# 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** 

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-El.
- 6 Q. Please describe your responsibilities as Senior Director, Corporate Rates and 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 Public Utilities ("Board" or "BPU")?
- 12 A. Yes. I have both submitted testimony and testified before the BPU in a number of
- proceedings that are identified in Schedule SS-E1.

#### 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
- 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:		
12	SCHEDULE DESCRIPTION NUMBER		
13	Qualifications of Stephen Swetz		
14	Basis of Calculations Schedules		
15	Actual and Weather Normalized Billing DeterminantsSS-E2 R-1		
16	ECOSS Adjustments		
17	Cost of Service Schedules		
18	Illustration of Cost Segmentation MethodologySS-E4		
19	Details of Complete Company ECOSS StudySS-E5 R-1		
20	ECOSS Summary Report by Functional Segment		
21	ECOSS Revenue Requirements by Rate and Function		
22	Sync with Rate Design		
23	Rate and Rate Design Schedules		

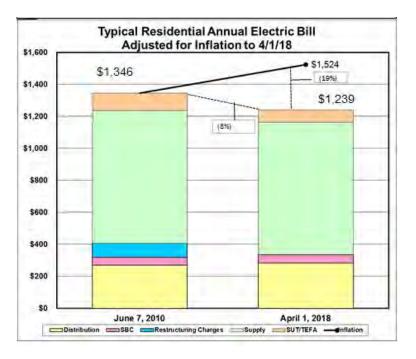
1	Inter Class Revenue Increase Allocations
2	Service Charge Calculations
3	Proof of Revenue by Rate Schedule
4	Typical Customer Bill Impacts by Rate Schedule
5	Staff's Cost Allocation Methodology Related Schedules
6	Details of Complete ECOSS Study – Staff's Method SS-E13 R-1
7	Summary Report – by Functional Segment – Staff's Method SS-E14 R-1
8	Functional Cost Summary – Staff's Method
9	Service Charge Calculations – Staff's Method
10	Electric Tax Adjustment Credit (ETAC) Schedules
11	Net Revenue Requirement
12	Credit Calculation
13	Over/Under Calculation
14	Credit Impact Analysis
15	I also sponsor the Company's proposed Tariff which is attached to the Company's
16	transmittal letter as Schedule 1.
17 18	OVERVIEW OF THE COMPANY'S RATE FILING AND BASIS OF 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

- 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 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
- 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
- water heating installations;
- 14 (v) Rate Schedule WHS is available for controlled water heating storage or for the
- 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
- 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
- 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
- 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
- with certain income tax benefits that will result in changes over the next five years averaging
- approximately 0.7% annually for the Company's electric distribution business. This amount
- is net of certain income tax benefits that the Company proposes to flow through to customers
- 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 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 case?
- 12 A. As said forth in Chart 1, the Company's annual bill for a typical residential electric
- customer is 8% lower than it was in 2010 on an absolute basis, and, adjusted for inflation, is
- down approximately 19%.

1 <u>CHART 1</u>



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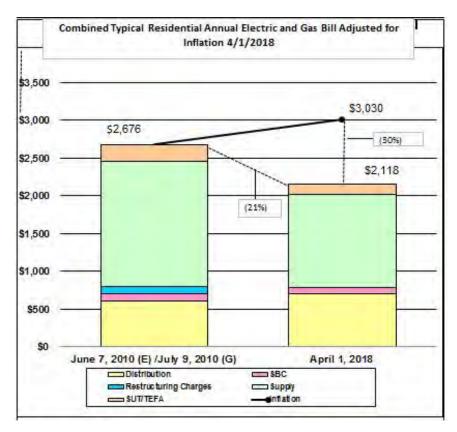
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3 In addition, the Company's overall bills for a typical residential combined electric

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 <u>CHART 2</u>



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

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

level, at least age 65, or at least age 18 and collecting Social Security Disability. USF is a

statewide program administered by the Department of Community Affairs that allows

program recipients to pay no more than 3% of their income for electric and 3% for natural

gas, or 6% for total electric including electric heating for customers at or below 175% of the

6 Federal Poverty Level.

segment receives special focus.

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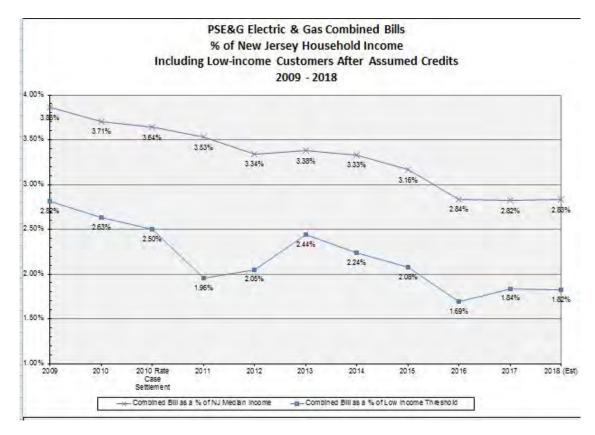
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The Company promotes the use of these programs to our customers through bill inserts and community outreach, conducting this communication in multiple languages where possible and appropriate. PSE&G has more customers eligible for these low income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

- 12 Q. For these customers how has the percentage of income used to pay electric and gas bills changed since the Company's last base rate case?
  - A. As illustrated in Chart 3 below, the relative cost of PSE&G's services to a typical combined (that is, electric and gas) residential lower-income customer is almost half what it was at the time of our last base rate case. This is a result of the lower costs of gas supply as well as PSE&G's success keeping distribution rates low.

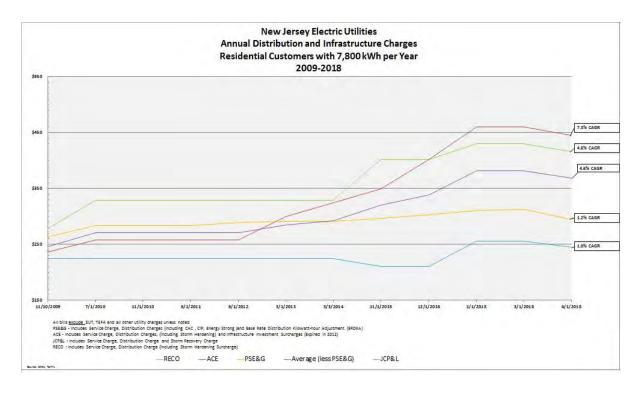
1 <u>CHART 3</u>



This chart compares the bill as a percentage of income for a typical combined residential customer relative to New Jersey's median income and for low income customers. As can be seen, for the average residential customer, the cost of our service has declined from approximately 3.9% of median income at the time of our last rate case in 2009 to approximately 2.8% today. For lower income customers, the cost of the bill after LIHEAP, USF and Lifeline grants relative to an income threshold of 175% of the Federal poverty level (the level at which a customer is eligible for these grants), declined from approximately 2.8% of household income at the time of our last base rate case to approximately 1.8% today, a 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 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
- in the State. This is illustrated in Chart 4 below. Even after the rate increase proposed in this
- case, PSE&G's rates will remain in this position relative to our peers.

1 CHART 4



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

#### Q. How does the current RS Service Charge compare to other utilities?

- 2 A. As shown in the chart below, PSE&G's monthly RS electric service charge is the
- 3 lowest in the region. Further, PSE&G's service charge is the lowest out of 132 electric
- 4 utilities throughout the country.

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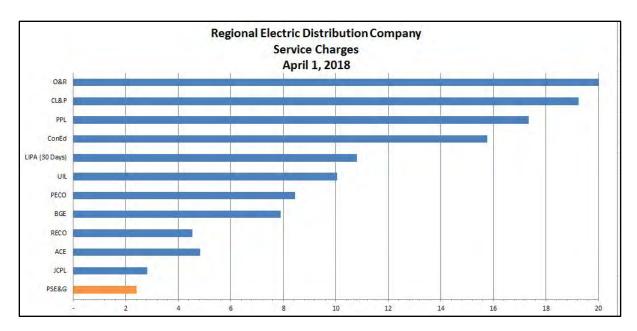
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5 CHART 5



In fact, our monthly RS service charge excluding Sales and Use Tax ("SUT") has decreased from \$4.40 in 1982 to its current \$2.27.

# 9 Q. What are the periods used for the ECOSSs and Rate Design that you are sponsoring in this proceeding?

A. The ECOSSs presented in this testimony are based upon the period of January 1 to December 31, 2016. The only variations from actual costs in the ECOSS period were the requested overall Rate of Return value, proposed rate base adjustments such as working capital requirements, the proposed *pro forma* Adjustments, and adjustments to synchronize the number of customers and usage used in the ECOSS to those used in the Company's rate

- 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").
- What billing determinants will be used to determine the revenue requirement 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
- electric sales to account for the effects of abnormal weather. A summary of the actual billing
- determinants, the weather normalized billing determinants, and the variation of each
- determinant from normal for the Test Year period is shown in Schedule SS-E2 R-1.

#### 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 ECOSSs discussed in this testimony are for the electric Distribution portion of the
- 4 Company's operations. Thus the ECOSSs 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.

### Adjustments to Accounting Data

- 11 Q. Did you make any adjustments to the accounting data used in the ECOSSs?
- 12 A. Several adjustments to the 2016 accounting data used in the ECOSSs were necessary
- prior to its use. These adjustments and FERC Account associated with each of these
- adjustments are shown on Page 1 of Schedule SS-E3.
- In the rate design process, the unit charges associated with these adjustments will be
- added back as appropriate in each rate schedule to assure full recovery of these expenses.
- 17 The Company ECOSS and the Staff ECOSS each include these adjustments to costs and
- 18 billing determinants.

#### ECOSS OVERVIEW

#### Introduction

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- **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
- 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
- and effect relationship between customer requirements, load profiles and usage
- 16 characterization and the costs incurred by the utility to serve those requirements. Experts
- 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
- a reasonable one.

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

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

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

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

- Q. What is the basis for the cost allocation and functionalization Methodologiesused in the Company ECOSS?
- A. The Company ECOSS incorporates a method identical to that as used by the Company in its prior electric base case, and is based on the concepts and theories recommended in Chapter 6 of the current NARUC Electric Utility Cost Allocation Manual

1	("NA	RUC Manual") regarding the classification and allocation of electric distribution plant.
2	Altho	ough much has changed in the industry since this document was published, the
3	meth	odology presented is still valid and relevant to evaluating the costs for today's electric
4	distri	bution business.
5		The NARUC Manual outlines the general methodology to be used on page 90 as
6		follows:
7 8 9 10		When a utility installs distribution plant to provide service to a customer and to meet the individual customer's peak demands requirements, the utility must classify distribution plant data separately into demand- and customer-related costs.
11		And later on that same page 90:
12 13 14 15 16		Distribution plant Accounts 364 through 370 involve demand and customer costs. The customer component of distribution facilities is that portion of costs which varies with the number of customers. Thus, the number of poles, conductors, transformers, services, and meters are directly related to the number of customer's on the utility's systemeach primary plant account can 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 21 22 23 24 25		The load diversity at distribution substations and primary feeders is usually high. For this reason, customer-class peaks are normally used for the allocation of these facilities. The facilities nearer the customer, such as secondary feeders and line transformers, have a much lower diversity. They are normally allocated according to the individual customer's maximum demands.
26 27	Q.	What are the fundamentals of classifying and allocating the costs of providing 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. Distribution costs have no energy related component;
- The load diversity as experienced by specific facilities or equipment determines the
   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 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
- plant. Therefore, kWh consumption has not been included in the Company's methodology as
- 11 the basis of allocation of distribution costs.

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

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

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

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

- Q. Does the Company agree with the third fundamental identified by NARUC -- that certain facilities such as poles, conductors, line transformers, services and meters have a customer component?
- A. Yes. The Company agrees with the third key point identified in the NARUC Manual that a portion of distribution facilities are customer-related. However, due to the complexities and resources required to perform a study of the portion of facilities that should be classified as customer related and the likelihood that such a study would show a need for 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 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 more detail and provide an overview of how you have allocated the costs of these
- segments.
- 13 A. The Access segment is limited to the electric service drop to individual customers; the
- 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
- 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.
- 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

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

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

The function of primary circuits, however, was determined to be more evenly spilt between providing Local Delivery and System Delivery functions. A primary circuit carries power from a substation to customers who are typically served, through transformers along its length. The portion nearest the substation connection has a highly diversified load, because it carries the load attributed to all customers on that particular circuit. It thus performs a function similar to that of the substation, and thus could be considered primarily a System Delivery asset and should be largely allocated on the CP of the classes served. On the other extreme, the portion of the circuit that is electrically farthest away from the substation may serve only one customer and must be designed to handle the peak demand of that specific customer, resulting in zero load diversity. It thus could be considered a Local Delivery asset and allocated on the sum of the customer peaks for the classes served. Along the length of the primary circuit, the diversity gradually shifts from the highly diversified 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
- schedule components, such as the Service Charge. Once the plant and expenses are
- 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:
- The Access segment includes the plant and operation and maintenance ("O&M")
- 19 costs related to the electric service drop.
- The Local Delivery segment includes all equipment (plant and O&M) related to
- 21 the local distribution facilities.

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

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- 12 Q. Please discuss the Access segment in greater detail.
  - A. The Access segment is the initial link between the shared or common distribution system and the customer's own electric system, comprised of the electric service drop whose gross plant is recorded in FERC Account E369. Service drops are illustrated as a thick dashed line on Schedule SS-E4. The embedded costs for this segment are allocated across the rate classes based on an analysis of current unit costs, determined from typical service drop lengths and wire types as estimated by the Company's distribution planners. In situations where various size services are used to provide service to customers on the same rate schedule but with different peak loads, only the relative cost of the minimum size service 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:
- All secondary wire other than that used for customer service drops and for street
   lighting service,
- All line transformers; including all pole top units, pad mounts, underground and network transformers,
- 22.5% of the Company's 26 Kilovolt ("kV") circuits including poles, conductors
   and devices (only applicable to customers served at subtransmission voltages),
- 50% of the Company's primary circuits including poles, conductors and devices,
   and
- The portion of the service drop and meters in excess of the relative minimum amounts.
- Although many customers share these facilities, the load carrying capacity of individual transformers, lines and circuits is primarily driven by the sum of the undiversified 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
- actual transformer serving each customer with the Company's accounting records. This
- 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
- segment is discussed in Appendix-E1.

#### **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
- distribution system. It is comprised of the following type of facilities:
- 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**

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- 12 Q. Please discuss the Street Lighting segment in greater detail.
- 13 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
- 19 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.

### **Customer Service Segment**

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- 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.

# **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
- separate embedded cost analysis of Customer Service functions, while the meter investment
- 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
- size meters are typically used to provide service to customers on the same rate schedule but
- 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
- recovered by the Service Charges.

### **Modeling Procedures**

- Q. Please describe the ECOSS modeling procedures as well as how all ECOSS items 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.
- 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
- 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.
- 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
- schedule and by segment in Schedule SS-E6 R-1.

#### Q. Please summarize the results of the Company ECOSS.

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- 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-1 do not include the costs or revenue requirements associated with adjustment clauses and New Jersey Sales and Use Tax (SUT). These costs, however, will be collected from customers directly through the appropriate charges, as I will discuss in the Rate Design portion of this testimony.

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

- Please explain how the Company ECOSS was synchronized with the proposed rate design.
- A. As previously noted, the Company ECOSS is based on the period January to
  December of 2016 while the rate design is based on the Test Year July 2017 to June 2018. It
  is not possible to use the ECOSS results directly in the rate design process because the
  number of customers, kilowatt-hours delivered, as well as plant and expenses are slightly
  different between these two time periods. To properly execute the rate design process, the
  Company ECOSS results must be adjusted slightly to correspond to the rate design test year
  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.

#### RATE DESIGN

#### 18 Introduction

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

A. The proposed electric rates have been developed to meet several objectives. The primary purpose is to provide recovery of revenues equal to the amount of the proposed revenue requirement. Additionally, this recovery should be effectuated on an equitable basis 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.
- Why is it important to send correct price signals to individual customers based 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
- strict mathematical manner to design proposed rates. While our goal is to move rates toward
- a full cost basis, the achievement of that goal must be balanced against the need to achieve
- 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.

## **Limitations on Rate Changes**

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- 4 Q. Did you apply limits in designing proposed rates in this proceeding, and, if so, 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 rates.

- 12 A. The first limit is that the proposed overall percentage revenue increase will be shared
- among all customer classes. Although a primary goal is to move the Distribution rates for
- each rate class toward costs as indicated by the Company ECOSS, no class will receive less
- than 50%, nor more than 175% of the overall average Distribution percentage increase. In
- 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
- 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?

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

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

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#### **Inter Class Revenue Increase Allocations**

- 2 Q. Please describe the process for allocating the proposed distribution increase to 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.

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

- The final step was to calculate the proposed distribution revenue increases for all rates other than Rate Schedules BPL and PSAL. These calculations and the application of the limits were performed in an Excel spreadsheet utilizing the "Goal Seek" function to both meet all of the requirements of the limits and properly allocate any revenue shortfall between 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 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
- revenue increase shown in Column 9 of Schedule SS-E9 R-1.

## General Rate Design Principles and Methodology

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

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

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

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

Delivery segment revenue requirement divided by the annual kWh use (the annual billing determinant). The summer charge per kWh is the System Delivery segment revenue requirement divided by the summer kWh use (the summer billing determinant), plus the

Local Delivery segment revenue requirement divided by the annual kWh use (the annual

5 billing determinant).

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

The second demand charge, the Summer Demand Charge, is a charge per kW of the monthly peak demand, but is only applicable in the four summer billing months – June through September. This charge is based on each rate schedule's share of the System Delivery segment cost divided by the appropriate kW peak demands for the summer period only. For Rate Schedule GLP, these applicable demands are the customers' monthly peak 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
- is proposing an ETAC to:
- 16 1. Return the excess income tax collected in electric rates from January 2018 through
- March 2018 with interest;
- 18 2. Return the unamortized electric portion of the Company's unprotected excess
- Accumulated Deferred Income Tax ("ADIT") balance related to the change of the
- 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
- 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;
- 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
- mechanism are described below.
- 13 Q. How does the Company propose to calculate the net revenue requirement 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
- See Schedule SS-ETAC-1 R-1 for the monthly net revenue requirement calculations.

# **Net Revenue Requirement Components**

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## 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
- 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 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
- 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
- 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
- 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.

# Q. Will the return on the change in rate base from the amortization of the protected 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

- 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
- disallowance would occur after the deduction has already been flowed-back to customers, it
- 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
- 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
- and state income taxes and the costs associated with the electric share of BPU and Division
- 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
- 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.
- What is the ETAC amount for the initial period after base rates are projected to 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 customers?
- 11 A. PSE&G proposes to assess or refund the ETAC net revenue requirement through the
- 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
- 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
- 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
- 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
- set forth in Schedule SS-ETAC-2 R-1.
- 21 Q. When is the initial implementation of the ETAC anticipated to occur?
- A. The ETAC is proposed to be effective October 1, 2018 along with the change in base
- 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.
- **Q.** How does the Company propose to implement the ETAC in subsequent annual 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 revenues?
- 13 A. Under the Company's proposal, any over/under recovery of the actual ETAC revenue
- 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
- 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
- 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.

# **Projected ETAC Residential Bill Impacts**

- 2 Q. Please describe the projected bill impacts of the ETAC for the typical residential 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
- beginning October 1, 2018.

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## 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.
- 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
- 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

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

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

Even with the proposed revenue increase, the proposed RS rate class revenue is significantly below cost. In addition, the current Summer Distribution kWh Charge is significantly lower than the cost to serve while the Winter Distribution kWh Charge is somewhat higher than the cost to serve. Therefore, the Company is proposing to adjust both summer and winter Distribution kWh rates, so that by year 3, each kWh rate will be an equivalent percentage below cost. Therefore, the Winter Distribution kWh Charge will decline at equal percentages over the three year period. As a result, the remaining 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
- 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
- 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
- same as it is currently. The rate is comprised of a monthly Service Charge, plus distribution
- 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.
- 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

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

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The kilowatt-hour charges are presently blocked at 600 kWh per month, with a declining rate structure block in the winter and an inclining block rate structure in the summer. The Proposed Distribution Revenue for RHS from page 2 of Schedule SS-E9 R-1 less the Service Charge revenue was designed to be recovered through the Distribution kWh charges. This remaining balance of revenue requirement was apportioned between Local Delivery and System Delivery based on the revenue requirements for these segments from the Company ECOSS. The Local Delivery portion of the remaining balance of revenue was divided by the sum of the total annual kWh for all usage. The proposed Winter Distribution Charges were designed to maintain the current declining block differential of (\$0.017600). The Summer Distribution Charges were designed to recover both the System Delivery portion of the remaining balance of revenue and the summer portion of the Local Delivery revenue. The Company is proposing to set identical rates for both summer blocks, thus eliminating the inclining block rate structure. As is the case with the RS rate class, there is no underlying cost basis for an inclining block rate structure for the recovery of summer distribution costs. In fact, an analysis based on load profile data shows that higher use 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,
- plus time differentiated charges based solely on total monthly kWh use in each of two time
- periods. The Company ECOSS indicated that a small decrease in the Service Charge was
- warranted for this Rate Schedule. Applying the limits I discussed previously, the Company
- 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
- 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
- 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.
- 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
- distribution charges based solely on monthly kWh use.
- 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
- 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
- with very small usage.
- 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.

## 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.

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- 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
- minimize the percentage increase in the total bill for customers with very small usage.
- The summer/winter price differential follows the kWh-only rate price philosophy as
- previously discussed. The Proposed Distribution Revenue for Rate Schedule HS from page 2
- 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
- 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.
- 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
- 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;
- Existing available Standard Luminaires and Poles,
- Specialty Luminaires and Specialty Poles having more than 50 units in service,
- Existing Specialty Luminaires and Poles, and
- Standard Luminaires and Poles no longer available.
- 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
- 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
- equating to 150% of the average rate class total bill percentage increase.

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

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

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

The Distribution costs related to the use of the electric distribution system to deliver electricity to the streetlights are calculated by dividing the revenue requirements from the Local Delivery and System Delivery segments by the total kWh delivered. The Maintenance 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.
- 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
- 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
- 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.
- 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.
- 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
- 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

the Maintenance Charge for Rate Schedule BPL to recover the Proposed Distribution

Revenue for Rate Schedule BPL-POF as set forth in page 2 of Schedule SS-E9 R-1.

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

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

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

The Distribution costs for this service are related to the use of the electric distribution 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
- 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.
- 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
- amount allocated to be recovered through kWh charges was apportioned between Local
- Delivery and System Delivery based on the revenue requirements for these segments from
- the Company ECOSS.
- 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
- 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.
- 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.
- 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
- 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
- starting on pages 20 and 24, respectively, of Schedule SS-E11 R-1.
- The Service Charge has been set based on the per customer revenue requirements for
- 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.
- 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
- 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.
- 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
- dividing the System Delivery segment cost by the appropriate sum of the On-Peak Monthly
- 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
- 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
- shown starting on pages 28 and 32, respectively, of Schedule SS-E11 R-1.
- 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
- Delivery revenue requirements, and thus there is no Summer Demand Charge necessary for
- 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 for electric service?
- 9 A. Yes. The Green Enabling Mechanism ("GEM") is described by Company witness
- Daniel Hansen of Christensen Associates Energy Consulting, LLC. The proposed tariff
- provision is consistent with the mechanism described by Mr. Hansen and can be found in the
- proposed Tariff For Electric Service B.P.U.NJ No. 16 attached to the Company's transmittal
- letter as Exhibit P-1, Schedule 2.
- 14 Q. Is it reasonable for the Board to adopt both the proposed GEM and the rate
- 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.
- 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%
		0.00=.70
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.
- 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):

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

# Q. What is the primary reason that you believe that the Staff ECOSS is inappropriate?

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

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

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

"When the utility installs distribution plant to provide service to a customer
 and to meet the individual customer's peak demand requirements, the utility
 must classify distribution plant data separately into demand- and customer-related costs."

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

The Staff ECOSS suggests that because distribution facilities carry the "average" load

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

- Q. Are you aware that the BPU adopted an ECOSS methodology similar to the Staff ECOSS methodology in Jersey Central Power and Light Company's ("JCP&L") base rate case in BPU Docket No. ER12111052?
- A. I am generally aware that this is the case. However, I would respectfully submit that whatever the reason that the BPU adopted a particular ECOSS methodology for JCP&L, there is no basis for the Board to adopt the Staff ECOSS methodology for PSE&G because it achieves an end result that is neither consistent with cost causation nor otherwise reasonable for the reasons that I have discussed.

- 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:

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#### Accounts E360 to E362, E365, E366, E367 and E368

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

#### Accounts C389 to C399 – Common Plant and E303 Intangible Plant

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

The class NCP is a measure of the peak of each class of customers, regardless of when it occurs. Although used in past cost allocation studies by the Company, it is less accurate than the use of both the actual CP and actual sum of individual customer demands. 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.

# Accounts E902 - Meter Reading Expenses & E903 - Customer Records and

4 Collection

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

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

# **Modeling Procedure**

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- 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:
- 8 1. Which of the six segments, or functions, the particular plant or expense item
  9 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. Allocate the plant or expense item based on an external constant as indicated by the name of the modeling allocator. For example, the "SUMPK@PRI" in the above allocator denotes the sum of all customers' greatest peak demands as observed at the primary lines, and
  - 2. Segments, or functionalizes, the plant or expense item into one of the six segments as indicated by the trailing number. For example, the "-04" from the above allocator denotes the Local Delivery segment. The segment numbering method used in our analysis is as follows:
    - Segment #2 Street Lighting
- Segment #3 Access
- 11 Segment #4 Local Delivery
- Segment #5 System Delivery
- Segment #6 Customer Service
- Segment #7 Measurement
  - Note that segment #1 is not used due to programming constraints and that the order of the numbers assigned to the segments is irrelevant.

#### **Indirect Allocators**

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

### **ALLOCATION DETAILS**

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- 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

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

#### 13 **Distribution Plant**

- The majority of Distribution Plant (Accounts E360 to E374) (Schedule SS-E5 R-1,
- pages 1-2, lines 9 to 19) has been functionalized as follows:
- Substations, poles, wires, circuits and transformers have been functionalized either to
- the Local Delivery or the System Delivery segments;
- Electric services have been functionalized to the Access segment;
- Meters to the Measurement segment;
- All electric street lighting related equipment to the Street Lighting segment.
- 21 After this functionalization was completed, each account was then examined to
- 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

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

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

#### E360 - Land & Land Rights

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

#### E361 - Structures and Improvements

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

#### E362 - Station Equipment

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

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

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

#### E364 - Poles, Towers & Fixtures

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

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

1 analysis was performed utilizing the Graphic Information System (GIS) facilities mapping

system to determine the type and number of conductors attached to every distribution pole in

3 the system.

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

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

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

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

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

#### E365 - Overhead Conductors and Devices

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

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

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

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

since it effectively comprises the service drop to these customers. This investment was then

directly assigned to this rate class. Although an analysis was performed to determine the

portion of E365 directly related to providing service to customers on Rate HTS-HV, no

assets were found.

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#### E366 - Underground Conduit

These investments follow the functionalization and allocation of Account E367

underground Conductors and Devices.

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

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

#### E368 - Line Transformers

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

#### E369 - Services

Investment in electric services was first classified as either minimum or excess investment. This is done since the magnitude of the customer's use or peak demand in some cases requires the use of a larger size service wire. Since the increase in costs above that of the minimum sized service is driven by customer demands, they are more appropriately 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

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

#### **Asset Retirement Obligations**

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

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

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

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

#### **Depreciation Reserve**

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

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

Adjustments to net plant used to develop Rate Base consist primarily of working capital and deferred taxes for the distribution utility. The underlying components of working capital were analyzed and segmented according to their individual use. Working capital 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.

### **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**

- 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.

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# **Distribution O&M Expenses**

- 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).

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

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

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

#### Administrative and General (A&G) Expenses

- 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.

## **Depreciation and Amortization Expenses**

- 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).

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### **Pro Forma Expense Adjustments**

- The pro forma adjustments the Company is proposing are summarized in Schedule
- 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
- distribution are included in this section of the Cost of Service Study on Pages 31-32 of
- 16 Schedule SS-E5 R-1.
- 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
- 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:

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

### **Taxes**

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

# **INDEX OF SCHEDULES** SCHEDULE DESCRIPTION NUMBER Basis of Calculations Schedules Actual and Weather Normalized Billing Determinants......SS-E2 R-1 Cost of Service Schedules Details of Complete Company ECOSS Study......SS-E5 R-1 Rate and Rate Design Schedules Staff's Cost Allocation Methodology Related Schedules Summary Report – by Functional Segment – Staff's Method...... SS-E14 R-1

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

1	CREDENTIALS
2 3	OF STEPHEN SWETZ
4	SR. DIRECTOR-CORPORATE RATES AND REVENUE REQUIREMENTS
5	
6	My name is Stephen Swetz and I am employed by PSEG Services
7	Corporation. I am the Sr. Director - Corporate Rates and Revenue Requirements where
8	my main responsibility is to contribute to the development and implementation of electric
9	and gas rates for Public Service Electric and Gas Company (PSE&G, the Company).
10	WORK EXPERIENCE
11	I have over 25 years of experience in Rates, Financial Analysis and
12	Operations for three Fortune 500 companies. Since 1991, I have worked in various
13	positions within PSEG. I have spent most of my career contributing to the development
14	and implementation of PSE&G electric and gas rates, revenue requirements, pricing and
15	corporate planning with over 20 years of direct experience in Northeastern retail and
16	wholesale electric and gas markets.
17	As Sr. Director of the Corporate Rates and Revenue Requirements
18	department, I have submitted pre-filed direct cost recovery testimony as well as oral
19	testimony to the New Jersey Board of Public Utilities and the New Jersey Office of
20	Administrative Law for base rate cases, as well as a number of clauses including
21	infrastructure investments, renewable energy, and energy efficiency programs. A list of

my prior testimonies can be found on page 3 of this document. I have also contributed to

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- 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.
- 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,
Table Service Electric & Gas company		ERI7070724 GRI7070725	Written	301 17	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  Construction of Mason St Substation
Public Service Electric & Gas Company Public Service Electric & Gas Company	E E	EO16080788 ER16090918	written written	Aug-16 Sep-16	Energy Strong / Revenue Requirements & Rate Design - Fifth Roll-in
Public Service Electric & Gas Company  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	Е	E0160E0413	writton	May-16	Solar 4 All Extension II (S4Allext II) / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	E/G	E016050412 ER16030272 - GR16030273	written written	Mar-16	Energy Strong / Revenue Requirements & Rate Design - Fourth Roll-in
		10030272 GR10030273			
Public Service Electric & Gas Company	E/G	GR15111294	written	Nov-16	Remediation Adjustment Charge-RAC 23
Public Service Electric & Gas Company	·		written	Sep-15	Energy Strong / Revenue Requirements & Rate Design - Third Roll-in
	E	ER15101180	W. ICCCII	JCP 13	
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, SLIII / Cost Recovery
Public Service Electric & Gas Company	E	ER15060754	written	Jul-15	Scili, Scili / Cost Recovery  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 Public Service Electric & Gas Company	E/G G	ER15030389-GR15030390 GR15030272	written written	Mar-15 Feb-15	Energy Strong / Revenue Requirements & Rate Design - Second Roll-in
Public Service Electric & Gas Company  Public Service Electric & Gas Company	E/G	GR14121411	written	Dec-14	Gas System Modernization Program (GSMP)  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 Public Service Electric & Gas Company	E G	ER14070650 GR14050511	written written	Jul-14 May-14	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery  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 /
	£/G		writteri		Cost Recovery
Public Service Electric & Gas Company		ER13070605	written	Jul-13	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
	E				
Public Service Electric & Gas Company	G	GR13070615	written	Jun-13	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company Public Service Electric & Gas Company	G G	GR13060445	written	May-13	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	G				Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company Public Service Electric & Gas Company Public Service Electric & Gas Company	G G E/G	GR13060445 EO13020155-GO13020156	written written/oral	May-13 Mar-13	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	G G E/G G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G G E/G G	GR13060445 E013020155-G013020156 G012030188	written written/oral written/oral	May-13 Mar-13 Mar-13	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support
Public Service Electric & Gas Company	G G E/G G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G G E/G G E E/G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605 EO12080721	written written/oral written/oral written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G G E/G G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605	written written/oral written/oral written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program
Public Service Electric & Gas Company	G G E/G G E E/G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605 EO12080721	written written/oral written/oral written written written written/oral	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G G E/G G E E/G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605 EO12080721 EO12080721 GR12060489 GR12060583	written written/oral written/oral written written written written written written/oral	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension (S4Allext) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G G G E/G G E E/G G G E G E/G E C G G E E/G E G G G G G G G G G G G G G G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207	written written/oral written/oral written written written written written/oral written/oral written written written written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Mar-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong/ Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan II) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	G G E/G G E E/G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605 EO12080721 EO12080721 GR12060489 GR12060583	written written/oral written/oral written written written written written/oral written/oral written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Non-Utility Generation Charge (SBC) / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	G G G E/G G E E/G G G E G E/G E C G G E E/G E G G G G G G G G G G G G G G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207	written written/oral written/oral written written written written written/oral written/oral written written written written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Mar-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery  Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval  Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval  Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge (SBC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Mon-Utility Generation Charge (NGC) / Cost Recovery  Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program
Public Service Electric & Gas Company	G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605 EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338	written written/oral written/oral written written written written written written/oral written	May-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Mar-12 Mar-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong/ Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MGC) / Cost Recovery Margin Adjustment Charge (MGC) / Cost Recovery Approval
Public Service Electric & Gas Company	G G E/G G E E/G E G E G E G E G G E E G G G G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207 ER12030207	written written/oral written/oral written written written written written/oral written/oral written written written written written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-12 Mar-12 Mar-12	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery  Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval  Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval  Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge (SBC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Mon-Utility Generation Charge (NGC) / Cost Recovery  Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program
Public Service Electric & Gas Company	G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338  GR11060395	written written/oral written/oral written written written written written/oral written/oral written written written written written written written written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-12 Jun-11 Jun-11	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery  RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery  Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval  Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval  Margin Adjustment Charge (MAC) / Cost Recovery  Weather Normalization Charge / Cost Recovery  Non-Utility Generation Charge (NGC) / Cost Recovery  Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605 EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338	written written/oral written/oral written written written written written written/oral written	May-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Mar-12 Mar-12 Jun-11	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery  RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery  Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval  Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval  Margin Adjustment Charge (MAC) / Cost Recovery  Weather Normalization Charge / Cost Recovery  Non-Utility Generation Charge (NGC) / Cost Recovery  Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338  GR11060395	written written/oral written/oral written written written written written/oral written/oral written written written written written written written written written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-12 Jun-11 Jun-11	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G G E/G G E E/G  E E/G  G G G G G G G G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 GR11060338 GR11060395 EO11010030 ER10100737	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4AII, SLII / Cost Recovery
Public Service Electric & Gas Company	G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 GR11060338 GR11060338 GR11060395 EO11010030	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong/ Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan II) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4AII, SLII / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207 GR11060338 GR11060338 GR11060395 E011010030 ER10100737 ER1000550	written written/oral written/oral written written written written written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Aug-10 Aug-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4AII, SLII / Cost Recovery
Public Service Electric & Gas Company	G G E/G G E E/G G E E G G G G E E G G G E G G E G G G E G G G E G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338 GR11060395 EO11010030 ER10100737 ER10080550 ER10080550	written written/oral written/oral written written written written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Aug-10 Aug-10 Aug-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery  RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery  Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval  Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery  Weather Normalization Charge / Cost Recovery  Societal Benefits Charge (SBC) / Cost Recovery  Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval  Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval  Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval  RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery  Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	G G E/G G E E/G  E E G G G E E/G G G E E/G G G E E/G E G G E G G E G G E G G E G G G E G G G E G G G E G G G G E G G G G E G G G G E G G G E G G G E G G G E G G G E G G G E G G E G G G E E G G G E E G G G E E G G G E E G G G E E G G G E E G G G E E G G G E E G G G E E G G G E E G G E E G G G E E G G E E G G G E E G G G E E G G G E E E G G E E E G G G E E E G G G E E E G G G E E E G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 GR11060338 GR11060338 GR11060395 EO11010030 ER10100737 ER10080550 ER10080550 GR09050422	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Jun-11 Oct-10 Aug-10 Aug-10 Mar-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Base Rate Proceeding / Cost of Service & Rate Design Solar Pilot Recovery Charge (SPC) / Cost Recovery Base Rate Proceeding / Cost of Service & Rate Design Solar Pilot Recovery Charge (SPC) - Solar Loan II / Cost Recovery
Public Service Electric & Gas Company	G G E/G G E E/G E E G G G E E/G G G E E/G G G E E/G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G E G G E G E G G E G E G G E G E G G E E G G G E E G G E E G G E E G G E E G G E E G G E E G G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E E G E E E G E E E G E E E E G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338 GR11060395 EO11010030 ER10100737 ER10080550 ER10080550 GR09050422 ER10030220	written written/oral written/oral written written written written written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Oct-10 Aug-10 Aug-10 Mar-10 Mar-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC) - Including DR, EEE, CA, S4AII, SLII / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Base Rate Proceeding / Cost of Service & Rate Design Solar Pilot Recovery Charge (SPRC-Solar Loan II) / Cost Recovery Solar Loan II(SLII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G G E/G G E E/G E E G G G E E/G G G E E/G G G E E/G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G G E G E G G E G E G G E G E G G E G E G G E E G G G E E G G E E G G E E G G E E G G E E G G E E G G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E G E E E G E E E G E E E G E E E E G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338 GR11060395 EO11010030 ER10100737 ER10080550 ER10080550 GR09050422 ER10030220	written written/oral written/oral written written written written written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Oct-10 Aug-10 Aug-10 Mar-10 Mar-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Recovery Charge (SBC) / Cost Recovery Solar Loan II (SLII) / Revenue Requirements & Rate Desi
Public Service Electric & Gas Company	G G E/G G E E/G G G E E/G G G G E G G G G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207 GR11060338 GR11060338 GR11060395 E011010030 ER10100737 ER10080550 ER10080550 ER10080550 ER10080550 ER10080550 ER10030220 E009030249 E009010056	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Oct-10 Aug-10 Aug-10 Mar-10 Mar-10 Mar-10 Mar-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval  RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Recovery Charge (SPC) - Solar Loan I) / Cost Recovery Societal Recovery Charge (SPC) - Solar Loan I) / Cost Recovery Solar Loan II(SLII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338  GR11060395 EO11010030 ER10100737 ER10080550 ER10080550 GR09050422 ER10030220 EO09030249	written written/oral written/oral written written written written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jan-11 Oct-10 Aug-10 Mar-10 Mar-09	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Recovery Charges (RRC)-Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Recovery Charge (SBC) / Cost Recovery Solar Loan II (SLII) / Revenue Requirements & Rate Desi
Public Service Electric & Gas Company	G G E/G E E/G  E E G G E/G E E G G E/G E E/G E G G E/G E E G G E G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338 GR11060395 EO11010030 ER10003050 ER10080550 GR09050422 ER10030220 EO09030249 EO09010056	written written/oral written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jan-11 Oct-10 Aug-10 Mar-10 Mar-09 Feb-09	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (NGC) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charge (SRC) - Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SRC) - Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SRC) - Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SRC) - Recovery Base Rate Proceeding / Cost of Service & Rate Design - Program Approval Solar Loan II (SLII) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency (EEE) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency (EEE) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency (EEE) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G G E/G G E E/G G G E E/G G G G E G G G G	GR13060445 E013020155-G013020156 G012030188 ER12070599 ER12070606-GR12070605  E012080721 E012080721 GR12060489 GR12060583 ER12030207 GR11060338 GR11060338 GR11060395 E011010030 ER10100737 ER10080550 ER10080550 ER10080550 ER10080550 ER10080550 ER10030220 E009030249 E009010056	written written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Oct-10 Aug-10 Aug-10 Mar-10 Mar-10 Mar-10 Mar-10	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval  RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4AII, SLII / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal Recovery Charges (RRC)-Including DR, EEE, CA, S4AII, SLII / Cost Recovery Non-Utility Generation Charge (NGC) / Cost Recovery Societal Benefits Charge (SBC) / Cost Recovery Societal
Public Service Electric & Gas Company	G G E/G E E/G  E E G G E/G E E G G E/G E E/G E G G E/G E E G G E G E	GR13060445 EO13020155-GO13020156 GO12030188 ER12070599 ER12070606-GR12070605  EO12080721 EO12080721 GR12060489 GR12060583 ER12030207 ER12030207 GR11060338 GR11060395 EO11010030 ER10003050 ER10080550 GR09050422 ER10030220 EO09030249 EO09010056	written written/oral written/oral written/oral written	May-13 Mar-13 Mar-13 Jul-12 Jul-12 Jul-12 Jul-12 Jun-12 Jun-12 Jun-11 Jun-11 Jun-11 Jun-11 Jan-11 Oct-10 Aug-10 Mar-10 Mar-09 Feb-09	Weather Normalization Charge / Cost Recovery Margin Adjustment Charge (MAC) / Cost Recovery Energy Strong / Revenue Requirements & Rate Design - Program Approval Appliance Service / Tariff Support Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery RGGI Recovery Charge (SPRC-Including DR, EEE, EEE Ext, CA, S4All, SLII / Cost Recovery Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program Approval Margin Adjustment Charge (MAC) / Cost Recovery Weather Normalization Charge / Cost Recovery Non-Utility Generation Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Weather Normalization Charge (MAC) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval RGGI Recovery Charge (SRC) / Cost Recovery Societal Benefits Charge (SRC) - Including DR, EEE, CA, S4All, SLII / Cost Recovery Societal Benefits Charge (SRC) / Cost Recovery Base Rate Proceeding / Cost of Service & Rate Design - Program Approval Solar La Benefits Charge (SRC) / Cost Recovery Solar Loan II (SLII) / Revenue Requirements & Rate Design - Program Approval Economic Energy Efficiency (EEE) / Revenue Requirements & Rate Design - Program Approval Solar La III (SLIII) / Revenue Requirements & Rate Design - Program Approval Solar La III (SLIII) / Revenue Requirements & Rate Design - Program Approval

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

			Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation From <u>WN</u>
1	RLM	<u>Delivery</u>			
2		Service Charges	144.212	144.212	0.00
3		kWhr June - September On-Peak	42,994	44,531	1,537.00
4		kWhr June - September Off-Peak	47,414	49,039	1,625.00
5		kWhr October - May On-Peak	52,667	51,552	-1,115.00
6		kWhr October - May Off-Peak	69,274	67,966	-1,308.00
7		Total kWhrs	212,349	213,088	739.00
8					
9		<u>Supply</u>			
10		BGS June - September On-Peak	36,989	38,387	1,398.00
11		BGS June - September Off-Peak	41,029	42,511	1,482.00
12		BGS October - May On-Peak	46,415	45,396	-1,019.00
13		BGS October - May Off-Peak	61,214	60,021	-1,193.00
14		Total BGS	185,647	186,315	668.00
15					
16					
17	WH	<u>Delivery</u>			
18		kWhr June - September	331	337	6.00
19		kWhr October - May	763	757	-6.00
20		Total kWhrs	1,094	1,094	0.00
21					
22		<u>Supply</u>			
23		BGS June - September	303	308	5.00
24		BGS October - May	711	706	-5.00
25		Total BGS	1,014	1,014	0.00
26					
27					
28	WHS	<u>Delivery</u>			
29		Service Charges	0.230	0.230	0.00
30		kWhr June - September	4.843	4.843	0.00
31		kWhr October - May	12.507	12.507	0.00
32		Total kWhrs	17.350	17.350	0.00
33					
34		<u>Supply</u>			
35		BGS June - September	4.843	4.843	0.00
36		BGS October - May	12.507	12.507	0.00
37		Total BGS	17.350	17.350	0.00

			Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation From <u>WN</u>
1	HS	<u>Delivery</u>			
2		Service Charges	12.844	12.844	0.00
3		kWhr June - September	3,235	3,354	119.00
4		kWhr October - May	11,991	12,081	90.00
5		Total kWhrs	15,226	15,435	209.00
6					
7		<u>Supply</u>			
8		BGS June - September	2,235	2,315	80.00
9		BGS October - May	8,385	8,434	49.00
10		Total BGS	10,620	10,749	129.00
11					
12					
13	GLP	<u>Delivery</u>			
14		Service Charges	3,176.427	3,176.427	0.00
15		Annual Demand	28,498	28,451	-47.00
16		June - September Demand	10,433	10,540	107.00
17		kWhr Other - June - September	2,781,421	2,811,741	30,320.00
18		kWhr Other - October - May	4,980,352	4,936,479	-43,873.00
19		kWhr Night Use - June - September	8,012	8,096	84.00
20		kWhr Night Use - October - May	14,873	14,738	-135.00
21		Total kWhrs	7,784,658	7,771,054	-13,604.00
22					
23		<u>Supply</u>			
24		Generation Capacity Obl - June - Septemb	6,281	6,351	70.00
25		Generation Capacity Obl - October - May	12,385	12,285	-100.00
26		Transmission Capacity Obl	17,647	17,637	-10.00
27		BGS June - September	1,649,783	1,667,317	17,534.00
28		BGS October - May	2,989,268	2,963,439	-25,829.00
29		BGS Night Use - June - September	5,129	5,184	55.00
30		BGS Night Use - October - May	8,774	8,697	-77.00
31		Total BGS	4,652,954	4,644,637	-8,317.00

			Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation From <u>WN</u>
1	LPL-S	<u>Delivery</u>			
2		Service Charges	104.357	104.357	0.00
3		Annual Demand	28,485	28,507	22.00
4		June - September Demand	10,057	10,151	94.00
5		kWhr On-Peak - June - September	2,151,557	2,170,314	18,757.00
6		kWhr Off-Peak - June - September	2,137,741	2,156,458	18,717.00
7		kWhr On-Peak - October - May	3,415,424	3,401,928	-13,496.00
8		kWhr Off-Peak - October - May	3,592,223	3,578,094	-14,129.00
9		Total kWhrs	11,296,945	11,306,794	9,849.00
10					
11		Supply			
12		Peak Load Share 0 - 499			
13		Generation Capacity Obl - June - Septemb	1,906	1,931	25.00
14		Generation Capacity Obl - October - May	3,834	3,814	-20.00
15		Transmission Capacity Obl	5,264	5,272	8.00
16		BGS On-Peak - June - September	369,409	374,328	4,919.00
17		BGS Off-Peak - June - September	356,716	361,468	4,752.00
18		BGS On-Peak - October - May	688,039	683,933	-4,106.00
19		BGS Off-Peak - October - May	718,994	714,915	-4,079.00
20		Total BGS	2,133,158	2,134,644	1,486.00
21					
22		Peak Load Share 500+			
23		Generation Capacity Obl - June - Septemb	511	517	6.00
24		Generation Capacity Obl - October - May	1,006	1,001	-5.00
25		Transmission Capacity Obl	1,391	1,394	3.00
26		BGS June - September	203,870	206,506	2,636.00
27					
28		BGS October - May	372,397	370,288	-2,109.00
29					
30		Total BGS	576,267	576,794	527.00

			Actual	Normalized (WN)	Variation From
			<u>Determinants</u>	<u>Determinants</u>	<u>wn</u>
1	LPL-P	Delivery			
2		Service Charges	9.021	9.021	0.00
3		Annual Demand	7,243	7,246	3.00
4		June - September Demand	2,443	2,445	2.00
5		kWhr On-Peak - June - September	575,584	578,402	2,818.00
6		kWhr Off-Peak - June - September	650,060	653,244	3,184.00
7		kWhr On-Peak - October - May	931,241	929,217	-2,024.00
8		kWhr Off-Peak - October - May	1,084,660	1,082,241	-2,419.00
9		Total kWhrs	3,241,545	3,243,104	1,559.00
10		. • • • • • • • • • • • • • • • • • • •	0,2 ,0 . 0	3,2 .3, . 3 .	.,000.00
11		Supply			
12		Generation Capacity Obl - June - Septemb	474	478	4.00
13		Generation Capacity Obl - October - May	1,020	1,017	-3.00
14		Transmission Capacity Obl	1,414	1,416	2.00
15		BGS June - September	240,627	242,332	1,705.00
16		•	,	,	,
17		BGS October - May	474,523	473,161	-1,362.00
18		·			
19		Total BGS	715,150	715,493	343.00
20					
21					
22	HTS-S	<u>Delivery</u>			
23		Service Charges	2.310	2.310	0.00
24		Annual Demand	11,906	11,906	0.00
25		June - September Demand	3,013	3,013	0.00
26		kWhr June - September	1,593,764	1,593,764	0.00
27					
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		Supply			
33		Generation Capacity Obl - June - Septemb	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		T + 1000	007.075	207.253	0.00
40		Total BGS	367,950	367,950	0.00

4	LITO LIV	Dallaran	Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation From <u>WN</u>
1	HI2-HV	Delivery	0.470	0.470	2.22
2		Service Charges	0.173	0.173	0.00
3		Annual Demand	3,185	3,185	0.00
4 5		kWhr June - September	143,213	143,213	0.00
6		kWhr October - May	258,806	258,806	0.00
7		RVVIII October - May	230,000	230,000	0.00
8		Total kWhrs	402,019	402,019	0.00
9		Total Revisio	102,010	102,010	0.00
10		Supply			
11		Generation Capacity Obl - June - Septemb	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		T / LD00	00 500	00.500	2.22
18		Total BGS	86,532	86,532	0.00
19 20					
21	BPL	Delivery			
22	Di L	Lamp Charge:			
23		High Pressure Sodium	2,266.536	2,266.536	0.00
24		Metal Halide	281.316	281.316	0.00
25		Incandescent	153.684	153.684	0.00
26		Mercury Vapor	1,702.464	1,702.464	0.00
27		Fluorescent	0.204	0.204	0.00
28		Pole Charge	555.636	555.636	0.00
29		kWhr June - September	72,486	72,486	0.00
30		kWhr October - May	214,185	214,185	0.00
31		Total kWhrs	286,671	286,671	0.00
32			•	,	
33		Supply			
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 <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation From <u>WN</u>
1	BPL-POF Delivery			
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	<u>Supply</u>			
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	DOM: D. II			
19	PSAL <u>Delivery</u>			
20	Lamp Charge:	040 700	040.700	
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	Supply	00.000	00.000	0.00
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

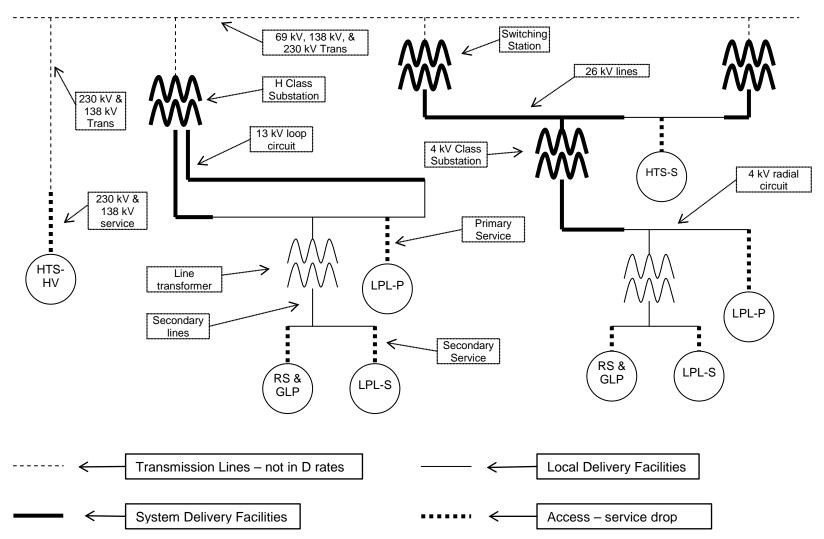
#### **COS Adjustments**

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

line	FERC Account		Amount	Related to:
	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

Exhibit P-9E Schedule SS-E4

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



				12 WONTES END	ING DECEMBER	31, 2010				
JB-		COS Test Year - 12 Months Actual 2016								
CH	LINE		ALLOCATION	Total						
<b>)</b> .	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1	SUMMARY OF RESULTS								
	2	DEVELOPMENT OF RETURN	Sub-Schedule Ref							
	3									
	4	RATE BASE								
	5	Plant in Service								
	6	Production Plant E310-E346	SCH RBP, LN 8	0	0	0	0	0	0	0
	7	Transmission Plant E350-E359	SCH RBP, LN 16	0	0	0	0	0	0	0
	8	Distribution Plant	,							
	9	Land & Structures E360-E361	SCH RBP. LN 26	239.473.888	113,692,236	802.547	1,834,376	6,257	94	130.401
	10	Station Equipment E362	SCH RBP, LN 32	1,067,931,632	474,982,706	2,476,912	8,436,520	0	0	536,788
	11	Poles, Towers, and Fixtures E364	SCH RBP, LN 41	753,985,879	381,015,997	2,981,032	5,109,403	0	0	520,929
	12	OH Conductors and Devices E365	SCH RBP, LN 60	1,748,436,545	879,802,276	6,358,523	12,673,682	Ö	0	1,155,172
	13	UG Conductors E366	SCH RBP, LN 67	487,461,132	255,707,851	2.005,237	3,423,907	6	0	349.813
	14	UG Conduits and Devices E367	SCH RBP, LN 83	1,309,946,394	687,159,561	5,388,641	9,201,010	16	ő	940,047
	15	Line Transformers E368	SCH RBP, LN 88	1,183,522,232	710,448,469	11,639,072	13,074,318	0	0	892,065
	16	Services E369	SCH RBP, LN 93	489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	032,003
	17	Meters E370	SCH RBP, LN 103	261,118,428	188,899,809	1,027,758	1,435,595	405,097	6,059	124,665
	18	Street Lighting E373	SCH RBP, LN 111	384,376,038	23,762,441	213,531	354,590	186	3	28,223
	19	Asset Retirement Obligations E374	SCH RBP, LN 113	37,978,123	19,191,702	150,154	257,360	0	0	26,239
	20	Other Distribution and Unallocated Plant	SCH RBP, LN 117	37,976,123	19,191,702	150,154	257,300	0	0	20,239
	21	Total Distribution Plant	SCH RBP, LN 117	7,963,737,430	4,044,811,744	35,677,218	58,974,694	435,219	6,509	4,704,341
	22	General Plant E389-E399	SCH RBP, LN 129	174,169,394	87,188,766	783.484	1,301,057	681	10	103.554
	23	Common Plant C389-C399	SCH RBP, LN 141		56,333,702	401,631	511,216		287	38,016
	23 24			82,812,853				21,354		
		Intangible Plant E301-E303, E399, C303-C39		96,046,843	75,948,534	486,636	516,086	39,337	528	35,665
	25	Total Plant in Service	SCH RBP, LN 21	8,316,766,520	4,264,282,745	37,348,969	61,303,053	496,592	7,334	4,881,577
	26	Lance Danner for Dannerickian and Americation	COLLDDD IN 00	0.440.500.000	4 000 044 004	40.050.000	47 004 545	CO 570	005	4 202 474
	27	Less: Reserve for Depreciation and Amorization	SCH RBD, LN 93	2,413,592,020	1,233,214,981	10,353,800	17,631,545	68,572	995	1,383,471
	28	Disa Bata Basa Addition								
	29	Plus: Rate Base Additions	0011000 11110	500 100 710		0.407.475		=0.044		000 454
	30	Working Capital	SCH RBO, LN 10	530,426,713	284,035,513	2,137,175	3,687,004	72,811	1,037	292,154
	31	Plant Held for Future Use	SCH RBO, LN 12	1,730,786	887,431	7,773	12,758	103	2	1,016
	32	Capital Stimulus	SCH RBO, LN 13	0	0	0	0	0	0	0
	33	Plus: Rate Base Deductions		/						
	34	Customer Advances	SCH RBO, LN 20	(25,912,329)	(13,900,790)	(114,694)	(183,402)	(3,149)	(45)	(14,572)
	35	Unbilled Revenue	SCH RBO, LN 21	0	0	0	0	0	0	0
	36	Deferred Income Taxes and Credits	SCH RBO, LN 31	(1,784,418,680)	(914,919,258)	(8,012,177)	(13,152,561)	(106,345)	(1,571)	(1,047,287)
	37									
	38									
		TOTAL RATE BASE		4,625,000,989	2,387,170,660	21,013,245	34,035,307	391,441	5,762	2,729,417
	40									
	41									
	42									
	43									
	44									
	45									
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	47									
	48									

LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltag
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 SUN	MMARY OF RESULTS									
	/ELOPMENT OF RETURN	Sub-Schedule Ref								
3										
	ΓE BASE									
	ant in Service									
	Production Plant E310-E346	SCH RBP, LN 8	0	0	0	0	0	0	0	
8	Transmission Plant E350-E359 Distribution Plant	SCH RBP, LN 16	0	0	0	0	0	0	0	
9	Land & Structures E360-E361	SCH RBP, LN 26	4,284,107	10,327	1,334,572	49,747,742	48,214,277	11,114,934	8,189,325	112
10	Station Equipment E362	SCH RBP, LN 32	0	0	0	232,332,967	246,504,694	61,299,536	41,361,508	
11	Poles, Towers, and Fixtures E364	SCH RBP, LN 41	10,114,949	91,195	2,684,420	141,471,808	131,674,823	32,228,748	46,092,576	
12	OH Conductors and Devices E365	SCH RBP, LN 60	5,790,095	162,421	7,988,872	350,381,017	338,935,344	83,068,295	62,120,847	
13	UG Conductors E366	SCH RBP, LN 67	2,269,073	61,507	927,575	94,792,280	88,122,390	21,542,725	18,258,747	
14	UG Conduits and Devices E367	SCH RBP, LN 83	6,097,643	165,286	2,492,657	254,733,756	236,809,869	57,891,415	49,066,435	
15	Line Transformers E368	SCH RBP, LN 88	4,796,172	218,606	2,089,336	216,746,038	223,618,156	0	0	
16	Services E369	SCH RBP, LN 93	0	0	0	161,305,302	10,735,552	952,701	533,134	45
17 18	Meters E370 Street Lighting E373	SCH RBP, LN 103	0	0	0 75 170 077	52,615,711 9,354,774	9,165,074 8,254,817	3,138,831 1,672,494	3,849,070	450
19	Asset Retirement Obligations E374	SCH RBP, LN 111 SCH RBP, LN 113	264,137,336 509,488	4,427 4,593	75,179,077 135,214	7,125,908	6,632,435		1,413,440 2,321,674	
20	Other Distribution and Unallocated Plant	SCH RBP, LN 117	0 509,466	4,593	135,214	7,125,906	0,032,435	1,623,356 0	2,321,074	
	Total Distribution Plant	SCH RBP, LN 119	297,998,862	718,362	92,831,724	1,570,607,304	1,348,667,431	274,533,034	233,206,756	564
	General Plant E389-E399	SCH RBP, LN 129	6.738.264	16,243	2.099.084	34.324.387	30.288.440	6.136.687	5.186.170	20-
	Common Plant C389-C399	SCH RBP, LN 141	1,289,153	4,411	727,273	14,419,020	6,856,066	1,235,344	971,776	3
	Intangible Plant E301-E303, E399, C303-C39		125,193	2,701	638.685	15,424,028	2,535,941	228,544	59,143	į
	tal Plant in Service	SCH RBP, LN 21	306,151,473	741,717	96,296,765	1,634,774,739	1,388,347,878	282,133,610	239,423,845	576
26	tai i lait iii Goivide	CONTROL , EN ET	000,101,110	7-11,7-17	00,200,700	1,00-1,77-1,700	1,000,017,070	202,100,010	200,120,010	011
	ss: Reserve for Depreciation and Amorization	SCH RBD, LN 93	75,062,563	203,390	24,044,424	487,877,376	406,063,147	86,724,935	70,914,659	48
	us: Rate Base Additions									
30	Working Capital	SCH RBO, LN 10	15,651,658	183,394	6,236,885	98,495,054	87,560,573	18,408,447	13,603,525	61
31	Plant Held for Future Use	SCH RBO, LN 12	63,713	154	20,040	340,210	288,926	58,714	49,826	0
32	Capital Stimulus	SCH RBO, LN 13	0	0	0	0	0	0	0	
	us: Rate Base Deductions	0000, 20	v	· ·	· ·	ŭ	· ·	v	v	
34	Customer Advances	SCH RBO, LN 20	(906,403)	(7,463)	(321,926)	(4,850,864)	(4,110,723)	(822,280)	(672,552)	(3
35	Unbilled Revenue	SCH RBO, LN 21	0	0	0	0	0	0	0	,
36	Deferred Income Taxes and Credits	SCH RBO, LN 31	(65,650,015)	(159,109)	(20,650,691)	(350,787,983)	(297,887,889)	(60,546,642)	(51,373,839)	(123
37 38										
	TAL RATE BASE		180,247,863	555,304	57,536,649	890,093,779	768,135,618	152,506,913	130,116,145	462
40			100,2 11,000	000,00.	0.,000,0.0	000,000,110	. 00, .00,0.0	.02,000,0.0	100,110,110	.02
41										
42										
43										
44										
45										
46										
47										

94 95 96

S S S

				12 MONTHO LINE	ING DECEMBER.	31, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
СН	LINE		ALLOCATION	Total						
0.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	49	SUMMARY OF RESULTS								
		DEVELOPMENT OF RETURN	Sub-Schedule Ref							
	51									
	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
	53									
	54	OPERATING REVENUES								
	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
	56	Other Operating Revenues	SCH REV, LN 14	11,999,506	4,393,082	36,247	57,961	995	14	10,262
	57		SCH REV, LN 19	0	0	0	0	0	0	0
	58	Less: Provisions for Rate Refunds	SCH REV, LN 21	0	0	0	0	0	0	0
	59	TOTAL OPERATING REVENUES	•	1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301	746,382
	60			,,,-	,,-	-,,	-,- ,	,	,	-,
	61	OPERATING EXPENSES								
	62	Operation and Maintenance Expense								
	63	Production Expense	SCH E, LN 6	0	0	0	0	0	0	0
	64	Transmission Expense	SCH E, LN 10	0	0	0	0	0	0	0
	65	Distribution Expense	SCH E, LN 51	176,531,769	83,811,127	613,468	1,158,663	29,076	435	99,110
	66		SCH E, LN 74	92,717,290	73,400,830	470,465	497,858	38,844	523	34,892
	67	Customer Service & Information Expense	SCH E, LN 94	3,130,476	2,432,156	15,184	17,072	900	11	1,089
	68		SCH E, LN 107	1,072,673	817,665	5,004	5,826	176	2	296
	69		SCH E, LN 126	136,868,364	79,157,936	605,472	922,949	26,740	380	73,844
	70		SCH E, LN 128	410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,231
	71		SCH DE, LN 10	211,611,162	108,440,446	950,455	1,560,324	12,230	181	124,248
	72		SCH DE, LN 27	11,734,794	7,004,128	51,516	64,962	2,717	37	4,598
	73		SCH EO, LN 10	23,462,062	13,075,242	102,301	157,689	3,939	56	12,562
	74		SCH EO, LN 37	(63,355,039)	(35,320,084)	(278,390)	(426,797)	(10,035)	(142)	(33,803)
	75		SCH TI, LN 75	60,684,063	31,233,685	274,211	446,749	4,684	69	35,758
	76		SCH TI, LN 81	167,422,374	86,277,299	757,811	1,231,994	13,841	204	98,751
	77		SCH TI, LN 153	75,654,987	38,229,629	341,321	565,684	3,047	46	45,040
	78		SCH TI, LN 155	0	0	0	0	0	0	0
	79		SCH TI, LN 156	0	Ō	Ö	Ō	Ö	Ō	Ö
	80	TOTAL OPERATING EXPENSES	,	897,534,974	488,560,062	3,908,817	6,202,972	126,160	1,801	496,385
	81			, ,-	,,	-,,-	-, - ,-	-,	,	,
	82	OPERATING INCOME (RETURN)	•	423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
		Plus Operating Income Adjustment	SCH TI, LN 157	0	0	0	0	0	0	0
		TOTAL NET OPERATING INCOME		423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
	85			,,	,,	.,	-,,	,		,
	86	RATE OF RETURN ON RATE BASE (PRESEN	T)	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
		INDEX RATE OF RETURN (PRESENT)	,	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	88	,								
	89									
	90									
	91									
	92									
	93									
3	94									

SUB-		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)
S	49	SUMMARY OF RESULTS									
S		DEVELOPMENT OF RETURN	Sub-Schedule Ref								
Š	51										
S	52	RATE BASE	SCH RBO, LN 36	221,949,652	654,656	70,544,023	1,105,431,013	952,884,346	189,829,404	161,978,021	547,516
S	53										
S		OPERATING REVENUES									
S	55	Rate Revenues from Customers	SCH REV, LN 7	45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
S	56	Other Operating Revenues	SCH REV, LN 14	286,451	2,359	233,164	3,106,318	2,783,480	592,434	489,042	7,697
S	57	Revenues from Other Sources	SCH REV, LN 19	0	0	0	0	0	0	0	0
S S	58	Less: Provisions for Rate Refunds	SCH REV, LN 21	0	0	0	0	0	0		0
S	59 60	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
S		OPERATING EXPENSES									
S	62										
S	63	Production Expense	SCH E, LN 6	0	0	0	0	0	0	0	0
Š	64	Transmission Expense	SCH E, LN 10	0	0	Ō	Ō	0	0	0	0
S	65	Distribution Expense	SCH E, LN 51	6,696,668	263,788	3,203,927	30,559,452	37,622,973	7,328,012	5,086,754	58,315
S	66	Customer Accounts Expense	SCH E, LN 74	115,469	2,551	612,461	14,765,595	2,493,120	223,026	56,052	5,603
S	67	Customer Service & Information Expense	SCH E, LN 94	8,273	186	35,772	564,265	49,963	4,395	936	274
S	68	Sales Expense	SCH E, LN 107	3,580	81	14,925	210,138	13,476	1,174	218	112
S	69	Administrative and General Expense	SCH E, LN 126	4,563,018	12,906	1,642,285	24,863,053	18,030,352	3,929,076	3,027,327	13,026
S S	70 71	Total Operation and Maintenance Expense Depreciation Expense	SCH E, LN 128 SCH DE, LN 10	11,387,008	279,512	5,509,370	70,962,503	58,209,885	11,485,684	8,171,287	77,329
S	71		SCH DE, LN 10 SCH DE, LN 27	7,800,170 69,322	18,899 1,724	2,453,702 66,989	41,592,397 2,049,749	35,363,059 1,492,044	7,184,899 388,560	6,095,950 503,286	14,202 35,160
S	73		SCH EO, LN 10	786,483	1,724	274,281	4,256,521	3,569,747	684,147	535,187	2,045
S	74		SCH EO, LN 37	(2,025,641)	(5,239)	(715,180)	(11,590,895)	(9,538,963)	(1,869,008)	(1,527,601)	(13,260)
S	75		SCH TI, LN 75	2,324,500	6,945	740,170	11,749,485	10,116,826	2,024,556	1,720,894	5,532
Š	76		SCH TI, LN 81	6,481,456	20,349	2,070,552	32,277,010	27,892,550	5,557,607	4,726,552	16,399
S	77	Provision for Deferred Income Taxes	SCH TI, LN 153	2,826,842	6,874	875,461	15,054,585	12,822,730	2,627,033	2,251,860	4,835
S	78	Income Taxes Deferred in Prior Years	SCH TI, LN 155	0	0	0	0	0	0	0	0
S	79	Investment Tax Credit Adjustement (Net)	SCH TI, LN 156	0	0	0	0	0	0	0	0
S		TOTAL OPERATING EXPENSES		29,650,140	330,925	11,275,344	166,351,355	139,927,878	28,083,477	22,477,416	142,242
S	81	ODED ATING INCOME (DETURN)		40 404 074	40.445	5 000 050	04 004 005	70.540.440	4.4.0.47.070	44.000.074	40.540
S S		OPERATING INCOME (RETURN) Plus Operating Income Adjustment	SCH TI, LN 157	16,424,274 0	48,445 0	5,220,258 0	81,801,895 0	70,513,442 0	14,047,376 0	11,986,374 0	40,516 0
S		TOTAL NET OPERATING INCOME	30H 11, LN 131	16,424,274	48,445	5,220,258	81,801,895	70,513,442	14,047,376	11,986,374	40,516
S	85	TOTAL NET OFERATING INCOME		10,424,274	40,443	5,220,256	61,001,093	70,313,442	14,047,376	11,900,374	40,510
Š		RATE OF RETURN ON RATE BASE (PRESEN	IT)	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
Š		INDEX RATE OF RETURN (PRESENT)	,	1.00	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 S	93										
S	94 95										
S	95 96										
O											

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				12 MONTHO LIND	ING DECEMBER.	J1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
S		EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref							
S	98									
S	99	DEVELOPMENT OF RETURN (EQUALIZED RA	ATE LEVELS)							
S	100									
S		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	102									
S		RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S	104									
S		RETURN (RATE BASE * 7.40% ROR)		423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
S	106									
S		PLUS:								
S		OPERATING EXPENSES								
S	109		SCH E, LN 128	410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,23
S	110		SCH DE, LN 10	211,611,162	108,440,446	950,455	1,560,324	12,230	181	124,248
S	111	Amortization Expense	SCH DE, LN 27	11,734,794	7,004,128	51,516	64,962	2,717	37	4,598
S	112		SCH EO, LN 10	23,462,062	13,075,242	102,301	157,689	3,939	56	12,562
S	113		SCH EO, LN 37	(63,355,039)	(35,320,084)	(278,390)	(426,797)	(10,035)	(142)	(33,803
S	114		CALCULATED	228,106,438	117,510,984	1,032,021	1,678,743	18,525	273	134,509
S	115		SCH TI, LN 153	75,654,987	38,229,629	341,321	565,684	3,047	46	45,040
S S	116		SCH TI, LN 155	0	0	0	0	0	0	(
	117		SCH TI, LN 156	0	0	0	0	0	0	(
S		TOTAL OPERATING EXPENSES		897,534,974	488,560,062	3,908,817	6,202,972	126,160	1,801	496,385
S	119									
S		EQUALS TOTAL COST OF SERVICE		1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301	746,382
S	121	. ===								
S		LESS:	0011 051/11111	44 000 500	4 000 000	0004=	== 004			40.000
S	123		SCH REV, LN 14	11,999,506	4,393,082	36,247	57,961	995	14	10,262
S	124		SCH REV, LN 19	0	0	0	0	0	0	C
S	125		SCH REV, LN 21	0	0	0	0	0	0	C
S		EQUALS:		1 000 000 010	700 044 000	F 700 000	0.004.770	450.050	0.007	700 400
S		BASE RATE SALES @ EQUALIZED ROR 7.40	17/0	1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120
S	128			(0)	(0)			(0)	(0)	
S		TOTAL COST OF SERVICE INCREASE/DECR		(0)	(0)	0	0	(0)	(0)	(
S		REVENUE INCREASE TO RETAIL REVENUES	5 (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.009
S	131									
S	132									
S	133									
0	121									

134 135

142 143 144

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# EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 6 of 70

				12 WONTH	S ENDING DE	CEMBER 31, 20	010				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	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)
8	97 98		Sub-Schedule Ref								
3	98	DEVELOPMENT OF RETURN (EQUALIZED R	ATE I EVEL EV								
3	100		AIL LLVLLO								
3		RATE BASE	SCH RBO, LN 36	221,949,652	654,656	70,544,023	1,105,431,013	952,884,346	189,829,404	161,978,021	547,516
3	102		.,	,,	,,,,,,	-,- ,-	,, - ,-	, , , , , ,	,,-	- ,,-	,- ,-
3	103	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
3	104										
3		RETURN (RATE BASE * 7.40% ROR)		16,424,274	48,445	5,220,258	81,801,895	70,513,442	14,047,376	11,986,374	40,516
3	106										
3		PLUS:									
S S		OPERATING EXPENSES	SCH E. LN 128	44 207 000	070 540	F F00 070	70.000.500	E0 000 00E	44 405 004	0.474.007	77 000
;	109 110		SCH E, LN 128 SCH DE, LN 10	11,387,008 7.800.170	279,512 18,899	5,509,370 2,453,702	70,962,503 41,592,397	58,209,885 35,363,059	11,485,684 7,184,899	8,171,287 6,095,950	77,329 14.202
) }	111	•	SCH DE, LN 27	69,322	1,724	66,989	2,049,749	1,492,044	388,560	503,286	35,160
;	112		SCH EO, LN 10	786,483	1,862	274,281	4,256,521	3,569,747	684,147	535,187	2,045
S	113		SCH EO, LN 37	(2,025,641)	(5,239)	(715,180)	(11,590,895)	(9,538,963)	(1,869,008)	(1,527,601)	(13,260
3	114		CALCULATED	8,805,955	27,294	2,810,722	44,026,495	38,009,377	7,582,162	6,447,447	21,930
3	115	Provision for Deferred Income Taxes	SCH TI, LN 153	2,826,842	6,874	875,461	15,054,585	12,822,730	2,627,033	2,251,860	4,835
3	116		SCH TI, LN 155	0	0	0	0	0	0	0	0
3	117		SCH TI, LN 156	0	0	0	0	0	0	0	0
3		TOTAL OPERATING EXPENSES		29,650,140	330,925	11,275,344	166,351,355	139,927,878	28,083,477	22,477,416	142,242
3	119			40.074.444	070.070	10 105 000	0.10.150.050	010 111 010	10 100 050	0.1.100.700	100 750
	120 121	EQUALS TOTAL COST OF SERVICE		46,074,414	379,370	16,495,602	248,153,250	210,441,319	42,130,853	34,463,790	182,758
S S		LESS:									
3	123		SCH REV. LN 14	286,451	2,359	233,164	3,106,318	2,783,480	592,434	489,042	7,697
3	124	1 0	SCH REV. LN 19	0	2,559	200,104	0,100,510	2,703,400	0	0	0,007
ŝ	125		SCH REV, LN 21	ő	Ö	Ö	0	0	0	0	0
3		EQUALS:									
3		BASE RATE SALES @ EQUALIZED ROR 7.40	0%	45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
3	128										
3		TOTAL COST OF SERVICE INCREASE/DECR		0	(0)	(0)	0	0	0	0	(0)
3		REVENUE INCREASE TO RETAIL REVENUES	S (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	131										
3	132										
3	133										

				12 WONTHS END	ING DECEMBER 3	11, 2010				
	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total						
).	NO.	DESCRIPTION	BASIS	Company (1)	RS (2)	(3)	(4)	WH (5)	WHS (6)	HS (7)
				(1)	(2)	(3)	(4)	(5)	(0)	(7)
3P		DEVELOPMENT OF RATE BASE								
3P	2									
P P		ELECTRIC PLANT IN SERVICE								
P P	4	PRODUCTION PLANT								
•	6	E304-E346 - Production Plant	not used	0	0	0	0	0	0	0
	7	Not Used	not_used	0	0	0	0	0	Ö	0
	8	TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0
	9									
		TRANSMISSION PLANT								
	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0
	12	E352 Structures & Improvements	not_used not_used	0	0	0	0	0	0	0
	13 14	E353 Station Equipment E354/E355 Towers and Fixtures	not_used not_used	0	0	0	0	0	0	0
	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0
		TOTAL TRANSMISSION PLANT	not_uoou	Ö	Ő	ő	Ö	ő	ő	ő
	17									
		DISTRIBUTION PLANT								
	19	E360-E361 Land & Structures								
	20	E360 - Headquarters related	DISTPLT	14,025,645	7,123,677	62,834	103,866	767	11	8,285
	21 22	- Direct - HTS-HV - Direct - HEP	DIR_HTSHV_03	104,582 0	0	0	0	0 0	0	0
	23	- Direct - HEP - Substation related	DIR_HEP_03 E362PLT	33,253,709	14,790,213	77,127	262,700	0	0	16,715
	24	E361 - Headquarters related	DISTPLT	100,463,045	51,025,553	450,070	743,969	5,490	82	59.346
	25	- Substation related	E362PLT	91,626,907	40,752,793	212,515	723,841	0, 100	0	46,056
	26	Total Accounts E360-E361		239,473,888	113,692,236	802,547	1,834,376	6,257	94	130,401
	27									
	28	E362 - Station Equipment								
	29	Switching Stations	CP_SUBT_05	233,983,821	89,124,226	464,760	1,583,002	0	0	100,721
	30	H Class Substations	CP_PRI_05	833,947,811	385,858,480	2,012,153	6,853,519	0	0	436,067
	31 32	4 kV Class Substations Total Account E362	CP_PRI_05	0 1,067,931,632	0 474,982,706	0 2,476,912	0 8,436,520	0 0	0	0 536,788
	33	Total Account E302		1,007,931,032	474,962,700	2,470,912	0,430,320	U	U	550,766
	34	E364 - Poles Towers & Fixtures								
	35	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	0	0	0	0	0	0
	36	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	0	0	0	0	0	0
	37	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0
	38	Subtransmission lines	SUBTRANSLINES	81,548,855	24,072,961	125,534	427,578	0	0	27,205
	39	Primary lines	PRIMARYLINES	347,103,474	181,982,015	1,314,388	2,622,872	0	0	238,865
	40 41	Secondary lines Total Account E364	SUMPK_SEC_04	315,406,565 753,985,879	174,961,021 381,015,997	1,541,110 2,981,032	2,058,953 5,109,403	0 0	0	254,859 520,929
	42	Total Account E304		133,963,619	361,013,997	2,961,032	5,109,405	U	U	320,929
	43									
	44									
	45									
	46									
	47									
	48									

				12 WONT	13 ENDING DEC	SCIVIDEIX 31, 20	110				
SUB- SCH NO.	LINE NO.	COS Test Year - 12 Months Actual 2016  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		PRODUCTION PLANT									
RBP	6		not_used	0	0	0	0	0	0	0	0
RBP	7		not_used	0	0	0	0	0	0	0	0
RBP		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
RBP	9										
RBP RBP		TRANSMISSION PLANT		0	0	0	0	0	0	0	0
RBP	11 12		not_used not_used	0	0	0	0	0	0	0	0
RBP	13	·	not_used	0	0	0	0	0	0	0	0
RBP	14		not_used	0	0	0	0	0	0	0	0
RBP	15		not used	0	0	0	0	0	0	0	0
RBP		TOTAL TRANSMISSION PLANT	not_useu	0	0	0	0	0	0	0	0
RBP	17			•	•	-	-	•	-	•	•
RBP		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		DIR_HEP_03	0	0	0	0	0	0	0	0
RBP	23		E362PLT	0	0	0	7,234,483	7,675,768	1,908,771	1,287,932	0
RBP	24		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		E362PLT	0	0	0	19,933,815	21,149,727	5,259,407	3,548,754	0
RBP	26			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 RBP	28 29		CP SUBT 05	0	0	0	43,594,210	46,253,347	11,502,048	41,361,508	0
RBP	30		CP_SUBI_U5 CP_PRI_05	0	0	0	43,594,210 188,738,757	200,251,347	49,797,489	41,361,508	0
RBP	31	4 kV Class Substations	CP_PRI_05 CP_PRI_05	0	0	0	100,730,737	200,251,347	49,797,409	0	0
RBP	32		CF_FRI_05	0	0	0	232,332,967	246,504,694	61,299,536	41,361,508	0
RBP	33			O .	O	O	202,002,001	240,304,034	01,233,330	41,501,500	0
RBP	34	E364 - Poles Towers & Fixtures									
RBP	35		DIR BPL 02	8,114,160	0	0	0	0	0	0	0
RBP	36		DIR PSAL 02	0	0	1,812,825	0	0	0	0	0
RBP	37		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		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 RBP	46 47										
RBP	47										
NDF	48										

				12 MONTHS END	ING DECEMBER	31, 2016				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP	49	ELECTRIC PLANT IN SERVICE CONTINUED								
RBP	50									
RBP		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	FOOD Live Transferred								
RBP	85	E368 - Line Transformers	LATREDAD 04	4 400 500 000	740 440 400	44 000 070	40.074.040			000 005
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 88	Not Used Total Account E368	not_used	0	740 440 460	0	0	0 0	0	0
RBP		Total Account E368		1,183,522,232	710,448,469	11,639,072	13,074,318	U	U	892,065
RBP	89 90	FOCO Comings								
RBP	91	E369 - Services Basic portion (minimum size)	SERVICESMIN 03	489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	0
RBP	92	Excess portion	SERVICESEXC 04	469,307,139	0 0	2,033,609	3,173,933	23,039	0	0
RBP	93	Total Account E369	SERVICESEAC_04	489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	0
RBP	94	Total Account Loud		403,301,133	310,140,034	2,000,009	3,173,333	23,039	554	U
RBP	94 95									
RBP	95 96									
NDP	90									

				12 MONTE	13 ENDING DE	SCIVIDER 31, 20	710				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	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)
	40	ELECTRIC DI ANTIN CERVICE CONTINUER									
RBP RBP		ELECTRIC PLANT IN SERVICE CONTINUED									
	50	DICTRIPLITION DI ANT CONTINUED									
RBP RBP	52	DISTRIBUTION PLANT CONTINUED 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	2,220,025	0	6,436,532	0	0	0	0	0
RBP	55	Direct - HTS-HV	DIR HTSHV 03	0	0	0,430,332	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	00,000,000	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 RBP	74 75	367.1 - Conventional UG 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	21,461,936	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	30WI K_3LC_04	1,304,720	03,331	055,007	00,700,300	70,110,330	10,555,547	23,730,993	U
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										
RBP	90	E369 - Services	055)//0501/11/-	_	_	_	404 005 055	40 705 555	050 55	=00 ·-·	_
RBP	91	Basic portion (minimum size)	SERVICESMIN_03	0	0	0	161,305,302	10,735,552	952,701	533,134	0
RBP	92	Excess portion	SERVICESEXC_04	0	0	0	0	0	0	522.424	0
RBP	93	Total Account E369		0	0	0	161,305,302	10,735,552	952,701	533,134	0
RBP RBP	94 95										
RBP	95 96										
NDF	90										

				12 WONTHS END	ING DECEMBER	31, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE	DESCRIPTION	ALLOCATION	Total	<b>D</b> O	DUO	DIM	14/11	W// 10	0
NO.	NO.	DESCRIPTION	BASIS	Company	RS (2)	(3)	(4)	WH (5)	WHS (6)	HS (7)
				(1)	(2)	(3)	(4)	(5)	(6)	(1)
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	(
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	(
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	(
RBP	109	PSAL luminaires & poles	DIR_PSAL_02	74,606,993	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	F0=1 4 1 B 1 1 1 0 1 1 1	Foo (D) T	07.070.400	40 404 700	450.454	0== 000			
RBP	113	E374 - Asset Retirement Obligations	E364PLT	37,978,123	19,191,702	150,154	257,360	0	0	26,239
RBP RBP	114	Other Distribution and Unallocated Plant								
RBP	115 116	Not Used	not used	0	0	0	0	0	0	(
RBP	117	Total Other Plant and Unallocated Plant	not_used	0	0	0	0	0	0	(
RBP	118	Total Other Flant and Orlanocated Flant		U	U	U	U	U	U	•
RBP		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	TOTAL DIGITALDOTTON LANT		7,500,757,400	4,044,011,744	33,077,210	30,37 4,034	400,210	0,505	4,704,541
RBP		GENERAL AND COMMON PLANT								
RBP	122	E390-E398 GENERAL PLANT								
RBP	123	Meter Related	METERPLT	0	0	0	0	0	0	C
RBP	124	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	Ċ
RBP	125	Substation Related	E362PLT	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	(
RBP	128	Unassigned	GENPLT	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	130									
RBP	131	C389-C399 COMMON PLANT								
RBP	132	Not Used	not_used	0	0	0	0	0	0	C
RBP	133	Meter Plant Related	METERPLT	0	0	0	0	0	0	(
RBP	134	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	(
RBP	135	Not Used	not_used	0	0	0	0	0	0	(
RBP	136	Customer Service Related	CUSTSVSX	41,726,451	33,013,200	211,423	224,170	17,302	232	15,664
RBP	137	Distribution Delivery Related	DISTPLTXMTR	25,764,022	12,897,405	115,897	192,459	101	2	15,318
RBP RBP	138 139	Service & Support Related Unassigned	UTILWORK_04 COMPLT	0 15,322,380	0 10,423,097	0 74,311	0 94,587	0 3,951	0 53	7,03 <sup>4</sup>
				, ,	10,423,097	74,311	94,567	3,951	0	7,034
RBP RBP	140 141	Not Used Total Accounts C389-C399	not_used	0 82,812,853	56,333,702	401,631	511,216	21,354	287	38,016
וטו	142	Total Accounts 0303-0333		02,012,000	30,333,702	401,031	311,210	21,004	201	30,010
QRD										
RBP RBP	143	TOTAL GENERAL AND COMMON PLANT		256,982,247	143,522,468	1,185,115	1,812,274	22,035	297	141,570

				12 MONT	19 ENDING DE	CLIVIDER 31, 2	.010				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	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)
RBP	07	ELECTRIC DI ANT IN SERVICE CONTINUED									
RBP	97 98	ELECTRIC PLANT IN SERVICE CONTINUED									
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 RBP	112 113	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	E374 - Asset Retirement Obligations	E304PL1	509,400	4,593	133,214	7,125,906	0,032,433	1,023,330	2,321,074	U
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 RBP	128 129	Unassigned Total Accounts E390-E398	GENPLT	6,738,264	0 16,243	0 2,099,084	0 34,324,387	0 30,288,440	0 6,136,687	5,186,170	0 2,566
RBP	130	Total Accounts E350-E350		0,730,204	10,243	2,033,004	34,324,307	30,200,440	0,130,007	3,100,170	2,300
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	ő	Ö	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
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	TOTAL CENEDAL AND COMMON DIANT		0.007.447	20.054	0.000.057	40.740.407	07.444.500	7 070 000	0.457.045	0.171
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										

						.,				
	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total						
	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Р	1	ELECTRIC PLANT IN SERVICE CONTINUED								
>	2	ELECTRIC PEANT IN SERVICE CONTINUED								
		INTANGIBLE PLANT - E301-E303								
	4	Customer Service Related	CUSTSVSX	17,913,634	14,172,937	90,766	96,239	7,428	100	6,725
	5	Not Used	not_used	0	0	0	0	0	0	0
	6	TOTAL INTANGIBLE PLANT	_	17,913,634	14,172,937	90,766	96,239	7,428	100	6,725
	7									
	8	C303 - INTANGIBLE PLANT								
	9	Not Used	not_used	0	0	0	0	0	0	0
	10	Meter Reading	MRCOST_07	1,681,224	1,314,333	8,548	8,930	245	3	221
	11	Customer Service Related	CUSTSVSX	76,362,033	60,416,234	386,917	410,245	31,664	425	28,666
	12	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
	13 14	C390.4 / C111.000 Capital Lease E399 Oth Tangible Plant	TOTPLT GENPLT	0	0	0 0	0	0	0	0
	15	E399.1 Asset Retirement Obligations	GENPLT	89,951	45,029	405	672	0	0	53
		TOTAL ACCOUNTS C303-C390.4,E399	GENFLI	78,133,209	61,775,596	395,870	419,847	31,909	428	28,941
	17	10171E7100001110 0000 0000.1,E000		70,100,200	01,110,000	000,070	110,011	01,000	120	20,011
		TOTAL INTANGIBLE PLANT		96,046,843	75,948,534	486,636	516,086	39,337	528	35,665
	19			,,-	-,,	,	,	,		,
	20									
	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
	22									
	23									
	24									
	25									
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				12 MONT	IS ENDING DE	CLIVIDLIN 31, 2	010				
SUB-		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)
RBP	1	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	2	ELECTRIC I EARLY IN CERTICE CONTINUED									
RBP	3	INTANGIBLE PLANT - E301-E303									
RBP	4	Customer Service Related	CUSTSVSX	23,127	512	121,153	2,865,101	475,294	42,504	10,651	1,098
RBP	5	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	6	TOTAL INTANGIBLE PLANT		23,127	512	121,153	2,865,101	475,294	42,504	10,651	1,098
RBP	7										
RBP	8	C303 - INTANGIBLE PLANT									
RBP	9	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	10	Meter Reading	MRCOST_07	0	0	0	327,881	18,927	1,684	412	40
RBP	11	Customer Service Related	CUSTSVSX	98,586	2,181	516,448	12,213,319	2,026,077	181,187	45,402	4,682
RBP	12	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
RBP	13	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
RBP	14	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
RBP	15	E399.1 Asset Retirement Obligations	GENPLT	3,480	8	1,084	17,727	15,643	3,169	2,678	1
RBP	16	TOTAL ACCOUNTS C303-C390.4,E399		102,066	2,189	517,532	12,558,927	2,060,647	186,040	48,492	4,723
RBP	17	TOTAL INTANIOUS E SI ANIT		405.400	0.704		45 404 000	0.505.044	000 = 44	=0.440	= 004
RBP	18	TOTAL INTANGIBLE PLANT		125,193	2,701	638,685	15,424,028	2,535,941	228,544	59,143	5,821
RBP	19										
RBP	20	TOTAL ELECTRIC DI ANTIN CERVICE		000 454 470	744 747	00 000 705	4 00 4 77 4 700	4 000 047 070	000 400 040	000 400 045	570.004
RBP		TOTAL ELECTRIC PLANT IN SERVICE		306,151,473	741,717	96,296,765	1,634,774,739	1,388,347,878	282,133,610	239,423,845	576,224
RBP	22										
RBP	23 24										
RBP RBP	24 25										
RDP	25										

				12 MONTHS END	ING DECEMBER 3	1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016	ALLOCATION	Takal						
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
NO.	NO.	DESCRIPTION	DAGIG	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				.,	. ,	. ,	. ,	( )	• •	` ,
RBD		LESS: DEPRECIATION RESERVE & AMORT								
RBD	2	FOOA FOOO INTANIOU E DI ANIT. DEGEDI/E								
RBD RBD	3		CUSTSVSX	1 014 460	902 622	E 140	5,450	421	6	381
RBD	4 5	Customer Service Related - Reserve Not Used	not used	1,014,460 0	802,622 0	5,140 0	5,450 0	421	6 0	301
RBD	6	Not used	not_used	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve	not_used	1,014,460	802,622	5,140	5.450	421	6	381
RBD	8	Total Accounts E301-E303 Neserve		1,014,400	002,022	3,140	3,430	421	U	301
RBD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not used	0	0	0	0	0	0	0
RBD	10			0	0	0	0	0	0	0
RBD	11	2000 2000 THURSONIOGICITY EART TRECENT	not_uoou	v	· ·	· ·	· ·	Ū	Ŭ	Ü
RBD		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	040.005
RBD	27 28	- All Other	E365PLT	481,324,266	242,199,344	1,750,428	3,488,917	0	0	318,005
RBD RBD	28 29	E366 UG Conduit - Rsrv - 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	ESOOPLI	210,304,779	113,509,126	090,120	1,519,676	3	U	155,263
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	2	200, 100,000	0,.0.,220	2,000,100	2,0.0,020	ŭ	· ·	.00,0.2
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		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	not_used	0	0	0	0	0	0	0
RBD	44	E373 Street Lighting - Rsrv								
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		89,885,515	5,556,796	49,934	82,920	43	1	6,600
RBD	48									

				12 WONT	IS ENDING DE	SEIVIDER 31, 20	10				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	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)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT									
RBD	2	LEGO. DEI REGIATION REGERVE & AMORT									
RBD		E301-E303 - INTANGILE 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	0,001	0	20,310	2,407	0	0
RBD	6	Not used	not used	0	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve	not_useu	1,310	29	6,861	162,252	26,916	2,407	603	62
RBD	8	Total Accounts E301 E303 Nescrive		1,510	25	0,001	102,232	20,510	2,407	003	02
RBD	9	E304-E346 - PRODUCTION PLANT - RESERV	/E not used	0	0	0	0	0	0	0	0
RBD	10	E350-E359 - TRANSMISSION PLANT - RESE		0	0	0	0	0	0	0	0
RBD	11	ESSO-ESSS - TRANSMISSION I EANT - RESE	ITV IIOI_useu	U	0	U	O	U	U	U	0
RBD		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	0,700	0	8.423.634	8.937.454	2.222.521	1,499,633	2,000
RBD	20	Total Accounts E360-E361	L30ZI L1	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	0,700	0	78,617,267	83,412,723	20,742,653	13,995,985	2,000
RBD	22	E364 Poles Towers and Fixtures Rsrv	L3021 L1	O	O	O	70,017,207	00,412,720	20,742,000	10,000,000	O
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	200-11-21	2,010,001	10,101	000,170	20,201,000	20,201,100	0,120,210	0,100,100	Ū
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	2000. 2.	.,000,010	,	2,.00,2	00, 100,020	00,00 .,002	22,00.,.00	,,	ŭ
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	20001 21	1,007,210	27,000	411,702	12,070,110	00,117,070	0,002,000	0,100,007	10
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
			_	04 707 050	4 005	47 500 407	0.407.504	4 000 074	204 400	220 520	404
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

#### EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 17 of 70

				12 WONTHS END	ING DECEMBER S	31, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE	DESCRIPTION	ALLOCATION BASIS	Total	RS	RHS	RLM	WH	WHS	HS
NO.	NO.	DESCRIPTION	BASIS	Company (1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1)	(2)	(3)	(4)	(3)	(0)	(1)
RBD	49	<b>DEPRECIATION RESERVE &amp; AMORT CONTIN</b>	IUED							
RBD	50	Other Plant Unallocated - Reserve								
BD	51	Not Used	not_used	0	0	0	0	0	0	0
BD	52	Not Used	not_used	0	0	0	0	0	0	0
BD	53	Total Other Plant Unallocated - Reserve		0	0	0	0	0	0	0
BD	54									
BD	55	Not Used	not_used	0	0	0	0	0	0	0
3D	56	Not Used	not used	0	0	0	0	0	0	0
BD	57	Not Used	not used	0	0	0	0	0	0	0
BD	58									
BD	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
3D	60				, , ,	, ,	, ,	,		
3D	61	GENERAL AND COMMON PLANT RESERVE								
3D	62	E390-E398 GENERAL PLANT - RESERVE								
3D	63	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
3D	64	Customer Service Related	CUSTSVSX	0	0	0	Ö	Ö	Ö	0
3D	65	Substation Related	E362PLT	0	0	0	0	0	Ö	0
3D	66	Distribution Delivery Related	DISTPLTXMTR	99,724,245	49,921,709	448,600	744,947	390	6	59,292
3D	67	Service & Support Related	UTILWORK_04	00,724,240	0	0	0	0	0	00,202
D	68	Unassigned	GENPLT	0	0	0	0	Ö	0	0
D	69	Total Accounts E390-E398 Reserve	CENT ET	99,724,245	49,921,709	448.600	744,947	390	6	59.292
D	70	10tal 71000anto 2000 2000 11000110		00,721,210	10,021,700	110,000	7 - 1 - 1 - 1 - 1 - 1	000	J	00,202
D	71	C389-C399 COMMON PLANT RESERVE								
D	72	Not Used	not used	0	0	0	0	0	0	0
D	73	Meter Plant Related	METERPLT	0	0	0	0	Ö	0	0
D	74	Meter Reading Related	MRCOST 07	0	0	0	0	0	0	0
BD	75	Not Used	not used	0	0	0	0	0	0	0
3D	76	Customer Service Related	CUSTSVSX	19,998,183	15,822,194	101,328	107,438	8,292	111	7,507
3D	77	Distribution Delivery Related	DISTPLTXMTR	7,123,512	3,566,013	32,044	53,213	28	0	4,235
BD	78	Sales and Service Dept. Related	UTILWORK 04	7,123,312	3,300,013	0	0 0	0	0	4,233
D	76 79	Unassigned	COMPLT	(325,456)	(221,393)	(1,578)	(2,009)	(84)	(1)	(149)
D	80	Not Used		(323,430)	(221,393)	(1,576)	(2,009)	(04)	0	(149)
D D	81	Total Accounts C389-C399 Reserve	not_used	26,796,239	19,166,814	131,794	158,642	8,236	111	11,593
	82	Total Accounts C369-C399 Reserve		20,790,239	19,100,014	131,794	130,042	0,230	111	11,595
3D	83	C303 - INTANGIBLE PLANT								
BD BD	84			0	0	0	0	0	0	0
		Not Used	not_used	-	-	-	-	-	0	-
BD	85	Meter Reading	MRCOST_07	460,221	359,787	2,340	2,445	67	1	61
3D	86	Customer Service Related	CUSTSVSX	27,102,979	21,443,378	137,328	145,607	11,238	151	10,174
BD	87	Distribution Related	INTANGPLT	0	0	0	0	0	0	0
3D	88	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0
BD	89	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0
3D	90	E399.1 Asset Retirement Obligations	GENPLT	89,951	45,029	405	672	0	0	53
3D	91	Total Accounts C303-C390.4,E399		27,653,151	21,848,195	140,072	148,724	11,306	152	10,288
D	92	TOTAL DEDDEOLATION DESERVE & AMOUNT		0 440 500 000	4 000 044 004	40.050.000	47.004.545	00 570	005	4 000 474
D	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
3D	94	NET EL FOTRIO DI ANTIN OFRIGE		E 000 474 500	0.004.007.70	00 005 466	10.074.500	400.000	0.000	0.400.460
D		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
BD	96									

				12 MONTE	19 ENDING DE	CEIVIDER 31, 20	010				
SUB-		COS Test Year - 12 Months Actual 2016	ALLOCATION					. 51		LITO	LITO
SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL -	LPL-	HTS - Subtransmission	HTS - High Voltage
NO.	NO.	DESCRIPTION	BASIS	(8)	(9)	(10)	(11)	Secondary (12)	Primary (13)	(14)	(15)
				(0)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBD	49	DEPRECIATION RESERVE & AMORT CONTIN	IUED								
RBD	50										
RBD	51		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	_	0	0	0	0	0	0	0	0
RBD	54										
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		70,868,305	192,060	22,433,059	459,073,971	386,211,580	82,847,319	67,705,518	43,640
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	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		3,858,131	9,300	1,201,873	19,653,129	17,342,265	3,513,686	2,969,447	1,469
RBD RBD	70 71	C389-C399 COMMON PLANT RESERVE									
			not used	0	0	0	0	0	0	0	0
RBD RBD	72 73	Meter Plant Related	not_used 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	(0,000)	0	(2,000)	0	(20,011)	(1,000)	(0,0.0)	0
RBD	81	Total Accounts C389-C399 Reserve		296,346	1,218	218,245	4,545,700	1,742,452	293,585	220,185	1.317
RBD	82			,	,	,	, ,	, ,	,	,	,
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		38,471	782	184,386	4,442,323	739,934	67,938	18,906	1,674
RBD	92										
RBD	93	TOTAL DEPRECIATION RESERVE & AMORT.	•	75,062,563	203,390	24,044,424	487,877,376	406,063,147	86,724,935	70,914,659	48,162
RBD	94										
RBD		NET ELECTRIC PLANT IN SERVICE		231,088,910	538,327	72,252,342	1,146,897,362	982,284,731	195,408,675	168,509,186	528,062
RBD	96										

				12 MONTHS LIND	ING DECEMBER	31, 2010				
UB-		COS Test Year - 12 Months Actual 2016								
	LINE	DECODURTION	ALLOCATION	Total	<b>DO</b>	DUO	DIM	14/11	14/110	
Ю.	NO.	DESCRIPTION	BASIS	Company	RS (8)	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BA	SF							
RBO	2									
ВО		PLUS: ADDITIONS TO RATE BASE								
BO	4									
BO	5	Working Capital								
ВО	6	Cash (lead/lag)	EXPENDITURES	424,074,971	227,085,758	1,708,666	2,947,751	58,213	829	233,576
ВО	7	Materials and Supplies	EXPENDITURES	105,167,814	56,315,780	423,738	731,023	14,436	206	57,925
ВО	8	-1 -2	EXPENDITURES	1,183,928	633,976	4,770	8,230	163	2	652
ВО	9	Working Funds	EXPENDITURES	0	0	0	0	. 0	0	
ВО	10			530,426,713	284,035,513	2,137,175	3,687,004	72,811	1,037	292,154
ВО	11		DISTPLT	727,473,722	369,486,599	3,259,053	5,387,237	39,757	595	429,733
ВО		Plant Held for Future Use	TOTPLT	1,730,786	887,431	7,773	12,758	103	2	1,016
30		Capital Stimulas Adjust	DISTPLT	0	0	0	0	0	0	()
ВО		Net Plant Adds - General & Other	TOTPLTNET	369,894,808	189,927,679	1,691,526	2,736,471	26,820	397	219,192
BO BO	16	TOTAL ADDITIONS TO RATE BASE		1,629,526,029	844,337,222	7,095,526	11,823,469	139,491	2,030	942,096
BO BO	17									
BO		PLUS: DEDUCTIONS TO RATE BASE								
BO	19	FEGS. DEDUCTIONS TO RATE BASE								
BO	20	Customer Advances for Construction	REVREQ	(25,912,329)	(13,900,790)	(114,694)	(183,402)	(3,149)	(45)	(14,572
30	21	Unbilled Revenue	TOTREV	(23,312,323)	(13,300,730)	(114,034)	(100,402)	(5,145)	0	(14,572
ВО	22		TOTALEV	v	Ü	· ·	· ·	Ü	Ū	·
BO	23		TOTPLT	(217,751,897)	(111,648,638)	(977,881)	(1,605,054)	(13,002)	(192)	(127,811
ВО	24		TOTPLT	61,094,343	31,325,101	274,363	450,328	3,648	54	35,860
ВО	25		TOTPLT	13,137,463	6,736,014	58,998	96,837	784	12	7,711
ВО	26	3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0	0
ВО	27	Computer Software	INTANGPLT	0	0	0	0	0	0	C
ВО	28		TOTPLTNET	(477,359)	(245,107)	(2,183)	(3,531)	(35)	(1)	(283
ВО	29		TOTPLTNET	16,262,322	8,350,118	74,367	120,308	1,179	17	9,637
30	30	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,656,683,553)	(849,436,746)	(7,439,841)	(12,211,448)	(98,920)	(1,461)	(972,401
30	31	Total Deferred Income Taxes and Credits		(1,784,418,680)	(914,919,258)	(8,012,177)	(13,152,561)	(106,345)	(1,571)	(1,047,287
ВО	32									
30		TOTAL DEDUCTIONS TO RATE BASE		(1,810,331,009)	(928,820,048)	(8,126,871)	(13,335,963)	(109,494)	(1,616)	(1,061,859
ВО	34									
BO BO	35	TOTAL RATE BASE		F 700 000 F40	0.040.504.007	05 000 000	40.450.044	450.047	0.754	2 270 242
BO BO	36	TOTAL RATE BASE		5,722,369,519	2,946,584,937	25,963,823	42,159,014	458,017	6,754	3,378,343
BO BO	38									
BO BO	39									
BO	40									
BO	41									
BO	42									
BO	43									
ВО	44									
ВО	45									
ВО	46									
во	47									
RBO	48									

				12 WONTH	S ENDING DE	CEIVIDER 31, 2	010				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	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)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BA	ASE								
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 RBO	7 8	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	9	Prepayments Working Funds	EXPENDITURES EXPENDITURES	34,935 0	409 0	13,921 0	219,844 0	195,438 0	41,088 0	30,363	137 0
RBO	10		EXPENDITORES	15,651,658	183,394	6,236,885	98,495,054	87,560,573	18,408,447	13,603,525	61,483
RBO		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		Plant Held for Future Use	TOTPLT	63,713	154	20,040	340,210	288,926	58,714	49,826	120
RBO		Capital Stimulas Adjust	DISTPLT	0	0	0	0	0	0	0	0
RBO		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		PLUS: DEDUCTIONS TO RATE BASE									
RBO RBO	19 20	Customer Advances for Construction	REVREQ	(006.403)	(7.462)	(224.026)	(4.950.964)	(4 110 700)	(000 000)	(C70 FE0)	(2.465)
RBO	21	Customer Advances for Construction Unbilled Revenue	TOTREV	(906,403) 0	(7,463)	(321,926)	(4,850,864) 0	(4,110,723) 0	(822,280)	(672,552)	(3,465)
RBO	22		TOTKEV	U	U	U	U	U	U	U	U
RBO	23		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		TOTPLT	2,248,966	5,449	707,389	12,008,933	10,198,699	2,072,532	1,758,790	4,233
RBO	25		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		TOTPLTNET	(18,687)	(44)	(5,843)	(92,744)	(79,432)	(15,802)	(13,626)	(43)
RBO	29		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 Total Deferred Income Taxes and Credits	TOTPLT	(60,984,772)	(147,749)	(19,182,127)	(325,643,917)	(276,556,170)	(56,200,461)	(47,692,760)	(114,783)
RBO RBO	31 32	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		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	TOTAL DEDOCTIONS TO RATE BASE		(00,550,417)	(100,572)	(20,372,017)	(555,656,647)	(301,330,011)	(01,300,322)	(32,040,332)	(120,700)
RBO	35										
RBO	36			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 RBO	43 44										
RBO	44 45										
RBO	46										
RBO	47										
RBO	48										

REV 48

		000 Test Vess 40 Meetles Astes 0040				,				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
	140.	DECORN HON	DAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				( )	( )	ζ-,	( )	(-)	(-)	` '
EV		OPERATING REVENUES								
EV	2									
ΕV		SALES REVENUES								
ΕV	4			1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,12
EV		Not Used	not_used	0	0	0	0	0	0	
EV	6		not_used	0	0	0	0 004 770	0	0	700.40
EV	8	TOTAL SALES OF ELECTRICITY		1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,12
REV		OTHER OPERATING REVENUES								
EV	10		REVLATEP	3,786,715	0	0	0	0	0	5,62
REV	11		TOTREV	8,212,791	4,393,082	36,247	57,961	995	14	4,64
REV		Not Used	not_used	0,212,791	4,393,062	0	0	993	0	4,04
REV	13		not used	0	0	0	0	0	0	
REV		TOTAL OTHER OPERATING REV	not_useu	11,999,506	4,393,082	36,247	57,961	995	14	10,26
REV	15			11,000,000	1,000,002	00,2	0.,00.	000	• • •	. 0,20
EV		OTHER REVENUE SOURCES								
REV		Not Used	not_used	0	0	0	0	0	0	
EV		Not Used	not_used	Ö	Ö	Ö	ő	Ö	Ö	
REV		TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	
EV	20									
REV	21	LESS: E496 Provision for Rate Refunds	TOTREV	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	746,38
REV	24									
REV	25									
REV	26									
REV	27									
REV	28									
REV	29									
REV	30									
REV	31									
REV	32 33									
ΕV										
ΕV	34 35									
EV	36									
ΕV	37									
ΕV	38									
EV	39									
ΕV	40									
REV	41									
EV	42									
REV	43									
EV	44									
ΕV	45									
ΕV	46									
EV	47									

REV

REV

REV

REV REV

38

39

40 REV 41 REV 42 REV 43 REV 44 REV 45 REV 46

47 48

# EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 22 of 70

## PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY

				12 MONTH	IS ENDING DE	CEMBER 31, 20	116				Page 22
SUB-		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)
REV	1	OPERATING REVENUES									
REV	2										
REV		SALES REVENUES									
REV		BASE RATE SALES @ EQUALIZED ROR 7.4	.0%	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	0	0	0	0	0	0	0	0
REV		Not Used	not_used	0	0	Ö	0	0	0	0	0
REV		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		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		OTHER REVENUE SOURCES									
REV	17		not_used	0	0	0	0	0	0	0	0
REV	18		not_used	0	0	0	0	0	0	0	0
REV		TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0
REV	20										
REV		LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0
REV	22										
REV	23			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 REV	26 27										
REV	28										
REV	20 29										
REV	30										
REV	31										
REV	32										
REV	33										
REV	34										
REV	35										
REV	36										
REV	37										
DE1/											

				12 MONTHS ENDI	NG DECEMBER 3	1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
_										
E		OPERATION & MAINTENANCE EXPENSE								
E		PRODUCTION EXPENSE								
E	3			_	_	_	_	_	_	_
Е	4		not_used	0	0	0	0	0	0	0
E	5	Total Production Expense		0	0	0	0	0	0	0
Е	6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0
Е	7									
Е		TRANSMISSION EXPENSES								
E	9		not_used	0	0	0	0	0	0	0
Е		TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0
E	11									
E	12	DISTRIBUTION EXPENSES								
Е	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							
Е	20	E586 Meter Expenses								
Е	21	- Basic portion (minimum size)	MTROMMIN_07	5,586,228	2,803,953	15,241	18,366	6,264	94	1,849
Е	22	- Excess portion	METERSEXC 04	0	0	0	0	0	0	0
Е	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
Ē	25	E589 Rents	DISTPLT	1,396,823	709,451	6,258	10,344	76	1	825
Ē	26			53,487,122	27,081,580	177,136	286,489	28,244	422	27,465
Ē	27	Maintenance		55, 151, 122		,	,	,		,,
Ē	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
Ē	29	E591 Maint of Structures	E360PLT	17,526,078	8,105,375	51,768	135,583	284	4	9,247
Ē	30	E592 Maint of Station Equipment	E362PLT	19,406,024	8,631,195	45,009	153,305	0	0	9,754
Ē	31	E593 Maint of Overhead Lines	L3021 L1	13,400,024	0,001,100	45,005	100,000	O	O	3,734
Ē	32		DIR BPL 02	40,988	0	0	0	0	0	0
Ē	33		DIR_PSAL_02	118,210	0	0	0	0	0	0
Ē	34	- all other O&M	E365PLT	45,513,658	22,902,186	165,519	329,909	0	Ő	30,070
Ē	35	E594.0 Maint of Underground Lines	E367PLT	21,044,785	11,039,478	86,571	147,818	0	0	15.102
Ē	36	Not used	not used	21,044,700	0	00,571	0	0	0	0
Ē	37	E595 Maint of Line Transformers	LNTRFRMR_04	7,838,274	4,705,184	77,084	86,589	0	0	5,908
Ē	38	E596 Maint of Street Lighting & Signal Syster		7,030,274	4,703,104	11,004	00,009	U	U	3,300
Ē	39	- BPL luminaires	DIR BPL 02	5,921,406	0	0	0	0	0	0
Ē	40	- BPL-POF luminaires	DIR_BPLPOF 02	247,861	0	0	0	0	0	0
Ē	40	- BPL-POP luminaires - PSAL luminaires	DIR_BPLPOF_02 DIR_PSAL_02		0	0	0	0	0	0
Ē	41	E597 Maint of Meters	DIR_PSAL_02	2,620,114	U	U	U	U	U	U
E			KWI METERY 04	200.420	204.000	0.400	0.440	20	0	250
	43 44		KWHMETERX_04	326,129	201,866	2,100	3,413	20	0	258
E E		- Basic portion (minimum size)	MTROMMIN_07	459,457	230,620	1,254	1,511	515	8	152
	45 46	- Excess portion	METERSEXC_04 DISTEXPM	1 001 664	012.642	0	0	0	0 0	1 154
E E		E598 Other Dist Maint Exp	DISTEXTIVI	1,981,664	913,643	7,027	14,047	13		1,154
E	47	Total Distribution Maintenance		123,044,648	56,729,548	436,332	872,174	832	13	71,645
<b>E</b>	48									

				12 MONTH	S ENDING DEC	EWIDER 31, 20	10				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	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)
Е	1	OPERATION & MAINTENANCE EXPENSE									
Е	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
Е	6	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0
E	7										
Е		TRANSMISSION EXPENSES									
Е	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0	0
E		TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0	0
E	11										
E		DISTRIBUTION EXPENSES									
E	13	Operation	DIOTEVEO								•
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0	0
E E	15	E581 Load Dispatching	CP_SUBT_05	0	0	0	407.200	400.704	40.440	· ·	0
E	16 17	E582 Station Expenses	E362PLT E365PLT	16,532	0 464		187,306 1,000,410	198,731 967,730	49,419 237,177	33,345 177,368	0
Ē	18	E583 OH Line Expenses E584 Underground Line Expenses	E367PLT	30,038	814	22,810 12,279	1,000,410	1,166,577	285,186	241,712	0
Ē	19	E585 Street Lighting and System Expenses	E373PLT	30,036	014	12,219	1,254,674	1,100,577	200,100	241,712	U
Ē	20	E586 Meter Expenses	L3/31 L1								
Ē	21	- Basic portion (minimum size)	MTROMMIN 07	0	0	0	408,526	2,096,624	186,060	45,206	4,045
Ē	22	- Excess portion	METERSEXC 04	0	0	0	700,320	2,030,024	100,000	75,200	0
Ē	23	E587 Customer Installations Expenses	MTROMMIN 07	0	0	0	429,567	2,204,611	195,643	47,535	4,253
Ē	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
Ē	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
Е	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
Е	31	E593 Maint of Overhead Lines									
Е	32	<ul> <li>Direct assigned - BPL poles</li> </ul>	DIR_BPL_02	40,988	0	0	0	0	0	0	0
E	33	- Direct assigned - PSAL poles	DIR_PSAL_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
Ė	36	Not used	not_used	0	0	0	0	0	0	0	0
E F	37 38	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 Systel - BPL luminaires	ms DIR BPL 02	5,921,406	0	0	0	0	0	0	0
E	40	- BPL luminaires - BPL-POF luminaires	DIR_BPL_02 DIR BPLPOF 02	5,921,406	247,861	0	0	0	0	0	0
Ē	41	- PSAL luminaires	DIR_PSAL_02	0	247,001	2,620,114	0	0	0	0	0
Ē	42	E597 Maint of Meters	DIN_I SAL_02	0	U	2,020,114	U	O	0	O	U
Ē	43	- Load profiling meters O&M	KWHMETERX 04	0	0	0	118,473	0	0	0	0
Ē	44	- Basic portion (minimum size)	MTROMMIN 07	0	0	0	33,600	172,443	15,303	3,718	333
Ē	45	- Excess portion	METERSEXC 04	0	Ö	Ö	00,000	0	0	0,7 10	0
Ē	46	E598 Other Dist Maint Exp	DISTEXPM	105,366	4,201	50,099	371,926	367,935	83,587	62,021	645
Е	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										

