bill</u>	<u>Change in</u> <u>RS Typical</u> <u>Annual Bill</u> <u>(\$'s)</u>	<u>RS Typical</u> <u>Annual Bill</u> <u>(\$'s)<sup>4</sup></u>	<u>% Change in</u> <u>RS Typical</u> <u>Annual Bill</u>
<b>Current</b>			0.172266	-	-	-		1,192.08	
Oct18 - Sep19	(0.005113)	(0.005452)	0.166814	(4.03)	(2.70)	(37.72)	-\$37.72	1,154.36	-3.16%
Oct19 - Sep20	(0.001974)	(0.002105)	0.170161	(1.56)	(1.04)	(14.56)	-\$14.56	1,177.52	-1.22%
Oct20 - Sep21	(0.001080)	(0.001152)	0.171114	(0.85)	(0.57)	(7.96)	-\$7.96	1,184.12	-0.67%
Oct21 - Sep22	(0.000835)	(0.000890)	0.171376	(0.66)	(0.44)	(6.16)	-\$6.16	1,185.92	-0.52%
Oct22 - Sep23	(0.000621)	(0.000662)	0.171604	(0.49)	(0.33)	(4.60)	-\$4.60	1,187.48	-0.39%
<b>Total</b>									
	from Sched SS-TAC-2E	Col 2 * (1 + SUT Rate) Rnd 6	Current Class Avg Rate + Col 3 for Each Rate Class (Col 4 thru Col 11)	(Col 3) * Avg RS kWh Sum Mo Rnd 2	(Col 3) * Avg RS kWh Win Mo Rnd 2	(4 * Col 11) + (8 * Col 12)	Col 13 - Current Col 13	Current Col 15 + Col 14	Col 14 / Current Col 15 Rnd 4
		% Change from	Current Class Average Rate w/SUT						
			<u>RS</u>						
		Oct18 - Sep19	-3.16%						
		Oct19 - Sep20	-1.22%						
		Oct20 - Sep21	-0.67%						
		Oct21 - Sep22	-0.52%						
		Oct22 - Sep23	-0.38%						

<sup>1</sup> All customers assumed to have BGS Supply

<sup>2</sup> Initial Rate period is October 2018 to September 2019

<sup>3</sup> SUT is assumed at the SUT rate effective January 1, 2018 through the life of the Program

<sup>4</sup> The rates are based on a typical residential bill proposed as of October 1, 2018