49 <b>OP</b> 50 51 TO 52 53 TO 54 55 56 CU 57 E 58 E 59 60 61	DESCRIPTION  DESCRIPTION  PERATION & MAINTENANCE EXPENSE  STAL DISTRIBUTION PLANT O&M EXPENTAL OPER & MAINT EXP (PROD,TRAN)  USTOMER ACCOUNTS EXPENSES  1901 Supervision  1902 Meter Reading  - Meter O&M	NSES	Total Company (1) 176,531,769 176,531,769	RS (2) 83,811,127 83,811,127	RHS (3) 613,468 613,468	RLM (4) 1,158,663 1,158,663	WH <b>(5)</b> 29,076 29,076	WHS (6) 435	HS (7)
49 <b>OP</b> 50 51 TO 52 53 TO 54 55 56 CU 57 E 58 E 59 60 61	PERATION & MAINTENANCE EXPENSE OTAL DISTRIBUTION PLANT O&M EXPE OTAL OPER & MAINT EXP (PROD,TRAN DISTOMER ACCOUNTS EXPENSES E901 Supervision = 902 Meter Reading - Meter O&M	BASIS CONTINUED INSES ,& DIST)	Company (1) 176,531,769 176,531,769	(2) 83,811,127	<b>(3)</b> 613,468	( <b>4</b> ) 1,158,663	<b>(5)</b> 29,076	<b>(6)</b> 435	99
49 <b>OP</b> 50 51 TO 52 53 TO 54 55 56 CU 57 E 58 E 59 60 61	PERATION & MAINTENANCE EXPENSE OTAL DISTRIBUTION PLANT O&M EXPE OTAL OPER & MAINT EXP (PROD,TRAN DISTOMER ACCOUNTS EXPENSES E901 Supervision = 902 Meter Reading - Meter O&M	CONTINUED  ENSES  ,& DIST)	176,531,769 176,531,769	(2) 83,811,127	<b>(3)</b> 613,468	( <b>4</b> ) 1,158,663	<b>(5)</b> 29,076	<b>(6)</b> 435	99
50 51 TO 52 53 TO 54 55 56 CU 57 E 58 E 59 60 61	OTAL DISTRIBUTION PLANT O&M EXPENTAL OPER & MAINT EXP (PROD,TRAN DISTOMER ACCOUNTS EXPENSES 1901 Supervision 1902 Meter Reading 1 Meter O&M	:NSES ,& DIST)	176,531,769	, ,	,	, ,	,		
50 51 TO 52 53 TO 54 55 56 CU 57 E 58 E 59 60 61	OTAL DISTRIBUTION PLANT O&M EXPENTAL OPER & MAINT EXP (PROD,TRAN DISTOMER ACCOUNTS EXPENSES 1901 Supervision 1902 Meter Reading 1 Meter O&M	:NSES ,& DIST)	176,531,769	, ,	,	, ,	,		
52 53 TO 54 55 56 CU 57 E 58 E 59 60	OTAL OPER & MAINT EXP (PROD,TRAN DISTOMER ACCOUNTS EXPENSES 1901 Supervision 1902 Meter Reading 1- Meter O&M	,& DIST)	176,531,769	, ,	,	, ,	,		
53 TO 54 55 56 CU 57 E 58 E 59 60	USTOMER ACCOUNTS EXPENSES 1901 Supervision 1902 Meter Reading - Meter O&M		, ,	83,811,127	613,468	1,158,663	29,076	125	
55 56 CU 57 E 58 E 59 60	901 Supervision 902 Meter Reading - Meter O&M	CUSTACCTS	0					433	99
56 CU 57 E 58 E 59 60	901 Supervision 902 Meter Reading - Meter O&M	CUSTACCTS	0						
57 E 58 E 59 - 60 -	901 Supervision 902 Meter Reading - Meter O&M	CUSTACCTS	0						
59 60 61	- Meter O&M			0	0	0	0	0	
60 ·		METERPLT	104,264	75,427	410	573	162	2	
61 -	- Meter Reading	MRCOST 07	16,824,494	13,152,906	85,543	89,366	2,454	33	:
62 -	- Billing	BILLING_06	0	0	0	0	0	0	
	- Remaining	MRCOST_07	(0)	(0)	(0)	(0)	(0)	(0)	
	903 Customer Records and Collection - SONP/RNP	CUSTAVG 06	6,880,118	5,837,512	31,728	38,236	4,535	68	
	- Meter O&M	METERPLT	37,000	26,767	146	203	57	1	
	- Meter Reading	MRCOST_07	382,418	298,963	1,944	2,031	56	1	
	- Billing	BILLING_06	15,220,201	10,915,147	70,989	74,162	2,037	27	_
	<ul><li>Acct Maint related</li><li>Utility work related</li></ul>	ACCTMAINT_06 UTILWORK_04	43,154,501 1,939,794	35,753,130 1,478,646	232,528 9,049	242,920 10,536	28,132 318	373 3	2
	- Remaining	BILLING 06	8,174,501	5,862,332	38,127	39,831	1.094	15	
71 N	lot used	not_used	0	0	0	0	0	0	
	904 Uncollectible Accounts	not_used	0	0	0	0	0	0	
	E905 Misc Customer Accounts OTAL CUSTOMER ACCTS EXPENSE	CUSTACCTS	(0) 92,717,290	(0) 73,400,830	(0) 470,465	(0) 497,858	(0) 38,844	(0) 523	3
75	TAL COSTOMER ACCTS EXTENSE		32,717,230	73,400,030	470,403	497,030	30,044	323	J
76									
	ISTOMER SERVICE & INFO EXPENSES	3							
	907 & 908 - Cust Svs & Info - SONP/RNP	CUSTAVG 06	0	0	0	0	0	0	
	- Acct Maint related	ACCTMAINT_06	347,944	288,268	1,875	1,959	227	3	
	- Utility work related	UTILWORK_04	1,949,780	1,486,258	9,096	10,590	319	3	
	- Sales	SALES_06	0	0	0	0	0	0	
	- Billing - Remaining	BILLING_06 ACCTMAINT 06	160,531 0	115,125 0	749 0	782 0	21 0	0	
	- Remaining E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	
	E910 - Misc Cust Svs & Info	00011101111/201	· ·	ŭ	ŭ	· ·	ŭ	Ü	
	- Utility work related	UTILWORK_04	217,800	166,022	1,016	1,183	36	0	
	- Acct Maint related	ACCTMAINT_06	454,421	376,484	2,449	2,558	296	4	
	- Not used - Not used	not_used not_used	0	0	0	0	0	0	
	- Not used - Not used	not_used	0	0	0	0	0	0	
92	- Not used	not_used	0	0	0	0	0	0	
	- Remaining	BILLING_06	0	0	0	0	0	0	
94 TO 95	TAL CUSTOMER SERVICE & INFO EXI	YENSES	3,130,476	2,432,156	15,184	17,072	900	11	•

DESCRIPTION   ALLOCATION   BASIS   BPL-POF   PSAL   GLP   Secondary   Piral   MTS   MTS				12 WONTE	13 ENDING DEC	CIVIDER 31, 20	10				
(8) (9) (19) (11) (12) (13) (14) (15)  3 OPERATION & MAINTENANCE EXPENSE CONTINUED  30 OPERATION & MAINTENANCE EXPENSES  6,686,688 263,788 3,203,927 30,559,452 37,622,973 7,328,012 5,086,754 58,33  52 TOTAL OPER & MAINT EXP (PROD,TRAN, & DIST) 6,696,688 263,788 3,203,927 30,559,452 37,622,973 7,328,012 5,086,754 58,33  54 OPERATION & MAINTENANCE EXPENSES  57 E007 Supervision CUSTACCTS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				BPL	BPL-POF	PSAL	GLP				
1 TOTAL DISTRIBUTION PLANT OAM EXPENSES				(8)	(9)	(10)	(11)		(13)	(14)	
51 TOTAL DISTRIBUTION PLANT CAM EXPENSES   6,696,668   263,768   3,203,927   30,559,452   37,622,973   7,228,012   5,086,754   58,352   58,353   58,354   58,355	49	OPERATION & MAINTENANCE EXPENSE	CONTINUED								
SA   TOTAL OPER & MAINT EXP (PROD,TRAN, & DIST)   6,696,668   283,788   3,203,927   30,559,452   37,622,973   7,328,012   5,086,754   58.554			NSES	6,696,668	263,788	3,203,927	30,559,452	37,622,973	7,328,012	5,086,754	58,3
SECUTIONER ACCOUNTS EXPENSES   SECUTION   SECUTIONER ACCOUNTS EXPENSES   SECUTION	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	58,3
Foot Supervision	55										
59   - Meter Q&M			CUSTACCTS	0	0	0	0	0	0	0	
60   -Meter Reading				_		_					
61 - Billing   BILLING_06   0   0   0   0   0   0   0   0   0											
RECOUNTING   REC				-				,	,	, -	
63				•	-	•	•			-	
64 - SONP/RNP			WIRCOST_07	U	U	U	(0)	(0)	(0)	(0)	
66 - Meter Q&M METERPLT 0 0 0 0 7,456 1,299 445 545 666 - Meter Reading MRCOST_07 0 0 0 0 7,4561 4,305 383 94 4 667 - Billing MRCOST_07 0 0 0 0 7,4561 4,305 383 94 4 67 - Billing BILLING_06 32,754 729 176,809 5,966,226 625,748 55,674 13,608 1 68 - Acct Maint related ACCTMAINT_06 32,754 729 176,809 5,966,226 625,748 55,674 13,608 1 69 - Utility work related UTILWORK_04 6,473 146 26,990 380,008 24,370 2,123 395 170 - Remaining BILLING_06 21,339 489 118,429 1,462,452 565,061 50,275 12,289 1 71 Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			CUSTAVG 06	13 454	278	69 730	850 506	27 173	2 413	585	
66 - Meter Reading MRCOST_07 0 0 0 74.581 4.305 383 94 67 - Billing BILLING_06 40,849 910 220,504 2,722.957 1,052,093 33,608 22,880 2 68 - Acct Maint related ACCTMAINT_06 32,754 729 176,809 5,965,426 625,748 55,674 13,608 1 69 - Utility work related UTILWORK_04 6,473 146 26,990 380,008 24,370 2,123 395 1 70 - Remaining BILLING_06 21,939 489 118,429 1,462,452 565,061 50,275 12,269 1 71 Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
BILLING   6				-	-	-					
68 - Acct Maint related ACCTMAINT_06 32,754 729 176,809 5,965,426 625,748 55,674 13,608 169 - Utility work related UTILWORK_04 6,473 146 26,990 380,008 24,370 2,123 395 70 - Remaining BILLING_06 21,939 489 118,429 1,462,452 565,061 50,275 12,289 171 Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				40.849		220.504					2
69 - Utility work related UTILWORK_04 6,473 146 26,990 380,008 24,370 2,123 395 70 - Remaining BILLING_06 21,939 4889 118,429 1,462,452 565,061 50,275 12,289 7 71 Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 72 E904 Uncollectible Accounts not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 73 E905 Misc Customer Accounts CUSTACCTS (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)	68	- Acct Maint related			729						
71 Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	69	- Utility work related	UTILWORK_04	6,473	146	26,990	380,008	24,370	2,123	395	
71 Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			BILLING_06	21,939	489	118,429	1,462,452	565,061	50,275	12,289	•
73 E905 Misc Customer Accounts CUSTACCTS (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)			not_used	0	0	0	0	0	0		
74 TOTAL CUSTOMER ACCTS EXPENSE				•		-	-		-	-	
76 77 CUSTOMER SERVICE & INFO EXPENSES 78 E907 & 908 - Cust Svs & Info 79 - SONP/RNP CUSTAVG_06 0 0 0 0 0 0 0 0 0 0 80 - Acct Maint related ACCTMAINT_06 264 6 1,426 48,098 5,045 449 110 81 - Utility work related UTILWORK_04 6,507 147 27,129 381,964 24,496 2,134 397 82 - Sales SALES_06 0 0 0 0 0 0 0 0 0 0 0 83 - Billing BILLING_06 431 10 2,336 28,720 11,097 987 241 84 - Remaining ACCTMAINT_06 0 0 0 0 0 0 0 0 0 0 85 E909 Info & Instr Advertising CUSTNUMX_04 0 0 0 0 0 0 0 0 0 0 0 86 E910 - Misc Cust Svs & Info 87 - Utility work related UTILWORK_04 727 16 3,030 42,667 2,736 238 44 88 - Acct Maint related ACCTMAINT_06 345 8 1,862 62,816 6,589 586 143 89 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 90 - Not used not_used 0 0 0 0 0 0 0 0 0 0 91 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 92 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 93 - Remaining BILLING_06 0 0 0 0 0 0 0 0 0 0 0 94 TOTAL CUSTOMER SERVICE & INFO EXPENSES 8,273 186 35,772 564,265 49,963 4,395 936			CUSTACCTS								
CUSTOMER SERVICE & INFO EXPENSES   E907 & 908 - Cust Svs & Info				115,469	2,551	612,461	14,765,595	2,493,120	223,026	56,052	5
77 CUSTOMER SERVICE & INFO EXPENSES 78 E907 & 908 - Cust Svs & Info 79 - SONP/RNP											
February   February											
79 - SONP/RNP CUSTAVG_06 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
80 - Acct Maint related ACCTMAINT_06 264 6 1,426 48,098 5,045 449 110 81 - Utility work related UTILWORK_04 6,507 147 27,129 381,964 24,496 2,134 397 82 - Sales SALES_06 0 0 0 0 0 0 0 0 0 0 0 83 - Billing BILLING_06 431 10 2,326 28,720 11,097 987 241 84 - Remaining ACCTMAINT_06 0 0 0 0 0 0 0 0 0 0 0 85 E909 Info & Instr Advertising CUSTNUMX_04 0 0 0 0 0 0 0 0 0 0 0 0 86 E910 - Misc Cust Svs & Info 87 - Utility work related UTILWORK_04 727 16 3,030 42,667 2,736 238 44 88 - Acct Maint related ACCTMAINT_06 345 8 1,862 62,816 6,589 586 143 89 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 90 - Not used not_used 0 0 0 0 0 0 0 0 0 0 91 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 92 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 93 - Remaining BILLING_06 0 0 0 0 0 0 0 0 0 0 0 94 TOTAL CUSTOMER SERVICE & INFO EXPENSES 8,273 186 35,772 564,265 49,963 4,395 936			CHCTAVC	0	0	0	0	0	0	0	
State   Stat											
82         - Sales         SALES_06         0											
83         - Billing         BILLING_06         431         10         2,326         28,720         11,097         987         241           84         - Remaining         ACCTMAINT_06         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td>							,				
84         - Remaining         ACCTMAINT_06         0										•	
E909 Info & İnstr Advertising   CUSTNUMX_04   0   0   0   0   0   0   0   0   0						,					
86 E910 - Misc Cust Svs & Info 87 - Utility work related UTILWORK_04 727 16 3,030 42,667 2,736 238 44 88 - Acct Maint related ACCTMAINT_06 345 8 1,862 62,816 6,589 586 143 89 - Not used not_used 0 0 0 0 0 0 0 0 0 90 - Not used not_used 0 0 0 0 0 0 0 0 0 91 - Not used not_used 0 0 0 0 0 0 0 0 0 92 - Not used not_used 0 0 0 0 0 0 0 0 0 93 - Remaining BILLING_06 0 0 0 0 0 0 0 0 0 94 TOTAL CUSTOMER SERVICE & INFO EXPENSES 8,273 186 35,772 564,265 49,963 4,395 936				-		•				•	
87         - Utility work related         UTILWORK_04         727         16         3,030         42,667         2,736         238         44           88         - Acct Maint related         ACCTMAINT_06         345         8         1,862         62,816         6,589         586         143           89         - Not used         not_used         0         0         0         0         0         0         0           90         - Not used         not_used         0				-	-	•	•	•	-	•	
88         - Acct Maint related         ACCTMAINT_06         345         8         1,862         62,816         6,589         586         143           89         - Not used         not_used         0         0         0         0         0         0         0         0           90         - Not used         not_used         0			UTILWORK 04	727	16	3,030	42,667	2,736	238	44	
90 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
91         - Not used         not_used         0	89	- Not used		0					0	0	
92 - Not used not_used 0 0 0 0 0 0 0 0 0 0 0 0 93 - Remaining BILLING_06 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90	- Not used	not_used	0	0	0	0	0	0	0	
93 - Remaining BILLING_06 0 0 0 0 0 0 0 0 0 0 0 94 TOTAL CUSTOMER SERVICE & INFO EXPENSES 8,273 186 35,772 564,265 49,963 4,395 936 95	91	- Not used	not_used	0	0	0	0	0	0	0	
94 TOTAL CUSTŎMER SERVICE & INFO EXPENSES 8,273 186 35,772 564,265 49,963 4,395 936 95				0		0	-		0	0	
95				•		U	•	•	•	•	
			ENSES	8,273	186	35,772	564,265	49,963	4,395	936	
96											
	96										

				12 MONTHS ENDI	ING DECEMBER 3	1, 2010				
UB-		COS Test Year - 12 Months Actual 2016								
СН	LINE		ALLOCATION	Total						
Ο.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	97	OPERATION & MAINTENANCE EXPENSE	CONTINUED							
	98	OF ERATION & MAINTENANCE EXITENSE	00111111025							
		SALES EXPENSES								
	100	E911-E916 Sales Expenses								
	101	- Sales	SALES 06	0	0	0	0	0	0	0
	102		BILLING 06	0	0	0	0	Ö	Ö	Ö
	103		ACCTMAINT 06	0	0	0	0	0	0	0
	104	- Utility work related	UTILWORK 04	1,072,673	817,665	5,004	5,826	176	2	296
	105	- Remaining	BILLING_06	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	106		not_used	0	0	0	0	0	0	0
		SALES EXPENSES TOTAL (ACCT 916)		1,072,673	817,665	5,004	5,826	176	2	296
	108			1,012,010	,	-,	-,		_	
		TOTAL OPER & MAINT EXCL A&G		273,452,207	160,461,780	1,104,121	1,679,419	68,996	970	135,387
	110				,,	.,	.,,	,		,
		ADMINISTRATIVE & GENERAL EXPENSE								
	112		LABOR	2,048,614	1,250,003	8,615	12,189	607	9	972
	113		LABOR	2,472,112	1,508,409	10,396	14,708	732	10	1,172
	114		DISTPLT	47,637,313	24,195,168	213,413	352,774	2,603	39	28,140
	115		TOTPLT	1,553,488	796,525	6.976	11.451	93	1	912
	116		LABOR	15,703,564	9,581,846	66,039	93,431	4,652	65	7,448
	117		LABOR	50,239,867	30,654,868	211,276	298,910	14,883	209	23,827
	118		REVREQ	10,230,788	5,488,354	45,284	72,411	1,243	18	5,753
	119		REVLPLS	(2,653,065)	0, 100,001	0	0	0	0	0,100
	120		CUSTAVG_04	2,316,097	1,965,118	10,681	12,872	1,527	23	1,295
	121	E930.2 Misc General Expenses	DISTPLT	2,967,908	1,507,411	13,296	21,979	162	2	1,753
	122		DISTPLT	4,351,678	2,210,233	19,495	32,226	238	4	2,571
	123		COMGENPLT	0	0	0	02,220	0	0	0
	124	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
	125		not_used	0	0	0	0	0	Ö	0
	126		not_used	136,868,364	79,157,936	605,472	922,949	26,740	380	73,844
	127	TOTAL AGO EXI ENGL		130,000,304	73,137,330	000,472	322,343	20,740	300	73,044
		TOTAL OPERATION & MAINTENANCE EXI	PENSES	410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,231
	129	TO TAL OF ENAMED AND MAINTENAMOR EX	2.1020	410,020,071	200,010,710	1,700,000	2,002,000	00,700	1,000	200,201
	130									
	131									
	132									
	133									
	134									
	135									
	136									
	137									
	138									
	139									
	140									
	140									
	141									
	142									
	144									

				12 MONTE	19 ENDING DE	CEMBER 31, 20	16				
SUB-		COS Test Year - 12 Months Actual 2016									
CH	LINE		ALLOCATION					LPL -	LPL-	HTS -	HTS -
0.	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	97	<b>OPERATION &amp; MAINTENANCE EXPENSE</b>	CONTINUED								
	98										
	99	SALES EXPENSES									
	100	E911-E916 Sales Expenses									
	101	- Sales	SALES_06	0	0	0	0	0	0	0	0
	102	3	BILLING_06	0	0	0	0	0	0	0	0
	103	- Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0
	104	- Utility work related	UTILWORK_04	3,580	81	14,925	210,138	13,476	1,174	218	112
	105 106	- Remaining - Clause	BILLING_06	(0)	(0) 0	(0) 0	(0)	(0)	(0)	(0)	(0) 0
		SALES EXPENSES TOTAL (ACCT 916)	not_used	3,580	81	14,925	210,138	13,476	1,174	0 218	112
	108	SALES EXI ENGES TOTAL (ACCT 910)		3,300	01	14,323	210,130	13,470	1,174	210	112
		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
	110	101712 01 211 0 111711111 271027100		0,020,001	200,000	0,007,000	.0,000, .00	.0, 0,002	.,000,000	0,110,000	0.,000
	111	ADMINISTRATIVE & GENERAL EXPENSE									
	112	E920 A&G Salaries	LABOR	60,675	139	24,221	334,852	275,756	48,156	32,199	222
	113	E921 Office Supplies & Exp	LABOR	73,218	167	29,228	404,073	332,762	58,111	38,856	268
	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
	115		TOTPLT	57,186	139	17,987	305,359	259,329	52,700	44,722	108
	116		LABOR	465,101	1,063	185,663	2,566,790	2,113,799	369,140	246,824	1,702
	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
	118		REVREQ	357,869	2,947	127,104	1,915,234	1,623,009	324,655	265,539	1,368
	119	E929 Duplicate Charges - credit	REVLPLS	0	0	0	0	(2,653,065)	0	0	0
	120	E930.1 General Advertising Expenses	CUSTAVG_04	4,529	94	23,474	286,311	9,147	812	197	18 210
	121 122	E930.2 Misc General Expenses E931 Rents	DISTPLT DISTPLT	111,058 162,837	268 393	34,596 50,727	585,330 858,237	502,618 736,961	102,312 150,015	86,911 127,433	308
	123	E932 Maint of General Plant	COMGENPLT	162,637	0	50,727	050,237	736,961	150,015	127,433	0
	124	E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0
	125	Not Used	not_used	0	0	0	0	0	0	0	0
		TOTAL A&G EXPENSE	not_useu	4,563,018	12,906	1,642,285	24,863,053	18,030,352	3,929,076	3,027,327	13,026
	127	1017127100 2711 21102		1,000,010	12,000	1,012,200	2 1,000,000	10,000,002	0,020,070	0,02.,02.	.0,020
		<b>TOTAL OPERATION &amp; MAINTENANCE EX</b>	PENSES	11,387,008	279,512	5,509,370	70,962,503	58,209,885	11,485,684	8,171,287	77,329
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	130										
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				12 MONTHS END	ING DECEMBER 3	31, 2016				
3-		COS Test Year - 12 Months Actual 2016								
1	LINE		ALLOCATION	Total						
	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1	DEPRECIATION AND AMORTIZATION EXPE	NSES							
	2	DEL REGIATION AND AMORTIZATION EXILE	NOLO							
		E403 DEPRECIATION EXPENSE								
	4	Production Plant	not used	0	0	0	0	0	0	
	5	Transmission Plant	not_used	0	0	0	0	0	0	
	6	Distribution Plant	DISTPLT	194,420,229	98,746,755	870,995	1,439,760	10,625	159	114,84
	7	General Plant	GENPLT	11,135,159	5,574,233	50,090	83,180	10,023	1	6,62
	8	Common Plant	COMPLT	6,055,774	4,119,459	29,370	37,383	1,562	21	2,78
	9	Other Plant & Misc	DISTPLT	0,033,774	4,119,439	29,370	0	0	0	2,70
	10	TOTAL DEPRECIATION EXPENSE	DISTFLI	211,611,162	108,440,446	950,455	1,560,324	12,230	181	124,24
		TOTAL DEPRECIATION EXPENSE		211,611,162	100,440,440	950,455	1,560,324	12,230	101	124,24
	11	E404 2 AMORT OF OTHER LIMITER TERMS	DLANT							
		E404.3 AMORT OF OTHER LIMITED TERM F				•				
	13	not used	not_used	0	0	0	0	0	0	40
	14	Distribution Delivery Related	DISTPLTXMTR	824,596	412,791	3,709	6,160	3	0	49
	15	Meter Reading	MRCOST_07	558,045	436,264	2,837	2,964	81	_1	7
	16	Customer Service related	CUSTSVSX	6,024,827	4,766,732	30,527	32,368	2,498	34	2,26
	17	not used	not_used	0	0	0	0	0	0	
	18	not used	not_used	0	0	0	0	0	0	
	19	TOTAL AMORT OF OTHER LIMITED TERM	/I PLT	7,407,468	5,615,787	37,074	41,492	2,583	35	2,82
	20									
	21	E407 AMORT OF PROPERTY LOSSES								
	22	Regulatory assets	KWHMETER_04	4,327,326	1,388,341	14,443	23,471	134	3	1,77
	23	Securitization amortization	not_used	0	0	0	0	0	0	
	24	not used	not_used	0	0	0	0	0	0	
	25	TOTAL AMORT OF PROPERTY LOSSES		4,327,326	1,388,341	14,443	23,471	134	3	1,77
	26									
	27	TOTAL AMORTIZATION EXPENSE		11,734,794	7,004,128	51,516	64,962	2,717	37	4,59
	28									
	29	TOTAL DEPRECIATION AND AMORTIZATION	N EXPENSES	223,345,956	115,444,574	1,001,971	1,625,286	14,947	218	128,84
	30									
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SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	551	DD1 D05	5044	0.5	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)
Е	1	DEPRECIATION AND AMORTIZATION EXPE	NSES								
E	2										
Ξ	3	E403 DEPRECIATION EXPENSE									
Ε	4	Production Plant	not_used	0	0	0	0	0	0	0	0
=	5	Transmission Plant	not_used	0	0	0	0	0	0	0	0
	6	Distribution Plant	DISTPLT	7,275,103	17,538	2,266,318	38,343,533	32,925,273	6,702,227	5,693,321	13,775
	7	General Plant	GENPLT	430,797	1,038	134,201	2,194,458	1,936,429	392,336	331,567	164
	8	Common Plant	COMPLT	94,271	323	53,183	1,054,405	501,357	90,336	71,062	264
	9 10	Other Plant & Misc TOTAL DEPRECIATION EXPENSE	DISTPLT	0 7,800,170	0 18,899	0 2,453,702	0 41,592,397	0 35,363,059	7,184,899	0 6,095,950	0 14,202
	11	TOTAL DEFRECIATION EXPENSE		7,000,170	10,099	2,455,702	41,392,391	33,303,039	7,104,099	0,093,930	14,202
	12	E404.3 AMORT OF OTHER LIMITED TERM F	ΟΙ ΔΝΙΤ								
	13	not used	not used	0	0	0	0	0	0	0	0
	14	Distribution Delivery Related	DISTPLTXMTR	31,902	77	9,938	162,507	143,399	29,054	24,554	12
	15	Meter Reading	MRCOST 07	0	0	0	108,833	6,283	559	137	13
•	16	Customer Service related	CUSTSVSX	7,778	172	40,747	963,609	159,854	14,295	3,582	369
Ε	17	not used	not_used	0	0	0	0	0	0	0	0
	18	not used	not_used	0	0	0	0	0	0	0	0
=	19	TOTAL AMORT OF OTHER LIMITED TERM	1 PLT	39,680	249	50,685	1,234,949	309,535	43,908	28,272	395
	20	5 405 ALIONT OF PROPERTY/ 00050									
	21	E407 AMORT OF PROPERTY LOSSES	KWI IMETED 04	00.040	4 475	40.004	044.004	4 400 500	244.052	475.044	04.705
	22 23	Regulatory assets Securitization amortization	KWHMETER_04 not_used	29,642 0	1,475 0	16,304 0	814,801 0	1,182,509 0	344,652 0	475,014 0	34,765 0
	24	not used	not_used	0	0	0	0	0	0	0	0
	25	TOTAL AMORT OF PROPERTY LOSSES	not_useu	29,642	1,475	16,304	814,801	1,182,509	344,652	475,014	34,765
	26			,- :_	.,		,	.,,			- 1,1 - 2
	27	TOTAL AMORTIZATION EXPENSE		69,322	1,724	66,989	2,049,749	1,492,044	388,560	503,286	35,160
	28										
	29	TOTAL DEPRECIATION AND AMORTIZATIO	N EXPENSES	7,869,493	20,622	2,520,691	43,642,147	36,855,103	7,573,459	6,599,236	49,362
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				12 MONTHS ENDI	NG DECEMBER 3	1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS (8)	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
EO	1	OTHER OPERATING EXPENSES								
EO		E408 TAXES OTHER THAN INCOME TAXES								
EO	3	TEFA	TEFA_04	0	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		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	0	0	0	0	0	0	0
EO		TOTAL TAXES OTHER THAN INCOME		23,462,062	13,075,242	102,301	157,689	3,939	56	12,562
EO		PROFORMA EXPENSE ADJUSTMENTS								
EO	12	.,	LABOR	(3,147,873)	(1,920,738)	(13,238)	(18,729)	(933)	(13)	(1,493)
EO	13		LABOR	(218,684)	(133,435)	(920)	(1,301)	(65)	(1)	(104)
EO	14	3.	TOTPLTNET	1,948,765	1,000,621	8,912	14,417	141	2	1,155
EO	15		TOTPLTNET	1,345,850	691,046	6,155	9,957	98	. 1	798
EO	16	3	LABOR	(12,409,225)	(7,571,739)	(52,185)	(73,831)	(3,676)	(52)	(5,885)
EO	17	,	LABOR	(3,172,726)	(1,935,903)	(13,342)	(18,877)	(940)	(13)	(1,505)
EO	18		LABOR	(2,191,139)	(1,336,968)	(9,215)	(13,037)	(649)	(9)	(1,039)
EO	19		TOTPLT	5,507,377	2,823,815	24,733	40,595	329	5	3,233
EO	20		KWHMETER_04	(1,029,399)	(330,263)	(3,436)	(5,583)	(32)	(1)	(422)
EO	21	.,	not_used	0	0	0	0	0	0	0
EO	22	,	TOTPLT	16,568	8,495	74	122	1	0	10
EO	23	add'I tax effects on rev req	TOTPLT	11,442	5,867	51	84	1	0	7
EO	24		TOTPLT	0	0	0	0	0	0	0
EO	25	.,	TOTPLT	0	0	0	0	0	0	0
EO	26		TOTPLT	(535,418)	(274,526)	(2,404)	(3,947)	(32)	(0)	(314)
EO	27	,	TOTPLT	2,249,084	1,153,180	10,100	16,578	134	2	1,320
EO	28		TOTPLT	(87,033)	(44,625)	(391) 344	(642) 565	(5) 5	(0)	(51)
EO EO	29 30	,	TOTPLT DEPREXP	76,668	39,310			-	0	45
EO	31	.,		(56,767,076) 0	(29,090,370) 0	(254,970) 0	(418,574) 0	(3,281)	(48) 0	(33,331)
EO	32		TOTPLT	0	0	0	0	0	0	0
EO	33		LABOR	•	(909,344)	-	-	U		-
EO	34			(1,490,312) 9,579,244	4,911,597	(6,267) 43,019	(8,867) 70,609	(441) 572	(6) 8	(707) 5,623
EO	35		CUSTSVSX		(2,406,103)	(15,409)	(16,338)	(1,261)	o (17)	(1,142)
EO		Other	TOTPLT	(3,041,152)	(2,400,103)	(15,409)	(10,336)	(1,201)	(17)	(1,142)
EO		TOTAL PROFORMA EXPENSE ADJUSTMENTS		(63,355,039)	(35,320,084)	(278,390)	(426,797)	(10,035)	(142)	(33,803)
EO	38	TOTAL I NOI ONWA EXI ENSE ADSOSTWENTS	•	(03,333,039)	(33,320,004)	(270,390)	(420,737)	(10,033)	(142)	(33,003)
EO		TOTAL OTHER OPERATING EXPENSES		(39,892,978)	(22,244,842)	(176,089)	(269,109)	(6,096)	(86)	(21,241)
EO		TOTAL OPERATING REVENUES	SCH REV, LN 23	1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301	746,382
EO		LESS:	SCITICEV, EN 25	1,320,990,318	700,007,347	3,030,140	9,322,739	100,055	2,501	740,302
EO	42		SCH E, LN 128	410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,231
EO	43			223,345,956	115,444,574	1,001,971	1,625,286	14,947	218	128,847
EO	44		SCH EO, LN 39	(39,892,978)	(22,244,842)	(176,089)	(269,109)	(6,096)	(86)	(21,241)
EO		NET OPERATING INCOME BEFORE TAXES	001.10, 114 00	727,216,769	373,787,899	3,294,665	5,364,194	55,466	819	429,546
EO		LESS:		121,210,100	0.0,.01,000	0,20 1,000	0,004,104	55,400	010	120,040
EO	47		TOTPLTNET	102,920,451	52.845.950	470,654	761,402	7.462	111	60,989
EO		TOTAL OPERATING INCOME BEFORE TAXES		624,296,317	320,941,949	2,824,011	4,602,792	48,003	708	368,558
	.0			02.,200,017	220,0 ,0 10	_,0,0	.,002,. 02	.0,000		000,000

				12 MONTH	13 ENDING DEC	LIVIDLIK 31, 20	10				
SUB-		COS Test Year - 12 Months Actual 2016						. 5.			
SCH	LINE	DESCRIPTION	ALLOCATION	DDI	DDI DOE	DCAL	CLD	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)
EO	1	OTHER OPERATING EXPENSES									
EO		E408 TAXES OTHER THAN INCOME TAXES									
EO	3		TEFA 04	0	0	0	0	0	0	0	0
EO	4	· =· · ·	TOTPLT	458,446	1,111	144,199	2,447,991	2,078,980	422,481	358,525	863
EO	5		TOTPLT	10,252	25	3,225	54,741	46,489	9.447	8,017	19
EO	6		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		TOTPLT	001,001	0	0	0	0	0	0	0
EO	9		not_used	0	0	0	0	0	0	0	0
EO	10		not_dood	786,483	1,862	274,281	4,256,521	3,569,747	684,147	535,187	2.045
EO	11				.,	,	.,,	-,,-			_,-,-
EO	12		LABOR	(93,232)	(213)	(37,217)	(514,528)	(423,724)	(73,996)	(49,477)	(341)
EO	13		LABOR	(6,477)	(15)	(2,586)	(35,745)	(29,436)	(5,141)	(3,437)	(24)
EO	14	.,	TOTPLTNET	76,287	178	23,852	378,615	324,273	64,509	55,629	174
EO	15		TOTPLTNET	52,685	123	16,473	261,478	223.949	44,551	38,418	120
EO	16		LABOR	(367,531)	(840)	(146,714)	(2,028,321)	(1,670,360)	(291,701)	(195,044)	(1,345)
EO	17	3	LABOR	(93,968)	(215)	(37,511)	(518,591)	(427,069)	(74,581)	(49,868)	(344)
EO	18	,	LABOR	(64,896)	(148)	(25,906)	(358,148)	(294,941)	(51,507)	(34,440)	(238)
EO	19		TOTPLT	202,734	491	63,768	1,082,551	919,366	186,829	158,547	382
EO	20	.,	KWHMETER 04	(7,051)	(351)	(3,879)	(193,827)	(281,299)	(81,987)	(112,998)	(8,270)
EO	21		not_used	(7,031)	(331)	(5,575)	(133,021)	(201,233)	(01,307)	(112,550)	(0,270)
EO	22	• • • • • • • • • • • • • • • • • • • •	TOTPLT	610	1	192	3,257	2,766	562	477	1
EO	23		TOTPLT	421	1	132	2,249	1,910	388	329	1
EO	24		TOTPLT	0	0	0	2,249	1,910	0	0	0
EO	25		TOTPLT	0	0	0	0	0	0	0	0
EO	26		TOTPLT	(19,709)	(48)	(6,199)	(105,244)	(89,379)	(18,163)	(15,414)	(37)
EO	27		TOTPLT	82,792	201	26,041	442,088	375,448	76,297	64,747	156
EO	28	.,	TOTPLT	(3,204)	(8)	(1,008)	(17,108)	(14,529)	(2,952)	(2,506)	(6)
EO	29		TOTPLT	2,822	7	(1,008)	15,070	12,798	2,601	2,207	(6)
EO	30		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 #12 Depreciation Rate Change Adj #14 Post Rate Case Storm Cost Normalizati		(2,092,463)	(5,070)	(030,233)	(11,157,029)	(9,460,536)	(1,927,430)	(1,035,307)	(3,610)
EO	32		TOTPLTNET	0	0	0	0	0	0	0	0
EO	33		LABOR	(44,139)	(101)	(17,620)	(243,596)	(200,605)	(35,032)	(23,424)	(162)
EO	34			352,625	854	110,915	1,882,932	1,599,098	324,961	275,768	664
EO	35		CUSTSVSX	(3,926)	(87)	(20,568)	(486,401)	(80,689)	(7,216)	(1,808)	(186)
EO	36		TOTPLT	(3,920)	0	(20,300)	(400,401)	(00,009)	(7,210)	(1,000)	(100)
EO	37			(2,025,641)	(5,239)	(715,180)	(11,590,895)	(9,538,963)	(1,869,008)	(1,527,601)	(13,260)
EO	38		•	(2,023,041)	(3,233)	(713,100)	(11,530,635)	(3,330,303)	(1,009,000)	(1,527,001)	(13,200)
EO	39			(1,239,158)	(3,377)	(440,900)	(7,334,375)	(5,969,216)	(1,184,861)	(992,414)	(11,214)
EO		TOTAL OPERATING REVENUES	SCH REV, LN 23	46,074,414	379,370	, , ,	248,153,250	210,441,319	42,130,853	34,463,790	, , ,
EO		LESS:	SCH REV, LIN 23	40,074,414	3/9,3/0	16,495,602	240,100,200	210,441,319	42,130,033	34,403,790	182,758
			COLLE IN 100	44 207 000	070.540	F F00 070	70.000.500	E0 000 00E	44 405 004	0.474.007	77 200
EO EO	42 43		SCH E, LN 128	11,387,008 7.869.493	279,512 20,622	5,509,370 2,520,691	70,962,503 43,642,147	58,209,885 36.855.103	11,485,684 7,573,459	8,171,287 6,599,236	77,329 49.362
			, -	, ,		,,		,,			- ,
EO EO	44	OTHER OPERATING EXPENSES NET OPERATING INCOME BEFORE TAXES	SCH EO, LN 39	(1,239,158)	(3,377)	(440,900)	(7,334,375)	(5,969,216)	(1,184,861)	(992,414)	(11,214)
				28,057,071	82,613	8,906,440	140,882,975	121,345,548	24,256,571	20,685,680	67,282
EO EO		LESS: E427 - E432 INTEREST CHARGES	TOTPLTNET	4.028.980	9.386	1.259.702	19.995.884	17.125.902	2 406 004	2.937.918	9.207
EO	47			, ,	-,	,, -	-,,	, -,	3,406,904	, ,	-, -
EU	48	TOTAL OPERATING INCOME BEFORE TAXES		24,028,091	73,227	7,646,738	120,887,090	104,219,646	20,849,667	17,747,762	58,075

					NG DECEMBER 3	-,				
3- 1	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total						
1	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
	NO.	DESCRIPTION	DAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				, ,			. ,	• •	• •	
		DEVELOPMENT OF INCOME TAXES TAX ADJUSTMENTS - FEDERAL								
			TOTAL THET	242.072	400 000	4 407	0.000	00	0	
		Stock Based Compensation GainState LILOAudit Refunds not yet received	TOTPLTNET TOTPLTNET	312,073 (1,026,542)	160,238 (527,093)	1,427	2,309 (7,594)	23 (74)	0	(
		Repair Allowance	TOTPLT	( , , , ,	(1,321,607)	(4,694)	(18,999)	(154)	(1) (2)	(1,
		Uncollectible Accounts	REVREQ	(2,577,573) (2,025,875)	(1,086,790)	(11,575) (8,967)	(14,339)	(246)	(4)	(1,
		Injuries and Damages ;	TOTPLT	740,420	379,638	3,325	5,458	(240)	1	(1,
		Diesel Fuel Credit	not used	740,420	379,030	3,323	0,456	0	0	
		Partnership income/loss per K-1	TOTPLT	199	102	1	1	0	0	
		Meals & entertainment	LABOR	349,151	213,042	1,468	2,077	103	1	
		Company owned life insurance	LABOR	(2,216,411)	(1,352,388)	(9,321)	(13,187)	(657)	(9)	(1.
		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(707,738)	(6,303)	(10,197)	(100)	(1)	(1
		Medicare Subsidy	LABOR	1,189,514	725,806	5,002	7,077	352	5	
		Dividends Received Deduction	TOTPLTNET	(18,476)	(9,487)	(84)	(137)	(1)	(0)	
		W-2 Earnings Exceeding \$1,000,000	LABOR	433.992	264.809	1.825	2.582	129	2	
		Allowable Depreciation	DEPREXP	(84,392,191)	(43,246,901)	(379,049)	(622,269)	(4,877)	(72)	(49
		Book Depreciation	DEPREXP	(04,002,101)	(10,210,001)	(070,010)	0	(1,577)	0	(10
		Previously Ded Amort-Reacq Bonds	not used	0	0	0	0	0	0	
		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	
		*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	
		*Gain on Sale of Services Corp Asset	not used	0	0	0	0	0	0	
		AFUDC / IDC	TOTPLT	(781,907)	(400,910)	(3,511)	(5,763)	(47)	(1)	
		Capitalized interest-Section 263A	TOTPLT	1,274,980	653,725	5,726	9.398	76	1	
		Cost of removal	TOTPLT	0	0	0,720	0,000	0	0	
		*Utility Commodity Costs	not used	0	0	0	Ö	ő	0	
		*RAC-Environmental Cleanup Costs	not used	0	0	0	0	0	0	
		*SBC-Societal Benefits Clause	not used	0	0	Ö	0	ő	0	
		Deferred Comp - officers	LABOR	23,583	14,390	99	140	7	0	
		*Deduction of Securitizartion	not used	20,000	0	0	0	0	0	
		Accrued vacation pay adjustment	LABOR	93.290	56,923	392	555	28	0	
		3rd Party Claims	TOTPLT	(64,914)	(33,284)	(292)	(478)	(4)	(0)	
		Deduction for New Network Meter Equipment	TOTPLT	0	0	()	0	0	0	
		Gain/loss bond reacg	not used	0	0	0	Ō	Ö	Ö	
		Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	
		Defer Dividend Equivalents/Restricted Stock-Tem		0	0	0	0	0	0	
		Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	
		Contribution in Aid of Construct	TOTPLTNET	(1,770,550)	(909,114)	(8,097)	(13,098)	(128)	(2)	(1
	38	FIN48 Services Allocation	TOTPLT	0	0	0	0	Ò	O	•
		Pension Accrual Adjustment	LABOR	5,585,601	3,408,167	23,489	33,232	1,655	23	2
	40	Unallowable OPEB Amortization	LABOR	(91,189)	(55,641)	(383)	(543)	(27)	(0)	
	41	Deferred Return on CIP II	TOTPLT	96,419	49,437	433	`711 <sup>′</sup>	` 6 <sup>°</sup>	Ô	
	42	Deferred Depreciation on CIP II	TOTPLT	74,517	38,207	335	549	4	0	
		FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	Ō	
		Assessment by Board of Public Utilities of the Star	TOTPLTNET	262,411	134,739	1,200	1,941	19	0	
		Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	
		Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	2,427,384	1,246,374	11,100	17,958	176	3	1.
		Performance Incentive Plan Adjustment	TOTPLTNET	(199,586)	(102,480)	(913)	(1,477)	(14)	(0)	i

LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
NO.	DESCRIPTION	BASIS	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 DEVELOPMEN	T OF INCOME TAXES									
2 TAX ADJUSTM	ENTS - FEDERAL									
3 Stock Based Co	mpensation	TOTPLTNET	12,217	28	3,820	60,631	51,929	10,330	8,908	
4 GainState LILO	Audit Refunds not yet received	TOTPLTNET	(40,186)	(94)	(12,564)	(199,442)	(170,816)	(33,981)	(29,303)	
5 Repair Allowand	ce .	TOTPLT	(94,884)	(230)	(29,845)	(506,657)	(430,284)	(87,440)	(74,203)	(*
6 Uncollectible Ad	counts	REVREQ	(70,864)	(583)	(25,169)	(379,250)	(321,384)	(64,287)	(52,581)	(2
7 Injuries and Dar	nages;	TOTPLT	27,256	66	8,573	145,540	123,601	25,118	21,315	
8 Diesel Fuel Cre	dit	not_used	0	0	0	0	0	0	0	
9 Partnership income	me/loss per K-1	TOTPLT	7	0	2	39	33	7	6	
10 Meals & enterta	inment	LABOR	10,341	24	4,128	57,070	46,998	8,207	5,488	
11 Company owne	d life insurance	LABOR	(65,645)	(150)	(26,205)	(362,278)	(298,343)	(52,101)	(34,837)	(:
12 ESOP/401(k) C	ash Dividends	TOTPLTNET	(53,958)	(126)	(16,871)	(267,795)	(229,358)	(45,627)	(39,346)	Ì
13 Medicare Subsi	dy	LABOR	35,231	` 81 <sup>′</sup>	14,064	194,429	160,116	27,962	18,696	•
14 Dividends Rece	ived Deduction	TOTPLTNET	(723)	(2)	(226)	(3,590)	(3,074)	(612)	(527)	
15 W-2 Earnings E	xceeding \$1,000,000	LABOR	12,854	29	5,131	70,937	58,418	10,202	6,821	
16 Allowable Depre	eciation	DEPREXP	(3,110,769)	(7,537)	(978,555)	(16,587,374)	(14,103,065)	(2,865,394)	(2,431,113)	(5,
17 Book Depreciat		DEPREXP	0	) o	` ´ o´	0	0	0	0	, ,
	Amort-Reacq Bonds	not_used	0	0	Ö	0	0	0	0	
19 Amortization of		INTANGPLT	0	0	0	0	0	0	0	
	n - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	
	f Services Corp Asset	not used	0	0	Ö	0	0	0	0	
22 AFUDC / IDC	. Co. 11000 Co.p / 10001	TOTPLT	(28,783)	(70)	(9,053)	(153,695)	(130,527)	(26,525)	(22,510)	
23 Capitalized inte	rest-Section 263A	TOTPLT	46,934	114	14.763	250,615	212,837	43,252	36,704	
24 Cost of removal		TOTPLT	0	0	0	0	0	0	0	
25 *Utility Commod		not used	0	0	0	0	0	0	0	
	ental Cleanup Costs	not used	0	0	0	0	0	0	0	
27 *SBC-Societal B		not used	0	0	0	0	0	0	0	
28 Deferred Comp		LABOR	698	2	279	3,855	3,174	554	371	
29 *Deduction of S		not used	0	0	- 0	0	0	0	0	
30 Accrued vacation		LABOR	2,763	6	1.103	15,248	12,557	2,193	1,466	
31 3rd Party Claim		TOTPLT	(2,390)	(6)	(752)	(12,760)	(10,836)	(2,202)	(1,869)	
	ew Network Meter Equipment	TOTPLT	(_,;;;)	0	()	( ), ; ••,	(10,000)	(_,,)	(1,000)	
33 Gain/loss bond		not used	0	0	Õ	Ő	0	0	0	
34 Amortization of		LABOR	0	0	0	0	0	0	0	
	Equivalents/Restricted Stock-Te		0	Ö	Õ	0	0	0	0	
	eferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	
37 Contribution in A		TOTPLTNET	(69,311)	(161)	(21,671)	(343,991)	(294,619)	(58,609)	(50,541)	(
38 FIN48 Services		TOTPLT	0	0	(= 1,011)	0	0	0	0	,
39 Pension Accrua		LABOR	165.432	378	66.039	912.982	751.857	131.300	87.793	
40 Unallowable OF		LABOR	(2,701)	(6)	(1,078)	(14,905)	(12,275)	(2,144)	(1,433)	
41 Deferred Return		TOTPLT	3,549	9	1,116	18,952	16,096	3,271	2,776	
42 Deferred Depre		TOTPLT	2,743	7	863	14,647	12,439	2,528	2,145	
43 FIN48 Reg Ass		LABOR	2,743	0	003	14,047	12,439	2,320	2,143	
	Board of Public Utilities of the S		10,272	24	3,212	50,982	43,665	8,686	7,491	
45 Misc Adj - Perm		TOTPLTNET	10,272	0	0,212	0,962	43,003	0,000	7,431	
	Deferred O&M & Ins Proceeds	TOTPLTNET	95,024	221	29,710	471,604	403,915	80,352	69,291	
	centive Plan Adjustment	TOTPLTNET	(7,813)	(18)	(2,443)	(38,776)	(33,211)	(6,607)	(5,697)	•
48	John vo i idii Adjustinoni	. O II LINLI	(7,013)	(10)	(2,773)	(50,770)	(55,211)	(0,007)	(5,037)	

				12 MONTHS ENDI						
UB-		COS Test Year - 12 Months Actual 2016								
СН	LINE		ALLOCATION	Total						
0.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	49	DEVELOPMENT OF INCOME TAXES CONTINU	ED							
1	50	TAX ADJUSTMENTS - FEDERAL CONTINUED								
1	51	LCAPP	TOTPLTNET	(2,401)	(1,233)	(11)	(18)	(0)	(0)	(1)
1	52	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
1	53	Penalties	not_used	0	0	0	0	0	0	0
1	54	Restricted stock - Permanent	TOTPLTNET	(46,838)	(24,050)	(214)	(347)	(3)	(0)	(28
1		Environmental Accrual	TOTPLTNET	(38,925)	(19,987)	(178)	(288)	(3)	(0)	(23
1		Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(18,831)	(168)	(271)	(3)	(0)	(22
1		Material Supplies & Reserves	TOTPLT	(574,194)	(294,409)	(2,579)	(4,232)	(34)	(1)	(337
ı		Lobbying Expenses	LABOR	189,469	115,608	797	1,127	56	1	90
1		Bankrupticies & Acc. Prov. For Rents Receivable		111,245	57,120	509	823	8	0	66
ı		Real Estate Taxes	TOTPLTNET	(452,943)	(232,570)	(2,071)	(3,351)	(33)	(0)	(268
1		Credits & Adjustments	TOTPLTNET	(741,660)	(380,816)	(3,392)	(5,487)	(54)	(1)	(439
1		Miscellaneous	TOTPLT	10,351	5,307	46	76	1	0	6
1		TOTAL TAX ADJUSTMENTS - FEDERAL		(85,262,613)	(43,201,694)	(384,627)	(636,060)	(3,774)	(57)	(50,653
1	64									
1		TAX ADJUSTMENTS - STATE								
1	66	TEFA	TEFA_04	0	0	0	0	0	0	0
1	67	Federal Depreication Reversal	DEPREXP	98,420,888	50,435,927	442,059	725,711	5,688	84	57,788
1	68	State Tax Depreciation	DEPREXP	36,812,775	18,864,760	165,345	271,441	2,128	31	21,615
1	69	not used	not_used	0	0	0	0	0	0	0
1		TOTAL TAX ADJUSTMENTS - STATE		135,233,663	69,300,687	607,404	997,151	7,816	115	79,403
1	71	TAYADI ENETINOONE OTATE		074 007 000	0.47.040.044	0.040.700	4 000 000	50.040	707	007.000
1		TAXABLE NET INCOME - STATE		674,267,368	347,040,941	3,046,788	4,963,883	52,046	767	397,308
] ]	73	State Tax Liability at 9.000%	TOTAL THET	60,684,063	31,233,685	274,211	446,749	4,684	69	35,758
¦	74 75	Prior Year Adjustment TOTAL STATE INCOME TAX LIABILITY	TOTPLTNET	0	0	0	0	0	0 69	0 25 750
' '	76	TOTAL STATE INCOME TAX LIABILITY		60,684,063	31,233,685	274,211	446,749	4,684	69	35,758
i		TAXABLE NET INCOME - FEDERAL		478,349,641	246,506,570	2,165,173	3,519,982	39,546	582	282,147
i	78	Federal Tax Liability at 35.000%		167,422,374	86,277,299	757,811	1,231,994	13.841	204	98.751
<u> </u>	76 79	not used	not used	107,422,374	00,277,299	757,611	1,231,994	13,041	204	90,751
<u>'</u>	80	not used	not_used	0	0	0	0	0	0	0
i		TOTAL FEDERAL INCOME TAX LIABILITY	not_used	167,422,374	86,277,299	757,811	1,231,994	13,841	204	98,751
i	82	TOTAL TEDERAL INCOME TAX EIABILITY		107,422,374	00,211,299	757,011	1,231,334	15,041	204	30,731
i		TOTAL INCOME TAX EXPENSE		228,106,438	117,510,984	1,032,021	1,678,743	18,525	273	134,509
i	84	TOTAL INCOME TAX EXTENCE		220,100,400	117,510,504	1,002,021	1,070,740	10,323	213	104,000
i	85									
i	86									
i	87									
i		TAX RATES								
i		FEDERAL TAX RATE - CURRENT	35.000%							
i		NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
i		CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
i		EFFECTIVE TAX RATE	40.850%							
i		COMPOSITE RATE	40.850%							
i		1 - EFFECTIVE TAX RATE	59.15000%							
i	95		33333370							

				12 MONTE	IS ENDING DEC	EMBER 31, 20	16				
SUB-		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)
TI TI		DEVELOPMENT OF INCOME TAXES CONTINUED TAX ADJUSTMENTS - FEDERAL CONTINUED	IED								
Ti		LCAPP	TOTPLTNET	(94)	(0)	(29)	(467)	(400)	(79)	(69)	(0)
Τi		Clause - Deferred Fuel	not used	(94)	0	(29)	(407)	(400)	0	(09)	0
Ťi		Penalties	not used	0	0	0	0	0	0	0	0
Τi		Restricted stock - Permanent	TOTPLTNET	(1,834)	(4)	(573)	(9,100)	(7,794)	(1,550)	(1,337)	(4)
TI		Environmental Accrual	TOTPLTNET	(1,524)	(4)	(476)	(7,563)	(6,477)	(1,289)		(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		Lobbying Expenses	LABOR	5,612	13	2,240	30,969	25,504	4,454	2,978	21
TI		Bankrupticies & Acc. Prov. For Rents Receivable		4,355	10	1,362	21,613	18,511	3,682	3,176	10
ΤI		Real Estate Taxes	TOTPLTNET	(17,731)	(41)	(5,544)	(88,000)	(75,369)	(14,993)	· , ,	(41)
TI		Credits & Adjustments	TOTPLTNET	(29,033)	(68)	(9,078)	(144,093)	(123,412)	(24,551)		(66)
TI		Miscellaneous	TOTPLT	381	1	120	2,035	1,728	351	298	1
TI		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 TI	64	TAY AD HIGHMENITO CTATE									
Ti		TAX ADJUSTMENTS - STATE	TEEA 04	0	0	0	0	0	0	0	0
Ti	66 67	TEFA Federal Depreication Reversal	TEFA_04 DEPREXP	3,627,879	0 8.790	0 1,141,223	0 19,344,729	0 16,447,448	0 3,341,715	0 2,835,242	0
ΤΊ	68	State Tax Depreciation	DEPREXP	1,356,951	3,288	426,856	7,235,590	6,151,908	1,249,916	1,060,477	6,606 2,471
Τ̈́I	69	not used	not_used	1,330,931	3,200	420,830	7,235,590	0,131,908	1,249,910	1,000,477	2,471
ΤÏ		TOTAL TAX ADJUSTMENTS - STATE	not_useu	4,984,830	12,077	1,568,079	26,580,319	22,599,356	4,591,630	3,895,719	9,076
Τi	71	TOTAL TAXABOOTIMENTO STATE		1,001,000	12,077	1,000,070	20,000,010	22,000,000	1,001,000	0,000,7 10	0,070
Τİ		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
ΤI	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										
ΤI		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
ΤI	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	0	0	0	0	0	0	0	0
TI	80		not_used	0	0	0	0	0	0	0	0
TI		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 TI	82 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
ΤΪ	84	TOTAL INCOME TAX EXPENSE		0,000,900	21,294	2,610,722	44,020,493	36,009,377	7,362,102	0,447,447	21,930
ΤΪ	85										
Τi	86										
Τi	87										
Τİ		TAX RATES									
TI			35.000%								
TI		NEW JERSEY CORP BUSINESS TAX RATE	9.000%								
TI	91	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%								
TI	92	EFFECTIVE TAX RATE	40.850%								
TI		COMPOSITE RATE	40.850%								
TI		1 - EFFECTIVE TAX RATE	59.15000%								
TI	95										
TI	96										

				12 WONTHS ENDI	NG DECEMBER 3	1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJ	USTED							
Τİ		E410 + E411- PROVISION FOR DEFERRED INC								
TI		Legal Reserves (c)	TOTPLTNET	106,593	54,732	487	789	8	0	63
Τİ		Tax Depreciation	DEPREXP	80,543,209	41,274,484	361,761	593,889	4,655	69	47,291
Ti		Previously Ded Amort-Reacg Bonds	not used	0	0	0	0	0	0	0
Τİ		Amortization of Power Gain	not_used	0	0	0	Ö	0	Ō	0
TI		*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
TI	104		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
ΤI	106	Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(653,725)	(5,726)	(9,398)	(76)	(1)	(748)
TI		Cost of removal	TOTPLT	0	0	0	0	` o´	`o´	) O
TI		*Utility Commodity Costs	not used	0	0	0	0	0	0	0
TI		*RAC-Environmental Cleanup Costs	not used	0	0	0	0	0	0	0
ΤÏ	110		not used	0	0	0	Ö	Ō	0	Ö
TI		Deferred Comp - officers	LABOR	(23,583)	(14,390)	(99)	(140)	(7)	(0)	(11)
ΤÏ		*Deduction of Securitizartion	not used	(_5,555)	0	0	0	0	0	0
Ti		Accrued vacation pay adjustment	LABOR	(93,290)	(56,923)	(392)	(555)	(28)	(0)	(44)
Τi		3rd Party Claims	TOTPLT	64,914	33,284	292	478	4	0	38
Ti		Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(67,879)	(468)	(662)	(33)	(0)	(53)
Τi		Deduction for New Network Meter Equipment	TOTPLT	( ,= ,	0	0	0	0	0	0
Ti		Gain/loss bond reacg	not used	0	0	0	0	0	0	0
Τi		Amortization of Call Option Sale	LABOR	0	0	0	0	0	Ö	Ö
Ti	119	·		0	0	0	0	Ô	0	0
ΤÏ		Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	Ö	0	Ō	Ö
Ti		Contribution in Aid of Construct	TOTPLTNET	1,770,550	909,114	8,097	13,098	128	2	1,049
TI		FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
ΤÏ		Pension Accrual Adjustment	LABOR	(5,585,601)	(3,408,167)	(23,489)	(33,232)	(1,655)	(23)	(2,649)
Ti		Unallowable OPEB Amortization	LABOR	91,189	55,641	383	543	27	0	43
Τi		Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	Ö	0
TI		Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	Ô	0	0
ΤΪ		Rabbi Trust Unrealized Losses	LABOR	2,140	1,306	9	13	1	Ö	1
TI		FIN48 Reg Asset Reversal	LABOR	2,0	0	0	0	0	0	0
Τi		Additional Real Estate Taxes	TOTPLT	452,943	232,239	2,034	3,339	27	ő	266
ΤΪ		PIP Adjustment	LABOR	199,586	121,781	839	1,187	59	1	95
Τİ		Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0	0
Τİ		Misc	TOTPLT	73,043	37,452	328	538	4	Ö	43
Τi		Construction Period Interest	TOTPLTNET	70,010	07,102	0	0	Ö	ő	0
Ti		Deferred Return on CIP II	TOTPLT	(96,419)	(49,437)	(433)	(711)	(6)	(0)	(57)
Τi		Deferred Depreciation on CIP II	TOTPLT	(74,517)	(38,207)	(335)	(549)	(4)	(0)	(44)
Τi		Customer Connections Fees	CUSTACCTS	0	0	0	0	0	0	0
Τi		Decommissioning Costs	KWHMETER 04	0	0	0	0	0	0	0
Τi		Investment Tax Credit	TOTPLT	1,486,710	762,285	6,677	10,959	89	1	873
Τi		Assessment by Board of Public Utilities of the Sta		(262,411)	(134,739)	(1,200)	(1,941)	(19)	(0)	(155)
Τi		Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(2,427,384)	(1,246,374)	(1,100)	(17,958)	(176)	(3)	(1,438)
Τi	141		TOTPLTNET	1,026,542	527,093	4,694	7,594	74	1	608
Τi		LCAPP	TOTPLTNET	2,401	1,233	11	18	0	Ö	1
Ti		Audit Adjustment	not used	2,401	1,233	0	0	0	0	0
ΤΪ		Stock Based Compensation	TOTPLTNET	(312,073)	(160,238)	(1,427)	(2,309)	(23)	(0)	(185)
Τi		Clause - Deferred Fuel	not used	(312,073)	(100,230)	(1,427)	(2,309)	(23)	0	(103)
ΤΪ		Legal Reserves (nc)	TOTPLTNET	(69,918)	(35,901)	(320)	(517)	(5)	(0)	(41)
- 11	140	Logar Mosorves (110)	IOII LINLI	(03,318)	(33,301)	(320)	(317)	(3)	(0)	(-+1)

				12 WONTH	IS ENDING DEC	EWIDER 31, 201	10				
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE	DESCRIPTION	ALLOCATION	DDI	DDI DOE	DCAL	CLD	LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP (11)	Secondary	Primary	Subtransmission	High Voltage (15)
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJ	USTED								
Τİ		E410 + E411- PROVISION FOR DEFERRED INC									
TI		Legal Reserves (c)	TOTPLTNET	4,173	10	1,305	20,709	17,737	3,528	3,043	10
TI		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
ΤI	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		Cost of removal	TOTPLT	0	0	0	0	0	0	0	0
ΤI		*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
ΤI	110		not_used	0	0	0	0	0	0	0	0
TI		Deferred Comp - officers	LABOR	(698)	(2)	(279)	(3,855)	(3,174)	(554)	(371)	(3)
TI	112	*Deduction of Securitizartion	not_used	0	0	0	0	0	0	0	0
ΤI		Accrued vacation pay adjustment	LABOR	(2,763)	(6)	(1,103)	(15,248)	(12,557)	(2,193)	(1,466)	(10)
ΤI		3rd Party Claims	TOTPLT	2,390	6	752	12,760	10,836	2,202	1,869	4
TI		Bankruptcies & Acc Prov-Rent Receivable	LABOR	(3,295)	(8)	(1,315)	(18,183)	(14,974)	(2,615)	(1,749)	(12)
TI		Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	0	0	0	0
ΤI		Gain/loss bond reacq	not_used	0	0	0	0	0	0	0	0
TI		Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0	0
TI.		Defer Dividend Equivalents/Restricted Stock-Tem		0	0	0	0	0	0	0	0
TI		Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0	0
TI.		Contribution in Aid of Construct	TOTPLTNET	69,311	161	21,671	343,991	294,619	58,609	50,541	158
ΤI		FIN48 Services Allocation	TOTPLT	0	0	0	(040,000)	(754.057)	0	(07.700)	0
TI		Pension Accrual Adjustment	LABOR	(165,432)	(378)	(66,039)	(912,982)	(751,857)	(131,300)	(87,793)	(605)
TI TI		Unallowable OPEB Amortization	LABOR TOTPLT	2,701 0	6 0	1,078 0	14,905 0	12,275 0	2,144	1,433	10 0
TI		Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0	0
TI		Conditional Asset Retire Obligations Rabbi Trust Unrealized Losses	LABOR	63	0	25	350	288	50	34	0
TI				03	0	25	330	200	0	34	0
Ti		FIN48 Reg Asset Reversal Additional Real Estate Taxes	LABOR TOTPLT	16,673	40	5,244	89,032	75,611	15,365	13,039	31
Ti		PIP Adjustment	LABOR	5,911	14	2,360	32,623	26,866	4,692	3,137	22
Τί		Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0,911	0	2,360	32,023	20,866	4,092	3,137	0
TI		Misc	TOTPLT	2,689	7	846	14,358	12,193	2,478	2,103	5
Τί		Construction Period Interest	TOTPLTNET	2,009	0	040	14,336	12,193	2,476	2,103	0
Τi		Deferred Return on CIP II	TOTPLT	(3,549)	(9)	(1,116)	(18,952)	(16,096)	(3,271)	(2,776)	(7)
Τi		Deferred Depreciation on CIP II	TOTPLT	(2,743)	(7)	(863)	(14,647)	(12,439)	(2,528)	(2,145)	(5)
Ti.		Customer Connections Fees	CUSTACCTS	(2,743)	0	(000)	(14,047)	(12,400)	(2,320)	(2,143)	0
Τi		Decommissioning Costs	KWHMETER 04	0	0	0	0	0	0	0	0
ΤÏ		Investment Tax Credit	TOTPLT	54,728	133	17,214	292,233	248.182	50,434	42,800	103
ΤÏ		Assessment by Board of Public Utilities of the Sta		(10,272)	(24)	(3,212)	(50,982)	(43,665)	(8,686)	(7,491)	(23)
Τİ		Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(95,024)	(221)	(29,710)	(471,604)	(403,915)	(80,352)	(69,291)	(217)
ΤΪ		GainState LILOAudit Refunds not yet received	TOTPLTNET	40,186	94	12,564	199,442	170,816	33,981	29,303	92
TI		LCAPP	TOTPLTNET	94	0	29	467	400	79	69	0
Τİ		Audit Adjustment	not used	0	0	0	0	0	0	0	0
Τİ		Stock Based Compensation	TOTPLTNET	(12,217)	(28)	(3,820)	(60,631)	(51,929)	(10,330)	(8,908)	(28)
TI		Clause - Deferred Fuel	not_used	`´o´	) O	0	0	0	0	0	O
TI	146	Legal Reserves (nc)	TOTPLTNET	(2,737)	(6)	(856)	(13,584)	(11,634)	(2,314)	(1,996)	(6)
		- , ,		,	. ,	. ,	,	,	,	,	` '

SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
ΤI	147									
TI	147									
Τί		DEVELOPMENT OF OPERATING INCOME AD	LCONTINUED							
Τi		E410 + E411- PROVISION FOR DEFER INC TA								
TI		Material Supplies & Reserves	TOTPLTNET	574,194	294,828	2,626	4,248	42	1	340
Τİ		Medicare Subsidy	TOTPLTNET	(1,189,514)	(610,773)	(5,440)	(8,800)	(86)	(1)	(705)
TI		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		TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0
TI		TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0
TI	158									
TI		OPERATING INCOME ADJUSTED		423,455,344	218,047,285	1,921,323	3,119,767	33,893	500	249,997
ΤI	160									
TI	161									
ΤI	162									
TI	163									
TI	164									
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TI	168									
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Τi	178									
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Τi	181									
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TI	191									

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## PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY

EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 40 of 70

					IS ENDING DEC	EMBER 31, 20	16				Page 40
SUB-		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)
TI	147										
TI	148										
TI TI		DEVELOPMENT OF OPERATING INCOME AD. E410 + E411- PROVISION FOR DEFER INC TA									
TI		Material Supplies & Reserves	TOTPLTNET	22,478	52	7,028	111,557	95,546	19,007	16,391	51
Τİ		Medicare Subsidy	TOTPLTNET	(46,565)	(108)	(14,559)	(231,105)	(197,934)	(39,376)	(33,955)	(106)
TI		TOTAL DEFERRED INCOME TAX		2,826,842	6,874	875,461	15,054,585	12,822,730	2,627,033	2,251,860	4,835
TI	154			,,-	-,-	, -	-,,	,- ,	,- ,	, - ,	,
TI	155	TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	0
TI	156	TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	0
TI	157	TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0	0
TI	158										
TI	159	OPERATING INCOME ADJUSTED		16,424,274	48,445	5,220,258	81,801,895	70,513,442	14,047,376	11,986,374	40,516
TI	160										
TI	161										
TI	162										
TI	163										
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	173										
TI TI	174										
Ti	175										
Ti	176										
T1	177										

				12 WONTHS ENDI	NG DECEMBER 3	1, 2010				
-	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total						
	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1	DEVELOPMENT OF LABOR ALLOCATION FAC	CTOR							
	2	PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0
	4	TRANSMISSION LABOR EXPENSE	not used	0	0	0	0	0	0	0
	6		1101_0000	v	ŭ	ŭ	Ü	· ·	Ü	Ü
	8	DISTRIBUTION LABOR EXPENSE Operation								
	9	582-Station Equipment	E367PLT	356,040	186,768	1,465	2,501	0	0	256
	10	583-Overhead Lines	E367PLT	425,098	222,994	1,749	2,986	0	0	305
	11 12	584-Underground Lines 586-Metering	E367PLT MTROMMIN 07	4,936,914 3,731,853	2,589,761 1,873,167	20,309 10,182	34,677	0 4,185	0 63	3,543 1,235
	13	587-Customer Installations	MTROMMIN_07	5,099,750	2,559,770	13,913	12,269 16,767	5,719	86	1,235
	14	588-Miscellaneous	DISTEXPO	12,837,464	6,499,315	42,112	68,055	6,942	104	6,565
	15	Total Operation	DISTENI O	27,387,119	13,931,775	89,729	137,255	16,846	252	13,591
	16	Maintenance		27,307,113	10,001,770	03,723	107,200	10,040	202	10,001
	17	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0
	18	591-Structures	E361PLT	7,467,404	3,567,839	25,758	57,060	213	3	4,097
1	19	592-Station Equipment	E362PLT	10,393,410	4,622,665	24,106	82,107	0	0	5,224
2	20	593-Overhead Lines	E365PLT	12,637,620	6,359,171	45,959	91,605	0	0	8,350
	21	594-Underground Lines	E367PLT	12,744,826	6,685,563	52,428	89,519	0	0	9,146
22		595-Line Transformers	LNTRFRMR_04	4,584,344	2,751,904	45,084	50,643	0	0	3,455
23		596-Street Lighting and Signal Systems	E373PLT	5,582,888	345,139	3,101	5,150	3	0	410
2		597-Meters	MTROMMIN_07	560,219	281,196	1,528	1,842	628	9	185
2		598-Other Distribution Maintenance	DISTEXPM	1,139,221	525,236	4,040	8,075	8	0	663
	6	Total Maintenance		55,109,930	25,138,713	202,004	386,001	852	13	31,531
	27 28	TOTAL DISTRIBUTION LABOR EXPENSE		82,497,049	39,070,488	291,733	523,256	17,698	265	45,122
		E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	59,602,007	47,184,693	302,432	320,041	24,970	336	22,430
	30	E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	3,389,561	2,633,447	16,441	18,484	974	12	1,179
	31	E911-E916 SALES EXPENSE	SALESEXP	285,836	217,884	1,333	1,552	47	0	79
	32	ADMIN & GENERAL EXP ACCOUNTS xE926	A_GEXP	3,168,520	1,774,046	14,418	22,825	434	6	1,829
		Employee Pension/Benefits Acct E926	LABOR	261	159	1	2	0	0	0
	34									
		TOTAL OPERATION & MAINT LABOR EXPENS	iE .	148,943,235	90,880,718	626,358	886,160	44,123	619	70,640
	36									
	37									
	38									
	39 40									
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	45									
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			12 WONTE	IS ENDING DEC	ENIDER 31, 20	16				
	COS Test Year - 12 Months Actual 2016									
LINE		ALLOCATION					LPL -	LPL-	HTS -	HTS -
NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltag
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	DEVELOPMENT OF LABOR ALLOCATION FAC	TOR								
2										
3 4		not_used	0	0	0	0	0	0	0	
	TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	
7	DISTRIBUTION LABOR EXPENSE									
8										
9		E367PLT	1,657	45	677	69,236	64,364	15,735	13,336	
10		E367PLT	1,979	54	809	82,665	76,849	18,787	15,923	
11		E367PLT	22,981	623	9,394	960,038	892,487	218,181	184,921	
12		MTROMMIN_07	0	0	0	272,914	1,400,640	124,296	30,200	2,
13		MTROMMIN_07	0	0	0	372,949	1,914,039	169,857	41,270	3,6
14		DISTEXPO	25,155	690	18,954	1,772,069	3,583,521	515,028	294,473	4,
15	Total Operation		51,772	1,412	29,834	3,529,871	7,931,899	1,061,883	580,123	10,8
16	Maintenance									
17	590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	
18	591-Structures	E361PLT	146,140	352	45,525	1,545,150	1,483,578	339,089	252,322	:
19	592-Station Equipment	E362PLT	0	0	0	2,261,130	2,399,053	596,584	402,542	
20	593-Overhead Lines	E365PLT	41,851	1,174	57,743	2,532,538	2,449,809	600,414	449,007	
21	594-Underground Lines	E367PLT	59,326	1,608	24,252	2,478,374	2,303,988	563,241	477,381	
22		LNTRFRMR 04	18,578	847	8,093	839,560	866,179	0	0	
23	596-Street Lighting and Signal Systems	E373PLT	3,836,475	64	1,091,942	135,874	119,897	24,292	20,530	
24		MTROMMIN 07	0	0	0	40,969	210,261	18.659	4,534	
25		DISTEXPM	60,573	2,415	28,801	213,813	211,519	48,053	35,655	;
26			4,162,942	6,461	1,256,356	10.047.409	10.044.285	2,190,332	1,641,969	1,0
27			4,214,714	7,872	1,286,190	13,577,280	17,976,184	3,252,215	2,222,091	11,
28			1,211,711	7,072	1,200,100	10,011,200	17,070,101	0,202,210	2,222,001	,
	E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	74,228	1,640	393,712	9,491,856	1,602,667	143,369	36,032	3,6
30		CUSTS I	8,958	202	38,733	610.965	54,098	4,759	1.013	
	E911-E916 SALES EXPENSE	SALESEXP	954	21	3,977	55,996	3,591	313	58	•
	ADMIN & GENERAL EXP ACCOUNTS xE926	A GEXP	112,472	348	38,343	609,034	412,129	100,514	81,845	2
33		LABOR	8	0	30,343	43	35	100,514	4	4
34		LABOR	0	U	3	43	33	U	7	
35		_	4,411,334	10,083	1,760,958	24,345,173	20,048,704	3,501,177	2,341,044	16,
36		_	4,411,334	10,003	1,700,936	24,343,173	20,040,704	3,301,177	2,341,044	10,
37										
38										
39										
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	COS Test Year - 12 Months Actual 2016				,				
LINE		ALLOCATION	Total						
NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1 DEVELOPMENT OF CAPITAL ADDITIONS A	LLOCATION FACTOR							
	2 3 INTANGIBLE PLANT	INTANGPLT	12,007,190	9,499,868	60,839	64,507	4,979	67	4,507
	4 5 PRODUCTION PLANT	not_used	0	0	0	0	0	0	0
6	6		-	-	-	_	•	-	-
	7 TRANSMISSION PLANT 8 E352 Structure & Improvements	not_used	0	0	0	0	0	0	0
	9 E353 Station Equipment	not used	0	0	0	0	0	0	0
10		not_used	0	0	0	0	0	0	0
	1 E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0
	2 E357 UG Conduits	not used	0	0	0	0	0	0	0
13		not_used	0	0	0	0	0	0	0
	4 E359 Roads and Trails	not_used	0	0	0	0	0	0	0
	5 Other Tangible Plant Unallocated	not used	0	0	0	0	0	0	0
	6 TOTAL TRANSMISSION PLANT	not_useu	0	0	0	0	0	0	0
17			· ·	0	Ū	O	O	O	O
	B DISTRIBUTION PLANT								
19		E360PLT	354,178	163,799	1,046	2,740	6	0	187
20		E361PLT	4,137,767	1,976,977	14,273	31,618	118	2	2,270
2		E362PLT	145,381,112	64,660,988	337,190	1,148,492	0	0	73,075
22	2 E364 Poles Towers and Fixtures	E364PLT	16,237,431	8,205,354	64,198	110,033	0	0	11,218
23		E365PLT	180,261,277	90,706,341	655,555	1,306,638	0	0	119,097
24		E367PLT	1,270,254	666,338	5,225	8,922	0	0	912
25		E367PLT	41,912,545	21,986,095	172,413	294,392	0	0	30,077
26		LNTRFRMR 04	54,056,269	32,449,068	531,604	597,157	0	0	40,744
27		E369PLT	6,445,281	4,083,690	34,679	41,791	312	5	0
28	8 E370 Meters	METERPLT	15,233,739	11,020,480	59,960	83,753	23,633	353	7,273
29		not used	0	0	0	0	0	0	, 0
30	0 E373 Street Lighting	E373PLT	20,459,633	1,264,831	11,366	18,874	10	0	1,502
3		TOTPLT	1,839,862	943,358	8,262	13,562	110	2	1,080
32	2 TOTAL DISTRIBUTION PLANT		487,589,348	238,127,319	1,895,771	3,657,972	24,189	362	287,435
33	3								
34	4 TOTAL CAPITAL ADDITIONS		499,596,538	247,627,187	1,956,610	3,722,479	29,168	429	291,943
35	5								
36	6								
37	7								
38	8								
39	9								
40	0								
4	1								
42	2								
43	3								
44	4								
45	5								
46									
47	7								
48	8								

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				12 MONTE	19 ENDING DE	JEMBER 31, 20	16				
SUB-		COS Test Year - 12 Months Actual 2016									
СН	LINE		ALLOCATION					LPL -	LPL-	HTS -	HTS -
Ο.	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Α	1	DEVELOPMENT OF CAPITAL ADDITIONS A	ALLOCATION FACTOR								
Α	2										
A	3	INTANGIBLE PLANT	INTANGPLT	15,502	343	81,206	1,920,426	318,581	28,490	7,139	736
Α	4										
Α		PRODUCTION PLANT	not_used	0	0	0	0	0	0	0	0
A	6										
4		TRANSMISSION PLANT									
4	8	E352 Structure & Improvements	not_used	0	0	0	0	0	0	0	0
4	9	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0
4	10	E354/355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0
4	11	E356 OH Cond and Devices	not_used	0	0	0	0	0	0	0	0
Α	12	E357 UG Conduits	not_used	0	0	0	0	0	0	0	0
A	13	E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0	0
4	14	E359 Roads and Trails	not_used	0	0	0	0	0	0	0	0
4	15	Other Tangible Plant Unallocated	not_used	0	0	0	0	0	0	0	0
Α		TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
Α.	17	DIOTRIPLITION DI ANT									
A		DISTRIBUTION PLANT	FOODDI T	0.000	•	4.000	74754	75 400	47.004	40.007	700
Α Α	19	E360 Land and Land Rights	E360PLT	3,923	9	1,222	74,751	75,128	17,881	12,697	789
	20	E361 Structures and Improvements	E361PLT	80,978	195	25,226	856,184	822,066	187,893	139,814	153
A A	21 22	E362 Station Equipment E364 Poles Towers and Fixtures	E362PLT E364PLT	0 217,830	0 1,964	0 57,810	31,628,265 3,046,660	33,557,510 2,835,678	8,344,911 694,061	5,630,681 992,625	0
٩	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
٩	24	E366 Underground Conduits	E367PLT	5,913	160	2.417	247.015	229,634	56,137	47,580	0
ì	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
Α .	26	E368 Line Transformers	LNTRFRMR 04	219,061	9,985	95,428	9,899,672	10,213,550	1,032,272	1,303,311	0
ì	27	E369 Services	E369PLT	213,001	0,505	0	2,123,887	141,354	12,544	7,020	0
Ă.	28	E370 Meters	METERPLT	0	0	0	3,069,619	534,694	183,120	224,556	26,297
A	29	E371 Installation on Customer Premise	not_used	0	Ö	0	0,000,010	0	0	0	0
Ą	30	E373 Street Lighting	E373PLT	14,059,547	236	4,001,645	497,938	439,389	89,024	75,235	37
A	31	E374 Asset Retirement Obligations	TOTPLT	67,728	164	21,303	361,650	307,135	62,415	52,966	127
Α	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
Α	33			-, ,-	- ,	-,,	,,	- ,,	-,,	-, - ,	, -
Α	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
Α	35										
Α	36										
Α	37										
Α	38										
A	39										
^ ^	40										

			12 MONTHS ENL	JING DECEMBER	31, 2010				
	COS Test Year - 12 Months Actual 2016								
LINE		ALLOCATION	Total						
NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1 ALLOCATION FACTOR TABLE								
	2 EXTERNALLY DEVELOPED ALLOCATION FA	CTORS							
	3	<u></u>							
	4 ALLOCATION FACTORS PART A								
	5								
(	6 Number of Customers x Aux &SL rates - local	CUSTNUMX-04	2,201,227	1,892,944	10,289	12,399	0	0	(
7	7								
8	8								
	9								
	0 CP @ 26 kV lines - switching station load -syste		3,459,412	1,317,687	6,871	23,404	0	0	1,489
	1 CP @ primary lines - systems	CP@PRI-05	8,618,082	3,987,492	20,794	70,825	0	0	4,506
	2 Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	19,881,009	11,056,880	97,392	130,118	0	0	16,106
	3 Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	18,503,423	10,840,897	95,490	127,576	0	0	15,791
	4 Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	19,202,586	10,651,979	93,826	125,353	0	0	15,516
15									
16									
17									
18									
19 20									
2									
2									
2:									
2									
2									
26	6								
2	7 BILLING DETERMINANTS								
28	8								
	9 Number of Customers		2,231,032	1,892,944	10,289	12,399	1,471	22	1,248
	Delivered kWh @ Meter - annual (w/n net)		40,937,152,176	12,904,393,479	141,022,029		1,273,920		17,531,317
	Delivered Kw @ Meter - annual		0	0	0	0	0	0	C
32									
33									
34									
3									
30		KWHMETER-04	41,579,701,486	13,340,065,519	138,773,911	225,520,377	1,288,785	26,815	17,034,585
	8 Delivery kWh @ meter x non-profiled rates	KWHMETERX-04	21,551,831,664	13,340,065,519	138,773,911	225,520,377		,	17,034,585
39		KWHIVIETEKA-04	21,551,651,004	13,340,003,319	130,773,911	223,320,377	1,200,700	20,613	17,034,360
4(									
4									
42									
43									
44									
4									
46									
4									
	8								

### EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 46 of 70

				12 WONTE	19 ENDING DE	CEWIDER 31, 2	010				
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION					LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
		220011111111	27.0.0	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
۸.		ALLOCATION FACTOR TARLE									
AF AF		ALLOCATION FACTOR TABLE  EXTERNALLY DEVELOPED ALLOCATION FA	CTORS								
AF	3		ICTORS								
AF AF	4										
AF	5										
AF AF		Number of Customers x Aux &SL rates - local	CUSTNUMX-04	0	0	0	275,795	8,812	782	190	17
AF	7		C031N0IVIX-04	U	U	U	213,133	0,012	702	130	17
AF	8										
AF	9										
AF		CP @ 26 kV lines - switching station load -syste	ms CP@SUBT-05	0	0	0	644,533	683,848	170,056	611,523	0
AF		CP @ primary lines - systems	CP@PRI-05	0	0	0	1,950,441	2,069,413	514,611	0.1,525	0
AF		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		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		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			,	-,	,	-,,	_,,,,	1 = 0,000	.,,.	
AF	16										
AF	17										
AF	18										
AF	19										
AF	20										
AF	21										
AF	22										
AF	23	}									
AF	24										
AF	25										
AF	26										
AF	27										
AF	28										
AF		Number of Customers		4,363	90	22,611	275,795	8,812	782	190	17
AF		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		Delivered Kw @ Meter - annual		0	0	0	0	0	0	0	0
AF	32										
AF	33										
AF	34 35										
AF AF											
AF AF	36	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		KWHMETERX-04	0	14,170,073	0	7,829,121,672	11,302,290,302	0,511,054,902	4,304,233,367	0
AF	39		KWHWETEKX-04	U	U	U	1,029,121,012	U	U	U	U
AF	40										
AF	41										
AF	42										
AF	43										
AF	44										
AF	45										
AF	46										
AF	47										
AF	48										

					JING DECEMBER S	,, 2010				
•		COS Test Year - 12 Months Actual 2016								
	INE		ALLOCATION	Total						
	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	40	ALLOCATION FACTOR TABLE CONTINUED								
		EXTERNALLY DEVELOPED ALLOCATION FAC	TORS							
	51	EXTERNALLY DEVELOTED ALLOCATION TAG	10110							
		ALLOCATION FACTORS PART C								
	53									
		E369 minimum Service investment- access	SERVICESMIN 03	1,271,598,263	805,676,791	6,841,876	8,244,963	61.458	919	
		E369 excess Service investment- local delivery	SERVICESEXC 04	0	0.00	0	0	0	0	
		Avg Customer Bills - local	CUSTAVG 04	2,231,032	1,892,943.58	10,289	12,399	1,471	22	1,2
		Avg Customer Bills - cust svs	CUSTAVG 06	2,231,032	1,892,943.58	10,289	12,399	1,471	22	1.2
		E370 minimum meter investment - measurement	METERSMIN_07	306,595,342	238,510,944.00	1,296,414	1,810,254	512,011	7,658	157,2
		E368 Line Transfomers - local	LNTRFRMR_04	255,881,800	153,601,536.25	2,516,410	2,826,715	0	0	192,8
		Billing Function costs - cust svs	BILLING 06	16,379,369	11,746,442.95	76,396	79,810	2,192	29	1,9
		E370 excess meter investment - local delivery	METERSEXC 04	23,032,106	0.00	0	0	2,102	0	.,.
	62	Lord Oxfood Motor involution. Todar donvery	WETEROEXO_04	20,002,100	0.00	v	Ü	Ü	Ü	
		Account Maint - cust svs	ACCTMAINT_06	100,168,946	82,989,103.70	539,738	563,859	65,299	866	58,8
		Meter Reading Costs - measurement	MRCOST_07	18,324,119	14,325,269.64	93,168	97,331	2,673	35	2,4
		Sales	SALES 06	0	0.00	0	0	0	0	_,
		Other Utility work by Cust Ops - local	UTILWORK 04	5,516,376	4,204,964.65	25,734	29,961	904	9	1,5
	67	Other Other work by Oust Ops Toolar	OTIEWORKI_04	5,510,570	4,204,304.03	20,704	23,301	304	3	١,٠
	68									
	69									
		Choice - local	CHOICE 04	2,444,563	1,892,944	10,289	12,399	1.471	22	2,1
	71	Choice - local	CHOICE_04	2,444,303	1,032,344	10,209	12,333	1,471	22	۷,۱
		Direct - PSAL - streetlighting	DIR PSAL 02	1	0	0	0	0	0	
		Direct - BPL - streetlighting	DIR BPL 02	i	0	0	0	0	0	
		Direct - BPL-POF - streetlighting	DIR BPLPOF 02	1	0	0	0	0	0	
		Direct - HTS-HV - access	DIR_HTSHV_03	i	0	0	0	0	0	
		Direct - HEP - access	DIR HEP 03	0	0	0	0	0	0	
		Direct - HTS-Sub - systems	DIR_HTSS_05	1	0	0	0	0	0	
	78	Direct - 1110-3ub - systems	DIK_11133_03	Į.	U	U	U	U	U	
		Direct - HTS-Sub - local	DIR_HTSS_04	1	0	0	0	0	0	
		Meter O&M - minimum - measurement	MTROMMIN 07	6,034,005	3,028,710	16.462	19.838	6.767	101	1.9
				6,034,005	3,028,710	16,462	19,838	0,767		1,8
		Meter O&M - excess - measurement	MTROMEXC_07	-					0	
		WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	
	83									
	84	F270	METERCEVO 00	00 000 400	0	0	0	0	0	
		E370 excess meter investment - dummy	METERSEXC_08	23,032,106	0	0	0	0	0	
		Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	
		E369 excess Service investment- dummy	SERVICESEXC_08	0	0	0	0	0	0	
		E368 Line Transfomers - dummy	LNTRFRMR_08	255,881,800	153,601,536	2,516,410	2,826,715	0	0	192,8
		CP @ 26 kV lines - switching station load - dumm		3,459,412	1,317,687	6,871	23,404	0	0	1,4
		CP @ primary lines - dummy	CP@PRI_08	8,618,082	3,987,492	20,794	70,825	0	0	4,
		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	19,202,586	10,651,979	93,826	125,353	0	0	15,
	92									
	93									
	94									
	95									
	96									

### EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 48 of 70

			12 MONT	13 ENDING DEC	CIVIDEIX 31, 20	10				
3-	COS Test Year - 12 Months Actual 2016									
l LINE NO.	DESCRIPTION	ALLOCATION	DDI	DDI DOE	DCAL	CL D	LPL -	LPL-	HTS -	HTS -
NO.	DESCRIPTION	BASIS	BPL (8)	BPL-POF (9)	PSAL (10)	GLP (11)	Secondary (12)	Primary (13)	Subtransmission (14)	High Voltage (15)
			(0)	(3)	(10)	(11)	(12)	(13)	(14)	(13)
	ALLOCATION FACTOR TABLE CONTINUED									
50		TORS								
51										
	ALLOCATION FACTORS PART C									
53			_	_	_					
54		SERVICESMIN_03	0	0	0	419,024,618	27,887,865	2,474,842	1,384,929	
	E369 excess Service investment- local delivery	SERVICESEXC_04	0	0	0	0	0	0	0	
	Avg Customer Bills - local	CUSTAVG_04	4,363	90	22,611	275,795	8,812	782	190	1
	Avg Customer Bills - cust svs	CUSTAVG_06	4,363	90	22,611	275,795	8,812	782	190	500 7
	E370 minimum meter investment - measurement		0	0	0	49,475,085	6,735,893	2,937,192	4,582,891	569,75
	E368 Line Transfomers - local	LNTRFRMR_04	1,036,950	47,263	451,722	46,861,280	48,347,056	0	0	0.0
	Billing Function costs - cust svs	BILLING_06	43,960	979	237,297	2,930,337	1,132,220	100,737	24,623	2,37
	E370 excess meter investment - local delivery	METERSEXC_04	0	0	0	16,873,546	4,846,600	1,029,810	282,150	
62		A COTA A A INIT. CO	70.000	4.000	440 404	40.040.700	4 450 407	400.000	04 507	0.0
	Account Maint - cust svs	ACCTMAINT_06	76,028	1,693	410,404 0	13,846,769	1,452,467	129,230	31,587	3,04
	Meter Reading Costs - measurement	MRCOST_07 SALES 06	0	0	0	3,573,666 0	206,294	18,355 0	4,486 0	43
66	Sales Other Utility work by Cust Ops - local			415	76,754	•	0	_	-	5
67		UTILWORK_04	18,409	415	76,754	1,080,664	69,304	6,038	1,123	5
68										
69										
	Choice - local	CHOICE_04	4,363	90	22,611	468,852	26,435	2,347	569	ţ
71		CHOICE_04	4,303	90	22,011	400,002	20,433	2,347	309	•
	Direct - PSAL - streetlighting	DIR PSAL 02	0	0	1	0	0	0	0	
	Direct - BPL - streetlighting	DIR BPL 02	1	0	0	0	0	0	0	
	Direct - BPL-POF - streetlighting	DIR BPLPOF 02	0	1	0	0	0	0	0	
	Direct - HTS-HV - access	DIR_HTSHV_03	0	0	0	0	Ö	ő	Ő	
	Direct - HEP - access	DIR HEP 03	0	0	0	0	0	0	0	
	Direct - HTS-Sub - systems	DIR_HTSS_05	0	0	0	0	0	0	1	
78		2	v	ŭ	ŭ	v	· ·	· ·		
	Direct - HTS-Sub - local	DIR HTSS 04	0	0	0	0	0	0	1	
	Meter O&M - minimum - measurement	MTROMMIN 07	0	0	0	441,272	2,264,684	200,974	48,830	4,36
	Meter O&M - excess - measurement	MTROMEXC 07	0	ő	0	0	0	0	0,000	1,0
	WN TEFA Responsibility	TEFA 04	0	0	0	0	0	0	0	
83			v	ŭ	ŭ	v	· ·	· ·	· ·	
84										
	E370 excess meter investment - dummy	METERSEXC 08	0	0	0	16,873,546	4,846,600	1,029,810	282,150	
	Meter O&M - excess - dummy	MTROMEXC 08	0	0	0	0	0	0	0	
	E369 excess Service investment- dummy	SERVICESEXC 08	0	Ō	Ō	0	0	0	0	
	E368 Line Transfomers - dummy	LNTRFRMR 08	1,036,950	47,263	451,722	46,861,280	48,347,056	0	0	
	CP @ 26 kV lines - switching station load - dumn		0	0	0	644,533	683,848	170,056	611,523	
	CP @ primary lines - dummy	CP@PRI 08	0	0	0	1,950,441	2,069,413	514,611	0	
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	
92	•	_	*	*	•					
93										
94										
95										
96										

SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	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 FACT	<u>rors</u>							
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		Plant Related								
AF		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		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		Acct E360 - Land & Land Rights	E360PLT	47,383,936	21,913,890	139,961	366,566	767	11	25,000
AF		Acct E361 - Structures & Improvments	E361PLT	192,089,952	91,778,345	662,586	1,467,810	5,490	82	105,401
AF		Acct E362 - Station Equipment	E362PLT	1,067,931,632	474,982,706	2,476,912	8,436,520	0	0	536,788
AF		Acct E364 - Poles & Towers	E364PLT	753,985,879	381,015,997	2,981,032	5,109,403	0	0	520,929
AF		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		Acct E366 - UG Conduit	E366PLT	487,461,132	255,707,851	2,005,237	3,423,907	6	0	349,813
AF		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		Acct E369 Services	E369PLT	489,507,139	310,148,694	2,633,809	3,173,933	23,659	354	0
AF		Acct E370 Meters	METERPLT	261,118,428	188,899,809	1,027,758	1,435,595	405,097	6,059	124,665
AF		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		Acct E373 - Streetlights	E373PLT	384,376,038	23,762,441	213,531	354,590	186	3	28,223
AF		Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.0000	0.2952	0.0015	0.0052	0.0000	0.0000	0.0003
		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
	118									
AF		Acct E301-E303 Intangible Plt	INTANGPLT	17,913,634	14,172,937	90,766	96,239	7,428	100	6,725
AF		Acct E399.10-23 Oth Tangible Plt	TANGPLT	78,133,209	61,775,596	395,870	419,847	31,909	428	28,941
AF		E391-E398 General Plant	GENPLT	174,169,394	87,188,766	783,484	1,301,057	681	10	103,554
AF		Common Plant	COMPLT	82,812,853	56,333,702	401,631	511,216	21,354	287	38,016
AF		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		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			TOTDRESERVE	2,413,592,020	1,233,214,981	10,353,800	17,631,545	68,572	995	1,383,471
AF		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									
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AF	140									
AF	141									
AF	142									
AF	143									
AF	144									

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SUB-		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)
AF	97	ALLOCATION FACTOR TABLE CONTINUED									
AF	98	INTERNALLY DEVELOPED ALLOCATION FAC	TORS								
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		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		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		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		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		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		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		Acct E369 Services	E369PLT	0	0	0	161,305,302	10,735,552	952,701	533,134	0
AF		Acct E370 Meters	METERPLT	0	0	0	52,615,711	9,165,074	3,138,831	3,849,070	450,759
AF		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		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		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		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		Acct E301-E303 Intangible Plt	INTANGPLT	23,127	512	121,153	2,865,101	475,294	42,504	10,651	1,098
AF		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		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		Common Plant	COMPLT	1,289,153	4,411	727,273	14,419,020	6,856,066	1,235,344	971,776	3,605
AF		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	Total Blood	TOTAL T	000 454 470	744 747	00 000 705	4 00 4 77 4 700	4 000 047 070	000 400 040	000 400 045	570.004
AF		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 AF	126	Total Distribution Diseat Deserve	TOTODECEDVE	75 000 500	202 200	04 044 404	407.077.070	400 000 447	00 704 005	70.044.050	40.400
		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 AF		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 AF	129 130										
AF AF	130										
AF	131										

UB-		COS Test Year - 12 Months Actual 2016								
IO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
F	145	ALLOCATION FACTOR TABLE CONTINUED								
ν. F	146		TORS							
F	147		<u> </u>							
F		Revenue Related								
F		Total Operating Revenue	TOTREV	1,320,990,318	706,607,347	5,830,140	9,322,739	160,053	2,301	746,3
F	150	rotal Operating Revenue	TOTALL	1,020,000,010	100,001,041	3,030,140	3,322,733	100,000	2,501	7 40,0
F		Expense Related								
F		Distr Oper Exp	DISTEXPO	52,090,299	26,372,129	170,878	276,145	28,168	421	26,6
F		Distr Maint Exp	DISTEXPM	121,062,983	55,815,904	429,304	858,127	819	12	70,4
F		Cust Serv & Info Expense	CUSTS_I	3,130,476	2,432,156	15,184	17,072	900	11	1,0
F		Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	92,717,290	73,400,830	470,465	497,858	38,844	523	34,8
F		Accts E901-E903,E905 Cust Acct Exp Excl 904 Accts E901-E910 Excl 904 - Cust Accts,Serv & Int		95,847,766	75,832,987	485,649	514,930	39,744	533	34,0 35,9
F		Sales Expense	SALESEXP		817,665				2	
г F		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1,072,673		5,004	5,826	176		200.2
				410,320,571	239,619,716	1,709,593	2,602,368	95,736	1,350	209,2
F		Tot Admin & Genl Exp xPension/Ben	A_GEXP	86,628,497	48,503,068	394,196	624,039	11,857	171	50,0
F		Accts E901-E905 Cust Accts Exp Excl 904-Uncol		92,717,290	73,400,830	470,465	497,858	38,844	523	34,8
F		O&M + Capital Additions	EXPENDITURES	909,917,109	487,246,903	3,666,203	6,324,847	124,904	1,779	501,1
F	162	D 18 5 6 18	DEDDEVD	044.044.400	400 440 440	050 455	4 =00 004	40.000		
F		Depreciation Expense (total)	DEPREXP	211,611,162	108,440,446	950,455	1,560,324	12,230	181	124,2
Ε	164	N. C	0747511107417	00 00 4 000		071011				
F		NJ State Income Tax (CBT)	STATEINCTAX	60,684,063	31,233,685	274,211	446,749	4,684	69	35,7
F		NJ State Deferred Income Tax	DFSTATEINCTAX	(3,815,051)	(2,499,053)	(15,393)	(20,134)	(1,526)	(21)	(1,6
F	167									
١F		Labor Expense Related	TI 4000	07.007.440	40.004.775	00 700	407.055	40.040	0.50	
١F		Total Distribution Exp (Oper) Labor	TLABDO	27,387,119	13,931,775	89,729	137,255	16,846	252	13,5
F		Total Distribution Exp (Maint) Labor	TLABDM	55,109,930	25,138,713	202,004	386,001	852	13	31,5
F		Total Labor	LABOR	148,943,235	90,880,718	626,358	886,160	44,123	619	70,6
F	172									
F	173									
F	174									
F	175									
F	176									
F	177									
F	178									
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νF	192									

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SUB-		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)
۸.	115	ALLOCATION FACTOR TABLE CONTINUED									
AF AF	145		TOPS								
AF	147		1010								
AF	148										
AF	149		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			10,01 1,111	0.0,0.0	10,100,002	2 10,100,200	2.0,,0.0	.2,.00,000	0 1, 100,1 00	102,100
AF	151										
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		Cust Serv & Info Expense	CUSTS_I	8,273	186	35,772	564,265	49,963	4,395	936	274
AF		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 & In		123,743	2,737	648,233	15,329,860	2,543,083	227,421	56,988	5,876
AF		Sales Expense	SALESEXP	3,580	81	14,925	210,138	13,476	1,174	218	112
AF		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		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		Accts E901-E905 Cust Accts Exp Excl 904-Uncol		115,469	2,551	612,461	14,765,595	2,493,120	223,026	56,052	5,603
AF		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		DEDDEVD	7 000 470	40.000	0.450.700	44 500 007	05 000 050	7 40 4 000	0.005.050	44.000
AF		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 AF	164	NJ State Income Tax (CBT)	STATEINCTAX	2 224 500	6.045	740,170	11,749,485	10,116,826	2 024 556	1 700 004	E E22
AF		NJ State Income Tax (CBT)  NJ State Deferred Income Tax	DFSTATEINCTAX	2,324,500 (96,121)	6,945 (217)	(44,368)	(568,990)	(457,239)	2,024,556	1,720,894	5,532 (447)
AF	167		DESTATEINCTAX	(96,121)	(217)	(44,300)	(366,990)	(457,239)	(72,690)	(37,251)	(447)
AF		Labor Expense Related									
AF	169		TLABDO	51,772	1,412	29,834	3,529,871	7,931,899	1,061,883	580,123	10,877
AF	170		TLABDM	4,162,942	6,461	1,256,356	10,047,409	10,044,285	2,190,332	1,641,969	1,064
AF		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										
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AF	191										
^ -	400										

				12 WONTES ENDI	NO DECEMBER 5	1, 2010				
UB-		COS Test Year - 12 Months Actual 2016								
СН	LINE		ALLOCATION	Total						
0.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
=	193	REVENUES AND BILLING DETERMINANTS								
	194	NEVEROLO AND BILLING DE LEMINATIO								
=		Base Rate Sales Revenue	SALESREV	1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120
=	196	Dase Nate Gales Nevertae	OALLONEV	1,500,550,012	702,214,200	3,733,033	3,204,770	100,000	2,207	750,120
:		Residential Service	REVRS	702,214,266	702,214,266	0	0	0	0	0
		Residential Heating Service	REVRHS	5,793,893	0	5,793,893	0	0	0	0
		Residential Load Management Service	REVRLM	9,264,778	0	0,755,655	9,264,778	0	0	0
:		Water Heating Service	REVWH	159,058	0	0	9,204,778	159,058	0	0
=		Water Heating Storage Service	REVWHS	2,287	0	0	0	0	2,287	0
		Building Heating Service	REVHS	736,120	0	0	0	0	2,207	736,120
		Body Police Lighting Service	REVBLP	45,787,963	0	0	0	0	0	730,120
		Body Police Lighting Service  Body Police Lighting Service from Publicly Owned			0					•
				377,011	0	0	0	0	0	0
		Private Street and Area Lighting Service	REVPAL	16,262,437	-	-	-	0	0	0
		General Power and Lighting Service	REVGLP	245,046,932	0	0	0	0	0	0
	207	Large Power and Lighting Service - Secondary	REVLPLS	207,657,839	0	0	0	0	0	0
	208	Large Power and Lighting Service - Primary	REVLPLP	41,538,419	0	0	0	0	0	0
•		High Tension Service - Subtransmission	REVHTSS	33,974,747	0	0	0	0	0	0
=		High Tension Service - High Voltage	REVHTSHV	175,061	0	0	0	0	0	0
=		HEP	REVHEP	0	0	0	0	0	0	0
•	212									
•	213									
	214	Total Rev Req @ desired ROR	REVREQ	1,308,990,812	702,214,266	5,793,893	9,264,778	159,058	2,287	736,120
	215									
=	216									
=	217									
=	218	PRESENT REVENUES FROM SALES INPUT								
=	219									
=	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
=		Sales of Electricity Revenues - Rates		1,200,664,274	611,156,123	7,125,919	9,708,761	191,927	2,525	886,271
		Sales of Electricity Revenues - Other		, 11,11 ,	0	0	0	0	0	0
	223	,,		-	•	-	-	•	-	-
:	224									
:	225									
:	226									
=	227									
=		RATE OF RETURN								
=	229		SCH AF, LN 229	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
=	230	Nate of Neturn (Equalized)	SCITAL, LIN 229	7.4078	7.4076	7.4070	7.4070	7.4076	7.4070	7.4076
=	231									
=	232									
=										
	233									
	234									
=	235									
	236									
	237									
=	238									
Ξ	239									
F	240									

						SCIVIDER 31, 20	. •				
B- H	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION					LPL -	LPL-	HTS -	HTS -
	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
•	140.	DEGONII HON	BAGIO	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
:	193	REVENUES AND BILLING DETERMINANTS									
	194	REVENUES AND BILLING DETERMINANTO									
		Base Rate Sales Revenue	SALESREV	45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
	196			,,	,	,,	,,		,,	,,	,
	197	Residential Service	REVRS	0	0	0	0	0	0	0	0
	198	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
		Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
		Water Heating Service	REVWH	0	0	0	0	0	0	0	0
		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
		Building Heating Service	REVHS	0	0	0	0	0	0	0	0
		Body Police Lighting Service	REVBLP	45,787,963	0	0	0	0	0	0	0
		Body Police Lighting Service from Publicly Owned		0	377,011	0	0	0	0	0	0
		Private Street and Area Lighting Service	REVPAL	0	0	16,262,437	0	0	0	0	0
		General Power and Lighting Service	REVGLP	0	0	0	245,046,932	0	0	0	0
		Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	207,657,839	0	0	0
		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	41,538,419	0	0
		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	33,974,747	0
		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	175,061
		HEP	REVHEP	0	0	0	0	0	0	0	0
	212										
	213	T	DE) (DE0	45 707 000		40.000.40=	0.45.040.000		44 500 440	00.074.747	.==
		Total Rev Req @ desired ROR	REVREQ	45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
	215										
	216										
	217	DDECENT DEVENUES FROM CALES INDUT									
		PRESENT REVENUES FROM SALES INPUT									
	219 220	Total Calas of Flactricity Davissons		07.004.000	400 474	47.040.040	000 540 050	200 520 504	20.040.220	25 040 702	04.040
		Total Sales of Electricity Revenues Sales of Electricity Revenues - Rates		37,284,632 37,284,632	402,171 402,171	17,946,012 17,946,012	230,548,659 230,548,659	209,539,564 209,539,564	39,943,330 39,943,330	35,846,762 35,846,762	81,618 81,618
		Sales of Electricity Revenues - Rates Sales of Electricity Revenues - Other		37,204,032 0	402,171	17,946,012	230,546,659	209,539,564	39,943,330	35,046,762	01,010
	223	Sales of Electricity Revenues - Other		U	U	U	U	U	U	U	U
	224										
	225										
	226										
	227										
		RATE OF RETURN									
	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%
	230	(	,								
	231										
	232										
	233										
	234										
	235										
	236										
	237										
	238										
	239										
	240										

				12 WONTHS ENDIN	G DECEMBER 3	1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	1	ALLOCATION PROPORTIONS TABLE								
AP		EXTERNALLY DEVELOPED ALLOCATION FAC	<b>C</b> 1							
AP	3		<u>u</u>							
AP	4									
AP	5									
AP	6		CUSTNUMX-04	1.000000	0.859949	0.004674	0.005633	0.000000	0.000000	0.000000
AP	7									
AP	8									
AP	9									
AP		CP @ 26 kV lines - switching station load -syster		1.000000	0.380899	0.001986	0.006765	0.000000	0.000000	0.000430
AP		CP @ primary lines - systems	CP@PRI-05	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523
AP		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		Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	1.000000	0.585886	0.005161	0.006895	0.000000	0.000000	0.000853
AP		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	1.000000	0.554716	0.004886	0.006528	0.000000	0.000000	0.000808
AP AP	15 16									
AP	17									
AP	18									
AP	19									
AP	20									
AP	21									
AP	22									
AP	23	(								
AP	24									
AP	25									
AP	26									
AP	27									
AP AP	28	Number of Customers								
AP		Delivered kWh @ Meter - annual (w/n net)								
AP		Delivered Kw @ Meter - annual								
AP	32									
AP	33									
AP		ALLOCATION FACTORS PART B								
AP	35									
AP	36	i e								
AP	37	Delivery kWh @ meter	KWHMETER-04	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410
AP		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 AP	44 45									
AP AP	45 46									
AP	47									
AP	48									
	.0									

			12 WONTE	IS ENDING DEC	EWIDER 31, 201	· ·				
LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION					LPL -	LPL-	HTS -	HTS -
NO.		BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			` ,	` '	` '	` '	` '	` ,	` ,	` ,
	ALLOCATION PROPORTIONS TABLE									
2		<u>AC1</u>								
3 4										
5										
	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
7										
8										
9										
	CP @ 26 kV lines - switching station load -syste		0.000000	0.000000	0.000000	0.186313	0.197678	0.049157	0.176771	0.00000
	CP @ primary lines - systems  ! Sum Cust Peaks @ 26 kV lines - local	CP@PRI-05 SUMPK@SUBT-04	0.000000 0.004022	0.000000 0.000183	0.000000 0.001752	0.226320 0.181774	0.240125 0.155818	0.059713 0.037294	0.000000 0.050749	0.00000
	Sum Cust Peaks @ primary lines - local	SUMPK@PRI-04	0.004022	0.000183	0.001732	0.191493	0.164149	0.037294	0.000000	0.00000
	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC-04	0.004237	0.000183	0.001748	0.181305	0.155416	0.037857	0.052542	0.00000
15										
16										
17										
18										
19 20										
21										
22										
23										
24										
25										
26 27										
28										
	Number of Customers									
	Delivered kWh @ Meter - annual (w/n net)									
31	Delivered Kw @ Meter - annual									
32										
33										
34 35										
36										
37		KWHMETER-04	0.006850	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.00803
38		KWHMETERX-04	0.000000	0.000000	0.000000	0.363269	0.000000	0.000000	0.000000	0.00000
39										
40										
41										
42 43										
44										
45										
46	i									
47	•									
48										

-		COS Test Year - 12 Months Actual 2016								
	LINE		ALLOCATION	Total						
	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
	49	ALLOCATION PROPORTIONS TABLE CONTINU	IED							
		EXTERNALLY DEVELOPED ALLOCATION FAC								
	51									
		ALLOCATION FACTORS PART C								
	53									
		E369 minimum Service investment- access	SERVICESMIN 03	1.000000	0.633594	0.005381	0.006484	0.000048	0.000001	0.00
		E369 excess Service investment- local delivery	SERVICESEXC 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00
		Avg Customer Bills - local	CUSTAVG 04	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.00
		Avg Customer Bills - cust svs	CUSTAVG 06	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.0
		E370 minimum meter investment - measurement	METERSMIN 07	1.000000	0.777934	0.004228	0.005904	0.001670	0.000025	0.0
		E368 Line Transfomers - local	LNTRFRMR 04	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.0
		Billing Function costs - cust svs	BILLING 06	1.000000	0.717149	0.004664	0.004873	0.000134	0.000002	0.0
		E370 excess meter investment - local delivery	METERSEXC_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	62	zor o oxecco meter invocament recar denvery			0.00000	0.00000	0.00000	0.000000	0.00000	0.0
		Account Maint - cust svs	ACCTMAINT 06	1.000000	0.828491	0.005388	0.005629	0.000652	0.000009	0.0
		Meter Reading Costs - measurement	MRCOST 07	1.000000	0.781771	0.005084	0.005312	0.000146	0.000002	0.0
		Sales	SALES 06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Other Utility work by Cust Ops - local	UTILWORK_04	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.0
	67	Other Curry Work by Cubi Ope Toolar	O NEW OTTICO	1.000000	0.702200	0.001000	0.000101	0.000101	0.000002	0.0
	68									
	69									
		Choice - local	CHOICE 04	1.000000	0.774348	0.004209	0.005072	0.000602	0.000009	0.0
	71	Onolog Todal	0110102_01	1.000000	0.77 10 10	0.001200	0.000012	0.000002	0.000000	0.0
		Direct - PSAL - streetlighting	DIR PSAL 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Direct - BPL - streetlighting	DIR BPL 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Direct - BPL-POF - streetlighting	DIR BPLPOF 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Direct - HEP - access	DIR HEP 03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Direct - HTS-Sub - systems	DIR_HTSS_05	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	78	Direct 1110 oub systems	DII(_11166_65	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Direct - HTS-Sub - local	DIR HTSS 04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Meter O&M - minimum - measurement	MTROMMIN 07	1.000000	0.501940	0.002728	0.003288	0.0001121	0.000007	0.0
		Meter O&M - excess - measurement	MTROMEXC 07	0.000000	0.000000	0.000000	0.000000	0.000000	0.0000017	0.0
		WN TEFA Responsibility	TEFA 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	83	WIT TELY Responsibility	1217_0 <del>1</del>	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	84									
		E370 excess meter investment - dummy	METERSEXC 08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		Meter O&M - excess - dummy	MTROMEXC 08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		E369 excess Service investment- dummy	SERVICESEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
		E368 Line Transfomers - dummy	LNTRFRMR 08	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.0
		CP @ 26 kV lines - switching station load - dumm		1.000000	0.380899	0.003034	0.006765	0.000000	0.000000	0.0
		CP @ primary lines - dummy	CP@PRI 08	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.0
		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC 08	1.000000	0.554716	0.002413	0.006528	0.000000	0.000000	0.0
	92	Cam Cast Cars & Scothary inics Total	COM NECLO_00	1.000000	0.007710	3.00-000	0.000320	5.000000	5.000000	0.0
	93									
	94									
	95									
	96									

### EXHIBIT P-9E R-1 Schedule SS-E5 R-1 Page 58 of 70

COS Test Year - 12 Months Actual 2016									
D=00DID=1011	ALLOCATION	551	DD1 D05	5041	0.5	LPL -	LPL-	HTS -	HTS
DESCRIPTION	BASIS								High Vol
		(0)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ALLOCATION PROPORTIONS TABLE CONTINU	IED								
<b>EXTERNALLY DEVELOPED ALLOCATION FACT</b>	TORS								
ALLOCATION FACTORS PART C									
									0.0
									0.0
									0.0
									0.0
									0.0
									0.0
									0.0
E370 excess meter investment - local delivery	METERSEXC_04	0.000000	0.000000	0.000000	0.732610	0.210428	0.044712	0.012250	0.0
									0.0
									0.0
									0.0
Other Utility work by Cust Ops - local	UTILWORK_04	0.003337	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.0
Chaine lead	CHOICE 04	0.001705	0.000027	0.000050	0.101704	0.040044	0.000060	0.000222	0.0
Choice - local	CHOICE_04	0.001765	0.000037	0.009250	0.191794	0.010614	0.000960	0.000233	0.0
Direct - PSAL - streetlighting	DID DSAL 02	0.000000	0.000000	1 000000	0.000000	0.000000	0.000000	0.00000	0.0
									0.0
									0.0
									1.0
									0.0
									0.0
Shoot The Gas Systems	5(66_66	0.00000	0.00000	0.000000	0.00000	0.000000	0.00000		0
Direct - HTS-Sub - local	DIR HTSS 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.0
									0.0
									0.0
			0.000000				0.000000		0.0
,	_								
E370 excess meter investment - dummy	METERSEXC_08	0.000000	0.000000	0.000000	0.732610	0.210428	0.044712	0.012250	0.0
Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
E369 excess Service investment- dummy	SERVICESEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
E368 Line Transfomers - dummy	LNTRFRMR_08	0.004052	0.000185	0.001765	0.183136	0.188943	0.000000	0.000000	0.0
CP @ 26 kV lines - switching station load - dumm		0.000000	0.000000	0.000000	0.186313	0.197678	0.049157	0.176771	0.0
CP @ primary lines - dummy		0.000000	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.0
Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	0.004012	0.000183	0.001748	0.181305	0.155416	0.037857	0.052542	0.0
	EXTERNALLY DEVELOPED ALLOCATION FACTALLOCATION FACTORS PART C  E369 minimum Service investment- access E369 excess Service investment- local delivery Avg Customer Bills - local Avg Customer Bills - cust svs E370 minimum meter investment - measurement E368 Line Transfomers - local Billing Function costs - cust svs E370 excess meter investment - local delivery Account Maint - cust svs Meter Reading Costs - measurement Sales Other Utility work by Cust Ops - local  Choice - local  Direct - PSAL - streetlighting Direct - BPL - streetlighting Direct - HTS-HV - access Direct - HTS-HV - access Direct - HTS-Sub - local  Meter O&M - minimum - measurement WN TEFA Responsibility  E370 excess meter investment - dummy Meter O&M - excess - dummy E369 excess Service investment - dummy B368 Line Transfomers - dummy E368 Line Transfomers - dummy CP @ 26 kV lines - switching station load - dumm CP @ primary lines - dummy	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS  ALLOCATION FACTORS PART C  E369 minimum Service investment- access	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS  ALLOCATION FACTORS PART C  E369 minimum Service investment- access SERVICESMIN_03 0.000000 25369 excess Service investment- local delivery SERVICESEXC_04 0.000000 Avg Customer Bills - cust svs CUSTAVG_04 0.001955 Avg Customer Bills - cust svs CUSTAVG_06 0.001955 2370 minimum meter investment - measurement METERSMIN_07 0.000000 25368 Line Transformers - local LNTRFRMR_04 0.004652 Billing Function costs - cust svs BILLING_06 0.002684 2370 excess meter investment - local delivery METERSEXC_04 0.000000 Account Maint - cust svs ACCTMAINT_06 0.00759 Meter Reading Costs - measurement MRCOST_07 0.000000 Sales SALES_06 0.000000 Cher Utility work by Cust Ops - local UTILWORK_04 0.003337 Choice - local CHOICE_04 0.003337 Choice - local CHOICE_04 0.000000 Direct - BPL - streetlighting DIR_BPL_02 1.000000 Direct - BPL-DOF - streetlighting DIR_BPL_02 0.000000 Direct - BPL-DOF - streetlighting DIR_BPL_02 0.000000 Direct - HTS-HV - access DIR_HTSNV_03 0.000000 Direct - HTS-HV - access DIR_HTSNV_03 0.000000 Direct - HTS-Sub - local DIR_HTSN_05 0.000000 Direct - HTS-Sub - systems DIR_HTSS_04 0.000000 Meter O&M - minimum - measurement MTROMMIN_07 0.000000 Meter O&M - minimum - measurement MTROMMIN_07 0.000000 Meter O&M - minimum - measurement MTROMMIN_07 0.000000 Meter O&M - excess - dummy MTROMEXC_07 0.000000 Meter O&M - excess - dummy MTROMEXC_08 0.000000 Direct - HTS-Sub - social DIR_HTSS_04 0.000000 Meter O&M - excess - dummy MTROMEXC_08 0.000000 E368 Line Transformer - dummy MTROMEXC_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_08 0.000000 CP @ primary lines - dummy CP@SUBT_0	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS  ALLOCATION FACTORS PART C  E369 minimum Service investment- access SERVICESMIN_03 0.000000 0.000000 0.000000 0.000000 0.000000	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS	ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS  ALLOCATION FACTORS PART C  E369 minimum Service investment- access SERVICESMIN_03 0.000000 0.000000 0.000000 0.000000 0.000000	ALLOCATION PROPORTIONS TABLE CONTINUED   EXTERNALLY DEVELOPED ALLOCATION FACTORS	(8) (9) (10) (11) (12) (13) (14)  ALLOCATION PROPORTIONS TABLE CONTINUED EXTERNALLY DEVELOPED ALLOCATION FACTORS  ALLOCATION FACTORS PART C  E369 arrivals review investment—access SERVICESMIN 03 0.000000 0.000000 0.000000 0.000000 0.000000

AP AP AP AP AP AP AP

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SUB-		COS Test Year - 12 Months Actual 2016				.,				
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AΡ		ALLOCATION PROPORTIONS TABLE CONTIN								
٩P		INTERNALLY DEVELOPED ALLOCATION FACT	<u>TORS</u>							
٩P	99									
۱P		Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0000
۱P	101									
۱P		Plant Related								
P		Distribution Plant Total	DISTPLT	1.000000	0.507904	0.004480	0.007405	0.000055	0.000001	0.000
۱P		Distribution Plant x meters	DISTPLTXMTR	1.000000	0.500598	0.004498	0.007470	0.000004	0.000000	0.0005
۱P		Acct E360 - Land & Land Rights	E360PLT	1.000000	0.462475	0.002954	0.007736	0.000016	0.000000	0.0008
ŀΡ		Acct E361 - Structures & Improvments	E361PLT	1.000000	0.477788	0.003449	0.007641	0.000029	0.000000	0.000
ŀΡ		Acct E362 - Station Equipment	E362PLT	1.000000	0.444769	0.002319	0.007900	0.000000	0.000000	0.000
P		Acct E364 - Poles & Towers	E364PLT	1.000000	0.505336	0.003954	0.006777	0.000000	0.000000	0.000
P		Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1.000000	0.503194	0.003637	0.007249	0.000000	0.000000	0.000
Р		Acct E366 - UG Conduit	E366PLT	1.000000	0.524571	0.004114	0.007024	0.000000	0.000000	0.000
Р		Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.524571	0.004114	0.007024	0.000000	0.000000	0.000
Р		Acct E369 Services	E369PLT	1.000000	0.633594	0.005381	0.006484	0.000048	0.000001	0.000
Р		Acct E370 Meters	METERPLT	1.000000	0.723426	0.003936	0.005498	0.001551	0.000023	0.000
Р		Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.723556	0.003933	0.005492	0.001553	0.000023	0.000
Р		Acct E373 - Streetlights	E373PLT	1.000000	0.061821	0.000556	0.000923	0.000000	0.000000	0.000
Р		Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.000000	0.295197	0.001539	0.005243	0.000000	0.000000	0.000
Р		Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.000000	0.524288	0.003787	0.007556	0.000000	0.000000	0.000
Р	118									
Р		Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.791182	0.005067	0.005372	0.000415	0.000006	0.000
Р		Acct E399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.790645	0.005067	0.005373	0.000408	0.000005	0.000
Р		E391-E398 General Plant	GENPLT	1.000000	0.500598	0.004498	0.007470	0.000004	0.000000	0.000
Р		Common Plant	COMPLT	1.000000	0.680253	0.004850	0.006173	0.000258	0.000003	0.000
Р		Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.558492	0.004612	0.007052	0.000086	0.000001	0.000
Р	124									
Р		Total Plant	TOTPLT	1.000000	0.512733	0.004491	0.007371	0.000060	0.000001	0.000
Р	126									
Р			TOTDRESERVE	1.000000	0.510946	0.004290	0.007305	0.000028	0.000000	0.000
)		Total Net Plant	TOTPLTNET	1.000000	0.513464	0.004573	0.007398	0.000073	0.000001	0.000
>	129									
)	130									
Р	131									
Р	132									
P	133									
Р	134									
Р	135									
D	126									

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SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE	D-000/197/01/	ALLOCATION	551	DD1 D05	5041	01.0	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)
AP	97	ALLOCATION PROPORTIONS TABLE CONTIN	UED								
AP	98	INTERNALLY DEVELOPED ALLOCATION FAC	<u>TORS</u>								
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	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										
AP	125	Total Plant	TOTPLT	0.036811	0.000089	0.011579	0.196564	0.166934	0.033923	0.028788	0.000069
AP	126										
AP	127	Total Distribution Plant Reserve	TOTDRESERVE	0.031100	0.000084	0.009962	0.202137	0.168240	0.035932	0.029381	0.000020
AP	128	Total Net Plant	TOTPLTNET	0.039147	0.000091	0.012240	0.194285	0.166399	0.033102	0.028546	0.000089
AP	129										
AP	130										
۸.	404										

SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS (a)	RHS	RLM	WH	WHS	HS (=)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	145	ALLOCATION PROPORTIONS TABLE CONTINU	JED							
AP	146									
AP	147									
AP	148	Revenue Related								
AP	149	Total Operating Revenue	TOTREV	1.000000	0.534907	0.004413	0.007057	0.000121	0.000002	0.000565
AP	150									
AP		Expense Related								
AP		Distr Oper Exp	DISTEXPO	1.000000	0.506277	0.003280	0.005301	0.000541	0.000008	0.000511
AP		Distr Maint Exp	DISTEXPM	1.000000	0.461048	0.003546	0.007088	0.000007	0.000000	0.000582
AP		Cust Serv & Info Expense	CUSTS_I	1.000000	0.776929	0.004850	0.005453	0.000287	0.000003	0.000348
AP		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		Accts E901-E910 Excl 904 - Cust Accts, Serv & Inf		1.000000	0.791182	0.005067	0.005372	0.000415	0.000006	0.000375
AP		Sales Expense	SALESEXP	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276
AP		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.583982	0.004166	0.006342	0.000233	0.000003	0.000510
AP		Tot Admin & Genl Exp xPension/Ben	A_GEXP	1.000000	0.559897	0.004550	0.007204	0.000137	0.000002	0.000577
AP		Accts E901-E905 Cust Accts Exp Excl 904-Uncol		1.000000	0.791663	0.005074	0.005370	0.000419	0.000006	0.000376
AP		O&M + Capital Additions	EXPENDITURES	1.000000	0.535485	0.004029	0.006951	0.000137	0.000002	0.000551
AP	162		DEDDEVD	4 000000	0.540454	0.004400	0.007074	0.000050	0.000004	0.000507
AP		Depreciation Expense (total)	DEPREXP	1.000000	0.512451	0.004492	0.007374	0.000058	0.000001	0.000587
AP AP	164	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.514693	0.004519	0.007362	0.000077	0.000001	0.000589
AP		NJ State Income Tax (CBT)	DFSTATEINCTAX	1.000000	0.655051	0.004519	0.007362	0.000077	0.000001	0.000569
AP	167	NJ State Deferred income Tax	DESTATEMENTAL	1.000000	0.000001	0.004035	0.005277	0.000400	0.000006	0.000419
AP		Labor Expense Related								
AP		Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.508698	0.003276	0.005012	0.000615	0.000009	0.000496
AP		Total Distribution Exp (Oper) Labor	TLABDM	1.000000	0.456156	0.003276	0.007004	0.000015	0.000000	0.000572
AP		Total Labor	LABOR	1.000000	0.610170	0.003003	0.005950	0.000296	0.000004	0.000372
AP	172	10101 20001	2.55.1		0.0.0	0.00.200	0.00000	0.000200	0.00000.	0.000
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				12 MONTH	is ending dec	EMBER 31, 201	6				-3
SUB	-	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)
AP	145	ALLOCATION PROPORTIONS TABLE CONTIN	UED								
AP		INTERNALLY DEVELOPED ALLOCATION FAC									
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		Expense Related									
AP		2 Distr Oper Exp	DISTEXPO	0.001960	0.000054	0.001476	0.138039	0.279146	0.040119	0.022939	0.000349
AP		B Distr Maint Exp	DISTEXPM	0.053170	0.002120	0.025281	0.187684	0.185670	0.042180	0.031297	0.000325
AP		Cust Serv & Info Expense	CUSTS_I	0.002643	0.000059	0.011427	0.180249	0.015960	0.001404	0.000299	0.000087
AP		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		Accts E901-E910 Excl 904 - Cust Accts,Serv & In		0.001291	0.000029	0.006763	0.159940	0.026533	0.002373	0.000595	0.000061
AP		7 Sales Expense	SALESEXP	0.003337	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.000104
AP		3 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		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		Accts E901-E905 Cust Accts Exp Excl 904-Uncol		0.001245	0.000028	0.006606	0.159254	0.026889	0.002405	0.000605	0.000060
AP AP	162	O&M + Capital Additions	EXPENDITURES	0.029508	0.000346	0.011758	0.185690	0.165076	0.034705	0.025646	0.000116
AP		B Depreciation Expense (total)	DEPREXP	0.036861	0.000089	0.011595	0.196551	0.167113	0.033953	0.028807	0.000067
AP	164		DEPREAP	0.030001	0.000069	0.011595	0.196551	0.167113	0.033933	0.020007	0.000067
AP		5 NJ State Income Tax (CBT)	STATEINCTAX	0.038305	0.000114	0.012197	0.193617	0.166713	0.033362	0.028358	0.000091
AP		NJ State Deferred Income Tax	DFSTATEINCTAX	0.025195	0.000114	0.012137	0.149144	0.119851	0.019054	0.009764	0.000117
AP	167		BIGIATEMOTAX	0.025155	0.000037	0.011030	0.143144	0.113031	0.013034	0.003704	0.000117
AP		B Labor Expense Related									
AP		Total Distribution Exp (Oper) Labor	TLABDO	0.001890	0.000052	0.001089	0.128888	0.289622	0.038773	0.021182	0.000397
AP		Total Distribution Exp (Maint) Labor	TLABDM	0.075539	0.000117	0.022797	0.182316	0.182259	0.039745	0.029794	0.000019
AP		Total Labor	LABOR	0.029618	0.000068	0.011823	0.163453	0.134606	0.023507	0.015718	0.000108
AP	172	2									
AP	173	3									
AP	174	1									
AP	175	5									
AP	176	6									
AP	177										
AP	178										
AP	179										
AP	180										
AP	181										
AP	182										
AP	183										

SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS (a)	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	193	REVENUES AND BILLING DETERMINANTS								
AP	194									
AP		Base Rate Sales Revenue	SALESREV	1.000000	0.536455	0.004426	0.007078	0.000122	0.000002	0.000562
AP	196									
AP	197	Residential Service	REVRS	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	198	Residential Heating Service	REVRHS	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Residential Load Management Service	REVRLM	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Water Heating Service	REVWH	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	201	Water Heating Storage Service	REVWHS	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	202	Building Heating Service	REVHS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	203	Body Police Lighting Service	REVBLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	204	Body Police Lighting Service from Publicly Owned	REVBLPPOF	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Private Street and Area Lighting Service	REVPAL	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	206	General Power and Lighting Service	REVGLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Large Power and Lighting Service - Secondary	REVLPLS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Large Power and Lighting Service - Primary	REVLPLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	209	High Tension Service - Subtransmission	REVHTSS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	210	High Tension Service - High Voltage	REVHTSHV	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	211	HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	212									
AP	213									
AP	214	Total Rev Req @ desired ROR	REVREQ	1.000000	0.536455	0.004426	0.007078	0.000122	0.000002	0.000562
AP	215	·								
AP	216									
AP	217									
AP	218	PRESENT REVENUES FROM SALES INPUT								
AP	219									
AP	220	Total Sales of Electricity Revenues		1.000000	0.509015	0.005935	0.008086	0.000160	0.000002	0.000738
AP	221	Sales of Electricity Revenues - Rates		1.000000	0.509015	0.005935	0.008086	0.000160	0.000002	0.000738
AP	222	Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	223	·								
AP	224									
AP	225									
AP	226									
AP	227									
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SUB-		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)
AP	193	REVENUES AND BILLING DETERMINANTS									
AP	193	REVENUES AND BILLING DETERMINANTS									
AP		Base Rate Sales Revenue	SALESREV	0.034980	0.000288	0.012424	0.187203	0.158640	0.031733	0.025955	0.000134
AP	196	Date Nate Galles Neverlag	O/LEGITE V	0.001000	0.000200	0.012121	0.107200	0.100010	0.001700	0.020000	0.000101
AP		Residential Service	REVRS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Residential Heating Service	REVRHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	199	Residential Load Management Service	REVRLM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Water Heating Service	REVWH	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Water Heating Storage Service	REVWHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Building Heating Service	REVHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Body Police Lighting Service	REVBLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Body Police Lighting Service from Publicly Owned		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Private Street and Area Lighting Service	REVPAL	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP		General Power and Lighting Service Large Power and Lighting Service - Secondary	REVGLP REVLPLS	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 1.000000	0.000000	0.000000 0.000000	0.000000 0.000000
AP		Large Power and Lighting Service - Secondary  Large Power and Lighting Service - Primary	REVLPLS	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP		High Tension Service - Subtransmission	REVHTSS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		High Tension Service - High Voltage	REVHTSHV	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	212	· · <del>-</del> ·									
AP	213										
AP	214	Total Rev Req @ desired ROR	REVREQ	0.034980	0.000288	0.012424	0.187203	0.158640	0.031733	0.025955	0.000134
AP	215										
AP	216										
AP	217										
AP	218	PRESENT REVENUES FROM SALES INPUT									
AP	219	Total Oaks of Electricity Bases		0.004.050	0.000005	0.044047	0.400040	0.474500	0.000000	0.000050	0.000000
AP AP		Total Sales of Electricity Revenues Sales of Electricity Revenues - Rates		0.031053 0.031053	0.000335 0.000335	0.014947 0.014947	0.192018 0.192018	0.174520 0.174520	0.033268 0.033268	0.029856 0.029856	0.000068 0.000068
AP	221 222			0.000000	0.000335	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	223	Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	224										
AP	225										
AP	226										
AP	227										
AP	228										
AP	229										
AP	230										
AP	231										
AP	232										
AP	233										
AP	234										
AP AP	235 236										
AP AP	236										
AP	238										
ΛD	230										

				12 WONTHS ENDIN	IG DECEMBER 3	1, 2010				
UB-		COS Test Year - 12 Months Actual 2016								
СН	LINE		ALLOCATION	Total						
0.	NO.	DESCRIPTION	BASIS	Company	RS (2)	RHS	RLM	WH	WHS	HS (7)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
DA	1	ALLOCATED DIRECT ASSIGNMENTS								
DA		DIRECT ASSIGN TO CLASSES W/SALES REV F	UNCTIONS							
DΑ	3									
ADA	4	Net Write-Offs								
λDA	5	Residential Service	REVRS	0	0	0	0	0	0	0
ADA		Residential Heating Service	REVRHS	0	0	Ō	0	0	Ō	Ō
NDA		Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
DA		Water Heating Service	REVWH	0	0	0	0	0	Ö	Ö
NDA		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
NDA		Building Heating Service	REVHS	0	0	0	0	0	0	0
NDA		Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
NDA		Body Police Lighting Service from Publicly Owned		0	0	0	0	0	0	0
ADA		Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
			REVGLP	0	0	0	0	0	0	0
ADA		General Power and Lighting Service		•	0	0		0		
ADA		Large Power and Lighting Service - Secondary	REVLPLS	0	-	-	0	-	0	0
NDA		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA		HEP	REVHEP	0	0	0	0	0	0	0
ADA	20									
ADA		Total Write-Offs	EXP_904	0	0	0	0	0	0	0
λDA	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									
λDA	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
λDA		Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA		Water Heating Service	REVWH	0	0	Ō	0	0	0	0
NDA		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
NDA		Building Heating Service	REVHS	877,748	0	Ö	0	Ö	Ö	877,748
NDA		Body Police Lighting Service	REVBLP	0	0	0	0	0	Ö	0.1,1.10
NDA		Body Police Lighting Service from Publicly Owned		0	0	0	0	0	0	0
NDA		Private Street and Area Lighting Service	REVPAL	20,392,447	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	244,117,498	0	0	0	0	0	0
			REVLPLS	, ,	0	0	0	0	0	0
ADA ADA		Large Power and Lighting Service - Secondary		230,318,816	0	0	0	0	0	0
		Large Power and Lighting Service - Primary	REVLPLP	51,602,329	•	-	-	-	-	
ADA		High Tension Service - Subtransmission	REVHTSS	42,901,827	0	0	0	0	0	0
DA		High Tension Service - High Voltage	REVHTSHV	1,024,365	0	0	0	0	0	0
NDΑ		HEP	REVHEP	0	0	0	0	0	0	0
	45									
NDA	46	Total Late Payment Fees	REVLATEP	591,235,029	0	0	0	0	0	877,748
ADA ADA ADA ADA	46	Total Late Payment Fees Total Late Payment Fees	REVLATEP REVLATEP	591,235,029 1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	877,748 0.001485

				12 MONT	IS ENDING DE	CEIVIDER 31, 20	110				
UB- CH	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION					LPL -	LPL-	HTS -	HTS -
). ).	NO.	DESCRIPTION	BASIS	BPL	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Α	1	ALLOCATED DIRECT ASSIGNMENTS									
Α	2	DIRECT ASSIGN TO CLASSES W/SALES REV F	FUNCTIONS								
Α	3										
λ	4	Net Write-Offs									
Α		Residential Service	REVRS	0	0	0	0	0	0	0	0
Α		Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
Α		Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	C
Α		Water Heating Service	REVWH	0	0	0	0	0	0	0	0
Α		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
A		Building Heating Service	REVHS	0	0	0	0	0	0	0	0
Α		Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0
Α		Body Police Lighting Service from Publicly Owned		0	0	0	0	0	0	0	0
Α		Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0
Α		General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0	0
A		Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0
A		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0
PΑ		High Tension Service - Subtransmission	REVHTSS	0	0	-	•	•	0	-	0
A		High Tension Service - High Voltage HEP	REVHTSHV REVHEP	0	0	0	0	0	0	0	0
)A )A			REVHEP	U	U	U	U	U	U	U	U
ΙΑ	20	Total Write-Offs	EXP_904	0	0	0	0	0	0	0	0
iΑ	22		EXF_904	U	U	U	U	U	U	U	U
iΑ		Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
A	24		LXI _304	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
A		Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0	0
A	26		E/II _004	· ·	· ·	· ·	· ·	v	v	v	•
A	27										
A	28										
Α		Rev to Customers w/Late Payment fees									
Α	30		REVRS	0	0	0	0	0	0	0	0
Α	31	Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0
Α	32	Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
Α	33	Water Heating Service	REVWH	0	0	0	0	0	0	0	0
Α	34	Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
Α	35	Building Heating Service	REVHS	0	0	0	0	0	0	0	0
Α		Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0
PΑ	37	Body Police Lighting Service from Publicly Owned	I REVBLPPOF	0	0	0	0	0	0	0	0
Α		Private Street and Area Lighting Service	REVPAL	0	0	20,392,447	0	0	0	0	0
PΑ		General Power and Lighting Service	REVGLP	0	0	0	244,117,498	0	0	0	0
Α		Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	230,318,816	0	0	0
Α		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	51,602,329	0	0
Α		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	42,901,827	0
Α		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	1,024,365
Α		HEP	REVHEP	0	0	0	0	0	0	0	0
Α	45			_	_	00.000.47=	044447455	000 040 075	= 1 000 5 = =	40.004	
Α		Total Late Payment Fees	REVLATER	0	0	20,392,447	244,117,498	230,318,816	51,602,329	42,901,827	1,024,365
)A	47		REVLATEP	0.000000	0.000000	0.034491	0.412894	0.389555	0.087279	0.072563	0.001733
DA	48										

				12 MONTHS ENDIN	IG DECEMBER 3	1, 2010				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
ADA	40	ALLOCATED DIRECT ASSIGNMENTS								
ADA		DIRECT ASSIGN TO CLASSES W/SALES REV	EUNCTIONS							
ADA	51	DIRECT ASSIGN TO CLASSES W/SALES REV	FUNCTIONS							
ADA		AVAILABLE								
		Residential Service	DEVIDO	0	0	0	0	0	0	0
ADA			REVRS	0	0	0 0	0	0	0	0
ADA		Residential Heating Service	REVRHS							
ADA		Residential Load Management Service Water Heating Service	REVRLM REVWH	0	0	0	0	0	0	0
ADA				-	-				-	
ADA		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA		Building Heating Service	REVHS	0	0	0	0	0	0	0
ADA		Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA		Body Police Lighting Service from Publicly Owned		0	0	0	0	0	0	0
ADA	61	Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0
ADA	63	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA		HEP	REVHEP	0	0	0	0	0	0	0
ADA	68									
ADA		Total Available	REVAVAIL	0	0	0	0	0	0	0
ADA		Total Available	REVAVAIL	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									
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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY

				12 MONTH	IS ENDING DEC	CEMBER 31, 201	16				r age oc
SUB-		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)
ADA	49	ALLOCATED DIRECT ASSIGNMENTS									
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV	FUNCTIONS								
ADA	51										
ADA	52	AVAILABLE									
ADA	53	Residential Service	REVRS	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		Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA		Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA		Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0
ADA		Body Police Lighting Service from Publicly Owner	ed REVBLPPOF	0	0	0	0	0	0	0	0
ADA		Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0
ADA		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0
ADA		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0
ADA		HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	68			•	-	•	-	•	•	•	•
ADA		Total Available	REVAVAIL	0	0	0	0	0	0	0	0
ADA		Total Available	REVAVAIL	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										
ADA	81										
ADA	82										
ADA	83										
ADA	84										
ADA	85										
101											

				12 MONTHS ENL	DING DECEMBER	31, 2016				
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE		ALLOCATION	Total						
10.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RRW	1	REVENUE REQUIREMENTS								
RRW	2									
RRW	3	PRESENT RATES								
RRW	4		<del></del>							
RRW				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				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 RRW		REVENUE PRES RATES \$/KWH		\$0.0315	\$0.0526	\$0.0418	\$0.0411	\$0.1234	\$0.0853 \$8,597.01	\$0.0432
RRW	11			\$48,893.33	\$30,913.68	\$46,928.18	\$62,269.15	\$9,013.81	\$0.00	\$49,163.17
	13	SALES REV REQUIRED \$/KW		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RRW RRW	14	CLAIMED RATE OF RETURN								
RRW	15	CLAIMED RATE OF RETURN								
RRW		CLAIMED RATE OF RETURN	<del></del>	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		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		REVENUE DEFICIENCY SALES REV		(0)	(0)	0,793,093	9,204,770	(0)	(0)	730,120
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	112 12 110 2 22 10 12 110 1		(\$0.0000)	(\$0.0000)	ψ0.0000	ψ0.0000	(\$0.0000)	(40.000)	ψ0.0000
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									

RRW 40 RRW 41 RRW 42 RRW 43 RRW 44 RRW 45 RRW 46 RRW 47 RRW 48

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				12 MONTI	HS ENDING DE	CEMBER 31, 20	016				Page 70
SUB-		COS Test Year - 12 Months Actual 2016	ALL COATION					1.01	LDI	LITO	LITO
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
140.	140.	DEGGKII TION	BAGIO	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				• • •	. ,	` '	` ,	` '	` '	` ,	` '
RRW	1	REVENUE REQUIREMENTS									
RRW RRW	2	PRESENT RATES									
RRW	4										
RRW		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
RRW		NET OPER INC (PRESENT RATES)		16,424,274	48,445	5,220,258	81,801,895	70,513,442	14,047,376	11,986,374	40,516
RRW		RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW RRW		RELATIVE RATE OF RETURN SALES REVENUE (PRE RATES)		1.00 45,787,963	1.00 377,011	1.00 16,262,437	1.00 245,046,932	1.00 207,657,839	1.00 41,538,419	1.00 33,974,747	1.00 175,061
RRW		REVENUE PRES RATES \$/KWH		\$0.1608	\$0.0266	\$0.1038	\$0.0313	\$0.0183	\$0.0125	\$0.0074	\$0.0005
RRW		REVENUE REQUIRED - \$/MO/CUST		\$874,617.26	\$348,761.54	\$59,934.46	\$74,042.48	\$1,963,890.36	\$4,424,157.91	\$14,927,393.43	\$858,143.75
RRW		SALES REV REQUIRED \$/KW		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RRW											
RRW											
RRW RRW	15	CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		16.424.274	48,445	5.220.258	81,801,895	7.40%	14.047.376	11,986,374	40,516
RRW		SALES REVENUE REQ CLAIMED ROR		45,787,963	377,011	16,262,437	245,046,932	207,657,839	41,538,419	33,974,747	175,061
RRW	19	REVENUE DEFICIENCY SALES REV		0	(0)	(0)	0	0	0	0	(0)
RRW		PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW		ANNUAL BOOKED KWH SALES		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
RRW RRW		SALES REV REQUIRED \$/KWH REVENUE DEFICIENCY \$/KWH		\$0.1608 \$0.0000	\$0.0266 (\$0.0000)	\$0.1038 (\$0.0000)	\$0.0313 \$0.0000	\$0.0183 \$0.0000	\$0.0125 \$0.0000	\$0.0074 \$0.0000	\$0.0005 (\$0.0000)
RRW				\$0.0000	(\$0.0000)	(\$0.0000)	\$0.0000	φυ.υυυυ	\$0.0000	φυ.υυυυ	(\$0.0000)
RRW											
RRW											
RRW											
RRW	28										
RRW											
RRW RRW	30 31										
RRW											
RRW											
RRW	34										
RRW											
RRW											
RRW											
RRW RRW	38 39										
121244	38										

\$ \$ \$ \$ \$

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H 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)
1	SUMMARY OF RESULTS								
	DEVELOPMENT OF RETURN	Sub-Schedule Ref							
3									
	RATE BASE								
5									
6		SCH RBP, LN 8	0	0	0	0	0	0	
7	Transmission Plant E350-E359	SCH RBP, LN 16	0	0	0	0	0	0	
. 8		001111211, 211110	· ·	·	ŭ	ŭ	v	ŭ	
9		SCH RBP. LN 26	239.473.888	5.293.395	7,296,168	56.471.778	166.874.181	0	3,538,3
10		SCH RBP, LN 32	1,067,931,632	0,200,000	7,200,100	00,471,770	1,067,931,632	0	0,000,0
11	The state of the s	SCH RBP, LN 41	753,985,879	9,926,985	0	507,306,795	236,752,099	0	
12		SCH RBP, LN 60	1,748,436,545	8,663,157	0	881,825,889	857,947,499	0	
13		SCH RBP, LN 67	487,461,132	1,259,356	96,173	333,796,200	152,308,718	0	6
14		SCH RBP, LN 83	1,309,946,394	3,384,246	258,443	897,005,115	409,296,749	0	1,8
15		SCH RBP, LN 88	1,183,522,232	3,304,240	230,443	1,183,522,232	409,290,749	0	1,0
16		SCH RBP, LN 93	489,507,139	0	489,507,139	1,103,322,232	0	0	
17				0	469,307,139	-	0	0	242 502 (
17		SCH RBP, LN 103	261,118,428	•	•	18,555,511	•	0	242,562,
	3 3 3 4	SCH RBP, LN 111	384,376,038	339,176,976	3,082,783	24,093,140	18,001,183	0	21,
19		SCH RBP, LN 113	37,978,123	500,020	0	25,552,945	11,925,157	0	
20		SCH RBP, LN 117	0	0	0	0	0	•	040405
21	Total Distribution Plant	SCH RBP, LN 119	7,963,737,430	368,204,135	500,240,706	3,928,129,605	2,921,037,219	0	246,125,7
22		SCH RBP, LN 129	174,169,394	8,325,725	11,311,298	88,402,159	66,049,649	0	80,5
23		SCH RBP, LN 141	82,812,853	1,511,190	2,053,097	18,245,173	11,988,576	39,738,568	9,276,2
24		SCH RBP, LN 18	96,046,843	4,300	5,842	4,095,535	34,112	73,172,031	18,735,0
25 26		SCH RBP, LN 21	8,316,766,520	378,045,350	513,610,943	4,038,872,472	2,999,109,557	112,910,599	274,217,
27 28		SCH RBD, LN 93	2,413,592,020	92,357,951	206,938,093	1,102,412,320	942,433,326	37,188,753	32,261,5
29									
30		SCH RBO, LN 10	530,426,713	20,339,061	6,693,543	180.978.517	216.177.427	62,688,493	43.549.
31		SCH RBO, LN 10	1,730,786	78,674	106,887	840,522	624,139	23,498	43,349,
32		SCH RBO, LN 13	1,730,760	70,674	0	040,322	024,139	23,496	37,0
32		SCH RBO, LN 13	U	U	U	U	U	U	
		COLLEGE LN CO	(05.040.000)	(4.440.454)	(4.000.005)	(44.447.050)	(0.570.700)	(0.004.700)	(4.004.6
34 35		SCH RBO, LN 20 SCH RBO, LN 21	(25,912,329)	(1,146,454)	(1,008,685)	(11,117,956)	(8,572,780)	(2,204,786)	(1,861,
			•	0	0	0	•	0	(50.700
36		SCH RBO, LN 31	(1,784,418,680)	(81,065,791)	(110,353,493)	(866,381,112)	(643,672,010)	(24,237,557)	(58,708,
37									
38			1 005 000 000	202 202 202	000 111 100	0.040.700.404	4 004 000 007	444.004.404	201200
39			4,625,000,989	223,892,890	202,111,102	2,240,780,124	1,621,233,007	111,991,494	224,992,3
40									
41									
42									
43									
44 45									

CH LINE		ALLOCATION	Total						
O. NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
49	SUMMARY OF RESULTS								
	DEVELOPMENT OF RETURN	Sub-Schedule Ref							
51 52	RATE BASE	SCH RBO, LN 36	5,722,369,519	275,428,969	267,023,450	2,783,607,545	2,016,936,727	116,736,249	262,636,580
53		SCITINDO, EN SO	3,722,309,319	273,420,909	207,023,430	2,703,007,343	2,010,930,727	110,730,249	202,030,300
	OPERATING REVENUES								
55	Rate Revenues from Customers	SCH REV, LN 7	1,308,990,812	57,914,445	50,954,857	561,636,189	433,063,745	111,377,272	94,044,30
56	Other Operating Revenues	SCH REV, LN 14	11,999,506	477,749	437,240	5,114,809	4,342,083	838,198	789,42
57		SCH REV, LN 19	0	0	0	0	0	0	
58		SCH REV, LN 21	0	0	0	0	0	0	
	TOTAL OPERATING REVENUES		1,320,990,318	58,392,194	51,392,097	566,750,998	437,405,828	112,215,470	94,833,73
60 61									
62									
63		SCH E. LN 6	0	0	0	0	0	0	
64		SCH E, LN 10	0	0	0	0	0	0	
65		SCH E. LN 51	176,531,769	9,778,635	465,267	64,768,473	75,728,223	0	25,791,17
66		SCH E, LN 74	92,717,290	0,1.0,000	0	1,949,833	0	73,429,320	17,338,13
67	Customer Service & Information Expense	SCH E, LN 94	3,130,476	0	0	2,167,580	0	962,895	
68	Sales Expense	SCH E, LN 107	1,072,673	0	0	1,072,673	0	(0)	
69		SCH E, LN 126	136,868,364	5,651,069	4,142,313	50,140,097	38,010,414	23,802,004	15,122,46
70		SCH E, LN 128	410,320,571	15,429,704	4,607,579	120,098,656	113,738,637	98,194,219	58,251,77
71		SCH DE, LN 10	211,611,162	9,631,833	13,085,770	102,884,177	76,411,259	2,905,923	6,692,20
72		SCH DE, LN 27	11,734,794	39,418	53,553	5,004,675	312,709	4,676,168	1,648,27
73 74		SCH EO, LN 10	23,462,062	972,668	818,284	8,730,564	6,902,394	3,667,998	2,370,15
74 75		SCH EO, LN 37 SCH TI, LN 75	(63,355,039) 60,684,063	(2,490,718) 2,884,427	(2,368,088) 2,941,522	(24,326,282) 29,354,706	(18,159,666) 21,570,521	(10,240,971) 1,257,309	(5,769,31 2,675,57
76		SCH TI, LN 81	167,422,374	8,053,282	7,482,780	80,870,593	59,244,512	3,799,500	7,971,70
77		SCH TI, LN 153	75,654,987	3,489,837	5,010,961	38,146,952	28,132,147	(683,158)	1,558,24
78		SCH TI, LN 155	0	0, 100,007	0,0.0,001	0	0	0	.,000,2 .
79		SCH TI, LN 156	0	0	Ō	0	0	0	
80 81	TOTAL OPERATING EXPENSES		897,534,974	38,010,450	31,632,362	360,764,040	288,152,510	103,576,988	75,398,62
	OPERATING INCOME (RETURN)	_	423,455,344	20,381,744	19,759,735	205,986,958	149,253,318	8,638,482	19,435,10
83	Plus Operating Income Adjustment	SCH TI, LN 157	0	0	0	0	0	0	
84 85	TOTAL NET OPERATING INCOME	_	423,455,344	20,381,744	19,759,735	205,986,958	149,253,318	8,638,482	19,435,10
	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40
	INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.0
88			1.00	1.00	1.00	1.00	1.00	1.00	1.0
89									
90									
91									
92									
93									
94									
95									

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# EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 3 of 35

		12 11	MONTHS ENDING DE	CLINIDER 31, 2010					
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)
S 97 S 98	7 EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref							
	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)								
S 101 S 102	RATE BASE	SCH RBO, LN 36	5,722,369,519	275,428,969	267,023,450	2,783,607,545	2,016,936,727	116,736,249	262,636,580
	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
	FETURN (RATE BASE * 7.40% ROR)		423,455,344	20,381,744	19,759,735	205,986,958	149,253,318	8,638,482	19,435,107
	7 PLUS: 3 OPERATING EXPENSES								
S 109 S 110	Depreciation Expense	SCH E, LN 128 SCH DE, LN 10	410,320,571 211,611,162	15,429,704 9,631,833	4,607,579 13,085,770	120,098,656 102,884,177	113,738,637 76,411,259	98,194,219 2,905,923	58,251,777 6,692,200
S 111 S 112 S 113	2 Taxes Other Than Income Taxes	SCH DE, LN 27 SCH EO, LN 10 SCH EO, LN 37	11,734,794 23,462,062 (63,355,039)	39,418 972,668 (2,490,718)	53,553 818,284 (2,368,088)	5,004,675 8,730,564 (24,326,282)	312,709 6,902,394 (18,159,666)	4,676,168 3,667,998 (10,240,971)	1,648,273 2,370,155 (5,769,314)
S 112 S 115	Income Taxes	CALCULATED SCH TI, LN 153	228,106,438 75,654,987	10,937,709	10,424,302 5,010,961	110,225,299 38,146,952	80,815,033 28,132,147	5,056,809 (683,158)	10,647,285 1,558,248
S 116	5 Income Taxes Deferred in Prior Years	SCH TI, LN 155	75,654,967 0 0	0	0 0	36,146,932 0 0	20,132,147	0	0
S 118	TOTAL OPERATING EXPENSES	SCH TI, LN 156	897,534,974	0 38,010,450	31,632,362	360,764,040	288,152,510	103,576,988	75,398,624
S 119 S 120 S 121	EQUALS TOTAL COST OF SERVICE	_	1,320,990,318	58,392,194	51,392,097	566,750,998	437,405,828	112,215,470	94,833,731
S 122 S 123	2 LESS: 3 Other Operating Revenues	SCH REV. LN 14	11,999,506	477,749	437,240	5,114,809	4,342,083	838,198	789,428
S 124	Revenues from Other Sources	SCH REV, LN 19	0	0	0	0	0	0	0
	EQUALS:	SCH REV, LN 21	0	0	0	0	0	0	0
S 128		<del>-</del>	1,308,990,812	57,914,445	50,954,857	561,636,189	433,063,745	111,377,272	94,044,303
	REVENUE INCREASE TO RETAIL REVENUES (%)		(0) 0.00%	0 0.00%	(0) 0.00%	(0) 0.00%	0 0.00%	(0) 0.00%	(0) 0.00%
S 131 S 132	2								
S 133 S 134									
S 135 S 136									
S 137 S 138	7								
S 139 S 140	9								
S 141	1								

# RIC GAS COMPANY EXHIBIT P-9E R-1 DF SERVICE STUDY Schedule SS-E6 R-1 Page 4 of 35 Page 4 of 35

			121	MONTHS ENDING DE	CLIVIDER 31, 2010					
SUB- SCH L NO. N		DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Del Fac	System Del Fac	Cust Service (6)	Measurement (7)
RBP		DEVELOPMENT OF RATE BASE		(.)	(-)	(0)	(.)	(6)	(0)	(•)
RBP	2									
RBP		ELECTRIC PLANT IN SERVICE								
RBP	4	PROBLICATION BY ANT								
RBP		PRODUCTION PLANT	and sound	0	0		0		0	
RBP RBP	6	E304-E346 - Production Plant Not Used	not_used	0	0	0	0	0	0	0
RBP	7	TOTAL PRODUCTION PLANT	not_used	0	0	0	0		0	0
RBP	9	TOTAL PRODUCTION PLANT		U	U	U	U	U	U	U
RBP		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	Ő	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		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	648,477	881,018	6,918,178	5,144,498	0	433,474
RBP	21	- Direct - HTS-HV	DIR_HTSHV_03	104,582	0	104,582	0		0	0
RBP	22	- Direct - HEP	DIR_HEP_03	0	0	0	0		0	0
RBP	23	- Substation related	E362PLT	33,253,709	0	0	0		0	0
RBP	24	E361 - Headquarters related	DISTPLT	100,463,045	4,644,918	6,310,568	49,553,600		0	3,104,892
RBP	25	- Substation related	E362PLT	91,626,907	0	0	0		0	0
RBP	26	Total Accounts E360-E361		239,473,888	5,293,395	7,296,168	56,471,778	166,874,181	0	3,538,366
RBP RBP	27 28	E362 - Station Equipment								
RBP	28 29	Switching Stations	CP_SUBT_05	233,983,821	0	0	0	233,983,821	0	0
RBP	30	H Class Substations	CP_30B1_03 CP PRI 05	833,947,811	0	0	0		0	0
RBP	31	4 kV Class Substations	CP_PRI_05	0.55,947,011	0	0	0		0	0
RBP	32	Total Account E362	OI _I III_03	1,067,931,632	0	0	0		0	0
RBP	33	Total 7 toodant 2002		1,001,001,002	v	· ·	Ü	1,001,001,002	Ü	· ·
RBP	34	E364 - Poles Towers & Fixtures								
RBP	35	Streetlight poles - direct to BPL	DIR BPL 02	8,114,160	8,114,160	0	0	0	0	0
RBP	36	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	1,812,825	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	0	0	18,348,492	63,200,362	0	0
RBP	39	Primary lines	PRIMARYLINES	347,103,474	0	0	173,551,737	173,551,737	0	0
RBP	40	Secondary lines	SUMPK_SEC_04	315,406,565	0	0	315,406,565	0	0	0
RBP	41	Total Account E364		753,985,879	9,926,985	0	507,306,795	236,752,099	0	0
RBP	42									
RBP	43									
RBP	44									
RBP	45									
RBP RBP	46 47									
RBP	48									
I/DF	40									

# EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 5 of 35

SCH I			ALLOCATION	Total						
NO. I	NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP	49	ELECTRIC PLANT IN SERVICE CONTINUED								
RBP	50									
RBP		DISTRIBUTION PLANT CONTINUED								
RBP	52	E365 - OH Conductors and Devices								
RBP	53	Direct - BPL	DIR BPL 02	2,226,625	2,226,625	0	0	0	0	0
RBP	54	Direct - PSAL	DIR PSAL 02	6,436,532	6,436,532	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	0	0	35,034,687	120,675,032	0	0
RBP	57	Primary lines	PRIMARYLINES	1,474,544,935	0	0	737,272,468	737,272,468	0	0
RBP	58	Secondary lines	SUMPK SEC 04	109,518,735	0	0	109,518,735	0	0	0
RBP	59	Other	DISTPLT	0	0	0	0	0	0	0
RBP	60	Total Account E365		1,748,436,545	8,663,157	0	881,825,889	857,947,499	0	0
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	1,259,356	96,173	333,796,200	152,308,718	0	685
RBP	66	Not Used	not_used	0	0	00,0	0	0	0	0
RBP	67	Total Account E366		487,461,132	1,259,356	96,173	333,796,200	152,308,718	0	685
RBP	68			,,	.,,	,	,,	,,.	•	
RBP	69	E367 - Underground Conductors & Devices								
RBP	70	Direct - BPL	DIR BPL 02	2,325,498	2,325,498	0	0	0	0	0
RBP	71	Direct - PSAL	DIR PSAL 02	868,520	868,520	0	0	0	0	0
RBP	72	UG BPL Poles in UG areas	DISTPLTXMTR	3,979,461	190,228	258,443	2,019,832	1,509,117	0	1,841
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	0	0	13.339.698	45.947.849	0	0
RBP	76	Primary lines	PRIMARYLINES	307,746,920	0	0	153,873,460	153,873,460	0	0
RBP	77	Secondary lines	SUMPK SEC 04	489,721,992	0	0	489,721,992	0	0	0
RBP	78	367.2 - BUD		,,			,			
RBP	79	Subtransmission lines	SUBTRANSLINES	446,016	0	0	100,354	345,663	0	0
RBP	80	Primary lines	PRIMARYLINES	415,241,320	0	0	207,620,660	207,620,660	0	0
RBP	81	Secondary lines	SUMPK_SEC_04	30,329,119	0	0	30,329,119	0	0	0
RBP	82	Other	E367PLT	0	0	0	0	0	0	0
RBP	83	Total Account E367	20077 27	1,309,946,394	3,384,246	258,443	897,005,115	409,296,749	0	1,841
RBP	84			.,,	-,,		,,	,=,.	•	.,
RBP	85	E368 - Line Transformers								
RBP	86	Line Transformers	LNTRFRMR_04	1,183,522,232	0	0	1,183,522,232	0	0	0
RBP	87	Not Used	not_used	0	0	0	0	0	0	Ö
RBP	88	Total Account E368		1,183,522,232	0	0	1,183,522,232	0	0	0
RBP	89	Total / 1000am 2000		1,100,022,202	· ·	ŭ	1,100,022,202	ŭ	· ·	ŭ
RBP	90	E369 - Services								
RBP	91	Basic portion (minimum size)	SERVICESMIN 03	489,507,139	0	489,507,139	0	0	0	0
RBP	92	Excess portion	SERVICESEXC 04	0	0	0	0	0	0	0
RBP	93	Total Account E369	3E1(V10E3E7(0_04	489,507,139	0	489,507,139	0	0	0	0
RBP	94			.00,007,100	· ·	.00,00.,100	· ·	· ·	Ü	· ·
RBP	95									
RBP	96									

#### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 6 of 35

			121	WONTING ENDING DE	CLWIDER 31, 2010					
SUB- SCH L NO. N		DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP	97	ELECTRIC PLANT IN SERVICE CONTINUED								
RBP	98	ELECTRIC LEART IN CERTICE CONTINUES								
RBP	99	E370 - Meters								
RBP	100	Load profiling meters	KWHMETERX 04	326,129	0	0	326,129	0	0	0
RBP	101	Basic portion (minimum size)	METERSMIN 07	242,562,917	0	0	020,120	0	0	242,562,917
RBP	102	Excess portion	METERSEXC 04	18,229,382	0	0	18,229,382	0	0	0
RBP	103	Total Account E370		261,118,428	0	0	18,555,511	0	0	242,562,917
RBP	104	Total / toodalit 2010		201,110,120	· ·	· ·	10,000,011	· ·	ŭ	2 12,002,011
RBP		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	262,300,889	0	0	0	0	0
RBP	109	PSAL luminaires & poles	DIR_PSAL_02	74,606,993	74,606,993	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	21,956
RBP	111	Total Account E373		384,376,038	339,176,976	3,082,783	24,093,140	18,001,183	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
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	368,204,135	500,240,706	3,928,129,605	2,921,037,219	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
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	8,325,725	11,311,298	88,402,159	66,049,649	0	80,562
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	8,325,725	11,311,298	88,402,159	66,049,649	0	80,562
RBP	130									
RBP	131	C389-C399 COMMON PLANT		_	_	_	_	_	_	_
RBP	132	Not Used	not_used	0	0	0	0	0	0	0
RBP	133	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
RBP	134	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0
RBP	135	Not Used	not_used	44.700.454	0	0	· ·	0	0	7.540.000
RBP RBP	136	Customer Service Related	CUSTSVSX	41,726,451	•	1,673,225	1,792,478	0	32,385,973 0	7,548,000
	137	Distribution Delivery Related	DISTPLTXMTR	25,764,022	1,231,584	1,073,225	13,076,897 0	9,770,400 0	0	11,917 0
RBP RBP	138 139	Service & Support Related Unassigned	UTILWORK_04 COMPLT	0 15,322,380	0 279,607	379,873	3,375,798	2,218,176	7,352,596	1,716,330
RBP				15,322,360	279,607	379,073	3,373,796	2,210,170	7,332,390	1,710,330
RBP	140 141	Not Used Total Accounts C389-C399	not_used	82,812,853	1,511,190	2,053,097	18,245,173	11,988,576	39,738,568	9,276,247
RBP	141	Total Accounts Coop-Coop		02,012,003	1,511,190	2,000,097	10,243,173	11,500,570	39,730,300	3,210,241
RBP		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
RBP	144			200,002,247	0,000,010	10,004,000	100,047,002	70,000,220	00,700,000	0,000,010
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#### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 7 of 35

		:=							
SUB- SCH LII NO. NO		ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
RBP RBP	1 ELECTRIC PLANT IN SERVICE CONTINUED 2								
RBP	3 INTANGIBLE PLANT - E301-E303								
RBP	4 Customer Service Related	CUSTSVSX	17,913,634	0	0	769,531	0	13,903,662	3,240,441
RBP	5 Not Used	not_used	0	0	0	0	0	0	0
RBP	6 TOTAL INTANGIBLE PLANT		17,913,634	0	0	769,531	0	13,903,662	3,240,441
RBP RBP	7 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	0	0	0	0	0	1,681,224
RBP	11 Customer Service Related	CUSTSVSX	76,362,033	0	0	3,280,348	0	59,268,369	13,813,316
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	4,300	5,842	45,656	34,112	0	42
RBP RBP	16 TOTAL ACCOUNTS C303-C390.4,E399		78,133,209	4,300	5,842	3,326,004	34,112	59,268,369	15,494,582
RBP	17 18 TOTAL INTANGIBLE PLANT		96,046,843	4,300	5,842	4,095,535	34,112	73,172,031	18,735,023
RBP	19		90,040,043	4,300	3,042	4,095,555	34,112	73,172,031	10,733,023
RBP	20								
RBP	21 TOTAL ELECTRIC PLANT IN SERVICE		8,316,766,520	378,045,350	513,610,943	4,038,872,472	2,999,109,557	112,910,599	274,217,598
RBP	22		3,3.0,700,020	3.3,040,000	3.3,310,040	.,000,012,412	2,000,100,001	,0 10,000	2,217,000
RBP	23								
RBP	24								
RBP	25								
	II								

#### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 8 of 35

	12 MONTHS ENDING DECLINER 31, 2010											
SUB- SCH LINE NO. NO.		ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Del Fac	System Del Fac (5)	Cust Service (6)	Measurement (7)			
			(1)	(2)	(3)	(4)	(3)	(0)	(1)			
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	0	0	43,579	0	787,373	183,508			
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 RBD	7 Total Accounts E301-E303 Reserve 8		1,014,460	0	0	43,579	0	787,373	183,508			
RBD	9 E304-E346 - PRODUCTION PLANT - RESERVE	not upod	0	0	0	0	0	0	0			
	10 E350-E359 - TRANSMISSION PLANT - RESERVE	not_used not_used	0	0	0	0	0	0	0			
	11	not_useu	O	O	U	O	U	0	O			
	12 DISTRIBUTION PLANT RESERVE											
	13 E360-E361 Land & Structures - Reserve											
	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	0	0	0	504,166	0	0			
	18 E361 - Headquarters Related	DISTPLT	41,778,647	1,931,640	2,624,318	20,607,402	15,324,084	0	1,291,203			
	19 - Substation Related	E362PLT	38,719,709	0	0	0	38,719,709	0	0			
	20 Total Accounts E360-E361		81,002,522	1,931,640	2,624,318	20,607,402	54,547,959	0	1,291,203			
	21 E362 Station Equipment - Rsrv	E362PLT	361,368,719	0	0	0	361,368,719	0	0			
	22 E364 Poles Towers and Fixtures Rsrv		_	_	_	_	_	_	_			
	23 - Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0			
	24 - All Other	E364PLT	150,317,467	1,979,081	0	101,138,595	47,199,791	0	Ü			
	<ul> <li>E365 OH Conductors and Devices - Rsrv</li> <li>- Direct - HTS-HV</li> </ul>	DIR HTSHV 03	0	0	0	0	0	0	0			
	27 - All Other	E365PLT	481,324,266	2,384,866	0	242,756,421	236,182,978	0	0			
	28 E366 UG Conduit - Rsrv	E3031 E1	401,324,200	2,304,000	U	242,730,421	230,102,370	0	O			
	29 - Direct - HTS-HV	DIR HTSHV 03	0	0	0	0	0	0	0			
	30 - All Other	E366PLT	216,384,779	559,030	42,691	148,172,669	67,610,085	0	304			
	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	1,081,576	82,596	286,675,203	130,807,759	0	588			
	34 E368 Line Transformers - Rsrv	LNTRFRMR_04	239,489,009	0	0	239,489,009	0	0	0			
	35 E369 Services - Rsrv											
	36 Services	E369PLT	196,530,666	0	196,530,666	0	0	0	0			
	37 Not used	not_used	0	0	0	0	0	0	0			
	38 Total Accounts E369 Rsrv		196,530,666	0	196,530,666	0	0	0	0			
	39 E370 Meters - Rsrv	ION INTERPLY OF	22.522			00.500						
	40 Load profile meters	KWHMETERX_04	28,503	0	0	28,503	0	0	04 707 000			
	41 All other Meters 42 Total Account E370 Rsrv	METERPLTXPR	23,424,757 23,453,260	0	0	1,637,391 1,665,894	0	0	21,787,366 21,787,366			
	43 E371 - Installations on Cust Premises Rsrv	not upod	23,453,260	0	0	1,000,694	0	0	21,767,300			
	43 E371 - Installations on Cust Premises Rsiv 44 E373 Street Lighting - Rsiv	not_used	U	U	U	U	U	U	U			
	45 Streetlight fixtures	E373PLT	89,885,515	79,315,811	720,902	5,634,129	4,209,538	0	5,134			
	46 Not used	not used	09,000,513	79,313,611	720,902	3,034,129	7,200,000 N	0	0,134			
	47 Total Account E373 Rsrv	1101_4004	89,885,515	79,315,811	720,902	5,634,129	4,209,538	0	5,134			
	48		,,	-,,	-,,,=	-, ,	,,	•	-, -			

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RBD 53 Total Other Plant Unallocated - Reserve 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
RBD 49 DEPRECIATION RESERVE & AMORT CONTINUED  RBD 50 Other Plant Unallocated - Reserve  RBD 51 Not Used	<u> </u>
RBD   50   Other Plant Unallocated - Reserve   RBD   51   Not Used   not_used   0   0   0   0   0   0   0   0   0	
RBD         51         Not Used         not_used         0	
RBD         52         Not Used         not_used         0	
RBD 53 Total Other Plant Unallocated - Reserve 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
RBD 54  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  RBD 57 Not Used 0 0 0 0 0 0 0  RBD 58  RBD 59 TOTAL DISTRIBUTION PLANT RESERVE 2,258,403,925 87,252,004 200,001,174 1,046,139,322 901,926,829 0 23,084,58  RBD 60  RBD 61 GENERAL AND COMMON PLANT RESERVE	0
RBD         55         Not Used         not_used         0	0
RBD     56     Not Used     not_used     0     0     0     0     0     0       RBD     57     Not Used     not_used     0     0     0     0     0     0       RBD     58       RBD     59     TOTAL DISTRIBUTION PLANT RESERVE     2,258,403,925     87,252,004     200,001,174     1,046,139,322     901,926,829     0     23,084,58       RBD     60       RBD     61     GENERAL AND COMMON PLANT RESERVE	
RBD 57 Not Used not_used 0 0 0 0 0 0 0 0 RBD 58 RBD 59 TOTAL DISTRIBUTION PLANT RESERVE 2,258,403,925 87,252,004 200,001,174 1,046,139,322 901,926,829 0 23,084,58 RBD 60 RBD 61 GENERAL AND COMMON PLANT RESERVE	0
RBD 58 RBD 59 TOTAL DISTRIBUTION PLANT RESERVE 2,258,403,925 87,252,004 200,001,174 1,046,139,322 901,926,829 0 23,084,59 RBD 61 GENERAL AND COMMON PLANT RESERVE	0
RBD 59 TOTAL DISTRIBUTION PLANT RESERVE 2,258,403,925 87,252,004 200,001,174 1,046,139,322 901,926,829 0 23,084,59 RBD 61 GENERAL AND COMMON PLANT RESERVE	0
RBD 60 RBD 61 GENERAL AND COMMON PLANT RESERVE	
RBD 61 GENERAL AND COMMON PLANT RESERVE	,96
RBD 62 E390-E398 GENERAL PLANT - RESERVE	
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RBD 69 Total Accounts E390-E398 Reserve 99,724,245 4,767,064 6,476,515 50,616,462 37,818,076 0 46,12 RBD 70	21
RBD 70 RBD 71 C389-C399 COMMON PLANT RESERVE	
RBD 71 Coser-2009 COMINION FLANT RESERVE  RBD 72 Not Used 0 0 0 0 0 0 0 0	Λ
	0
	0
RBD 75 Not Used	0
RBD 76 Customer Service Related CUSTSVSX 19,998,183 0 0 859,079 0 15,521,584 3,617,52	120
RBD 77 Distribution Delivery Related DISTPLTXMTR 7,123,512 340,521 462,631 3,615,640 2,701,425 0 3,29	
	0
RBD 79 Unassigned COMPLT (325,456) (5,939) (8,069) (71,704) (47,115) (156,173) (36,45	£56)
RBD 80 Not Used 0 0 0 0 0 0	0
RBD 81 Total Accounts C389-C399 Reserve 26,796,239 334,582 454,562 4,403,015 2,654,309 15,365,411 3,584,36	360
RBD 82	
RBD 83 C303 - INTANGIBLE PLANT	
RBD 84 Not Used not used 0 0 0 0 0 0 0	0
RBD 85 Meter Reading MRCOST_07 460,221 0 0 0 0 0 0 460,22	221
RBD 86 Customer Service Related CUSTSVSX 27,102,979 0 0 1,164,285 0 21,035,969 4,902,72	25
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 89,951 4,300 5,842 45,656 34,112 0 4	42
RBD 91 Total Accounts C303-C390.4,E399 27,653,151 4,300 5,842 1,209,941 34,112 21,035,969 5,362,98	187
RBD 92	
RBD 93 <b>TOTAL DEPRECIATION RESERVE &amp; AMORT.</b> 2,413,592,020 92,357,951 206,938,093 1,102,412,320 942,433,326 37,188,753 32,261,57	78
RBD 94	
RBD 95 <b>NET ELECTRIC PLANT IN SERVICE</b> 5,903,174,500 285,687,400 306,672,851 2,936,460,152 2,056,676,231 75,721,847 241,956,01	119
RBD 96	

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#### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 10 of 35

		12	MONTHS ENDING DE	CLWIDER 31, 2010					
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)
	1 ADDITIONS AND DEDUCTIONS TO RATE BASE								
	2 DI LIC. ADDITIONS TO BATE BASE								
	3 PLUS: ADDITIONS TO RATE BASE 4								
	5 Working Capital								
	6 Cash (lead/lag)	EXPENDITURES	424,074,971	16,261,034	5,351,473	144,691,920	172,833,370	50,119,310	34,817,865
	7 Materials and Supplies	EXPENDITURES	105,167,814	4,032,630	1,327,130	35,882,648	42,861,543	12,429,260	8,634,602
	8 Prepayments	EXPENDITURES	1,183,928	45,397	14,940	403,949	482,514	139,923	97,204
	9 Working Funds	EXPENDITURES	0	0	0	0	0	0	07,204
	0 Total Working Capital	EXI ENDITORES	530,426,713	20,339,061	6,693,543	180,978,517	216,177,427	62,688,493	43,549,672
	Net Plant Adds - Distribution	DISTPLT	727,473,722	33,634,815	45,696,128	358.827.886	266,831,728	0	22,483,165
	2 Plant Held for Future Use	TOTPLT	1,730,786	78,674	106,887	840,522	624,139	23,498	57,067
RBO 1	3 Capital Stimulas Adjust	DISTPLT	0	0	0	0	0	0	0
RBO 1	4 Net Plant Adds - General & Other	TOTPLTNET	369,894,808	17,901,264	19,216,219	183,999,535	128,871,993	4,744,755	15,161,042
RBO 1	5 TOTAL ADDITIONS TO RATE BASE		1,629,526,029	71,953,814	71,712,777	724,646,460	612,505,287	67,456,746	81,250,946
RBO 1									
RBO 1									
	8 PLUS: DEDUCTIONS TO RATE BASE								
RBO 1									
	0 Customer Advances for Construction	REVREQ	(25,912,329)		(1,008,685)	(11,117,956)	(8,572,780)	(2,204,786)	(1,861,668)
RBO 2		TOTREV	0	0	0	0	0	0	0
	2 Deferred Income Taxes and Credits	TOTAL T	(047.754.007)	(0.000.000)	(40.447.505)	(405 740 004)	(70 500 500)	(0.050.057)	(7.470.040)
RBO 2 RBO 2	3 ADIT Test/Post year 4 Liberalized Depreciation	TOTPLT TOTPLT	(217,751,897) 61,094,343	(9,898,089) 2,777,093	(13,447,505) 3,772,947	(105,746,884) 29,669,254	(78,523,522) 22,031,234	(2,956,257) 829,433	(7,179,642) 2,014,382
RBO 2		TOTPLT	13,137,463	597,174	811,318	6,379,948	4,737,501	178,358	433,164
	6 3% Investment Tax Credit	DISTPLT	13,137,463	0 0	011,310	0,379,940	4,737,301	170,336	433,104
RBO 2		INTANGPLT	0	0	0	0	0	0	0
RBO 2		TOTPLTNET	(477,359)		(24,799)	(237,456)	(166,313)	(6,123)	(19,566)
RBO 2	•	TOTPLTNET	16,262,322	787,024	844,836	8,089,488	5,665,821	208,602	666,551
	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,656,683,553)	(75,305,891)	(102,310,291)	(804,535,462)	(597,416,732)	(22,491,570)	(54,623,607)
RBO 3			(1,784,418,680)		(110,353,493)	(866,381,112)	(643,672,010)	(24,237,557)	(58,708,717)
RBO 3			( , - , -,,	(- ,, - ,	( -,,	(,, , ,	(,- ,,	( , - , ,	(,, ,
RBO 3	3 TOTAL DEDUCTIONS TO RATE BASE		(1,810,331,009)	(82,212,245)	(111,362,178)	(877,499,067)	(652,244,790)	(26,442,343)	(60,570,386)
RBO 3	4								
RBO 3									
	6 TOTAL RATE BASE		5,722,369,519	275,428,969	267,023,450	2,783,607,545	2,016,936,727	116,736,249	262,636,580
RBO 3									
RBO 3									
RBO 3									
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#### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 11 of 35

SCH LII NO. NO		ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(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								

## PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 12 of 35

SCH LIN	JF.		ALLOCATION	Total						
NO. NO		DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Е	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		TRANSMISSION EXPENSES								
E	9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0
E		TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0
E	11									
E		DISTRIBUTION EXPENSES								
E	13			_	_	_	_	_	_	_
E	14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0
Ē	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 E	17 18	E583 OH Line Expenses E584 Underground Line Expenses	E365PLT	4,992,147	24,735	0	2,517,795	2,449,617	0	0
Ē	19		E367PLT	6,453,079	16,672	1,273	4,418,841	2,016,284	0	9
Ē	20	E585 Street Lighting and System Expenses E586 Meter Expenses	E373PLT							
E	21	- Basic portion (minimum size)	MTROMMIN 07	5,586,228	0	0	0	0	0	5,586,228
Ē	22	- Excess portion	METERSEXC 04	0,300,220	0	0	0	0	0	3,300,220 N
Ē	23	E587 Customer Installations Expenses	MTROMMIN 07	5,873,948	0	0	0	0	0	5,873,948
Ē	24	E588 Miscellaneous Distribution Expenses	DISTEXPO	28,323,936	49,347	1,517	8,266,845	6,348,372	0	13,657,855
Ē	25	E589 Rents	DISTPLT	1,396,823	64,582	87,741	688,986	512,344	0	43,170
Ē	26	Total Distribution Operation	DIOTI ET	53,487,122	155,336	90,532	15,892,466	12,187,579	0	25,161,209
Ē	27	Maintenance		**, ***, *==	,		,,		-	,,
Ē	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_PSAL_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_PSAL_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	4 000 000	0	0
E E	46	E598 Other Dist Maint Exp	DISTEXPM	1,981,664	154,986	6,035	787,160	1,023,338	0	10,146
_	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 EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 13 of 35

JB- CH LINE D. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
		27.0.0	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	OPERATION & MAINTENANCE EXPENSE CONTINUED								
50 51 52	TOTAL DISTRIBUTION PLANT O&M EXPENSES		176,531,769	9,778,635	465,267	64,768,473	75,728,223	0	25,791,172
53 54	TOTAL OPER & MAINT EXP (PROD,TRAN,& DIST)		176,531,769	9,778,635	465,267	64,768,473	75,728,223	0	25,791,172
55 56	CUSTOMER ACCOUNTS EXPENSES								
57 58		CUSTACCTS	0	0	0	0	0	0	0
59	- Meter O&M	METERPLT	104,264	0	0	7,409	0	0	96,855
60	- Meter Reading	MRCOST_07	16,824,494	0	0	0	0	0	16,824,494
61	- Billing	BILLING_06	0	0	0	0	0	0	0
62		MRCOST_07	(0)	0	0	0	0	0	(0)
63									
64		CUSTAVG_06	6,880,118	0	0	0	0	6,880,118	0
65		METERPLT	37,000	0	0	2,629	0	0	34,371
66		MRCOST_07	382,418	0	0	0	0	0	382,418
67		BILLING_06	15,220,201	0	0	0	0	15,220,201	0
68		ACCTMAINT_06	43,154,501	0	0	0	0	43,154,501	0
69		UTILWORK_04	1,939,794	0	0	1,939,794	0	0	0
70		BILLING_06	8,174,501	0	0	0	0	8,174,501	0
71		not_used	0	0	0	0	0	0	0
72		not_used	0	0	U	0	0	0	C
73 74 75	TOTAL CUSTOMER ACCTS EXPENSE	CUSTACCTS	(0) 92,717,290	0	0	(0) 1,949,833	0	(0) 73,429,320	0) 17,338,138
76									
	CUSTOMER SERVICE & INFO EXPENSES								
78									
79		CUSTAVG_06	0	0	0	0	0	0	0
80		ACCTMAINT_06	347,944	0	0	0	0	347,944	0
81		UTILWORK_04	1,949,780	0	0	1,949,780	0	0	(
82		SALES_06	0	0	0	0	0	0	C
83	•	BILLING_06	160,531	0	0	0	0	160,531	0
84		ACCTMAINT_06	0	0	0	0	0	0	0
85		CUSTNUMX_04	0	0	0	0	0	0	0
86 87		UTILWORK 04	247 000	0	0	217,800	0	0	0
88		ACCTMAINT 06	217,800 454,421	0	0	217,600	0	454,421	0
89		not used	454,421	0	0	0	0	454,421	0
90		not_used	0	0	0	0	0	0	
91		not_used	0	0	0	0	0	0	(
92		not_used	0	0	0	0	0	0	
93		BILLING_06	0	0	0	0	0	0	0
94		31LL1110_00	3,130,476	0	0	2,167,580	0	962,895	0
95			0,100,470	Ü	· ·	2,107,000	O .	552,655	Ü
96									

#### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 14 of 35 12 MONTHS ENDING DECEMBER 31, 2016

SUR-		

	LINE		ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Е	97	OPERATION & MAINTENANCE EXPENSE CONTINUED								
E	98									
Ē		SALES EXPENSES								
Е	100	E911-E916 Sales Expenses								
Е	101	- Sales	SALES_06	0	0	0	0	0	0	0
Е	102	- Billing related	BILLING_06	0	0	0	0	0	0	0
E	103		ACCTMAINT_06	0	0	0	0	0	0	0
Е	104		UTILWORK_04	1,072,673	0	0	1,072,673	0	0	0
Е	105		BILLING_06	(0)	0	0	0	0	(0)	0
Е	106		not_used	0	0	0	0	0	0	0
Е		SALES EXPENSES TOTAL (ACCT 916)		1,072,673	0	0	1,072,673	0	(0)	0
E	108									
E		TOTAL OPER & MAINT EXCL A&G		273,452,207	9,778,635	465,267	69,958,558	75,728,223	74,392,215	43,129,310
E	110									
E		ADMINISTRATIVE & GENERAL EXPENSE	LABOR	0.040.044	75.000	0.400	400 000	444.004	007.000	070 000
E	112		LABOR	2,048,614	75,208	6,106	486,360	441,231	667,328	372,380
E E	113 114		LABOR DISTPLT	2,472,112 47,637,313	90,756	7,368 2,992,329	586,902	532,445 17,472,997	805,281 0	449,360
E	114		TOTPLT	1,553,488	2,202,516 70,615	2,992,329 95,937	23,497,201 754,421	560,203	21,091	1,472,270 51,221
E	116		LABOR	15,703,564	576,507	95,937 46,805	3,728,172	3,382,241	5,115,375	2,854,465
Ē	117		LABOR	50,239,867	1,844,399	149,741	11,927,412	10,820,685	16,365,441	9,132,189
Ē	118		REVREQ	10,230,788	452,647	398,252	4,389,627	3,384,732	870,501	735,030
Ē	119		REVLPLS	(2,653,065)	(0)	(14,004)	(1,156,494)	(1,268,889)	(43,012)	(170,666)
Ē	120		CUSTAVG 04	2,316,097	0	(14,004)	2,316,097	(1,200,003)	(43,012)	(170,000)
Ē	121		DISTPLT	2,967,908	137,221	186,429	1,463,926	1,088,605	0	91,726
Ē	122		DISTPLT	4,351,678	201,200	273,350	2,146,474	1,596,162	0	134,492
Ē	123		COMGENPLT	0	0	0	0	0	0	0
Ē	124		COMGENPLT	0	0	0	0	0	0	0
Е	125		not used	0	0	0	0	0	0	0
Е	126	TOTAL A&G EXPENSE		136,868,364	5,651,069	4,142,313	50,140,097	38,010,414	23,802,004	15,122,467
Е	127			,,	-,,	, ,-	,	,,	-,,	-, , -
E	128	TOTAL OPERATION & MAINTENANCE EXPENSES		410,320,571	15,429,704	4,607,579	120,098,656	113,738,637	98,194,219	58,251,777
Е	129									
Е	130									
Е	131									
Е	132									
Е	133									
Е	134									
E	135									
Е	136									
E	137									
E	138									
E	139									
E	140									
E	141									
E E	142									
F	143									
_	144									

DE DE DE DE DE DE DE DE DE

46 47 48

		12	MONTHO ENDING DE	OLINDER 31, 2010					
SUB-	_								
SCH LII NO. NO		ALLOCATION BASIS	Total Company	Street Lighting	A	Local Del Fac	System Del Fac	Cust Service	Measurement
NO. NO	. DESCRIPTION	DASIS	(1)	(2)	Access (3)	(4)	(5)	(6)	(7)
			` ,	` '	• • •	• • •	` '	``	• • •
DE	1 DEPRECIATION AND AMORTIZATION EXPENSES								
DE	2								
DE	3 E403 DEPRECIATION EXPENSE		0		0	0	0		^
DE	4 Production Plant	not_used	0	0	0	0	0	0	0
DE	5 Transmission Plant	not_used	0	0	0	05.000.474	0	0	· ·
DE	6 Distribution Plant 7 General Plant	DISTPLT	194,420,229	8,989,037	12,212,471	95,898,171	71,311,834	•	6,008,715
DE		GENPLT	11,135,159	532,288	723,164	5,651,809	4,222,747	0	5,151
DE	8 Common Plant	COMPLT	6,055,774	110,507	150,135	1,334,197	876,677	2,905,923	678,335
DE	9 Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0
DE	10 TOTAL DEPRECIATION EXPENSE		211,611,162	9,631,833	13,085,770	102,884,177	76,411,259	2,905,923	6,692,200
DE	11 12 E404.3 AMORT OF OTHER LIMITED TERM PLANT								
DE			^	0	0	0	0		•
DE	13 not used	not_used DISTPLTXMTR	0	0	0	0	0	0	0 381
DE	14 Distribution Delivery Related		824,596	39,418	53,553	418,535	312,709	•	
DE	15 Meter Reading	MRCOST_07	558,045	0	0	0	0	0	558,045
DE	16 Customer Service related	CUSTSVSX	6,024,827	0	0	258,814	0	4,676,168	1,089,846
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		7,407,468	39,418	53,553	677,349	312,709	4,676,168	1,648,273
DE	20 24 F427 AMORT OF PROPERTY LOSSES								
DE DE	21 E407 AMORT OF PROPERTY LOSSES 22 Regulatory assets	KWHMETER 04	4 007 000	0	0	4,327,326	0	0	0
			4,327,326	0	0		0	0	0
DE	23 Securitization amortization 24 not used	not_used	0	-	-	0	•	-	•
DE		not_used	•	0	0	0	0	0	0
DE DE	25 TOTAL AMORT OF PROPERTY LOSSES 26		4,327,326	0	0	4,327,326	0	0	0
DE	27 TOTAL AMORTIZATION EXPENSE		44 704 704	00.440	53,553	E 004 07E	312,709	4,676,168	1,648,273
DE	27 TOTAL AMORTIZATION EXPENSE 28		11,734,794	39,418	53,553	5,004,675	312,709	4,070,108	1,048,273
DE	29 TOTAL DEPRECIATION AND AMORTIZATION EXPENSES		223,345,956	9,671,250	13,139,323	107,888,852	76,723,967	7,582,091	8,340,473
DE	30		223,343,930	9,071,230	13,139,323	107,000,032	10,123,901	7,362,091	0,340,473
DE	31								
DE	32								
DE	33								
DE	34								
DE	35								
DE	36								
DE	37								
DE	38								
DE	39								
DE	39								

		12	MONTHS ENDING DE	CLWBER 31, 2010					
SUB- SCH LII NO. NO		ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Del Fac	System Del Fac (5)	Cust Service (6)	Measurement (7)
F0	4 OTHER ORERATING EXPENSES								
EO EO	1 OTHER OPERATING EXPENSES 2 E408 TAXES OTHER THAN INCOME TAXES								
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	0,207,040	0,000	00,002	2,407,004	2,211,000	0,044,040	0
EO	9 not used	not_used	0	0	0	0	0	0	0
EO	10 TOTAL TAXES OTHER THAN INCOME		23,462,062	972,668	818,284	8,730,564	6,902,394	3,667,998	2,370,155
EO	11 PROFORMA EXPENSE ADJUSTMENTS		-, - ,	,,,,,,	, -	-,,	-,,	-, ,	,,
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	(400.077)	(7.000)	0
EO	26 Adj #8 - Real Estate Taxes	TOTPLT	(535,418)		(33,065)	(260,015)	(193,077)	(7,269)	(17,654)
EO 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 29 Adi #18 - Rate Case Expenses	TOTPLT TOTPLT	(87,033)	(3,956)	(5,375) 4,735	(42,266)	(31,385) 27,647	(1,182)	(2,870) 2,528
EO	<ul><li>29 Adj #18 - Rate Case Expenses</li><li>30 Adj #12 Depreciation Rate Change</li></ul>	DEPREXP	76,668 (56,767,076)	3,485 (2,583,847)	(3,510,405)	37,232 (27,599,838)	(20,498,180)	1,041 (779,547)	2,528 (1,795,258)
EO	31 Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	(36,767,076)	(2,363,647)	(3,510,405)	(27,399,636)	(20,496,160)	(779,547)	(1,795,256)
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	001,077	(130,641)	0,404,072	(2,360,389)	(550,121)
EO	36 Other	TOTPLT	(0,011,102)	0	0	0	0	(=,===,===)	0
EO	37 TOTAL PROFORMA EXPENSE ADJUSTMENTS		(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 TOTAL OTHER OPERATING EXPENSES		(39,892,978)	(1,518,050)	(1,549,803)	(15,595,719)	(11,257,273)	(6,572,973)	(3,399,159)
EO	40 TOTAL OPERATING REVENUES	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 LESS:								
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 OTHER OPERATING EXPENSES	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 NET OPERATING INCOME BEFORE TAXES		727,216,769	34,809,290	35,194,998	354,359,209	258,200,497	13,012,134	31,640,640
EO	46 LESS:								
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 TOTAL OPERATING INCOME BEFORE TAXES		624,296,317	29,828,398	29,848,230	303,162,721	222,342,833	11,691,941	27,422,194

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#### 2016 ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

12 MONTHS ENDING DECEMBER 31, 2010									
SUB- SCH L	LINE	ALLOCATION	Total						
NO. N		BASIS	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
<u>TI</u>	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 Securitizartion	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
TI 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	ŭ	0
Ti	36 Repair Allow Deferral Carrying Charges 37 Contribution in Aid of Construct	TOTPLT TOTPLTNET	(4.770.550)	(0F C07)	O .	(000.720)	O .	(22.714)	•
			(1,770,550)	(85,687)	(91,981)	(880,738)	(616,863)	(22,711)	(72,570)
TI TI	38 FIN48 Services Allocation	TOTPLT LABOR	•	O .	•	U	•	· ·	1 01F 20F
	39 Pension Accrual Adjustment		5,585,601	205,058	16,648	1,326,074	1,203,029	1,819,488	1,015,305
TI TI	40 Unallowable OPEB Amortization 41 Deferred Return on CIP II	LABOR TOTPLT	(91,189)	(3,348)	(272)	(21,649)	(19,640)	(29,704)	(16,576)
TI		TOTPLT	96,419	4,383	5,954	46,824	34,770	1,309	3,179
TI	42 Deferred Depreciation on CIP II	LABOR	74,517	3,387 0	4,602 0	36,188	26,872	1,012	2,457 0
TI	43 FIN48 Reg Asset Reversal		0	•	•	U	•	· ·	•
TI	44 Assessment by Board of Public Utilities of the State of NJ	TOTPLTNET TOTPLTNET	262,411 0	12,700 0	13,632 0	130,533	91,424 0	3,366	10,756 0
TI	45 Misc Adj - Permanent	TOTPLINET	-	-	•	U	•	•	-
Ti	46 Casualty Loss Deferred O&M & Ins Proceeds	TOTPLINET	2,427,384	117,475	126,104	1,207,472	845,705	31,137	99,492
TI	47 Performance Incentive Plan Adjustment 48	TOTPLINET	(199,586)	(9,659)	(10,369)	(99,281)	(69,536)	(2,560)	(8,181)
11	<del>1</del> 0								

H LINE		ALLOCATION	Total						
). NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
	DEVELOPMENT OF INCOME TAXES CONTINUED								
	TAX ADJUSTMENTS - FEDERAL CONTINUED								
	LCAPP	TOTPLTNET	(2,401)	(116)	(125)	(1,194)	(837)	(31)	(98
	Clause - Deferred Fuel	not_used	0	0	0	0	0	0	(
	B Penalties	not_used	0	0	0	0	0	0	(
	Restricted stock - Permanent	TOTPLTNET	(46,838)	(2,267)	(2,433)	(23,299)	(16,318)	(601)	(1,920
	Environmental Accrual	TOTPLTNET	(38,925)	(1,884)	(2,022)	(19,363)	(13,562)	(499)	(1,595
	6 Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(1,775)	(1,905)	(18,243)	(12,777)	(470)	(1,503
	Material Supplies & Reserves	TOTPLT	(574,194)	(26,100)	(35,460)	(278,846)	(207,060)	(7,795)	(18,932
	B Lobbying Expenses	LABOR	189,469	6,956	565	44,982	40,808	61,719	34,440
	Bankrupticies & Acc. Prov. For Rents Receivable	TOTPLTNET	111,245	5,384	5,779	55,338	38,758	1,427	4,560
	Real Estate Taxes	TOTPLTNET	(452,943)	(21,920)	(23,531)	(225,311)	(157,806)	(5,810)	(18,565
	Credits & Adjustments	TOTPLTNET	(741,660)	(35,893)	(38,530)	(368,930)	(258,396)	(9,514)	(30,399
	Miscellaneous	TOTPLT	10,351	470	639	5,027	3,733	141	341
	TOTAL TAX ADJUSTMENTS - FEDERAL		(85,262,613)	(3,934,593)	(5,527,335)	(42,749,177)	(31,502,279)	421,083	(1,970,311
64									
	TAX ADJUSTMENTS - STATE	TEEA OA		•	0	0	0		
66		TEFA_04	0	0	0	0	0	0	0
67		DEPREXP	98,420,888	4,479,790	6,086,225	47,851,691	35,539,070	1,351,552	3,112,559
68		DEPREXP	36,812,775	1,675,594	2,276,456	17,898,168	13,292,827	505,527	1,164,204
69	not used TOTAL TAX ADJUSTMENTS - STATE	not_used	0 135,233,663	0 6,155,384	0 8,362,681	0 65,749,859	0 48,831,897	0 1,857,079	4,276,763
71			133,233,003	0,100,304	0,302,001	05,749,659	40,031,097	1,007,079	4,270,703
	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
73			60,684,063	2,884,427	2,941,522	29,354,706	21,570,521	1,257,309	2,675,578
74		TOTPLTNET	00,004,003	2,004,427	2,941,522	29,354,706	21,570,521	1,257,309	2,075,576
	TOTAL STATE INCOME TAX LIABILITY	TOTFLINET	60,684,063	2,884,427	2,941,522	29,354,706	21,570,521	1,257,309	2,675,578
76			00,004,003	2,004,421	2,341,322	20,004,700	21,570,521	1,237,303	2,073,370
	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
78			167,422,374	8,053,282	7,482,780	80,870,593	59,244,512	3,799,500	7,971,707
79	· · · · · · · · · · · · · · · · · · ·	not used	0	0,000,202	0	00,070,000	00,244,012	0,755,555	7,571,767
80		not_used	0	0	0	0	0	0	Č
	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
82	)		- , ,-	-,,	, - ,	,-	,	.,,	,- , -
	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
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87	,								
88	TAX RATES								
89	FEDERAL TAX RATE - CURRENT	35.000%							
90	NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
91	CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
92	P EFFECTIVE TAX RATE	40.850%							
93	COMPOSITE RATE	40.850%							
94	1 - EFFECTIVE TAX RATE	59.15000%							
95	;								
96									

# 2016 ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016 SUBSCH LINE ALLOCATION Total

SUB-									
SCH LINE		ALLOCATION	Total						
NO. NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
TI 9	7 DEVELOPMENT OF OPERATING INCOME ADJUSTED								
TI 9	8 E410 + E411- PROVISION FOR DEFERRED INCOME TAX								
TI 9	99 Legal Reserves (c)	TOTPLTNET	106,593	5,159	5,538	53,023	37,137	1,367	4,369
TI 10	00 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 10	01 Previously Ded Amort-Reacg Bonds	not used	0	0	0	0	0	0	0
	2 Amortization of Power Gain	not used	0	0	0	0	0	0	0
TI 10	03 *Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0
	04 *Gain on Sale of Services Corp Asset	not used	0	0	0	0	0	0	0
	05 AFUDC / IDC	TOTPLT	781,907	35,542	48,288	379,718	281.963	10,615	25.781
	06 Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(57,955)	(78,738)	(619,169)	(459,771)	(17,309)	(42,038)
	77 Cost of removal	TOTPLT	(1,211,000)	(0.,555)	(10,100)	(0.0,.00)	(100,11)	(11,000)	0
	08 *Utility Commodity Costs	not used	0	0	0	0	0	0	0
	9 *RAC-Environmental Cleanup Costs	not used	0	0	0	0	0	0	0
	10 *SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
	11 Deferred Comp - officers	LABOR	(23,583)	(866)	(70)	(5,599)	(5,079)	(7,682)	(4,287)
	12 *Deduction of Securitizartion	not used	(23,303)	(600)	(70)	(5,599)	(5,079)	(7,002)	(4,207)
		LABOR	•	(3,425)	(278)	(22,148)	•	•	
	Accrued vacation pay adjustment     3rd Party Claims	TOTPLT	(93,290) 64,914	(3,425) 2,951		31,524	(20,093) 23,409	(30,389) 881	(16,957)
					4,009				2,140
	15 Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(4,084)	(332)	(26,411)	(23,960)	(36,238)	(20,221)
	16 Deduction for New Network Meter Equipment	TOTPLT	0	0	0	0	•	0	0
	7 Gain/loss bond reacq	not_used	0	0	0	0	0	0	0
	8 Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
	19 Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0	0
	20 Repair Allow Deferral Carrying Charges	TOTPLT	0	0	0	0	0	0	0
	21 Contribution in Aid of Construct	TOTPLTNET	1,770,550	85,687	91,981	880,738	616,863	22,711	72,570
	22 FIN48 Services Allocation	TOTPLT	0	0	0	0	0	0	0
	23 Pension Accrual Adjustment	LABOR	(5,585,601)	(205,058)	(16,648)	(1,326,074)	(1,203,029)	(1,819,488)	(1,015,305)
TI 12	24 Unallowable OPEB Amortization	LABOR	91,189	3,348	272	21,649	19,640	29,704	16,576
TI 12	25 Fin Def-Energy Competition Act Ct	TOTPLT	0	0	0	0	0	0	0
TI 12	26 Conditional Asset Retire Obligations	TOTPLTNET	0	0	0	0	0	0	0
TI 12	27 Rabbi Trust Unrealized Losses	LABOR	2,140	79	6	508	461	697	389
TI 12	28 FIN48 Reg Asset Reversal	LABOR	0	0	0	0	0	0	0
	29 Additional Real Estate Taxes	TOTPLT	452,943	20.589	27,972	219.963	163.336	6.149	14.934
	30 PIP Adjustment	LABOR	199,586	7,327	595	47,384	42,987	65,014	36,279
	B1 Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	.2,007	00,011	0
	32 Misc	TOTPLT	73,043	3,320	4,511	35,472	26,340	992	2,408
	33 Construction Period Interest	TOTPLTNET	0,040	0,020	0	00,472	20,040	0	0
	34 Deferred Return on CIP II	TOTPLT	(96,419)	(4,383)	(5,954)	(46,824)	(34,770)	(1,309)	(3,179)
	35 Deferred Depreciation on CIP II	TOTPLT	(74,517)	(3,387)	(4,602)	(36,188)	(26,872)	(1,012)	(2,457)
	36 Customer Connections Fees	CUSTACCTS	0	(3,307)	(4,002)	(50,100)	(20,072)	(1,012)	0
	37 Decommissioning Costs	KWHMETER 04	0	0	0	0	0	0	0
	38 Investment Tax Credit	TOTPLT	1,486,710	67.580	91.813	721.991	536.122	20.184	49.019
									- /
	39 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)
	40 Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(2,427,384)	(117,475)	(126,104)	(1,207,472)	(845,705)	(31,137)	(99,492)
	41 GainState LILOAudit Refunds not yet received	TOTPLTNET	1,026,542	49,680	53,329	510,641	357,649	13,168	42,075
	42 LCAPP	TOTPLTNET	2,401	116	125	1,194	837	31	98
	43 Audit Adjustment	not_used	0	0	0	0	0	0	0
	14 Stock Based Compensation	TOTPLTNET	(312,073)	(15,103)	(16,212)	(155,237)	(108,727)	(4,003)	(12,791)
	15 Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
	16 Legal Reserves (nc)	TOTPLTNET	(69,918)	(3,384)	(3,632)	(34,780)	(24,360)	(897)	(2,866)
TI 14									
TI 14	48								

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

EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 20 of 35

		12	MONTHS ENDING DE	CEMBER 31, 2016					rage 20 or o
SUB-									
SCH L		ALLOCATION	Total						
NO. N	NO. DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	27,788	29,830	285,626	200,050	7,365	23,535
TI	152 Medicare Subsidy	TOTPLTNET	(1,189,514)	(57,567)	(61,796)	(591,709)	(414,429)	(15,258)	(48,755)
TI	153 TOTAL DEFERRED INCOME TAX		75,654,987	3,489,837	5,010,961	38,146,952	28,132,147	(683,158)	1,558,248
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	20,381,744	19,759,735	205,986,958	149,253,318	8,638,482	19,435,107
TI	160								
TI	161								
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SUB- SCH LI NO. N		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		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								
	00								

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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 22 of 35

SUB-									
SCH L NO. N		ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
110. 11	BESONII HON	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)
CA	1 DEVELOPMENT OF CAPITAL ADDITIONS A	ALLOCATION FACTOR							
CA	2								
CA CA	3 INTANGIBLE PLANT	INTANGPLT	12,007,190	0	0	515,803	0	9,319,377	2,172,010
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	4,847	7,367	51,711	287,013	0	3,240
CA	20 E361 Structures and Improvements	E361PLT	4,137,767	100,055	135,935	1,067,423	2,767,472	0	66,882
CA	21 E362 Station Equipment	E362PLT	145,381,112	0	0	0	145,381,112	0	0
CA	22 E364 Poles Towers and Fixtures	E364PLT	16,237,431	213,782	0	10,925,084	5,098,565	0	0
CA	23 E365 OH Conductors and Dev.	E365PLT	180,261,277	893,159	0	90,914,973	88,453,145	0	0
CA	24 E366 Underground Conduits	E367PLT	1,270,254	3,282	251	869,825	396,895	0	2
CA	25 E367 Underground Cond. and Dev.	E367PLT	41,912,545	108,281	8,269	28,700,233	13,095,703	0	59
CA	26 E368 Line Transformers	LNTRFRMR_04	54,056,269	0	0	54,056,269	0	0	0
CA	27 E369 Services	E369PLT	6,445,281	0	6,445,281	0	0	0	0
CA	28 E370 Meters	METERPLT	15,233,739	0	0	1,082,535	0	0	14,151,204
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	18,053,770	164,091	1,282,434	958,170	0	1,169
CA	31 E374 Asset Retirement Obligations	TOTPLT	1,839,862	83,632	113,623	893,492	663,473	24,978	60,663
CA	32 TOTAL DISTRIBUTION PLANT		487,589,348	19,460,808	6,874,816	189,843,979	257,101,548	24,978	14,283,219
CA	33								
CA	34 TOTAL CAPITAL ADDITIONS		499,596,538	19,460,808	6,874,816	190,359,782	257,101,548	9,344,355	16,455,229
CA	35								
CA	36								
CA	37								
CA	38								
CA	39								
CA	40								

SUB-

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

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CH LINE IO. 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)
\F 1	ALLOCATION FACTOR TABLE								
	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF 3	ALLOCATION FACTORS PART A								
NF 4 NF 5									
	Number of Customers x Aux &SL rates - local	CUSTNUMX-04	2,201,227						
F 7									
NF 8									
√F 10	CP @ 26 kV lines - switching station load -systems	CP@SUBT-05	3,459,412						
√F 11	CP @ primary lines - systems	CP@PRI-05	8,618,082						
	Sum Cust Peaks @ 26 kV lines - local	SUMPK@SUBT-04	19,881,009						
AF 13 AF 14	Sum Cust Peaks @ primary lines - local Sum Cust Peaks @ secondary lines - local	SUMPK@PRI-04 SUMPK@SEC-04	18,503,423 19,202,586						
\F 15		OOMI REOLO-04	13,202,300						
NF 16									
F 17									
AF 18 AF 19									
F 20									
\F 21									
F 22									
AF 23 AF 24									
F 25									
NF 26									
AF 27 AF 28									
	Number of Customers		2,231,032						
	Delivered kWh @ Meter - annual (w/n net)		40,937,152,176						
	Delivered Kw @ Meter - annual		0						
F 32									
AF 33 AF 34									
VF 35									
AF 36									
F 37		KWHMETER-04	41,579,701,486						
AF 38 AF 39		KWHMETERX-04	21,551,831,664						
NF 40									
\F 41									
F 42									
AF 43 AF 44									
NF 45									
۸F 46									
F 47									
AF 48									

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H LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Stroot Lightin-	Access	Local Del Fac	System Del Fac	Cust Service	Measuremer
. NO.	DESCRIPTION	БАЗІЗ	(1)	Street Lighting (2)	(3)	(4)	(5)	(6)	(7)
49	ALLOCATION FACTOR TABLE CONTINUED								
	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
51									
	ALLOCATION FACTORS PART C								
53									
	E369 minimum Service investment- access	SERVICESMIN_03	1,271,598,263						
	E369 excess Service investment- local delivery	SERVICESEXC_04	0						
	Avg Customer Bills - local	CUSTAVG_04	2,231,032						
	Avg Customer Bills - cust svs	CUSTAVG_06	2,231,032						
	E370 minimum meter investment - measurement	METERSMIN_07	306,595,342						
	E368 Line Transfomers - local	LNTRFRMR_04	255,881,800						
	Billing Function costs - cust svs	BILLING_06	16,379,369						
	E370 excess meter investment - local delivery	METERSEXC_04	23,032,106						
62		4.00TMAINIT .00	100 100 010						
	Account Maint - cust svs	ACCTMAINT_06	100,168,946						
	Meter Reading Costs - measurement	MRCOST_07	18,324,119						
	Sales	SALES_06	0						
	Other Utility work by Cust Ops - local	UTILWORK_04	5,516,376						
67 68									
69									
	Choice - local	CHOICE_04	2,444,563						
70		CHOICE_04	2,444,303						
	Direct - PSAL - streetlighting	DIR PSAL 02	1						
	Direct - BPL - streetlighting	DIR BPL 02	· .						
	Direct - BPL-POF - streetlighting	DIR BPLPOF 02	· .						
	Direct - HTS-HV - access	DIR HTSHV 03	· .						
	Direct - HEP - access	DIR HEP 03	0						
	Direct - HTS-Sub - systems	DIR_HTSS_05	1						
78		5	•						
	Direct - HTS-Sub - local	DIR HTSS 04	1						
	Meter O&M - minimum - measurement	MTROMMIN 07	6,034,005						
	Meter O&M - excess - measurement	MTROMEXC 07	0,004,000						
	WN TEFA Responsibility	TEFA 04	0						
83		12.701	v						
84									
	E370 excess meter investment - dummy	METERSEXC_08	23,032,106						
	Meter O&M - excess - dummy	MTROMEXC 08	0						
	E369 excess Service investment- dummy	SERVICESEXC_08	0						
	E368 Line Transfomers - dummy	LNTRFRMR_08	255,881,800						
	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	3,459,412						
	CP @ primary lines - dummy	CP@PRI_08	8,618,082						
	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	19,202,586						
92									
93									
94									
95									
96									

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SUB-									
SCH LINE NO. NO.	E DESCRIPTION	ALLOCATION BASIS	Total	Ctuant Limbting		Least Dat Fac	Sustain Dal Fac	Cust Samiles	Managemana
NO. NO.	DESCRIPTION	BASIS	Company (1)	Street Lighting (2)	Access (3)	Local Del Fac (4)	System Del Fac (5)	Cust Service (6)	Measurement (7)
AF	97 ALLOCATION FACTOR TABLE CONTINUED								
	98 INTERNALLY DEVELOPED ALLOCATION FACTORS								
	99								
	00 Dummy allocator for unused lines	not_used	0						
	01								
	02 Plant Related								
	03 Distribution Plant Total	DISTPLT	7,963,737,430						
	04 Distribution Plant x meters	DISTPLTXMTR	7,702,619,002						
	05 Acct E360 - Land & Land Rights	E360PLT	47,383,936						
	06 Acct E361 - Structures & Improvments	E361PLT	192,089,952						
	07 Acct E362 - Station Equipment	E362PLT	1,067,931,632						
	08 Acct E364 - Poles & Towers	E364PLT	753,985,879						
	09 Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	1,748,436,545						
	10 Acct E366 - UG Conduit	E366PLT	487,461,132						
	11 Acct E367 - UG Conductors & Devices x HEP	E367PLT	1,309,946,394						
	12 Acct E369 Services	E369PLT	489,507,139						
AF 1	13 Acct E370 Meters	METERPLT	261,118,428						
	14 Acct E370 Meters x load profile meters	METERPLTXPR	260,792,299						
AF 1	15 Acct E373 - Streetlights	E373PLT	384,376,038						
	16 Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.0000						
	17 Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	1.0000						
	18								
	19 Acct E301-E303 Intangible Plt	INTANGPLT	17,913,634						
	20 Acct E399.10-23 Oth Tangible Plt	TANGPLT	78,133,209						
	21 E391-E398 General Plant	GENPLT	174,169,394						
	22 Common Plant	COMPLT	82,812,853						
	23 Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	256,982,247						
	24								
	25 Total Plant	TOTPLT	8,316,766,520						
	26		0,0.0,00,020						
	27 Total Distribution Plant Reserve	TOTDRESERVE	2,413,592,020						
	28 Total Net Plant	TOTPLTNET	5,903,174,500						
	29		0,000,111,000						
	30								
	31								
	32								
	33								
	34								
	35								
	36								
	37								
AF 1	38								
AF 1:	38 39								
AF 1 AF 1 AF 1	38 39 40								
AF 1 AF 1 AF 1 AF 1	38 39 40 41								
AF 1. AF 1. AF 1. AF 1.	38 39 40								

AF AF AF AF AF AF AF AF

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		12	MONTHS ENDING DE	CEMBER 31, 2016					
SUB-									
SCH LI		ALLOCATION	Total						
NO. N	O. DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF	145 ALLOCATION FACTOR TABLE CONTINUED								
AF	146 INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	147								
AF	148 Revenue Related								
AF	149 Total Operating Revenue	TOTREV	1,320,990,318						
AF	150								
AF	151 Expense Related								
AF	152 Distr Oper Exp	DISTEXPO	52,090,299						
AF	153 Distr Maint Exp	DISTEXPM	121,062,983						
AF	154 Cust Serv & Info Expense	CUSTS_I	3,130,476						
AF	155 Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	92,717,290						
AF	156 Accts E901-E910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	95,847,766						
AF	157 Sales Expense	SALESEXP	1,072,673						
AF	158 Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	410,320,571						
AF	159 Tot Admin & Genl Exp xPension/Ben	A_GEXP	86,628,497						
AF	160 Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	92,717,290						
AF	161 O&M + Capital Additions	EXPENDITURES	909,917,109						
AF	162								
AF	163 Depreciation Expense (total)	DEPREXP	211,611,162						
AF	164								
AF	165 NJ State Income Tax (CBT)	STATEINCTAX	60,684,063						
AF	166 NJ State Deferred Income Tax	DFSTATEINCTAX	(3,815,051)						
AF	167		, , , ,						
AF	168 Labor Expense Related								
AF	169 Total Distribution Exp (Oper) Labor	TLABDO	27,387,119						
AF	170 Total Distribution Exp (Maint) Labor	TLABDM	55,109,930						
AF	171 Total Labor	LABOR	148,943,235						
AF	172								
AF	173								
AF	174								
AF	175								
AF	176								
AF	177								
AF	178								
AF	179								
AF	180								
AF	181								

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SUB- SCH LIN NO. NO		ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF ·	193 REVENUES AND BILLING DETERMINANTS								
AF ·	194								
	195 Base Rate Sales Revenue	SALESREV	1,308,990,812						
AF ·	196								
AF .	197 Residential Service	REVRS	702,214,266						
	198 Residential Heating Service	REVRHS	5,793,893						
	199 Residential Load Management Service	REVRLM	9,264,778						
	200 Water Heating Service	REVWH	159,058						
	201 Water Heating Storage Service	REVWHS	2,287						
	202 Building Heating Service	REVHS	736,120						
	203 Body Police Lighting Service	REVBLP	45,787,963						
	204 Body Police Lighting Service from Publicly Owner		377,011						
	205 Private Street and Area Lighting Service	REVPAL	16,262,437						
	206 General Power and Lighting Service	REVGLP	245,046,932						
AF 2	207 Large Power and Lighting Service - Secondary	REVLPLS	207,657,839						
	208 Large Power and Lighting Service - Primary	REVLPLP	41,538,419						
	<ul><li>209 High Tension Service - Subtransmission</li><li>210 High Tension Service - High Voltage</li></ul>	REVHTSS REVHTSHV	33,974,747 175,061						
	211 HEP	REVHEP	175,061						
	211 HEP 212	REVNEP	U						
	213								
	214 Total Rev Reg @ desired ROR	REVREQ	1,308,990,812						
	215	REVILLE	1,000,000,012						
	216								
	217								
	218 PRESENT REVENUES FROM SALES INPUT								
	219								
٩F :	220 Total Sales of Electricity Revenues		1,200,664,274						
	221 Sales of Electricity Revenues - Rates		1,200,664,274						
AF 2	222 Sales of Electricity Revenues - Other		0						
AF 2	223								
	224								
	225								
	226								
	227								
	228 RATE OF RETURN								
	229 Rate of Return (Equalized)	SCH AF, LN 229	7.40%						
	230								
	231								
	232								
	233								
	234 235								
	236								
	237								
	238								
	239								
	240								

SUB-

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

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	H LINE	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
4.0		4. ALL COATION PROPORTIONS TARLE								
AP AP		1 ALLOCATION PROPORTIONS TABLE 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 AP		7 8								
AP		9								
AP	10	0 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		1 CP @ primary lines - systems	CP@PRI-05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP		2 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 AP		3 Sum Cust Peaks @ primary lines - local 4 Sum Cust Peaks @ secondary lines - local	SUMPK@PRI-04 SUMPK@SEC-04	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP	1		SUMPR@SEC-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	1									
AP	1									
AP	18									
AP AP	1: 2:									
AP	2									
AP	2:									
AP	2									
AP	2									
AP AP	2:									
AP		o 7 <u>BILLING DETERMINANTS</u>								
AP	2									
AP		9 Number of Customers								
AP		0 Delivered kWh @ Meter - annual (w/n net)								
AP		1 Delivered Kw @ Meter - annual								
AP AP	3:									
AP	3.									
AP	3									
AP	3									
AP		7 Delivery kWh @ meter 8 Delivery kWh @ meter x non-profiled rates	KWHMETER-04	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000	0.000000	0.000000	0.000000 0.000000
AP AP	3		KWHMETERX-04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	4									
AP	4									
AP	4:									
AP	4:									
AP AP	4									
AP	4									
AP	4									
AP	4	8								

		12 MONTHS ENDING DECEMBER 31, 2010									
SUB- SCH LINI NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company (1)	Street Lighting (2)	Access (3)	Local Del Fac (4)	System Del Fac (5)	Cust Service (6)	Measurement (7)		
AP	49 ALLOCATION PROPORTIONS TABLE CONTINUED										
	50 EXTERNALLY DEVELOPED ALLOCATION FACTORS										
	51										
	52 ALLOCATION FACTORS PART C										
	53										
	54 E369 minimum Service investment- access	SERVICESMIN 03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000		
	55 E369 excess Service investment- local delivery	SERVICESEXC 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	56 Avg Customer Bills - local	CUSTAVG_04	1.000000	0.000000	0.000000	1.000000	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		
AP	58 E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
AP	59 E368 Line Transfomers - local	LNTRFRMR_04	1.000000	0.000000	0.000000	1.000000	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		
	61 E370 excess meter investment - local delivery	METERSEXC_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000		
	62										
	63 Account Maint - cust svs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000		
	64 Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
	65 Sales	SALES_06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	66 Other Utility work by Cust Ops - local	UTILWORK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000		
	67										
	68										
	69										
	70 Choice - local	CHOICE_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000		
	71										
	72 Direct - PSAL - streetlighting	DIR_PSAL_02	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	73 Direct - BPL - streetlighting	DIR_BPL_02	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	74 Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	75 Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000		
	76 Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	77 Direct - HTS-Sub - systems	DIR_HTSS_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000		
	78 70 Birest HTO Och Jesel	DID LITCO 04	4 000000	0.000000	0.000000	4 000000	0.000000	0.000000	0.000000		
	79 Direct - HTS-Sub - local	DIR_HTSS_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000		
	80 Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
	81 Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000 0.000000	0.000000	0.000000	0.000000		
	82 WN TEFA Responsibility 83	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	63 84										
	85 E370 excess meter investment - dummy	METERSEXC 08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	86 Meter O&M - excess - dummy	MTROMEXC 08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	87 E369 excess Service investment- dummy	SERVICESEXC 08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	88 E368 Line Transfomers - dummy	LNTRFRMR 08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	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		
	90 CP @ primary lines - dummy	CP@PRI 08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	91 Sum Cust Peaks @ secondary lines - local	SUMPK@SEC 08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
	92	33 <u>@0</u> 20_00	1.000000	5.00000	3.000000	3.000000	3.000000	3.00000	3.000000		
	93										
	94										
	95										
	96										

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		121	WONTING ENDING DE	CLWIBER 31, 2010					
SUB-		ALLOCATION	Total	Otana d Limbella a		Level Bel Fee	Outton Dal Fac	Overt Country	
NO. NO.	DESCRIPTION	BASIS	Company (1)	Street Lighting (2)	Access (3)	Local Del Fac (4)	System Del Fac (5)	Cust Service (6)	Measurement (7)
			(-/	(-/	(-)	(-)	(-)	(-)	(-)
	97 ALLOCATION PROPORTIONS TABLE CONTINUED								
	98 INTERNALLY DEVELOPED ALLOCATION FACTORS 99								
	00 Dummy allocator for unused linesDummy allocator for unused lines	not used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	01	not_uoou	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	02 Plant Related								
	03 Distribution Plant Total	DISTPLT	1.000000	0.046235	0.062815	0.493252	0.366792	0.000000	0.030906
	04 Distribution Plant x meters	DISTPLTXMTR	1.000000	0.047802	0.064944	0.507564	0.379226	0.000000	0.000463
	05 Acct E360 - Land & Land Rights	E360PLT	1.000000	0.013686	0.020800	0.146003	0.810363	0.000000	0.009148
	06 Acct E361 - Structures & Improvments	E361PLT	1.000000	0.024181	0.032852	0.257971	0.668832	0.000000	0.016164
	07 Acet E362 - Station Equipment	E362PLT	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
	08 Acct E364 - Poles & Towers	E364PLT	1.000000	0.013166	0.000000	0.672833	0.314001	0.000000	0.000000
	09 Acct E365 - OH Conductors & Devices x HTSHV 10 Acct E366 - UG Conduit	E365PLT E366PLT	1.000000 1.000000	0.004955 0.002583	0.000000 0.000197	0.504351 0.684765	0.490694 0.312453	0.000000 0.000000	0.000000 0.000001
	11 Acct E367 - UG Conductors & Devices x HEP	E367PLT	1.000000	0.002583	0.000197	0.684765	0.312453	0.000000	0.000001
	12 Acct E369 Services	E369PLT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000001
	13 Acct E370 Meters	METERPLT	1.000000	0.000000	0.000000	0.071062	0.000000	0.000000	0.928938
	14 Acct E370 Meters x load profile meters	METERPLTXPR	1.000000	0.000000	0.000000	0.069900	0.000000	0.000000	0.930100
	15 Acct E373 - Streetlights	E373PLT	1.000000	0.882409	0.008020	0.062681	0.046832	0.000000	0.000057
	16 Subtrans Lines - HTS-S/Switching Station load	SUBTRANSLINES	1.000000	0.000000	0.000000	0.225000	0.775000	0.000000	0.000000
AP 1	17 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
	18								
	19 Acct E301-E303 Intangible Plt	INTANGPLT	1.000000	0.000000	0.000000	0.042958	0.000000	0.776150	0.180892
	20 Acct E399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.000055	0.000075	0.042568	0.000437	0.758555	0.198310
	21 E391-E398 General Plant	GENPLT	1.000000	0.047802	0.064944	0.507564	0.379226	0.000000	0.000463
	22 Common Plant	COMPLT	1.000000	0.018248	0.024792	0.220318	0.144767	0.479860	0.112015
	23 Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	1.000000	0.038279	0.052005	0.414999	0.303672	0.154635	0.036410
	24 25 Total Plant	TOTPLT	1.000000	0.045456	0.061756	0.485630	0.360610	0.013576	0.032972
	26 Total Flam	IOIFLI	1.000000	0.043430	0.001736	0.465650	0.300010	0.013376	0.032972
	27 Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.038266	0.085739	0.456752	0.390469	0.015408	0.013367
	28 Total Net Plant	TOTPLTNET	1.000000	0.048396	0.051950	0.497437	0.348402	0.012827	0.040987
	29		1.000000	0.0 10000	0.001000	0.101101	0.0.10.102	0.0.12027	0.0.0001
	30								
	31								
AP 1	32								
AP 1	33								
	34								
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	39 40								
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AP AP AP

SUB-

### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 31 of 35

SCH I			ALLOCATION	Total						
NO. I	NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	1/15	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP		INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	147									
AP		Revenue Related								
AP		Total Operating Revenue	TOTREV	1.000000	0.044203	0.038904	0.429035	0.331120	0.084948	0.071790
AP	150				******		****	******		
AP	151	Expense Related								
AP	152	Distr Oper Exp	DISTEXPO	1.000000	0.001742	0.000054	0.291868	0.224135	0.000000	0.482202
AP	153	Distr Maint Exp	DISTEXPM	1.000000	0.078210	0.003046	0.397222	0.516403	0.000000	0.005120
AP	154	Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.000000	0.692412	0.000000	0.307588	0.000000
AP		Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.000000	0.021030	0.000000	0.791970	0.187000
AP	156	Accts E901-E910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	1.000000	0.000000	0.000000	0.042958	0.000000	0.776150	0.180892
AP		Sales Expense	SALESEXP	1.000000	0.000000	0.000000	1.000000	0.000000	(0.000000)	0.000000
AP		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.037604	0.011229	0.292695	0.277195	0.239311	0.141967
AP		Tot Admin & GenI Exp xPension/Ben	A_GEXP	1.000000	0.043942	0.046088	0.441110	0.313866	0.085844	0.069149
AP		Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	1.000000	0.000000	0.000000	0.021030	0.000000	0.791970	0.187000
AP		O&M + Capital Additions	EXPENDITURES	1.000000	0.038345	0.012619	0.341194	0.407554	0.118185	0.082103
AP	162									
AP		Depreciation Expense (total)	DEPREXP	1.000000	0.045517	0.061839	0.486194	0.361093	0.013732	0.031625
AP	164		OTATEINOTAY	4 000000	0.047500	0.040470	0.400700	0.055450	0.000740	0.044000
AP		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.047532	0.048473	0.483730	0.355456	0.020719	0.044090
AP AP	166	NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.031289	(0.019746)	0.116731	0.153646	0.470971	0.247109
AP AP		Labor Expense Related								
AP		Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.001356	0.000066	0.279780	0.170297	0.000000	0.548501
AP		Total Distribution Exp (Oper) Labor  Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.096019	0.005373	0.406718	0.479423	0.000000	0.012468
AP		Total Labor	LABOR	1.000000	0.036712	0.003373	0.237409	0.215380	0.325746	0.181772
AP	172		LABOR	1.000000	0.0307 12	0.002301	0.237 403	0.213300	0.323740	0.101772
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									

#### EXHIBIT P-9E R-1 Schedule SS-E6 R-1 Page 32 of 35 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

### SUB-

SCH			ALLOCATION	Total						
NO.	NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AP	193	REVENUES AND BILLING DETERMINANTS								
AP	194									
AP	195 B	sase Rate Sales Revenue	SALESREV	1.000000	0.044244	0.038927	0.429060	0.330838	0.085086	0.071845
AP	196									
AP	197 R	Residential Service	REVRS	1.000000	0.000000	0.046043	0.457802	0.278252	0.126323	0.091579
AP	198 R	Residential Heating Service	REVRHS	1.000000	0.000000	0.047389	0.614648	0.175861	0.097962	0.064140
AP	199 R	Residential Load Management Service	REVRLM	1.000000	0.000000	0.035713	0.475853	0.374592	0.064823	0.049019
AP	200 W	Vater Heating Service	REVWH	1.000000	0.000000	0.015506	0.019236	0.000000	0.342731	0.622527
AP		Vater Heating Storage Service	REVWHS	1.000000	0.000000	0.016130	0.017463	0.000000	0.321668	0.644738
AP		Building Heating Service	REVHS	1.000000	0.000000	0.000000	0.593075	0.297689	0.065760	0.043476
AP		ody Police Lighting Service	REVBLP	1.000000	0.946974	0.000000	0.049423	0.000000	0.003603	0.000000
AP		Body Police Lighting Service from Publicly Owned	REVBLPPOF	1.000000	0.718421	0.000000	0.271922	0.000000	0.009657	0.000000
AP		rivate Street and Area Lighting Service	REVPAL	1.000000	0.878316	0.000000	0.067633	0.000000	0.054051	0.000000
AP		General Power and Lighting Service	REVGLP	1.000000	0.000000	0.068185	0.423131	0.387539	0.067745	0.053399
AP		arge Power and Lighting Service - Secondary	REVLPLS	1.000000	0.000000	0.005279	0.435909	0.478273	0.016212	0.064328
AP		arge Power and Lighting Service - Primary	REVLPLP	1.000000	0.000000	0.002372	0.352882	0.602252	0.007304	0.035190
AP		ligh Tension Service - Subtransmission	REVHTSS	1.000000	0.000000	0.001623	0.570861	0.402180	0.002182	0.023154
AP		ligh Tension Service - High Voltage	REVHTSHV	1.000000	0.000000	0.320470	0.150242	0.000000	0.039599	0.489689
AP	211 H	IEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	212									
AP	213	intel Dev Dev & deviced DOD	DEVIDEO	4 000000	0.044044	0.000007	0.400000	0.000000	0.005000	0.074045
AP		otal Rev Req @ desired ROR	REVREQ	1.000000	0.044244	0.038927	0.429060	0.330838	0.085086	0.071845
AP AP	215 216									
AP	216									
AP		PRESENT REVENUES FROM SALES INPUT								
AP	210 <u>F</u> 219	RESENT REVENUES FROM SALES INFOT								
AP		otal Sales of Electricity Revenues		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Cales of Electricity Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		cales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	223	dies of Electricity Revenues Offici		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	224									
AP	225									
AP	226									
AP	227									
AP	228									
AP	229									
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AP	231									
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AP	238									
AP	239									
AP	240									

EXHIBIT P-9E R-1

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SUB-										
SCH L			ALLOCATION	Total						
NO. N	Ю.	DESCRIPTION	BASIS	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		Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA		Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA		Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA		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		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		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		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		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		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		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		HEP	REVHEP	0	0	0	0	0	0	0
ADA	45									
ADA		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		Total Late Payment Fees	REVLATEP	1.000000	0.030294	0.031090	0.420215	0.428516	0.037113	0.052772
ADA	48									

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

EXHIBIT P-9E R-1

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SUB-			ALLOCATION	T-1-1						
SCH L		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	49	ALLOCATED DIRECT ASSIGNMENTS								
ADA	50	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	51									
ADA	52	AVAILABLE								
ADA	53	Residential Service	REVRS	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	REVRLM	0	0	0	0	0	0	0
ADA	56	Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA		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	REVBLP	0	0	0	0	0	0	0
ADA	60	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0
ADA		Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA		HEP	REVHEP	0	0	0	0	0	0	0
ADA	68									
ADA		Total Available	REVAVAIL	0	0	0	0	0	0	0
ADA		Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	71									
ADA	72									
ADA	73									

RRW

RRW RRW RRW

RRW 43 RRW 44 RRW 45 RRW 46 RRW 47 RRW 48

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Schedule SS-E6 R-1
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		12	MONTHS ENDING DE	JEWIDER 31, 2016					
SUB- SCH L NO. N	LINE	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Del Fac	System Del Fac	Cust Service	Measurement
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
RRW	1 REVENUE REQUIREMENTS								
RRW RRW RRW	2 3 PRESENT RATES 4								
RRW RRW	5 RATE BASE 6 NET OPER INC (PRESENT RATES)		5,722,369,519 423,455,344	275,428,969 20,381,744	267,023,450 19,759,735	2,783,607,545 205,986,958	2,016,936,727 149,253,318	116,736,249 8,638,482	262,636,580 19,435,107
RRW RRW	7 RATE OF RETURN (PRES RATES) 8 RELATIVE RATE OF RETURN		7.40%	7.40% 1.00	7.40% 1.00	7.40%	7.40% 1.00	7.40%	7.40%
RRW RRW RRW RRW	9 SALES REVENUE (PRE RATES) 10 REVENUE PRES RATES \$/KWH 11 REVENUE REQUIRED - \$/MO/CUST 12 SALES REV REQUIRED \$/KW		1,308,990,812 \$0.0315 \$48,893.33 \$0.00	57,914,445 \$0.0014 \$2,163.22 \$0.00	50,954,857 \$0.0012 \$1,903.26 \$0.00	561,636,189 \$0.0135 \$20,978.20 \$0.00	433,063,745 \$0.0104 \$16,175.77 \$0.00	111,377,272 \$0.0027 \$4,160.16 \$0.00	94,044,303 \$0.0023 \$3,512.74 \$0.00
RRW RRW RRW	13 14 CLAIMED RATE OF RETURN 15								
RRW RRW RRW	16 CLAIMED RATE OF RETURN 17 RETURN REQ FOR CLAIMED ROR 18 SALES REVENUE REQ CLAIMED ROR		7.40% 423,455,344 1,308,990,812	7.40% 20,381,744 57,914,445	7.40% 19,759,735 50,954,857	7.40% 205,986,958 561,636,189	7.40% 149,253,318 433,063,745	7.40% 8,638,482 111,377,272	7.40% 19,435,107 94,044,303
RRW RRW RRW	19 REVENUE DEFICIENCY SALES REV 20 PERCENT INCREASE REQUIRED 21 ANNUAL BOOKED KWH SALES 22 SALES REV REQUIRED \$/KWH		(0) 0.00% 41,579,701,486 \$0.0315	0 0.00% 41,579,701,486 \$0.0014	(0) 0.00% 41,579,701,486 \$0.0012	(0) 0.00% 41,579,701,486 \$0.0135	0 0.00% 41,579,701,486 \$0.0104	(0) 0.00% 41,579,701,486 \$0.0027	(0) 0.00% 41,579,701,486 \$0.0023
RRW RRW RRW	23 REVENUE DEFICIENCY \$/KWH 24 25		(\$0.0000)	\$0.0000	(\$0.0000)	(\$0.0000)	\$0.0000	(\$0.0000)	(\$0.0000)
RRW RRW	26 26 27								
RRW RRW	28 29								
RRW RRW RRW	30 31 32								
RRW RRW	33 34								
RRW RRW RRW	35 36 37								
RRW	38								

## 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

			Total				
Line	•		Company	RS	RHS	RLM	WH
#	FUNCTIONAL SEGMENTS REV REQ	Units	(1)	(2)	(3)	(4)	(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

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#### Based on 12 months actual

			Total						
Line	e		Company	WHS	HS	BPL	BPL-POF	PSAL	GLP
#	FUNCTIONAL SEGMENTS REV REQ	Units	(1)	(6)	(7)	(8)	(9)	(10)	(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

			Total	LPL -	LPL-	HTS -	HTS -
Line	•		Company	Secondary	Primary	Subtransmission	High Voltage
#	FUNCTIONAL SEGMENTS REV REQ	Units	(1)	(12)	(13)	(14)	(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

	D /		(1)		(2)		(3)		(4)		(5)		(6)		(7)
Line #	Rate Schedule	S	Streetlighting		Access		Local Delivery		System Delivery		Cust Svs		Measurement		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	S-E7 R-1, Line 2	S	S-E7 R-1, Line 3	9	SS-E7 R-1, Line 4	S	S-E7 R-1, Line 5	S	S-E7 R-1, Line 6	S	S-E7 R-1, Line 7

**Step 2: Create Sync Factors** 

	Customer Sy	nc Factor Calc			kWh Sync Factor Calc		
		Customer Total - Rate Design	Customer Total - COSS	Customer Sync Factor	kWh - Rate Design	kWh - COSS	kWh Sync Factor
16	RS	1,863,091	1,892,944	0.984	12,887,876,869	12,904,393,479	0.999
17	RHS	9,107	10,289	0.885	125,641,107	141,022,029	0.891
18	RLM	12,018	12,399	0.969	213,087,700	218,536,906	0.975
19	WH	1,248	1,471	0.849	1,093,683	1,273,920	0.859
20	WHS	19	22	0.865	17,350	26,815	0.647
21	HS	1,070	1,248	0.858	15,435,334	17,531,317	0.880
22	BPL	-	4,363	-	286,670,518	284,821,642	1.006
23	BPL-POF	-	90	-	14,647,748	14,170,073	1.034
24	PSAL	-	22,611	-	153,434,475	156,663,135	0.979
25	GLP	264,702	275,795	0.960	7,771,054,174	7,767,060,855	1.001
26	LPL-S	8,696	8,812	0.987	11,306,794,098	11,252,136,261	1.005
27	LPL-P	752	782	0.961	3,243,104,077	3,281,234,118	0.988
28	HTS-S	192	190	1.015	4,525,585,520	4,564,235,587	0.992
29	HTS-HV	14	17	0.849	402,019,342	334,046,040	1.203
31	Total	2,160,911	2,231,032		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														r age 2 or 2
			(8)		(9)		(10)		(11)		(12)		(13)		(14)
Line #	Rate	C+	rootlighting		A 00000		and Daliyany	c,	votom Dolivory		Cupt Sys		Magauramant		Total
#	Schedule	51	reetlighting		Access	L	ocal Delivery	3)	stem Delivery		Cust Svs		Measurement		Total
1	RS	\$	0	\$	32,021,584	\$	323,072,243	\$	196,363,035	\$	87,853,362	\$	63,690,171	\$	703,000,394
2	RHS	\$	0	\$	244,563	\$	3,192,641	\$	913,469	\$	505,552	\$	331,008	\$	5,187,233
3	RLM	\$	0	\$	322,710	\$	4,325,636	\$	3,405,141	\$	585,745	\$	442,945	\$	9,082,178
4	WH	\$	0	\$	2,107	\$	2,643	\$	0	\$	46,565	\$	84,579	\$	135,894
5	WHS	\$	0	\$	32	\$	26	\$	0	\$	640	\$	1,283	\$	1,981
6	HS	\$	0	\$	0	\$	389,738	\$	195,626	\$	42,104	\$	27,836	\$	655,303
7	BPL DOE	\$	43,914,519	\$	0	\$	2,291,918	\$	0	<b>\$</b>	167,063	\$	0	\$	46,373,499
8	BPL-POF	\$	281,735	\$	0	\$ \$	106,636 1,092,657	\$	0	ф Ф	3,787	\$ \$	0	φ	392,158
9 10	PSAL GLP	Φ	14,189,764 0	\$ \$	0 16,239,851	Ф \$	105,055,288	\$ \$	0 96,218,505	Φ	873,224 16,135,018	\$ \$	0 12,718,252	э \$	16,155,645 246,366,914
11	LPL-S	Φ	0	Ф \$	1,096,308	Ф \$	92,178,821	Ф \$	101,137,246	Ф Ф	3,367,112	Ф \$	13,360,391	Ф \$	240,360,914
12	LPL-S LPL-P	Φ	0	φ \$	96,014	Ф \$	14,694,460	Ф \$	25,078,529	φ \$	295,648	φ \$	1,424,428	φ \$	41,589,080
13	HTS-S	\$ \$	0	φ \$	56,753	\$	19,507,448	φ \$	13,743,277	\$	76,323	φ \$	809,791	φ \$	34,193,592
14	HTS-HV	\$	0	Ψ \$	49,730	-	33,045		13,743,277	\$	6,145	-	75,989	-	164,908
14	1110-110	Ψ	O	Ψ	49,730	Ψ	33,043	Ψ	O	Ψ	0,143	Ψ	75,969	Ψ	104,300
15	Total	\$	58,386,018	\$	50,129,652	\$	565,943,200	\$	437,054,829	\$	109,958,287	\$	92,966,673	\$	1,314,438,660
Notes:		Ste	o 1 Rev Req		Step 1 Rev Req	St	ep 1 Rev Req	St	ep 1 Rev Req		Step 1 Rev Req		Step 1 Rev Req	5	Sum (Col 8 - Col 13)
		*	kWh Sync		* Customer Sync		* kWh Sync		* kWh Sync		* Customer Sync		* Customer Sync		,
			Factor		Factor		Factor		Factor		Factor		Factor		
										(	BPL, BPL-POF and				
											PSAL * kWh Sync				
											Factor only)	\$	1,119,690		
-	Final Sync							Φ.	400 707 405	<b>0</b> \	I.(.)0047 D.(. 0.		00 000 - 0 - 1 1		M. I
16	rotal Rev R	eq inc	rease to be Re	ecov	vered Through Rates	=		\$	199,787,195	5:\	regulato\2017 Rate Ca	ase	.09-03KevKed/Jennin(	gs v	vorkpaper - 9+3.xisx
17	Total Target	Distril	oution Revenu	e R	equirements			\$	1,319,477,381	= L	ine 16 + Schedule SS	-E9	R-1, page 2, Col 3, Li	ine '	16
18	Sum of Initia	l Sync	Revenue Red	quire	ements			\$	1,314,438,660	Со	l 14, Line 15		-		
19	Final Syn	c Adju	ıstment Factor	•					1.003833364	Lin	e 17 / Line 18				
													Magazzzara		Tatal
		St	reetlighting		Access	ı	ocal Delivery	S۱	stem Delivery		Cust Svs		ivieasurement		lotal
20		St	reetlighting		Access	L	∟ocal Delivery	Sy	stem Delivery		Cust Svs		Measurement		Total
20	RS	St \$	reetlighting 0	\$	Access 32,144,334.46	L \$	ocal Delivery 324,310,696	Sy \$	ystem Delivery 197,115,766	\$	Cust Svs 88,190,136	\$	63,934,318	\$	705,695,251
21	RS RHS						•		•	\$ \$				\$	
		\$	0	\$	32,144,334.46	\$	324,310,696	\$	197,115,766		88,190,136	\$	63,934,318		705,695,251
21	RHS	\$	0 0	\$	32,144,334.46 245,501	\$ \$	324,310,696 3,204,880	\$ \$	197,115,766 916,970	\$	88,190,136 507,490	\$	63,934,318 332,277	\$	705,695,251 5,207,118
21 22 23 24	RHS RLM	\$	0 0 0	\$ \$	32,144,334.46 245,501 323,947	\$ \$ \$	324,310,696 3,204,880 4,342,218	\$ \$ \$	197,115,766 916,970 3,418,194	\$ \$	88,190,136 507,490 587,990	\$ \$	63,934,318 332,277 444,643	\$ \$	705,695,251 5,207,118 9,116,993
21 22 23	RHS RLM WH	\$	0 0 0 0	\$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115	\$ \$ \$	324,310,696 3,204,880 4,342,218 2,653	\$ \$ \$	197,115,766 916,970 3,418,194 0	\$ \$	88,190,136 507,490 587,990 46,743	\$ \$	63,934,318 332,277 444,643 84,903	\$ \$ \$	705,695,251 5,207,118 9,116,993 136,414
21 22 23 24	RHS RLM WH WHS	\$	0 0 0 0	\$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115 32	\$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26	\$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0	\$ \$	88,190,136 507,490 587,990 46,743 643	\$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288	\$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989
21 22 23 24 25	RHS RLM WH WHS HS	\$	0 0 0 0 0	\$ \$ \$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115 32 0	\$ \$ \$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26 391,232	\$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376	\$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703	\$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943	\$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816
21 22 23 24 25 26	RHS RLM WH WHS HS BPL	\$ \$ \$ \$ \$	0 0 0 0 0 0 44,082,859	\$ \$ \$ \$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115 32 0	\$ \$ \$ \$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704	\$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376	\$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703	\$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943	\$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266
21 22 23 24 25 26 27	RHS RLM WH WHS HS BPL BPL-POF	\$ \$ \$ \$ \$	0 0 0 0 0 0 44,082,859 282,815	\$ \$ \$ \$ \$ \$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115 32 0 0	\$ \$ \$ \$ \$ \$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045	\$ \$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376 0	\$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802	\$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0	\$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662
21 22 23 24 25 26 27 28	RHS RLM WH WHS HS BPL BPL-POF PSAL	\$ \$ \$ \$ \$	0 0 0 0 0 0 44,082,859 282,815 14,244,158	\$\$\$\$\$\$\$\$\$\$	32,144,334.46 245,501 323,947 2,115 32 0 0 0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376 0 0	\$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 0	\$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575
21 22 23 24 25 26 27 28 29	RHS RLM WH WHS HS BPL BPL-POF PSAL GLP	\$ \$ \$ \$ \$	0 0 0 0 0 44,082,859 282,815 14,244,158 0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115 32 0 0 0 0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846 105,458,003	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376 0 0 0 96,587,346	\$ \$ \$ \$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571 16,196,870	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 0	\$ \$ \$ \$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575 247,311,328
21 22 23 24 25 26 27 28 29 30	RHS RLM WH WHS HS BPL BPL-POF PSAL GLP LPL-S	\$ \$ \$ \$ \$	0 0 0 0 0 44,082,859 282,815 14,244,158 0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	32,144,334.46 245,501 323,947 2,115 32 0 0 0 0 16,302,104 1,100,511	\$\$\$\$\$\$\$\$\$\$\$\$\$\$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846 105,458,003 92,532,176	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376 0 0 0 96,587,346 101,524,942	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571 16,196,870 3,380,020	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 0 12,767,006 13,411,606	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575 247,311,328 211,949,254
21 22 23 24 25 26 27 28 29 30 31	RHS RLM WH WHS HS BPL BPL-POF PSAL GLP LPL-S LPL-P	\$\$\$\$\$\$\$\$\$\$\$\$\$	0 0 0 0 0 44,082,859 282,815 14,244,158 0 0	\$\$\$\$\$\$\$\$\$\$\$	32,144,334.46 245,501 323,947 2,115 32 0 0 0 0 16,302,104 1,100,511 96,382	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846 105,458,003 92,532,176 14,750,790	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376 0 0 0 96,587,346 101,524,942 25,174,664	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571 16,196,870 3,380,020 296,782	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 0 12,767,006 13,411,606 1,429,889	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575 247,311,328 211,949,254 41,748,506
21 22 23 24 25 26 27 28 29 30 31 32	RHS RLM WH WHS HS BPL BPL-POF PSAL GLP LPL-S LPL-S LPL-P HTS-S	\$\$\$\$\$\$\$\$\$\$\$\$\$\$	0 0 0 0 0 44,082,859 282,815 14,244,158 0 0	* * * * * * * * * * * * * * * * * * * *	32,144,334.46 245,501 323,947 2,115 32 0 0 0 16,302,104 1,100,511 96,382 56,970	\$\$\$\$\$\$\$\$\$\$\$\$\$\$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846 105,458,003 92,532,176 14,750,790 19,582,227	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	197,115,766 916,970 3,418,194 0 0 196,376 0 0 96,587,346 101,524,942 25,174,664 13,795,960	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571 16,196,870 3,380,020 296,782 76,616	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 12,767,006 13,411,606 1,429,889 812,895	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575 247,311,328 211,949,254 41,748,506 34,324,669
21 22 23 24 25 26 27 28 29 30 31 32 33	RHS RLM WH WHS HS BPL-POF PSAL GLP LPL-S LPL-P HTS-S HTS-HV	\$\$\$\$\$\$\$\$\$\$\$\$\$\$	0 0 0 0 0 44,082,859 282,815 14,244,158 0 0 0 0	* * * * * * * * * * * * * * * * * * * *	32,144,334.46 245,501 323,947 2,115 32 0 0 0 16,302,104 1,100,511 96,382 56,970 49,920 50,321,818	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846 105,458,003 92,532,176 14,750,790 19,582,227 33,172 568,112,666	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	197,115,766 916,970 3,418,194 0 0 196,376 0 0 96,587,346 101,524,942 25,174,664 13,795,960 0 438,730,219	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571 16,196,870 3,380,020 296,782 76,616 6,168 110,379,798	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 12,767,006 13,411,606 1,429,889 812,895 76,280 93,323,048	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575 247,311,328 211,949,254 41,748,506 34,324,669 165,541 1,319,477,381
21 22 23 24 25 26 27 28 29 30 31 32 33	RHS RLM WH WHS HS BPL-POF PSAL GLP LPL-S LPL-P HTS-S HTS-HV	\$	0 0 0 0 0 44,082,859 282,815 14,244,158 0 0 0	* * * * * * * * * * * * * * * * * * * *	32,144,334.46 245,501 323,947 2,115 32 0 0 0 16,302,104 1,100,511 96,382 56,970 49,920	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	324,310,696 3,204,880 4,342,218 2,653 26 391,232 2,300,704 107,045 1,096,846 105,458,003 92,532,176 14,750,790 19,582,227 33,172	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	197,115,766 916,970 3,418,194 0 0 196,376 0 0 96,587,346 101,524,942 25,174,664 13,795,960 0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88,190,136 507,490 587,990 46,743 643 42,265 167,703 3,802 876,571 16,196,870 3,380,020 296,782 76,616 6,168	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63,934,318 332,277 444,643 84,903 1,288 27,943 0 0 12,767,006 13,411,606 1,429,889 812,895 76,280	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	705,695,251 5,207,118 9,116,993 136,414 1,989 657,816 46,551,266 393,662 16,217,575 247,311,328 211,949,254 41,748,506 34,324,669 165,541

## **Inter Class Revenue Increase Allocations**

Calculation of Increase Limits

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

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

all rounded to 0.001%

## **Inter Class Revenue Increase Calculations**

Calculation of Increases

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

### **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		Proposed Tax Adjustment Credit		Net Distribution Revenue Increase	Net Total Bill Increase
			(in \$1,000)		(in \$1,000)		(in \$1,000)	(%)
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	<b>BPL-POF</b>	\$	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%
		I	Page 2 Col 9	S	S-ETAC-1 R-1	=	Col 2 + Col 3	= Col 4 /

Page 2 Col 5

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 =		tion Increase =		17.843% From SS-E9			<b>ə</b> 1,	Line 4								
Rate line # Schedule		Segment Seg Revenue Rev Requirement Requ From Synced From		Measurement Segment Revenue Requirement From Synced COS Study	ment Segment enue Revenue rement Requirements  Synced From Synced		Rev Req to be recovered through Service Charge		# of <u>Customers</u>				Current Monthly Service <u>Charge</u>		Proposed Limited Monthly Service <u>Charge</u>		
													9	(\$/month)			
2 3 4 5	RS RHS RLM WH	\$ \$ \$	32,144,334 245,501 323,947 ervice charge	\$ \$ \$	63,934,318 332,277 444,643	\$	88,190,136 507,490 587,990	\$	184,268,788 1,085,268 1,356,581	1,863,091 9,107 12,018	\$	8.24 9.93 9.41	\$	2.27 2.27 13.07	\$ \$ \$	4.26	see Note 1 see Note 1 see Note 2
6 7	WHS HS	\$ \$	32 0	\$ \$	1,288 27,943		643 42,265		1,963 70,208	19 1,070	\$ \$	8.53 5.47		0.52 3.11			see Note 2 see Note 2
8 9 10	BPL no service charge BPL-POF no service charge PSAL no service charge																
11 12 13 14	GLP GLP Metered GLP Unmetered GLP-NU	\$	16,302,104	\$	12,767,006	\$	16,196,870			264,702 256,703 7,935 64		14.38 10.23		3.96 1.83	\$ \$ \$	2.32	see Note 3 see Note 4 set equal to LPL-S
15 16 17	LPL-S LPL-P LPL-P <100 kW	\$ \$	1,100,511 96,382		13,411,606 1,429,889		3,380,020 296,782		17,892,137 1,823,053	8,696 752		171.45 202.10 168.74	\$	347.77 347.77 17.88	\$	347.77 347.77	see Note 2 see Note 2 see Note 5
18 19	HTS-S HTS-HV	\$ \$	56,970 49,920		812,895 76,280		76,616 6,168		946,481 132,369	192 14		409.78 764.19		1,911.39 1,720.25		•	see Note 2 see Note 2
Source:			See SS-E	3 R-	-1, Cols 9, 12 & 13 fr	om	Step 4	=	(3) + (5) + (6)	See SS-E8 R-1,	= (	7) / (8) / (12)	F	rom 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

Step 2, Col 1

- 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 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 koliwatt-hour charges to ensure revenue neutrality in years two and three

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		9 & 3 Weather		5/1/18 Annualized Weather Normal		Year 1 Proposed Increase			Proposed Increa	ase	Year 3 Proposed Increase			
Line #	£	Normalized Units (000)	Rate wo SUT	<u>Revenue</u> (\$000)	Rate wo SUT	<u>Revenue</u> (\$000)	<u>Change</u> (\$000)	Rate wo SUT	<u>Revenue</u> (\$000)	<u>Change</u> <u>(\$000)</u>	Rate wo SUT	<u>Revenue</u> (\$000)	<u>Change</u> (\$000)	
1	Residential Service													
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	Residential Heating Service													
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.

### Schedule SS-E11 R-1 Page 2 of 45

### SUMMARY Twelve Months Ended June 30, 2018

**WEATHER NORMALIZED** 

(kWhrs & Revenue in Thousands)

	Rate Schedule		Actu	ıal	Weather Norn	nalized	Difference			
			<u>kWhrs</u>	Revenue	kWhrs	Revenue	Revenue	Percent		
			(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>	37,470	<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		
20										
21										

Notes: WHS revenues shown to 3 decimals

### Schedule SS-E11 R-1 Page 3 of 45

### ELECTRIC PROOF OF REVENUE SUMMARY ELECTRIC RATE INCREASE

### Twelve Months Ended June 30, 2018

(kWhrs & Revenue in Thousands)

### **Annualized**

	Rate Schedule		Weather Norm	nalized	Pro	pose	Increa	se
			kWhrs	Revenue	kWhrs	Revenue	Revenue	Percent
			(1)	(2)	(3)	(4)	(5)	(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
20								
21								
22	Notes:		assumed to be on					
23			3PL-POF revenue:					
24		Annualized W	eather Normalized	Revenue reflect	s Delivery rates in $\epsilon$	effect 5/1/2018		

#### Schedule SS-E11 R-1 Page 4 of 45

### RATE SCHEDULE RS RESIDENTIAL SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		_	Actual		Weather Normalized		Differer	nce	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	<u>Rate</u>	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(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			(3,485)			(4,052)	<u>(567)</u>	16.27
20	Delivery Subtotal w unbilled			\$609,225			\$611,757	\$2,532	0.42
21									
22	Supply-BGS								
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>			(3,358)	<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		\$1,883,649	12,887,877		\$1,889,927	<u>\$6,278</u>	0.33
34									
35									

Notes:

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Rates are annual averages derived from actual, excluding SUT.

### Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

Annualized

		Weatl	ner Normalize	d	Proposed			Difference	
		Units	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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)	<u>0</u>	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	•								
22	Supply-BGS								
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)	<u>0</u>	0.00
31	Supply Subtotal w unbilled			\$1,486,280			\$1,486,280	\$0	0.00
32									
33	Total Delivery + Supply	12,887,877		\$2,085,022	12,887,877		\$2,231,271	\$146,249	7.01
34									
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36									
07	Mata	All		DOO					

Notes: All customers assumed to be on BGS.

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#### RESIDENTIAL SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

#### Year 2 Service Charge Increase

#### Year 3 Service Charge Increase

		Anı	nualized		Annualized						
	_	Weathe	r Normalized		Difference	<u> </u>	Weath	er Normalized		Difference	
		<u>Units</u>	Rate	Revenue	Revenue	Percent	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Delivery	(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	22,357.10	6.25	\$139,732	\$44,491	46.71	22,357.10	8.24	\$184,222	\$44,490	31.84
2	Distribution 0-600 June - September	3,573,093	0.057139	204,163	(10,487)	-4.89	3,573,093	0.054205	193,680	(10,483)	-5.13
3	Distribution 0-600 October - May	5,649,205	0.025676	145,049	-21,659	-12.99	5,649,205	0.021842	123,390	-21,659	-14.93
4	Distribution over 600 June - September	1,898,112	0.057139	108,456	(5,571)	-4.89	1,898,112	0.054205	102,887	(5,569)	-5.13
5	Distribution over 600 October - May	1,767,467	0.025676	45,381	-6,777	-12.99	1,767,467	0.021842	38,605	-6,776	-14.93
	SBC	12,887,877	0.007385	95,177	0	0.00	12,887,877	0.007385	95,177	0	0.00
7	NGC	12,887,877	(0.000131)	(1,688)	0	0.00	12,887,877	(0.000131)	(1,688)	0	0.00
8	STC-TBC	12,887,877	0.000000	0	0	0.00	12,887,877	0.000000	0	0	0.00
	STC-MTC-Tax	12,887,877	0.000000	0	0	0.00	12,887,877	0.000000	0	0	0.00
	System Control Charge	12,887,877	0.000000	0	0	0.00	12,887,877	0.000000	0	0	0.00
11	Solar Pilot Recovery Charge	12,887,877	0.000068	876	0	0.00	12,887,877	0.000068	876	0	0.00
	Green Programs Recovery Charge	12,887,877	0.001006	12,965	0	0.00	12,887,877	0.001006	12,965	0	0.00
13	Tax Adjustment Credit	12,887,877	0.000000	0	0	0.00	12,887,877	0.000000	0	0	0.00
14	Green Enabling Mechanism	12,887,877	0.000000	0	0	0.00	12,887,877	0.000000	0	0	0.00
	Facilities Chg.			0	0	0.00			0	0	0.00
	Minimum			0	0	0.00			0	0	0.00
17	Miscellaneous			(188)	<u>0</u>	0.00			(188)	<u>0</u>	0.00
18	Delivery Subtotal	12,887,877		\$749,923	-\$3	0.00	12,887,877		\$749,926	\$3	0.00
19	Unbilled Delivery			(4.935)	<u>0</u>	0.00			(4,935)	<u>0</u>	0.00
20	Delivery Subtotal w unbilled			\$744,988	-\$3	0.00			\$744,991	\$3	0.00
21											
	Supply-BGS										
	BGS 0-600 June - September	3,573,093	0.114315	\$408,458	\$0	0.00	3,573,093	0.114315	\$408,458	\$0	0.00
	BGS 0-600 October - May	5,649,205	0.114261	645,484	0	0.00	5,649,205	0.114261	645,484	0	0.00
25	BGS over 600 June - September	1,898,112	0.123433	234,290	0	0.00	1,898,112	0.123433	234,290	0	0.00
	BGS over 600 October - May	1,767,467	0.114261	201,953	0	0.00	1,767,467	0.114261	201,953	0	0.00
27	BGS Reconciliation-RSCP	12,887,877	0.000000	0	0	0.00	12,887,877	0.000000	0	0	0.00
28	Miscellaneous			0	0	0.00			0	0	0.00
29	Supply subtotal	12,887,877		\$1,490,185	\$0	0.00	12,887,877		\$1,490,185	\$0	0.00
30	Unbilled Supply			(3,905)	<u>0</u>	0.00			(3,905)	<u>0</u>	0.00
31	Supply Subtotal w unbilled			\$1,486,280	\$0	0.00			\$1,486,280	\$0	0.00
32											
33	Total Delivery + Supply	12,887,877		\$2,231,268	<u>-\$3</u>	0.00	12,887,877		\$2,231,271	<u>\$3</u>	0.00
34											
35											
36											
37											
38											

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### RATE SCHEDULE RHS RESIDENTIAL HEATING SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		Actual			Weatl	ed	Difference		
		<u>Units</u>	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(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			<u>(42)</u>			<u>(71)</u>	<u>(29)</u>	69.05
20	Delivery Subtotal w unbilled			\$4,773			\$4,846	\$73	1.53
21									
22	Supply-BGS								
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			<u>(73)</u>			<u>(114)</u>	<u>(41)</u>	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
34									
35									

Notes:

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Rates are annual averages derived from actual, excluding SUT.

#### RATE SCHEDULE RHS RESIDENTIAL HEATING SERVICE Twelve Months Ended June 30, 2018

Schedule SS-E11 R-1

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(Units & Revenue inThousands)

Annualized

		Weather	Normalized		Proposed			Difference	ce
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<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	4.26	\$466	\$218	87.90
2	Distribution 0-600 June - September	18,978	0.048045	912	18,978	0.058683	1,114	202	22.15
3	Distribution 0-600 October - May	40,892	0.030985	1,267	40,892	0.036679	1,500	233	18.39
4	Distribution over 600 June - September	10,772	0.053503	576	10,772	0.058683	632	56	9.72
5	Distribution over 600 October - May	54,999	0.011382	626	54,999	0.019079	1,049	423	67.57
6	SBC	125,641	0.007385	928	125,641	0.007385	928	0	0.00
7	NGC	125,641	(0.000131)	(16)	125,641	(0.000131)	(16)	0	0.00
8	STC-TBC	125,641	0.000000	0	125,641	0.000000	0	0	0.00
9	STC-MTC-Tax	125,641	0.000000	0	125,641	0.000000	0	0	0.00
10	System Control Charge	125,641	0.000000	0	125,641	0.000000	0	0	0.00
11	Solar Pilot Recovery Charge	125,641	0.000068	9	125,641	0.000068	9	0	0.00
12	Green Programs Recovery Charge	125,641	0.001006	126	125,641	0.001006	126	0	0.00
13	Tax Adjustment Credit	125,641	0.000000	0	125,641	0.000000	0	0	0.00
14	Green Enabling Mechanism	125,641	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	125,641		\$4,673	125,641		\$5,805	\$1,132	24.22
19	Unbilled Delivery			<u>(67)</u>			<u>(83)</u>	<u>(16)</u>	23.88
20	Delivery Subtotal w unbilled			\$4,606			\$5,722	\$1,116	24.23
21									
22	Supply-BGS								
23	BGS 0-600 June - September	18,978	0.087865	\$1,668	18,978	0.087865	\$1,668	\$0	0.00
24	BGS 0-600 October - May	40,892	0.092761	3,793	40,892	0.092761	3,793	0	0.00
25	BGS over 600 June - September	10,772	0.100057	1,078	10,772	0.100057	1,078	0	0.00
26	BGS over 600 October - May	54,999	0.092761	5,102	54,999	0.092761	5,102	0	0.00
27	BGS Reconciliation-RSCP	125,641	0.000000	0	125,641	0.000000	0	0	0.00
28	Miscellaneous			0			0	0	0.00
29	Supply subtotal	125,641		\$11,641	125,641		\$11,641	\$0	0.00
30	Unbilled Supply			(128)			(128)	<u>0</u>	0.00
31	Supply subtotal w unbilled			\$11,513			\$11,513	\$0	0.00
32									
33	Total Delivery + Supply	125,641		\$16,119	125,641		<b>\$17,235</b>	<u>\$1,116</u>	6.92
34									
35									
36									
37	Notes:	All customers assu	med to be on BG	SS.					

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### Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

#### Year 2 Service Charge Increase

38

### Year 3 Service Charge Increase

		Α	nnualized					Annualized			
	_	Weat	her Normalize	d	Diffe	rence	We	ather Normal	ized	Differ	rence
		<u>Units</u>	Rate	Revenue	Revenue	Percent	Units	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(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)	<u>0</u>	0.00			(83)	<u>0</u>	0.00
20	Delivery Subtotal w unbilled			\$5,722	\$ <del>0</del>	0.00			\$5,722	\$0	0.00
21	·										
22	Supply-BGS										
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
	Unbilled Supply	-,-		(128)	0	0.00	- /-		(128)	<u>0</u>	0.00
31	117			\$11,513	\$ <del>0</del>	0.00			\$11,513	\$ <u>0</u>	0.00
32				, , , -	**				, , , , ,	* -	
33	Total Delivery + Supply	125,641		\$17,23 <u>5</u>	<u>\$0</u>	0.00	125,641		\$17,235	<u>\$0</u>	0.00
34		,			<u></u>		1=0,011				
35											
36											
37											
30											

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### RATE SCHEDULE RLM RESIDENTIAL LOAD MANAGEMENT SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

Actual			Weathe	r Normalized		Differer	nce		
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	<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	Ô	213,088	0.000000	Ô	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)	<u>0</u>	0.00
18	Delivery Subtotal	212,349		\$8,583	213,088		\$8,674	\$91	1.06
19	Unbilled Delivery			(64)			(74)	<u>(10)</u>	15.63
20	Delivery Subtotal w unbilled			\$8,519			\$8,600	\$81	0.95
21	·								
22	Supply-BGS								
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			<u>(96)</u>			<u>(121)</u>	<u>(25)</u>	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		\$30,102	<u>\$161</u>	0.54
34									

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

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### RATE SCHEDULE RLM RESIDENTIAL LOAD MANAGEMENT SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

Annualized
Weather Normalized

<u>Weather Normalized</u> <u>Proposed</u> <u>Units</u> <u>Rate</u> <u>Revenue</u> <u>Units</u> <u>Rate</u> <u>Revenue</u> R		Difference	
Unite hate hevenue unite hate hevenue n	evenue	Percent	
	(7=6-3)	(8=7/3)	
1 Service Charge 144.212 13.07 \$1,885 144.212 13.07 \$1,885	`	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)	0	0.00	
18 Delivery Subtotal 213,088 \$8,472 213,088 \$10,183	\$1,711	20.20	
19 Unbilled Delivery ( <u>72)</u> ( <u>87)</u>	<u>(15)</u>	20.83	
20 Delivery Subtotal w unbilled \$8,400 \$10,096	\$1,696	20.19	
21			
22 Supply-BGS			
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)	<u>0</u>	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>	<b>\$1,696</b>	5.04	
34			
35			
36			
Notes: All customers assumed to be on BGS.			

### Schedule SS-E11 R-1 Page 12 of 45

### RATE SCHEDULE WH WATER HEATING SERVICE Twelve Months Ended June 30, 2018

### (Units & Revenue inThousands)

			Actual		Weath	er Normalize	d	Difference		
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent	
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
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			<u>0</u>			<u>0</u>	<u>0</u>	0.00	
17	Delivery Subtotal w unbilled			\$59			\$59	\$0	0.00	
18										
19	Supply-BGS									
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			<u>0</u>			<u>0</u>	<u>0</u>	0.00	
26	Supply subtotal w unbilled			\$51			\$5 <mark>1</mark>	\$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										
24										

Not

31 32

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

### Schedule SS-E11 R-1 Page 13 of 45

#### RATE SCHEDULE WH WATER HEATING SERVICE Twelve Months Ended June 30, 2018

### (Units & Revenue inThousands)

Annualized

		Weatl	ner Normalize	d	Proposed			Difference	
		Units	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Distribution Sum	337.000	0.044336	<b>\$15</b>	337.000	0.051648	<b>\$17</b>	` ´\$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			<u>0</u>			<u>0</u>	<u>0</u>	0.00
17	Delivery Subtotal w unbilled			\$58			\$66	\$8	13.88
18	•								
19	Supply-BGS								
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			<u>0</u>			<u>0</u>	<u>0</u>	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
29									
30									
31									
32	Notes:	All customers a	ssumed to be	on BGS.					
33		WH, WHS & BF	PL-POF revenu	es shown to 3 de	cimals.				
34		Annualized Wea	ather Normalize	ed Revenue reflec	ts Delivery rates	in effect 5/1/20	018		

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# RATE SCHEDULE WHS WATER HEATING STORAGE SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

			Actual		Weather Normalized		Differer	nce	
		<u>Units</u>	Rate	<u>Revenue</u>	<u>Units</u>	Rate	Revenue	<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	0.230	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	<u>0.000</u>	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	Supply-BGS								
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	Notes:				I, excluding SUT.				
34		WHS revenues	shown to 3 de	cimals					

### Schedule SS-E11 R-1 Page 15 of 45

# RATE SCHEDULE WHS WATER HEATING STORAGE SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

#### Annualized

		Weather Normalized				Proposed		<u>Difference</u>		
		<u>Units</u>	<u>Rate</u>	Revenue	<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	0.230	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)	<u>(0.021)</u>	0.00	
16	Delivery Subtotal	17		\$0.265	17		\$0.303	\$0.038	14.34	
17	Unbilled Delivery			(0.004)			<u>(0.005)</u>	<u>-0.001</u>	25.00	
18	Delivery Subtotal w unbilled			\$0.261			\$0.298	\$0.037	14.18	
19										
20	Supply-BGS									
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)			<u>(0.024)</u>	<u>0.000</u>	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	Notes:	All customers a	ssumed to be	on BGS.						
34		WH, WHS & BF	PL-POF revenu	ues shown to 3 de	ecimals.					

WH, WHS & BPL-POF revenues shown to 3 decimals.

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## RATE SCHEDULE HS BUILDING HEATING SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

			Actual		Weath	er Normalize	d	Differer	nce
		<u>Units</u>	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
i	<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			<u>(10)</u>			<u>(16)</u>	<u>(6)</u>	60.00
18	Delivery Subtotal w unbilled			\$809			\$818	\$9	1.11
19									
20	Supply-BGS								
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			<u>59</u>			<u>71</u>	<u>12</u>	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									

Notos

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

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## RATE SCHEDULE HS BUILDING HEATING SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

### **Annualized**

		Weather Normalized			Proposed		Difference		
		Units	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<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	3.94	\$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									
20	Supply-BGS								
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		\$2,332	15,435		<u>\$2,392</u>	<u>\$60</u>	2.57
30									
31									
32									
33	Notes:	All customers a	ssumed to be o	on BGS.					

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## RATE SCHEDULE GLP GENERAL LIGHTING AND POWER SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

			Actual	Actual Weather Normalized				Difference	
		<u>Units</u>	<u>Rate</u>	Revenue	<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	3.97	\$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

### Schedule SS-E11 R-1 Pafe 19 of 45

## RATE SCHEDULE GLP GENERAL LIGHTING AND POWER SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

			Actual		Weather Normalized			Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Supply-BGS	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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>			(1,025)	<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	,			· <u> </u>					, ,

Notes:

Rates are annual averages derived from actual, excluding SUT.

## RATE SCHEDULE GLP GENERAL LIGHTING AND POWER SERVICE Twelve Months Ended June 30, 2018

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(Units & Revenue inThousands)

### **Annualized**

		Weather Normalized			Proposed			<u>Difference</u>	
		<u>Units</u>	<u>Rate</u>	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<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			<u>(1,730)</u>			<u>(3,231)</u>	<u>(1,501)</u>	86.76
23	Delivery subtotal	0		\$314,331	0		\$336,575	\$22,244	7.08
24	Unbilled Delivery			<u>-74</u>			<u>-79</u>	<u>(5)</u>	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

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(Units & Revenue inThousands)

#### **Annualized**

		Weath	er Normalized			Proposed		Differer	nce
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Supply-BGS	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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			<u>(111)</u>			<u>(111)</u>	<u>0</u>	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.

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# RATE SCHEDULE LPL-Sec LARGE POWER & LIGHTING SERVICE-SECONDARY Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

	<del>-</del>		Actual		Weather	Normalized		Difference		
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent	
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
1	Service Charge	104.357	347.77	\$36,292	104.357	347.77	\$36,292	\$0	0.00	
2	Distrib. KW Annual	28,485	3.4474	98,200	28,507	3.4482	98,298	98	0.10	
3	Distrib. KW June - September	10,057	8.2690	83,161	10,151	8.2705	83,954	793	0.95	
4	Distribution kWhr On Peak June-September	2,151,557	-0.000002	-5	2,170,314	-0.000002	-5	0	0.00	
5	Distribution kWhr Off Peak June-September	2,137,741	-0.000001	-2	2,156,458	-0.000001	-2	0	0.00	
6	Distribution kWhr On Peak October-May	3,415,424	0.000000	-1	3,401,928	0.000000	-1	0	0.00	
7	Distribution kWhr Off Peak October-May	3,592,223	0.000000	0	3,578,094	0.000000	0	0	0.00	
8	SBC	11,296,945	0.007256	81,973	11,306,794	0.007258	82,066	93	0.11	
9	NGC	11,296,945	(0.000093)	(1,051)	11,306,794	(0.000093)	(1,052)	(1)	0.10	
10	STC-TBC	11,296,945	-0.000002	(19)	11,306,794	-0.000002	(19)	0	0.00	
11	STC-MTC-Tax	11,296,945	-0.000001	(9)	11,306,794	-0.000001	(10)	-1	11.11	
12	System Control Charge	11,296,945	0.000000	0	11,306,794	0.000000	0	0	0.00	
13	Solar Pilot Recovery Charge	11,296,945	0.000052	584	11,306,794	0.000052	584	0	0.00	
14	CIEP Standby Fee	4,231,466	0.000108	459	4,237,749	0.000109	460	1	0.22	
15	Green Programs Recovery Charge	11,296,945	0.001020	11,523	11,306,794	0.001020	11,532	9	0.08	
16	Tax Adjustment Credit	11,296,945	0.000000	0	11,306,794	0.000000	0	0	0.00	
17	Green Enabling Mechanism	11,296,945	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%	243		1.45%	242	-1	-0.41	
20	Minimum			0			0	0	0.00	
21	Dist. Miscellaneous			(1,194)			(1,196)	(2)	0.17	
22	Delivery Subtotal	11,296,945		\$310,283	11,306,794		\$311,272	\$989	0.32	
23	Unbilled Delivery			<u>1,303</u>			<u>3,069</u>	<u>1,766</u>	135.53	
24	Delivery Subtotal w unbilled			\$311,586			\$314,341	\$2,755	0.88	
25										

### Schedule SS-E11 R-1 Page 23 of 45

## RATE SCHEDULE LPL-Sec LARGE POWER & LIGHTING SERVICE-SECONDARY Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		_	Actual		Weather N	Normalized		Difference	ce
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
	Supply-BGS								
	<u>0-499</u>								
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
8	<u>500+</u>								
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									

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

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## RATE SCHEDULE LPL-Sec LARGE POWER & LIGHTING SERVICE-SECONDARY Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

### Annualized

		Weather Normalized		<u>t</u>		Proposed		Difference		
		<u>Units</u>	<u>Rate</u>	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent	
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)	
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			<u>(1,196)</u>			<u>(1,198)</u>	<u>(2)</u>	0.17	
22	Delivery subtotal	11,306,794		\$307,254	11,306,794		\$326,171	\$18,917	6.16	
23	Unbilled Delivery			<u>3,029</u>			<u>3,215</u>	<u>186</u>	6.14	
24	Delivery subtotal w unbilled			\$310,283			\$329,386	\$19,103	6.16	

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### RATE SCHEDULE LPL-Sec LARGE POWER & LIGHTING SERVICE-SECONDARY Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

### Annualized

		Weath	er Normalized	d	P	roposed		Differen	ce
		<u>Units</u>	<u>Rate</u>	Revenue	<u>Units</u>	<u>Rate</u>	Revenue	Revenue	Percent
	Supply-BGS	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
	<u>0-499</u>								
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
8	<u>500+</u>								
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			<u>(80)</u>			<u>(80)</u>	<u>0</u>	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)	<u>0</u>	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
25									

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Notes: All customers assumed to be on BGS.

### RATE SCHEDULE LPL-Pri LARGE POWER & LIGHTING SERVICE-PRIMARY Twelve Months Ended June 30, 2018

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(Units & Revenue inThousands)

		Actual			Weather No	ormalized	<u></u>	Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	8.735	343.33	\$2,999	8.735	343.33	\$2,999	\$0	0.00
2	Service Charge-Alternate	0.286	153.85	44	0.286	153.85	44	0	0.00
3	Distrib. KW Annual	7,243	1.6111	11,669	7,246	1.6103	11,668	-1	-0.01
4	Distrib. KW June - September	2,443	9.3860	22,930	2,445	9.4258	23,046	116	0.51
5	Distribution kWhr On Peak June-September	575,584	0.000000	0	578,402	0.000000	0	0	0.00
6	Distribution kWhr Off Peak June-September	650,060	0.000000	0	653,244	0.000000	0	0	0.00
7	Distribution kWhr On Peak October-May	931,241	0.000000	0	929,217	0.000000	0	0	0.00
8	Distribution kWhr Off Peak October-May	1,084,660	0.000000	0	1,082,241	0.000000	0	0	0.00
9	SBC	3,241,545	0.007131	23,116	3,243,104	0.007132	23,130	14	0.06
10	NGC	3,241,545	-0.000091	(295)	3,243,104	-0.000091	(295)	0	0.00
11	STC-TBC	3,241,545	-0.000001	(2)	3,243,104	-0.000001	(2)	0	0.00
12	STC-MTC-Tax	3,241,545	0.000000	-1	3,243,104	0.000000	-1	0	0.00
13	System Control Charge	3,241,545	0.000000	0	3,243,104	0.000000	0	0	0.00
14	Solar Pilot Recovery Charge	3,241,545	0.000052	168	3,243,104	0.000052	168	0	0.00
15	CIEP Standby Fee	3,241,545	0.000146	473	3,243,104	0.000146	473	0	0.00
16	Green Programs Recovery Charge	3,241,545	0.001020	3,307	3,243,104	0.001020	3,308	1	0.03
17	Tax Adjustment Credit	3,241,545	0.000000	0	3,243,104	0.000000	0	0	0.00
18	Green Enabling Mechanism	3,241,545	0.000000	0	3,243,104	0.000000	0	0	0.00
19	Duplicate Svc (Same Sub/Different Sub)		\$2.22/\$3.20	565		\$2.22/\$3.20	566	1	0.18
20	Facilities Chg.		1.45%	456		1.45%	456	0	0.00
21	Minimum			7			7	0	0.00
22	Dist. Miscellaneous			(322)			(323)	-1	0.31
23	Delivery Subtotal	3,241,545		\$65,114	3,243,104		\$65,244	\$130	0.20
24	Unbilled Delivery			<u>672</u>			<u>579</u>	<u>(93)</u>	(13.84)
25	Delivery Subtotal w unbilled			\$65,786			\$65,823	\$37	0.06

### RATE SCHEDULE LPL-Pri LARGE POWER & LIGHTING SERVICE-PRIMARY Twelve Months Ended June 30, 2018

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(Units & Revenue inThousands)

			Actual		Weather Normalized			Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
	Supply-BGS								
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	242332	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

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

### RATE SCHEDULE LPL-Pri LARGE POWER & LIGHTING SERVICE-PRIMARY Twelve Months Ended June 30, 2018

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#### Twelve Molitis Elided Julie 30, 20

(Units & Revenue inThousands)

Annualized

		Weather Normalized			Proposed		Difference		
		<u>Units</u>	Rate	Revenue	<u>Units</u>	<u>Rate</u>	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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)	<u>0</u>	0.00
23	Delivery subtotal	3,243,104		\$63,592	3,243,104		\$67,003	\$3,411	5.36
24	Unbilled Delivery			<u>564</u>			<u>594</u>	<u>30</u>	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

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(Units & Revenue inThousands)

#### **Annualized**

		Weath	er Normalize	d	Proposed			Difference	
		<u>Units</u>	<u>Rate</u>	Revenue	<u>Units</u>	<u>Rate</u>	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
	Supply-BGS								
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			<u>0</u>			<u>0</u>	<u>0</u>	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>	<u>0</u>	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.

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# RATE SCHEDULE HTS-SUBTR. HIGH TENSION SERVICE-SUBTRANSMISSION Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		Actual			Weather Normalized			Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	2.310	1,911.26	\$4,415	2.310	1,911.26	\$4,415	\$0	0.00
2	Distrib. KW Annual	11,906	1.0487	12,486	11,906	1.0487	12,486	0	0.00
3	Distrib. KW June - September	3,013	3.8543	11,613	3,013	3.8543	11,613	0	0.00
4	Distribution kWhr June-September	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 October-May	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	0.007023	31,784	4,525,586	0.007023	31,784	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	0.000052	234	4,525,586	0.000052	234	0	0.00
14	CIEP Standby Fee	4,525,586	0.000152	687	4,525,586	0.000152	687	0	0.00
15	Green Programs Recovery Charge	4,525,586	0.001021	4,621	4,525,586	0.001021	4,621	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			<u>(517)</u>			<u>(517)</u>	<u>0</u>	0.00
22	Delivery Subtotal	4,525,586		\$65,606	4,525,586		\$65,606	\$0	0.00
23	Unbilled Delivery			<u>(1,517)</u>			<u>(1,517)</u>	<u>0</u>	0.00
24	Delivery Subtotal w unbilled			\$64,089			\$64,089	\$0	0.00
25									

# RATE SCHEDULE HTS-SUBTR. HIGH TENSION SERVICE-SUBTRANSMISSION Twelve Months Ended June 30, 2018

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(Units & Revenue inThousands)

			Actual		Weath	er Normalize	d	Differer	nce
		<u>Units</u>	Rate	<u>Revenue</u>	<u>Units</u>	<u>Rate</u>	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
	Supply-BGS								
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	<u>0</u>	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>	<u>0</u>	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
15									

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

# RATE SCHEDULE HTS-SUBTR. HIGH TENSION SERVICE-SUBTRANSMISSION Twelve Months Ended June 30, 2018

Schedule SS-E11 R-1

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(Units & Revenue inThousands)

#### Annualized

		Weather Normalized			Proposed			Difference	
	-					Proposed			
		<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	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			<u>(517)</u>			<u>(516)</u>	<u>1</u>	(0.19)
22	Delivery subtotal	4,525,586		\$64,132	4,525,586		\$69,910	\$5,778	9.01
23	Unbilled Delivery			<u>(1,483)</u>			<u>(1,617)</u>	<u>(134)</u>	9.04
24	Delivery subtotal w unbilled			\$62,649			\$68,293	\$5,644	9.01

### RATE SCHEDULE HTS-SUBTR. HIGH TENSION SERVICE-SUBTRANSMISSION

Schedule SS-E11 R-1

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### Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

### Annualized Weather Normalized

		Weath	<u>er Normalize</u>	<u>d</u>		Proposed		Differer	nce
		<u>Units</u>	<u>Rate</u>	Revenue	<u>Units</u>	<u>Rate</u>	Revenue	Revenue	<u>Percent</u>
	Supply-BGS	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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	<u>0</u>	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>	<u>0</u>	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
15									

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19 Notes: 7

Notes: All customers assumed to be on BGS.

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### RATE SCHEDULE HTS-HV HIGH TENSION SERVICE-HIGH VOLTAGE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		_	Actual		Weath	er Normalize	d	Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<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			<u>(66)</u>			<u>(66)</u>	<u>0</u>	0.00
21	Delivery Subtotal	402,019		\$5,731	402,019		\$5,731	\$0	0.00
22	Unbilled Delivery			<u>(443)</u>			<u>(443)</u>	<u>0</u>	0.00
23	Delivery Subtotal w unbilled			\$5,288			\$5,288	\$0	0.00

### Schedule SS-E11 R-1 Page 35 of 45

### **RATE SCHEDULE HTS-HV** HIGH TENSION SERVICE-HIGH VOLTAGE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		_	Actual		Weath	ner Normalize	d	Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
	Supply-BGS								
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	<u>0</u>	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>	<u>0</u>	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									

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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

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#### TWEIVE MOITHIS LINGED JUNE 30, 2

(Units & Revenue inThousands)

### **Annualized**

		Weather Normalized		Proposed			Difference		
	-	<u>Units</u>	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	Service Charge	0.173	1,720.25	\$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			<u>(66)</u>			<u>(66)</u>	<u>0</u>	0.00
21	Delivery subtotal	402,019		\$5,435	402,019		\$5,626	\$191	3.51
22	Unbilled Delivery			<u>(420)</u>			<u>(435)</u>	<u>(15)</u>	3.57
23	Delivery subtotal w unbilled			\$5,015			\$5,191	\$176	3.51

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### RATE SCHEDULE HTS-HV HIGH TENSION SERVICE-HIGH VOLTAGE Twelve Months Ended June 30, 2018

### (Units & Revenue inThousands)

(Office & Nevertue III Housand

### Annualized Weather Normalized

	_	Weathe	er Normalized			Proposed		Difference	
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	Supply-BGS	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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	<u>0</u>	0.00
10	Supply subtotal	402,019		\$24,718	402,019		\$24,718	\$0	0.00
11	Unbilled Supply			<u>0</u>			<u>0</u>	<u>0</u>	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
15									

20

Notes: All customers assumed to be on BGS.

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#### RATE SCHEDULE BPL BODY POLITIC LIGHTING SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

		_	Actual		Weath	ner Normalize	d	Differer	nce
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	High Pressure Sodium	2,266.536	0	\$24,555	2,266.536	0	\$24,555	<b>\$0</b>	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	0.00000Ó	Ò	286,671	0.00000Ó	Ò	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	•		<u>0</u>	·		0	<u>0</u>	0.00
24	Delivery Subtotal w unbilled			\$58,770			\$58,770	\$ <del>0</del>	0.00
25	•								
26	Supply-BGS								
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 <sup>′</sup>	0	0.00
31	Supply subtotal	182,201		\$8,592	182,201		\$8,592	\$0	0.00
32	Unbilled Supply	•		<u>0</u>	·		0	<u>0</u>	0.00
33	Supply subtotal w unbilled			\$8,59 <del>2</del>			\$8,592	\$ <del>0</del>	0.00
34	,								
35	Total Delivery + Supply	286,671		\$67,362	286,671		\$67,362	<u>\$0</u>	0.00
36	, , , , ,	•		<u></u>	,		<u> </u>	<del></del>	
37									

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

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# RATE SCHEDULE BPL BODY POLITIC LIGHTING SERVICE Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

Annualized

		Weathe	er Normalized			Proposed		Differer	nce
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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			<u>0</u>			<u>0</u>	<u>0</u>	0.00
24	Delivery Subtotal w unbilled			\$61,298			\$61,298	\$0	0.00
25									
26	Supply-BGS								
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			<u>0</u>			<u>0</u>	<u>0</u>	0.00
33	Supply subtotal w unbilled			\$14,501			\$14,501	\$0	0.00
34									
35	Total Delivery + Supply	286,671		<u>\$75,799</u>	286,671		<u>\$75,799</u>	<u>\$0</u>	0.00
36									
37									
38									
39	Notes:	All customers as							
40		Annualized Wea	ther Normalized	d Revenue reflect	s Delivery rates in	effect 5/1/201	8		

37 38 39

40 41 42

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## RATE SCHEDULE BPL-POF **BODY POLITIC LIGHTING SERVICE-POF** Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

			Actual		Weath	ner Normalize	d	Differe	nce
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	High Pressure Sodium	125.460	0	\$185	125.460	0	\$185	\$0	0.00
2	Metal Halide	1.476	0	2	1.476	0	2	0	0.00
3	Filament	5.916	0	8	5.916	0	8	0	0.00
4	Mercury Vapor	4.236	0	5	4.236	0	5	0	0.00
5	Fluorescent	0.024	0	0	0.024	0	0	0	0.00
6									
7	Distribution June-September	4,013	0.007851	\$32	4,013	0.007851	\$32	0	0.00
8	Distribution October-May	10,635	0.007851	83	10,635	0.007851	83	0	0.00
9	SBC	14,648	0.007236	106	14,648	0.007236	106	0	0.00
10	NGC	14,648	(0.000137)	(2)	14,648	(0.000137)	(2)	0	0.00
11	STC-TBC	14,648	0.000000	0	14,648	0.000000	0	0	0.00
12	STC-MTC-Tax	14,648	0.000000	0	14,648	0.000000	0	0	0.00
13	System Control Charge	14,648	0.000000	0	14,648	0.000000	0	0	0.00
14	Solar Pilot Recovery Charge	14,648	0.000068	1	14,648	0.000068	1	0	0.00
15	Green Programs Recovery Charge	14,648	0.001024	15	14,648	0.001024	15	0	0.00
16	Tax Adjustment Credit	14,648	0.000000	0	14,648	0.000000	0	0	0.00
17	Green Enabling Mechanism	14,648	0.000000	0	14,648	0.000000	0	0	0.00
18									
19	Pole Charges	0.000		0	0.000		0	0	0.00
20	Minimum			0			0	0	0.00
21	Miscellaneous			6			6	0	0.00
22	Delivery Subtotal	14,648		\$441	14,648		\$441	\$0	0.00
23	Unbilled Delivery			<u>0</u>			<u>0</u>	<u>0</u>	0.00
24	Delivery Subtotal w unbilled			\$441			\$441	\$0	0.00
25									
26	Supply-BGS								
27	BGS June-September	2,179	0.046810	102	2,179	0.046810	102	0	0.00
28	BGS October-May	10,285	0.051434	529	10,285	0.051434	529	0	0.00
29	BGS Reconciliation-RSCP	12,464	(0.003691)	(46)	12,464	(0.003691)	(46)	0	0.00
30	Miscellaneous			0			0	0	0.00
31	Supply subtotal	12,464		\$585	12,464		\$585	\$0	0.00
32	Unbilled Supply			<u>0</u>			<u>0</u>	<u>0</u>	0.00
33	Supply subtotal w unbilled			\$585			\$585	\$0	0.00
34							<b>.</b>	<b>.</b> .	
35	Total Delivery + Supply	14,648		<u>\$1,026</u>	14,648		<u>\$1,026</u>	<u>\$0</u>	0.00
36									

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

## RATE SCHEDULE BPL-POF **BODY POLITIC LIGHTING SERVICE-POF** Twelve Months Ended June 30, 2018

Schedule SS-E11 R-1 Page 41 of 45

(Units & Revenue inThousands)

**Annualized** 

		Weat	her Normalize	hd	Proposed			Differe	nce
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	Delivery	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1	High Pressure Sodium	125.460	0	\$ 181	125.460	٠,,	\$ 218	\$37	20.44
2	Metal Halide	1.476	0	5	1.476	0	6	1	20.00
3	Filament	5.916	0	22	5.916	0	30	8	36.36
4	Mercury Vapor	4.236	0	4	4.236	0	3	-1	-25.00
5	Fluorescent	0.024	0	_	0.024	0	_	0	0.00
6									
7	Distribution June-September	4,013	0.006524	\$26	4,013	0.007322	\$29	3	12.23
8	Distribution October-May	10,635	0.006524	69	10,635	0.007322	78	8	12.23
9	SBC	14,648	0.007385	108	14,648	0.007385	108	0	0.00
10	NGC	14,648	(0.000093)	(1)	14,648	(0.000093)	(1)	0	0.00
11	STC-TBC	14,648	0.000000	Ò	14,648	0.000000	Ò	0	0.00
12	STC-MTC-Tax	14,648	0.000000	0	14,648	0.000000	0	0	0.00
13	System Control Charge	14,648	0.000000	0	14,648	0.000000	0	0	0.00
14	Solar Pilot Recovery Charge	14,648	0.000068	1	14,648	0.000068	1	0	0.00
15	Green Programs Recovery Charge	14,648	0.001006	15	14,648	0.001006	15	0	0.00
16	Tax Adjustment Credit	14,648	0.000000	0	14,648	0.000000	0	0	0.00
17	Green Enabling Mechanism	14,648	0.000000	0	14,648	0.000000	0	0	0.00
18	g	,		•	,		•	-	
19	Pole Charges			_			_	0	0.00
20	Minimum			0			0	0	0.00
21	Miscellaneous			6			4	-2	-28.13
22	Delivery Subtotal			\$436			\$491	\$55	12.61
23	Unbilled Delivery			0			0	0	0.00
24	Delivery Subtotal w unbilled			\$436			\$491	\$55	12.61
25				*			*	***	
26	Supply-BGS								
27	BGS June-September	4,013	0.046936	188	4,013	0.046936	188	0	0.00
28	BGS October-May	10,635	0.051712	550	10,635	0.051712	550	0	0.00
29	BGS Reconciliation-RSCP	14,648	0.000000	0	14,648	0.000000	0	0	0.00
30	Miscellaneous	,	0.000000	0	,0 .0	0.00000	0	0	0.00
31	Supply subtotal			\$738			\$738	\$0	0.00
32	Unbilled Supply			<u>0</u>			<u>0</u>	<u>0</u>	0.00
33	Supply subtotal w unbilled			\$738			\$738	\$ <u>0</u>	0.00
34	Cupply Cubicial Wallbilled			Ψίσο			ψ, σσ	Ψ	0.00
35	Total Delivery + Supply	14,648		\$1,174	14,648		\$1,229	<u>\$55</u>	4.68
36	rotal Bollvory i Cupply	1 1,0 10		Ψ1,171	1 1,0 10		<u>Ψ1,220</u>	<u> </u>	1.00
37									
38									
39	Notes:	All customers a	issumed to be	on BGS					
40	110100.			ues shown to 3 of	decimals				
41					lects Delivery rates	s in effect 5/1/2	2018		
• • •					= 5 701 , 10100	0 00. 0, 1/2			

# Schedule SS-E11 R-1 Page 42 of 45

# RATE SCHEDULE PSAL PRIVATE STREET AND AREA LIGHTING SERVICE Twelve Months Ended June 30, 2018

# (Units & Revenue inThousands)

					Weatl	her Normalized	<u>1</u>	Differe	nce
		Units	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(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	Supply-BGS								
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									

37 38

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

39 40

# Schedule SS-E11 R-1 Page 43 of 45

# RATE SCHEDULE PSAL PRIVATE STREET AND AREA LIGHTING SERVICE

# Twelve Months Ended June 30, 2018

(Units & Revenue inThousands)

Annualized

		Weatl	ner Normalize	ed	Proposed  Linits Rate Revenue			Differer	nce
		<u>Units</u>	Rate	Revenue	<u>Units</u>	Rate	Revenue	Revenue	Percent
	<u>Delivery</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
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			<u>29</u>			<u>29</u>	<u>0</u>	0.00
24	Delivery Subtotal w unbilled			\$30,551			\$30,551	\$0	0.00
25									
26	Supply-BGS								
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			<u>(151)</u>			<u>(151)</u>	<u>0</u>	0.00
33	Supply subtotal w unbilled			\$7,729			\$7,729	\$0	0.00
34									
35	Total Delivery + Supply	153,434		<u>\$38,280</u>	153,434		\$38,280	<u>\$0</u>	0.00
36									
37									
38									
39	Notes:	All customers a							
40		Annualized Wea	ather Normaliz	ed Revenue refle	cts Delivery rates	in effect 5/1/20	18		

		Pres	ent	Propo	osed	
			Charge		Charge	
		Charge w/out SUT	including SUT	Charge 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

		Pres	ent	Propo	sed	
		Charge w/out SUT	Charge including SUT	Charge w/out SUT	Charge 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
LITO LIV		<b>0.4</b> 700 05	04.004.00	<b>0.4 70.0</b> 0.5	<b>M4</b> 004 00	00.00
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 Filing "9 and 3" Schedule SS-E12 R-1 Rate Schedule RS Page 1 of 8

							Α	nnual Usages					
	<u>Units</u>		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		\$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		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		\$1,244.48	\$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	Increase Amount												
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Totals		\$46.52	\$45.06	\$60.04	\$71.12	\$81.36	\$90.77	\$101.09	\$11 <u>2.54</u>	\$126.19	\$143.11	\$192.52
29													
30													
31													
32	Increase Percent												
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		Notes:	Bills include SU	Т									
40			Each band repr		of customers	segmented by	annual kWhr u	sage.					
						5		<b>.</b>					

#### COMPARISON OF TYPICAL BILLS Filing "9 and 3" Schedule SS-E12 R-1A Rate Schedule RS Excluding Tax Adjustment Credit Page 1 of 8

	Annual Usages											
	<u>Units</u>	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	g											
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	<u>852.90</u>	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	<u>852.90</u>	225.25	<u>388.58</u>	<u>515.62</u>	<u>636.77</u>	<u>764.06</u>	908.26	1,070.46	1,271.43	<u>1,563.68</u>	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
36												
37												
38	A1-4	teer Dille include OU	_									
39	Not			of quotomore	noamontod by	annual k\\/h= ···	2000					
40		Each band repr	esents a decile	or customers	segmented by a	annuan Kvvnr us	saye.					

#### COMPARISON OF TYPICAL BILLS Filing "9 and 3" Schedule SS-E12 R-1 Rate Schedule RHS Page 2 of 8

							A	nnual Usages					
	<u>Units</u>		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	<b>S</b>		,								•	•	•
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	<u>529.14</u>	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	7 5 6 6 7		ψ1,002.10	ψσσ.σ.	Ψ00 <u>2</u> .00	ψ1,110.00	Ψ1,000.01	ψ.,οοο.ο2	Ψ.,σ.σ.σ.	Ψ2,101.20	φ2,000	ψο,	φο,ο.σο
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	Totals		Ψ2,054.00	ψ+31.33	ψ000.00	ψ1,103.03	ψ1,432.30	ψ1,073.40	ψ1,377.32	Ψ2,300.17	Ψ2,700.30	ψ5,205.72	ψ5,517.75
23													
23													
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	942.46 0.00	0.00	972.90 0.00	0.00	990.94 0.00	9100.98 0.00	9111.94 0.00	9124.33 0.00	0.00	9207.20 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	Totals		φ101.03	φ42.40	φου.97	\$12.90	Φ02.02	φ90.94	\$100.96	<b>Ф</b> 111.94	\$124.55	Φ142.0Z	φ207.20
30													
31													
	Increase Percent												
32			40.4	00.0	00.4	40.0	47.7	47.4	40.4	45.0	45.4	440	40.0
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
36													
37													
38				_									
39		Notes:	Bills include SU										
40			Each band repre	esents a decile	or customers	segmented by	annual kWhr us	sage.					

#### COMPARISON OF TYPICAL BILLS Filing "9 and 3" Schedule SS-E12 R-1A Rate Schedule RHS Excluding Tax Adjustment Credit Page 2 of 8

		Annual Usages										
	<u>Units</u>	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	1:		12	12	12	12	12	12	12	12	12
2	Distribution 0-600 June - September	2,10	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	4,54	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	1,19	7 13	174	499	966	1,499	2,311	3,212	4,474	6,043	12,458
5	Distribution over 600 October - May	6,11	1 30	363	1,033	1,756	2,595	3,582	4,771	6,121	8,261	15,587
6	Total	13,96	1 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	82		712	947	1,139	1,322	1,564	1,813	2,141	2,547	4,155
9	Avg Winter Use	1,33	2 148	329	459	568	686	814	967	1,138	1,406	2,322
10												
11	Present Bill											
12	Total Delivery	\$553.6	3 \$161.53	\$303.84	\$392.03	\$462.11	\$531.23	\$616.62	\$708.09	\$823.54	\$975.43	\$1,553.69
13	Total Supply	1,379.1	247.38	<u>529.14</u>	724.62	888.43	1,057.29	1,260.32	1,486.14	1,760.89	2,145.47	3,556.86
14	Totals	\$1,932.7	5 \$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	\$687.3	5 \$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>1,379.1</u>		<u>529.14</u>	724.62	888.43	1,057.29	1,260.32	1,486.14	1,760.89	2,145.47	3,556.86
21	Totals	\$2,066.4	7 \$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	Increase Amount											
26	Delivery	\$133.7		\$73.47	\$90.01	\$102.79	\$115.53	\$130.13	\$146.15	\$164.89	\$191.76	\$287.57
27	Supply	0.0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Totals	\$133.7	2 \$48.35	\$73.47	\$90.01	\$102.79	\$115.53	\$130.13	\$146.15	\$164.89	\$191.76	\$287.57
29												
30												
31												
32	Increase Percent											
33	Delivery	24.		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
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		Notes: Bills include										
40		Each band re	presents a decil	e of customers	segmented by	annual kWhr u	sage.					

#### COMPARISON OF TYPICAL BILLS Rate Schedule RLM Filing "9 and 3" Schedule SS-E12 R-1 Page 3 of 8

						A	nnual Usages					
	<u>Units</u>	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 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	Present Bill											
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	2,257.75	744.22	1,202.90	1,508.03	1,754.59	1,989.18	2,251.84	2,540.57	2,920.72	3,543.28	5,715.99
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	Proposed Bill											
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	2,257.75	744.22	1,202.90	1,508.03	1,754.59	1,989.18	2,251.84	2,540.57	2,920.72	3,543.28	5,715.99
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	Increase Amount											
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	Increase Percent											
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	Notes:	Bills include SU										
40		Each band repr	esents a decile	of customers	segmented by	annual kWhr	usage.					

#### COMPARISON OF TYPICAL BILLS Rate Schedule RLM Excluding Tax Adjustment Credit Filing "9 and 3" Schedule SS-E12 R-1A Page 3 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	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	Present Bill													
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	2,257.75	744.22	1,202.90	1,508.03	1,754.59	1,989.18	2,251.84	2,540.57	2,920.72	3,543.28	5,715.99		
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	Proposed Bill													
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	2,257.75	744.22	1,202.90	1,508.03	1,754.59	1,989.18	2,251.84	2,540.57	2,920.72	3,543.28	5,715.99		
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	Increase Amount													
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
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	Increase Percent													
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	Notes:	Bills include SU												
40		Each band repr	esents a decile	of customers	segmented by	annual kWhr u	ısage.							

Rate Schedule GLP
Estimated Demand

			Annual Usages											
	Units		GLP Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10	
1	Serv Chq		<u>Avg</u> 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 Trans Cap Obl		76 100	66 87	76 100	84	97	110 144	133 174	142	150 195	140	79 104	
12 13	Trans Cap Obi		100	01	100	109	126	144	174	186	195	183	104	
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 40	Totals		2.0	4.2	3.8	3.7	3.5	3.4	3.3	3.1	3.0	2.8	2.6	
40														
42														
43		Notes:	Bills include SU	Т										
				•										

Each band represents a decile of customers segmented by annual kWhr usage.

44

Rate Schedule GLP
Estimated Demand
Excluding Tax Adjustment Credit

Annual	Usages	

		Annual Usages										
		GLP Class										
	<u>Units</u>	<u>Avg</u>	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 4	Distrib. KW June-September	40	57	66	72 6,388	84 8.828	95 11.464	114 15,786	121	127	120	69 20,622
5	Distribution kWhr, June-September Distribution kWhr, October-May	10,622 18,649	2,693 5,720	4,911 10,345	13,999	18,960	24,728	34,575	19,531 42,645	23,984 52,123	27,505 58,087	42,055
6	Distribution KVVIII, October-Iviay	10,049	3,720	10,545	13,333	10,900	24,720	34,373	42,043	32,123	30,007	42,033
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	4										
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	2.6
40												
41												
42												
43	Note											
44		Each band repr	esents a decil	e of customer	s segmented	by annual kW	/hr usage.					

#### Filing "9 and 3" COMPARISON OF TYPICAL BILLS Schedule SS-E12 R-1 Rate Schedule GLP Measured Demand Page 5 of 8

Miss   Class   Miss				Annual Usages											
Signity Note Name   100		<u>Units</u>		Class Avg	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Band 9	Band 10	
3	1				12	12	12		12	12	12	12	12	12	
4   Distribution kVMrt, Union-September   10,622   88   207   312   428   579   752   985   1,306   1,848   3,336   5   5   5   5   5   5   5   5   5	2	Distrib. KW Annual		107	2	6	9	12	16		29		53		
5   Distribution kWhrk, October-May   18,649   149   357   549   769   1,043   1,399   1,852   2,483   3,478   6,203   6,203   6,203   7,004	3	Distrib. KW June-September						7			16		30	53	
Total 29,271 237 564 861 1,198 1,622 2,151 2,847 3,790 5,326 9,539 9 9 10 Gen Cap Obl June-September 38 1 1 2 2 2 3 5 6 9 9 12 17 29 13 57 12 17 1876 Cap Obl Cotobe-May 76 1 3 5 6 9 12 17 29 13 77 24 17 29 13 17 18 18 18 18 18 18 18 18 18 18 18 18 18	4	Distribution kWhr, June-September		10,622	88	207	312	429	579	752	995	1,306	1,848	3,336	
Total	5	Distribution kWhr, October-May		18,649	149	357	549	769	1,043	1,399	1,852	2,483	3,478	6,203	
Record   Processed   Process	6														
Sen Cap Obl June-September   38	7														
10   Gan Cago Col Judne-September   38   1   2   2   3   5   6   9   12   17   29   13   16   17   29   29   29   29   29   29   29   2	8		Total	29,271	237	564	861	1,198	1,622	2,151	2,847	3,790	5,326	9,539	
11   Gen Cap Obl October-May   76   1   3   5   7   9   13   17   24   33   57   74   13   17   74   33   74   74   13   74   13   74   13   74   13   74   13   14   14   13   74   13   14   14   13   14   14   13   14   14	9														
Trans Cap Obl 100 2 4 6 9 12 17 23 31 43 74 15 15 15 15 15 15 15 15 15 15 15 15 15	10	Gen Cap Obl June-September		38	1	2	2	3	5	6	9	12	17	29	
13   14   15   15   15   15   15   15   15	11	Gen Cap Obl October-May		76	1	3	5	7	9	13	17	24	33	57	
14   15   16   17   18   19   19   19   19   19   19   19	12	Trans Cap Obl		100	2	4	6	9	12	17	23	31	43	74	
15   Present Bill	13														
16   Total Delivery   \$1,270,72   \$75,23   \$109,14   \$139,79   \$175,21   \$219,17   \$274,36   \$346,42   \$44.481   \$604,19   \$1,031,34   \$170tal Supply   \$4,020,4   \$52,04   \$2,04   \$3,020,4   \$1,100   \$55,62   \$751,23   \$1,056,83   \$1,839,78   \$1,041   \$	14														
17 Total Supply 3,522.80 43.36 103.54 159.40 226.83 308.17 417.10 555.62 751.23 1,056.83 1,839.78 10tals \$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	15	Present Bill													
18 Totals	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	
Proposed Bill  2	17	Total Supply		3,522.80	43.36	103.54	159.40	226.83	308.17	417.10	555.62	751.23	1,056.83	1,839.78	
Proposed Bill	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	
Proposed Bill   Proposed Bil	19														
Proposed Bill	20														
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   \$170.00   \$1.00	21														
Totals Supply 3.522.80 43.36 103.54 159.40 226.83 308.17 417.10 555.62 751.23 1.066.83 1.839.78 1.066.83 1.066.	22	Proposed Bill													
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 \$1,272 \$1,732.83 \$2,986.17 \$1,273 \$1,273 \$2,986.17 \$1,273 \$1,273 \$2,986.17 \$1,273 \$1,273 \$1,273 \$2,986.17 \$1,273 \$1,273 \$1,273 \$2,986.17 \$1,273	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	
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 \$1,272 \$1,732.83 \$2,986.17 \$1,273 \$1,273 \$2,986.17 \$1,273 \$1,273 \$2,986.17 \$1,273 \$1,273 \$1,273 \$2,986.17 \$1,273 \$1,273 \$1,273 \$2,986.17 \$1,273	24	Total Supply		3,522.80	43.36	103.54	159.40	226.83	308.17	417.10	555.62	751.23	1,056.83	1,839.78	
Company   Comp	25			\$4,889.44								\$1,251.22			
	26														
Part   Part	27														
Supply   S	28														
31 Supply 32 Totals 33 \$19.48 \$22.65 \$26.43 \$31.04 \$37.02 \$44.55 \$55.18 \$71.81 \$115.05 \$33 \$44.55 \$35.18 \$71.81 \$115.05 \$33 \$34 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35	29	Increase Amount													
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 \$35 \$36	30	Delivery		\$95.92	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81	\$115.05	
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	31	Supply		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34   35	32	Totals		\$95.92	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81		
35 Increase Percent 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.	33														
Solivery   1.5   21.3   17.8   16.2   15.1   14.2   13.5   12.9   12.4   11.9   11.2   13.5   12.9   12.4   11.9   11.2   13.5   12.9   12.4   11.9   11.2   13.5   12.9   12.4   11.9   11.2   13.5   12.9   12.4   11.9   11.2   13.5   12.9   12.4   11.9   11.2   13.5   12.9   12.4   13.5   12.9   12.4   13.5   12.9   12.4   13.5   12.9   12.4   13.5   12.9   13.5   12.9   13.5	34														
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.	35														
38 Supply 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	36	Increase Percent													
39 Totals 2.0 13.5 9.2 7.6 6.6 5.9 5.4 4.9 4.6 4.3 4.0 40 41 42 43 Notes: Bills include SUT	37	Delivery		7.5	21.3	17.8	16.2	15.1	14.2	13.5	12.9	12.4	11.9	11.2	
40 41 42 43 Notes: Bills include SUT	38	Supply		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
41 42 43 Notes: Bills include SUT	39	Totals		2.0	13.5	9.2	7.6	6.6	5.9	5.4	4.9	4.6	4.3	4.0	
42 43 Notes: Bills include SUT	40														
43 Notes: Bills include SUT															
	42														
44 Each band represents a decile of customers segmented by annual load factor.			Notes:												
	44			Each band repr	esents a decile	e of customers	segmented by	annual load fa	actor.						

## COMPARISON OF TYPICAL BILLS Rate Schedule GLP Measured Demand Excluding Tax Adjustment Credit Filing "9 and 3" Schedule SS-E12 R-1 Page 5 of 8

			Annual Usages												
	<u>Units</u>		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	Present Bill														
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		3,522.80	43.36	103.54	159.40	226.83	308.17	417.10	555.62	751.23	1,056.83	1,839.78		
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	Proposed Bill														
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		3,522.80	43.36	103.54	<u>159.40</u>	226.83	308.17	417.10	<u>555.62</u>	<u>751.23</u>	1,056.83	1,839.78		
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	Increase Amount														
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		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	\$16.03	\$19.48	\$22.65	\$26.43	\$31.04	\$37.02	\$44.55	\$55.18	\$71.81	\$115.05		
33															
34															
35	Income Demonst														
36	Increase Percent			24.0	47.0	40.0	45.4	440	40.5	10.0	40.4	44.0	44.0		
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		
40															
41															
42		Not	Dilla in alual - Ol	т.											
43 44		Notes:	Bills include SU Each band repr		of quotomass	coamontod by	onnual load to	otor							
44			Each band repr	esents a decile	e oi customers	segmented by	aiiiuai 10a0 la	icioi.							

#### COMPARISON OF TYPICAL BILLS Rate Schedule LPL-Secondary Filing "9 and 3" Schedule SS-E12 R-1 Page 6 of 8

							Annual Usage	s				
	<u>Units</u>	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	3,278	2,146	2,479	2,870	2,938	3,339	3,195	3,493	3,785	4,375	5,645
3	Distrib. KW June - September	1,167	747	887	1,042	1,058	1,197	1,155	1,267	1,364	1,571	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	371,439	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	423,114	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	639,079	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	751,775	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	2,185,406	3,284,084
9												
10	Gen Cap Obl June-September	1,139	381	651	905	978	1,163	1,149	1,295	1,430	1,674	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	4,255
12	Trans Cap Obl	2,923	932	1,617	2,256	2,483	2,973	2,990	3,372	3,724	4,398	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	\$71,146.07
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	274,290.13
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	\$345,436.20
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	\$75,097.13
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	274,290.13
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	\$349,387.26
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	\$3,951.06
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	\$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	\$3,951.06
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	5.6
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	1.5	2.6	2.0	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.1
40												
41												
42												
43	Notes											
44		Each band repre			segmented by a		or.					

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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.

#### Filing "9 and 3" COMPARISON OF TYPICAL BILLS Schedule SS-E12 R-1 Rate Schedule LPL-Secondary Excluding Tax Adjustment Credit Page 6 of 8

Annual Usages

		Annual Usages												
	<u>Units</u>	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	3,278	2,146	2,479	2,870	2,938	3,339	3,195	3,493	3,785	4,375	5,645		
3	Distrib. KW June - September	1,167	747	887	1,042	1,058	1,197	1,155	1,267	1,364	1,571	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	371,439	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	423,114	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	639,079	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	751,775	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	2,185,406	3,284,084		
9		,,	,	,,,,,	,	,	, ,	,,	, ,	, -,	,,	-, - ,		
10	Gen Cap Obl June-September	1.139	381	651	905	978	1.163	1.149	1.295	1.430	1.674	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	4,255		
12	Trans Cap Obl	2,923	932	1,617	2,256	2,483	2,973	2,990	3,372	3,724	4,398	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	\$71,146.07		
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	274,290.13		
18	Totals	\$159.721.29	\$58.855.03	\$89.835.01	\$119,311.48		\$156,726.98	\$157,576.10		\$203,622.41	\$247,664.18	\$345,436.20		
19	rotalo	Ψ100,721.20	ψου,οοο.οο	ψ00,000.01	ψ110,011.40	ψ100,172.04	ψ100,7 <u>2</u> 0.00	ψ107,070.10	ψ100,000.01	Ψ200,022.+1	Ψ2-17,00-1.10	φο-ιο,-ιου.20		
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	\$75,097.13		
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	274,290.13		
25	Totals	\$162,040.58	\$60,358.08		\$121,360.08		\$159,096.96			\$206,315.10	\$250,771.62	\$349,387.26		
	Totals	\$102,040.56	\$60,336.06	φ91,595.52	\$121,300.00	\$132,202.04	\$159,090.90	\$159,652.71	\$102,000.40	\$200,313.10	φ250,771.02	\$349,36 <i>1</i> .26		
26 27														
28														
28 29	Increase Amount													
	Increase Amount	00.040.00	64 500 05	64 750 04	<b>#</b> 0.040.00	<b>40 000 70</b>	<b>#</b> 0 000 00	60.070.04	60 400 70	<b>#</b> 0.000.00	60 407 44	<b>#0.054.00</b>		
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	\$3,951.06		
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	\$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	\$3,951.06		
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	5.6		
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	1.5	2.6	2.0	1.7	1.6	1.5	1.4	1.4	1.3	1.3	1.1		
40														
41														
42														
43	Note													
4.4		English and Jacobse	and the second second second		and the second second second									

44 45

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 Filing "9 and 3" Schedule SS-E12 R-1 Page 7 of 8

		Annual Usages												
	<u>Units</u>	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		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	1014	1,012,000	1,000,110	1,010,000	2,001,001	2,200,010	0,000,	1,001,021	0,0 11 ,0 10	.,,	1,110,010	,		
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		2,774	4,395	3,649	5,680	6,522	8,368	10,688	9,952	13,184		
12	Trans Cap Obl	8,270		3,543	5,718	4,782	7,321	8,405	11,152	14,250	13,103	17,723		
13	Trans dap dbi	0,270	1,010	0,040	0,710	7,702	7,021	0,400	11,102	14,200	10,100	11,720		
14														
15	Present Bill													
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	335.141.99	70,572.86	144.903.02	221,046.55	184,541.35	293,131.16	327,376.80	439,553.35	564,973.23	555,784.90	791.616.76		
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	Totals	φ424,440.00	φ950,926.90	\$1,751,100.95	\$2,040,140.40	φ2,213,039.4 <i>1</i>	φ3,331,990.02	φ3,933,239.73	φυ,υzυ,υ41.49	\$1,211,034.02	φ1,131,133.03	\$10,464,967.91		
20														
21														
	Donner of Dill													
22	Proposed Bill													
23	Total Delivery	\$94,133.92	* - /	\$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	335,141.99		144,903.02	221,046.55	184,541.35	293,131.16	327,376.80	439,553.35	564,973.23	555,784.90	791,616.76		
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	Increase Amount													
30	Delivery	\$4,835.26		\$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	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
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	Increase Percent													
37	Delivery	5.4		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		
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	N	lotes: Bills include St	JT											
44		Each band rep	resents a decile of	customers segment	ed by annual load fa	actor.								
				-										

#### COMPARISON OF TYPICAL BILLS Filing "9 and 3" Schedule SS-E12 R-1 Rate Schedule LPL-Primary Page 7 of 8

# **Excluding Tax Adjustment Credit**

	Annual Usages												
	<u>Units</u>	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	Present Bill												
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	335,141.99	70,572.86	144,903.02	221,046.55	184,541.35	293,131.16	327,376.80	439,553.35	564,973.23	555,784.90	791,616.76	
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		<b>V</b> ,	***************************************	<b>*</b> · , · · · · , · · · · · · ·	<b>4</b> _,0.0,	<b>4</b> =,= ,	**,***,*****	**,***,	**,************************************	<b>*</b> · ,= · · ,•• · · · · =	4.,,	<b>*</b> · · · · · · · · · · · · · · · · · · ·	
20													
21													
22	Proposed Bill												
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	335,141.99	70,572.86	144,903.02	221,046.55	184,541.35	293,131.16	327,376.80	439,553.35	564,973.23	555,784.90	791,616.76	
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	Totalo	Ψ+20,270.01	ψ1,040,110.44	ψ1,510,770.01	Ψ2,000,000.01	Ψ2, 420,200.11	ψο,οσο, τοσ.σσ	φ-1,000,7-10.20	φο,οπο,τοτ.οσ	φ1,500,000.01	ψ1,000,000.12	ψ11,404,000.04	
27													
28													
29	Increase Amount												
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	Totals	ψ+,000.20	ψ51,150.54	Ψ103,003.00	Ψ230,233.03	Ψ203, +13.70	ψουτ,ττο.υ ι	ψ512,400.40	ψ323,440.20	ψουτ,000.00	ψ002,202.21	ψ555,012.55	
34													
35													
36	Increase Percent												
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	
	Totals	1.1		0.0 9.5	0.0 9.5	9.5	0.0 9.5	0.0 9.5	0.0 9.5	9.5	9.5	9.6	
39 40	Totals	1.1	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.6	
41 42													
	NI-1	an. Dilla inalud - OUR	_										
43	Not				ع المسمونية الم								
44		Each band repre	seriis a decilé of d	customers segmente	eu by annual load fa	actor.							

#### COMPARISON OF TYPICAL BILLS Rate Schedule HTS-Subtransmission Filing "9 and 3" Schedule SS-E12 R-1 Page 8 of 8

		Annual Usages											
	<u>Units</u>	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	61,689	67,917	60,745	48,276	72,062	59,620	47,473	84,141	50,732	70,417	111,865	
3	Distrib. KW Summer	15,611	21,404	21,708	19,875	34,206	27,419	23,681	42,541	26,127	36,885	61,507	
4	Distribution kWhr June-September/ On Peak	8,257,845	2,350,103	3,395,814	3,240,204	5,833,635	5,963,583	4,835,928	10,069,515	6,373,424	9,688,023	17,295,316	
5	Spare/Distribution kWhr June-September Off Peak	0	2,413,310	3,585,001	3,759,776	8,312,042	6,434,681	6,351,237	12,471,375	8,121,724	13,145,737	23,860,056	
6	Distribution kWhr October-May/ On Peak	15,190,788	1,175,678	2,112,917	2,475,768	3,328,163	3,859,109	3,115,591	6,223,858	4,213,021	6,702,133	12,022,943	
7	Spare/Distribution kWhr October-May Off Peak	0	1,217,173	2,351,389	3,106,214	4,710,761	4,363,833	4,228,138	7,874,440	5,416,477	9,185,136	16,857,577	
8	Total	23,448,633	7,156,265	11,445,120	12,581,962	22,184,601	20,621,205	18,530,894	36,639,188	24,124,645	38,721,029	70,035,892	
9													
10	Gen Cap Obl June-September	14,135	5,136	9,234	7,045	14,023	14,031	10,713	24,509	15,450	19,784	38,120	
11	Gen Cap Obl October-May	28,140	10,273	18,469	14,090	28,046	28,061	21,426	49,019	30,900	39,568	76,241	
12	Trans Cap Obl	37,927	11,876	21,448	18,916	36,424	38,243	27,845	62,115	38,371	49,240	101,749	
13													
14													
15	Present Bill												
16	Total Delivery	\$353,453.81	\$237,856.66	\$269,400.82	\$259,678.35	\$422,561.96	\$370,523.60	\$325,548.83	\$593,711.82	\$387,401.42	\$576,730.04	\$987,861.34	
17	Total Supply	<u>1,650,531.81</u>	519,050.60	883,505.36	846,751.14	1,556,947.11	<u>1,518,612.49</u>	1,252,134.60	2,629,837.16	<u>1,690,851.28</u>	2,464,702.43	4,640,768.02	
18	Totals	\$2,003,985.62	\$756,907.26	\$1,152,906.18	\$1,106,429.49	\$1,979,509.07	\$1,889,136.09	\$1,577,683.43	\$3,223,548.98	\$2,078,252.70	\$3,041,432.47	\$5,628,629.36	
19													
20													
21													
22	Proposed Bill												
23	Total Delivery	\$385,372.56	\$277,117.20	\$307,020.10	\$292,138.38	\$475,449.05	\$413,417.96	\$361,510.20	\$658,005.47	\$426,632.62		\$1,078,173.64	
24	Total Supply	<u>1,650,531.81</u>	519,050.60	883,505.36	<u>846,751.14</u>	1,556,947.11	<u>1,518,612.49</u>	1,252,134.60	2,629,837.16	<u>1,690,851.28</u>	2,464,702.43	4,640,768.02	
25	Totals	\$2,035,904.37	\$796,167.80	\$1,190,525.46	\$1,138,889.52	\$2,032,396.16	\$1,932,030.45	\$1,613,644.80	\$3,287,842.63	\$2,117,483.90	\$3,096,492.62	\$5,718,941.66	
26													
27													
28													
29	Increase Amount												
30	Delivery	\$31,918.75	\$39,260.54	\$37,619.28	\$32,460.03	\$52,887.09	\$42,894.36	\$35,961.37	\$64,293.65	\$39,231.20	\$55,060.15	\$90,312.30	
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	\$31,918.75	\$39,260.54	\$37,619.28	\$32,460.03	\$52,887.09	\$42,894.36	\$35,961.37	\$64,293.65	\$39,231.20	\$55,060.15	\$90,312.30	
33													
34													
35													
36	Increase Percent												
37	Delivery	9.0	16.5	14.0	12.5	12.5	11.6	11.0	10.8	10.1	9.5	9.1	
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	1.6	5.2	3.3	2.9	2.7	2.3	2.3	2.0	1.9	1.8	1.6	
40													
41													
42													
43	Notes:	Bills include SUT											

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#### COMPARISON OF TYPICAL BILLS Rate Schedule HTS-Subtransmission Excluding Tax Adjustment Credit Filing "9 and 3" Schedule SS-E12 R-1 Page 8 of 8

		Annual Usages											
	<u>Units</u>	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	61,689	67,917	60,745	48,276	72,062	59,620	47,473	84,141	50,732	70,417	111,865	
3	Distrib. KW Summer	15,611	21,404	21,708	19,875	34,206	27,419	23,681	42,541	26,127	36,885	61,507	
4	Distribution kWhr June-September/ On Peak	8,257,845	2,350,103	3,395,814	3,240,204	5,833,635	5,963,583	4,835,928	10,069,515	6,373,424	9,688,023	17,295,316	
5	Spare/Distribution kWhr June-September Off Peak	0	2,413,310	3,585,001	3,759,776	8,312,042	6,434,681	6,351,237	12,471,375	8,121,724	13,145,737	23,860,056	
6	Distribution kWhr October-May/ On Peak	15,190,788	1,175,678	2,112,917	2,475,768	3,328,163	3,859,109	3,115,591	6,223,858	4,213,021	6,702,133	12,022,943	
7	Spare/Distribution kWhr October-May Off Peak	0	1,217,173	2,351,389	3,106,214	4,710,761	4,363,833	4,228,138	7,874,440	5,416,477	9,185,136	16,857,577	
8	Total	23,448,633	7,156,265	11,445,120	12,581,962	22,184,601	20,621,205	18,530,894	36,639,188	24,124,645	38,721,029	70,035,892	
9													
10	Gen Cap Obl June-September	14,135	5,136	9,234	7,045	14,023	14,031	10,713	24,509	15,450	19,784	38,120	
11	Gen Cap Obl October-May	28,140	10,273	18,469	14,090	28,046	28,061	21,426	49,019	30,900	39,568	76,241	
12	Trans Cap Obl	37,927	11,876	21,448	18,916	36,424	38,243	27,845	62,115	38,371	49,240	101,749	
13													
14													
15	Present Bill												
16	Total Delivery	\$353,453.81	\$237,856.66	\$269,400.82	\$259,678.35	\$422,561.96	\$370,523.60	\$325,548.83	\$593,711.82	\$387,401.42	\$576,730.04	\$987,861.34	
17	Total Supply	1,650,531.81	519,050.60	883,505.36	<u>846,751.14</u>	1,556,947.11	1,518,612.49	1,252,134.60	2,629,837.16	1,690,851.28	2,464,702.43	4,640,768.02	
18	Totals	\$2,003,985.62	\$756,907.26	\$1,152,906.18	\$1,106,429.49	\$1,979,509.07	\$1,889,136.09	\$1,577,683.43	\$3,223,548.98	\$2,078,252.70	\$3,041,432.47	\$5,628,629.36	
19													
20													
21													
22	Proposed Bill												
23	Total Delivery	\$385,372.56	\$277,117.20	\$307,020.10	\$292,138.38	\$475,449.05	\$413,417.96	\$361,510.20	\$658,005.47	\$426,632.62		\$1,078,173.64	
24	Total Supply	<u>1,650,531.81</u>	<u>519,050.60</u>	883,505.36	<u>846,751.14</u>	<u>1,556,947.11</u>	<u>1,518,612.49</u>	1,252,134.60	2,629,837.16	1,690,851.28	2,464,702.43	4,640,768.02	
25	Totals	\$2,035,904.37	\$796,167.80	\$1,190,525.46	\$1,138,889.52	\$2,032,396.16	\$1,932,030.45	\$1,613,644.80	\$3,287,842.63	\$2,117,483.90	\$3,096,492.62	\$5,718,941.66	
26													
27													
28													
29	Increase Amount												
30	Delivery	\$31,918.75	\$39,260.54	\$37,619.28	\$32,460.03	\$52,887.09	\$42,894.36	\$35,961.37	\$64,293.65	\$39,231.20	\$55,060.15	\$90,312.30	
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	\$31,918.75	\$39,260.54	\$37,619.28	\$32,460.03	\$52,887.09	\$42,894.36	\$35,961.37	\$64,293.65	\$39,231.20	\$55,060.15	\$90,312.30	
33													
34													
35													
36	Increase Percent												
37	Delivery	9.0	16.5	14.0	12.5	12.5	11.6	11.0	10.8	10.1	9.5	9.1	
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	1.6	5.2	3.3	2.9	2.7	2.3	2.3	2.0	1.9	1.8	1.6	
40													
41													
42	•• :	D.II											
43	Notes:	Bills include SUT											

44

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 1 of 68

			12 WONTHS I	ENDING DECEMB	ER 31, 2010					
	COS Test Year - 12 Months Actual 2016	ALLOCATION	Tatal							
	DESCRIPTION			PS	DHG	DIM	\// H	WHS	нс	BPL
10.	DEGGKII HON	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	SUMMARY OF RESULTS									
		Sub-Schedule Ref								
3										
4	RATE BASE									
5										
6		SCH RBP. LN 8	0	0	0	0	0	0	0	0
7	Transmission Plant E350-E359	SCH RBP, LN 16	0	0	0	0	0	0	0	0
8	Distribution Plant									
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
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
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
			1,748,436,545	702,057,900	5,374,316	12,187,009	32,066		841,898	9,277,380
										2,960,329
										7,955,243
										5,303,411
										0
										0
		,		, ,					,	263,409,535
										565,139 0
			-	-	-	-	-	-	-	306,041,380
										6,920,119
										1,444,781
									-,	970,735
										315,377,015
	Total Flant III Oct vice	COLLING , EN 100	0,510,700,520	0,000,020,000	20,273,300	33,131,323	47 5,00 1	7,545	3,003,102	313,377,013
	Less: Reserve for Depreciation and Amorization	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
			_, , ,	.,,,	.,,	, ,	,	.,	1,0 10,110	,,
29	Plus: Rate Base Additions									
30		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
31	Plant Held for Future Use	SCH RBO, LN 12	1,730,786	742,181	5,468	11,473	100	2	767	65,632
32	Capital Stimulus	SCH RBO, LN 13	0	0	0	0	0	0	0	0
33	Plus: Rate Base Deductions									
	Customer Advances	SCH RBO, LN 20	(25,912,329)	(11,557,742)	(86,598)	(169,777)	(2,858)	(45)	(11,858)	(933,585)
	Unbilled Revenue	SCH RBO, LN 21	0	0	0	0	0	0	0	0
	Deferred Income Taxes and Credits	SCH RBO, LN 31	(1,784,418,680)	(765,112,187)	(5,642,735)	(11,831,308)	(101,310)	(1,553)	(790,990)	(67,594,327)
	TOTAL RATE BASE		4,625,000,989	1,979,915,175	14,628,615	30,531,371	353,926	5,413	2,088,853	184,626,435
48										
	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 20 21 22 23 24 25 26 27 28 29 30 31 33 34 35 36 36 37 37 37 37 37 37 37 37 37 37 37 37 37	1 SUMMARY OF RESULTS 2 DEVELOPMENT OF RETURN 3 4 RATE BASE 5 Plant in Service 6 Production Plant E310-E346 7 Transmission Plant E350-E359 8 Distribution Plant 9 Land & Structures E360-E361 10 Station Equipment E362 11 Poles, Towers, and Fixtures E364 12 OH Conductors and Devices E365 13 UG Conduits and Devices E365 14 UG Conduits and Devices E367 15 Line Transformers E368 16 Services E369 17 Meters E370 18 Street Lighting E373 19 Asset Retirement Obligations E374 20 Other Distribution and Unallocated Plant 21 Total Distribution Plant 22 General Plant E389-E399 23 Common Plant E389-E399 24 Intangible Plant E301-E303, E399, C303-C390 25 Total Plant in Service 26 27 Less: Reserve for Depreciation and Amorization 28 29 Plus: Rate Base Additions 30 Working Capital 31 Plant Held for Future Use 32 Capital Stimulus 33 Plus: Rate Base Deductions 34 Customer Advances 35 Unbilled Revenue 36 Deferred Income Taxes and Credits 37 38 39 TOTAL RATE BASE 40 41 42 43 44 45 46 47	SUMMARY OF RESULTS	COS Test Year - 12 Months Actual 2016    No.   DESCRIPTION   BASIS   Company	SUMMARY OF RESULTS   Sub-Schedule Ref	NE   DESCRIPTION   BASIS	NE   DESCRIPTION   BASIS   Company   RS   RHS   RLM	Description   Description	COS Test Year - 12 Months Actual 2016   BASIS   Company   RS   RHS   RLM   WHS   RMS   R	Col   Test Year - 12 Months Actual 2016     ALLOCATION   BASIS   Total   Company   RS   RHS

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 2 of 68

				12 WONT	13 ENDING DE	CEMBER 31, 2010	,			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
S	4	SUMMARY OF RESULTS								
S		DEVELOPMENT OF RETURN	Sub-Schedule Ref							
S	3	DEVELOPMENT OF RETURN	Sub-Schedule Kei							
S		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	COTTENT, EN TO	O	O	O	· ·	0	O	O
Š	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
Š	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
Š	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	Ō
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 Amorization	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		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 S	45 46									
S	46 47									
S	47									
5	40									

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 3 of 68

					ENDING DECEMB	,					
-		COS Test Year - 12 Months Actual 2016		<b>-</b>							
	LINE	DESCRIPTION	ALLOCATION	Total	DC	DHC	DLM	WH	WHO	це	DDI
	NO.	DESCRIPTION	BASIS	Company (1)	RS (2)	(3)	(4)	(5)	(6)	(7)	BPL (8)
				(1)	(2)	(3)	(4)	(3)	(0)	(7)	(6)
	49	SUMMARY OF RESULTS									
	50	DEVELOPMENT OF RETURN	Sub-Schedule Ref								
	51										
	52	RATE BASE	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
	53										
		OPERATING REVENUES									
	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
	56	Other Operating Revenues	SCH REV, LN 14	11,999,506	3,652,606	27,368	53,655	903	14	9,404	295,042
	57	Revenues from Other Sources	SCH REV, LN 19	0	0	0	0	0	0	0	0
	58	Less: Provisions for Rate Refunds	SCH REV, LN 21	0	0	0	0	0	0	0	0
		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
	60										
		OPERATING EXPENSES									
	62	Operation and Maintenance Expense		_	_	_	_	_	_	_	_
	63	Production Expense	SCH E, LN 6	0	0	0	0	0	0	0	0
	64	Transmission Expense	SCH E, LN 10	0	0	0	0	0	0	0	0
	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
	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
	67 68	Customer Service & Information Expense	SCH E, LN 110	3,130,476	2,432,156	15,184	17,072	900 176	11	1,089	8,273
	69	Sales Expense	SCH E, LN 122	1,072,673	817,665	5,004	5,826		2	296	3,580
	70	Administrative and General Expense Total Operation and Maintenance Expense	SCH E, LN 141 SCH E, LN 143	136,868,364	66,128,705	506,534	891,980 2,606,133	22,807 85,364	357 1,349	65,726	4,671,654 11,858,536
	70	Depreciation Expense	SCH DE, LN 143	410,320,571 211,611,162	198,654,028 90,729,596	1,533,336 669,182	1,403,055	12,017	1,349	201,013 93,813	8,019,521
	72	Amortization Expense	SCH DE, LN 10	11,734,794	5,853,617	50,944	69,796	1.846	32	93,613 5,721	84,613
	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
	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
	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
	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
	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
	78	Income Taxes Deferred in Prior Years	SCH TI, LN 140	0	0	0	0	0,220	0	0	2,510,210
	79	Investment Tax Credit Adjustement (Net)	SCH TI, LN 141	0	0	0	ő	ő	ő	0	0
		TOTAL OPERATING EXPENSES	•	897,534,974	406,352,317	3,064,884	5,832,583	114,284	1.792	417,857	30,628,885
	81	101/12 01 21011110 2/11 211020		007,001,011	.00,002,011	0,001,001	0,002,000	, 20 .	.,. 02	,00.	00,020,000
	82	OPERATING INCOME (RETURN)	·-	423,455,344	181,152,814	1,337,056	2,797,564	30,987	473	190,554	16,827,242
		Plus Operating Income Adjustment	SCH TI, LN 142	0	0	0	0	0	0	0	0
		TOTAL NET OPERATING INCOME	•	423,455,344	181,152,814	1,337,056	2,797,564	30,987	473	190,554	16,827,242
	85			,,	,,	.,,	_,,	,		,	,
	86	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
		INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	88										
	89										
	90										
	91										
	92										
	93										
	94										
	95										
	96										

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					CEMBER 31, 2010				
LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION				LPL -	LPL-	HTS -	HTS -
NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
110.	BESONII NON	BAGIO	(9)	(10)	(11)	(12)	(13)	(14)	(15)
40	SUMMARY OF RESULTS								
	DEVELOPMENT OF RETURN	Sub-Schedule Ref							
51	DEVELOPMENT OF RETURN	Sub-Schedule Rei							
	RATE BASE	CCH DDO TN 36	1 105 507	90 630 664	1 177 010 010	1 260 920 772	222 460 775	116 047 220	646 740
53		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
	OPERATING REVENUES								
55		SCH REV, LN 7	499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035
56		SCH REV, LN 14	3,128	253,866	3,225,408	3,345,177	667,947	455,397	9,592
57		SCH REV, LN 19	0,120	255,000	0,225,400	0,545,177	007,947	455,537	9,592
58		SCH REV, LN 21	0	0	0	0	0	0	C
59		00111121, 21421	503,090	19,825,369	267,308,295	300,787,772	54,276,824	29,052,049	487,628
60			303,030	19,023,309	207,300,293	300,707,772	34,270,024	29,032,049	407,020
	OPERATING EXPENSES								
62									
63		SCH E, LN 6	0	0	0	0	0	0	0
64		SCH E, LN 10	0	0	0	0	0	0	Č
65		SCH E. LN 56	280,850	3,356,878	34,201,313	43,954,231	8,903,603	4,175,128	31,121
66		SCH E, LN 92	14,370	431,379	17,391,260	11,214,422	2,580,729	3,111,620	257,391
67	Customer Service & Information Expense	SCH E, LN 110	186	35,772	564,265	49,963	4,395	936	274
68	Sales Expense	SCH E, LN 122	81	14,925	210,138	13,476	1,174	218	112
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
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
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
72	Amortization Expense	SCH DE, LN 27	2,542	58,503	2,224,288	2,101,972	542,634	687,313	50,975
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
74		SCH EO, LN 37	(11,091)	(862,520)	(12,476,512)	(13,771,255)	(2,511,745)	(1,521,238)	(47,033
75		SCH TI, LN 61	12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855
76		SCH TI, LN 67	35,407	2,625,502	34,410,599	40,044,917	6,860,395	3,425,810	20,241
77		SCH TI, LN 138	13,585	1,136,284	15,793,379	18,411,522	3,132,656	1,480,707	195
78		SCH TI, LN 140	0	0	0	0	0	0	0
79		SCH TI, LN 141	0	0	0	0	0	0	0
80 81	TOTAL OPERATING EXPENSES		416,843	13,192,773	180,186,673	199,421,034	37,000,727	20,464,554	439,769
	OPERATING INCOME (RETURN)	•	86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
	Plus Operating Income Adjustment	SCH TI, LN 142	0	0	0	0	0	0	0
	TOTAL NET OPERATING INCOME		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
85			00,210	0,002,000	07,121,022	101,000,707	17,270,007	0,007,100	17,000
	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
	INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00
88			1.00	1.00	1.00	1.00	1.00	1.00	1.00
89									
90									
91									
92									
93									
94									
34									
95									

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						0., _0.0					
SUB-		COS Test Year - 12 Months Actual 2016	ALL COATION	T. ( - 1							
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
NO.	NO.	DESCRIPTION	DAGIG	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)
S S	97 98	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref								
S S		DEVELOPMENT OF RETURN (EQUALIZED RATE LEV	ELS)								
S S	101 102	RATE BASE	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 S	103 104	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S		RETURN (RATE BASE * 7.40% ROR)		423,455,344	181,152,815	1,337,056	2,797,564	30,987	473	190,554	16,827,242
S S	107 108	PLUS: OPERATING EXPENSES									
S S S	109 110 111 112	Depreciation Expense Amortization Expense	SCH E, LN 143 SCH DE, LN 10 SCH DE, LN 27 SCH EO, LN 11	410,320,571 211,611,162 11,734,794 23,462,062	198,654,028 90,729,596 5,853,617 10,909,713	1,533,336 669,182 50,944 84,111	2,606,133 1,403,055 69,796 150,727	85,364 12,017 1,846 3,423	1,349 184 32 54	201,013 93,813 5,721 10,972	11,858,536 8,019,521 84,613 802,510
S S	113 114	Proforma Expense Adjustments Income Taxes	SCH EO, LN 37 CALCULATED	(63,355,039) 228,106,438	(29,405,734) 97,609,404	(227,713) 720,893	(407,666) 1,506,433	(8,552) 16,965	(136) 259	(29,678) 102,774	(2,074,167) 9,027,654
S S S	115 116 117	Income Taxes Deferred in Prior Years	SCH TI, LN 138 SCH TI, LN 140 SCH TI, LN 141	75,654,987 0 0	32,001,692 0 0	234,132 0 0	504,105 0 0	3,220 0 0	49 0 0	33,242 0 0	2,910,218 0 0
S S	118 119	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 S	121	EQUALS TOTAL COST OF SERVICE		1,320,990,318	587,505,131	4,401,940	8,630,147	145,271	2,265	608,411	47,456,127
S		LESS:									
S	123		SCH REV, LN 14	11,999,506	3,652,606	27,368	53,655	903	14	9,404	295,042
S S S	124 125 126		SCH REV, LN 19 SCH REV, LN 21	0	0	0	0	0	0 0	0	0
S S		BASE RATE SALES @ EQUALIZED ROR 7.40%	-	1,308,990,812	583,852,526	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
S S S	129	TOTAL COST OF SERVICE INCREASE/DECREASE REVENUE INCREASE TO RETAIL REVENUES (%)		0 0.00%	0 0.00%	0 0.00%	(0) 0.00%	0 0.00%	0 0.00%	0 0.00%	(0) 0.00%
S S S	132 133 134										
S S S	135 136 137										
S S	138 139										
S S S	140 141 142										
S S	143 144										

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SUB-		COS Test Year - 12 Months Actual 2016				•				
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)
S S	97 98	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref							
S S		DEVELOPMENT OF RETURN (EQUALIZED RATE LEV	ELS)							
S S		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 S	103 104	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S	105 106	RETURN (RATE BASE * 7.40% ROR)		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
S S		PLUS: OPERATING EXPENSES								
S S S	109 110 111	Total Operation and Maintenance Expense Depreciation Expense Amortization Expense	SCH E, LN 143 SCH DE, LN 10 SCH DE, LN 27	322,178 37,787 2.542	5,807,394 3,154,337 58,503	79,359,689 43,792,948 2,224,288	82,240,823 50,757,148 2,101,972	16,870,205 8,697,672 542,634	10,403,975 4,225,940 687,313	376,546 17,962 50,975
S S	112 113	Proforma Expense Adjustments	SCH EO, LN 11 SCH EO, LN 37	4,040 (11,091)	332,005 (862,520)	4,590,815 (12,476,512)	5,112,157 (13,771,255)	920,605 (2,511,745)	526,902 (1,521,238)	14,028 (47,033)
S S S	114 115 116	Provision for Deferred Income Taxes	CALCULATED SCH TI, LN 138 SCH TI, LN 140	47,801 13,585 0	3,566,771 1,136,284 0	46,902,066 15,793,379 0	54,568,667 18,411,522 0	9,348,699 3,132,656 0	4,660,955 1,480,707 0	27,096 195 0
S S	117	Investment Tax Credit Adjustement (Net)  TOTAL OPERATING EXPENSES	SCH TI, LN 141	416,843	13,192,773	180,186,673	0 199,421,034	37,000,727	20,464,554	439,769
S S	119	EQUALS TOTAL COST OF SERVICE		503,090	19,825,369	267,308,295	300,787,771	54,276,824	29,052,049	487,628
S	121									
S		LESS:	0011051/1114	0.400	050.000	0.005.400	0.045.477		455.005	0.500
S	123		SCH REV, LN 14	3,128	253,866	3,225,408	3,345,177	667,947	455,397	9,592
S S S	124 125 126	Revenues from Other Sources Pluss: Provisions for Rate Refunds EQUALS:	SCH REV, LN 19 SCH REV, LN 21	0	0	0	0 0	0	0	0
S S		BASE RATE SALES @ EQUALIZED ROR 7.40%		499,962	19,571,503	264,082,887	297,442,594	53,608,877	28,596,653	478,035
S S	130	TOTAL COST OF SERVICE INCREASE/DECREASE REVENUE INCREASE TO RETAIL REVENUES (%)		0 0.00%	(0) 0.00%	(0) 0.00%	(0) 0.00%	0 0.00%	0 0.00%	0 0.00%
S S	131 132									
S S	133 134									
S S S	135 136 137									
S S	138 139									
S	140									
S S	141 142									
S S	143 144									

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				12 MONTHS E	INDING DECEMBE	ER 31, 2010					
B- H	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total							
	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3P	1	DEVELOPMENT OF RATE BASE									
P	2										
P		ELECTRIC PLANT IN SERVICE									
P	4										
Ρ		PRODUCTION PLANT		_	_	_	_	_	_	_	_
P	6	E304-E346 - Production Plant	not_used	0	0	0	0	0	0	0	0
Р	7	Not Used	not_used	0	0	0	0	0	0	0	0
P P		TOTAL PRODUCTION PLANT		0	0	0	0	0	0	0	0
	9	TDANIGNICCIONI DI ANIT									
) )	11	TRANSMISSION PLANT E350 Land & Land Rights	not used	0	0	0	0	0	0	0	0
•	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0	0
,	13	E353 Station Equipment	not_used	0	0	0	0	0	0	0	0
,	14	E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	Ö	0
	15	E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	ő	0
•		TOTAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
	17										
	18	DISTRIBUTION PLANT									
	19	E360-E361 Land & Structures									
	20	E360 - Headquarters related	E362PLT	14,025,645	5,408,518	42,152	93,763	261	4	6,507	57,400
	21	- Direct - HTS-HV	E362PLT	104,582	40,329	314	699	2	0	49	428
	22	- Direct - HEP	E362PLT	0	0	0	0	0	0	0	0
	23	- Substation related	E362PLT	33,253,709	12,823,173	99,938	222,304	619	10	15,428	136,091
	24	E361 - Headquarters related	E362PLT	100,463,045	38,740,191	301,924	671,605	1,870	29	46,609	411,145
	25	- Substation related	E362PLT	91,626,907	35,332,832	275,369	612,534	1,705	27	42,509	374,983
	26	Total Accounts E360-E361		239,473,888	92,345,042	719,697	1,600,905	4,457	70	111,101	980,046
	27										
	28	E362 - Station Equipment									
	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
	30	Switching Stations - Demand Related - System	CP_SUBT_05	47,568,911	18,118,955	94,486	321,824	0	0	20,477	0
	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
	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
	33	4 kV Class Substations - Energy Related - System	KWH_PRI_09	0	0	0	0	0	0	0	0
	34	4 kV Class Substations - Demand Related - System	CP_PRI_05	0	0	0	0	0	0	0	0
	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
	36										
	37	E364 - Poles Towers & Fixtures			_	_	_	_	_	_	
	38	Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	0	0	0	0	0	0	8,114,160
	39	Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825	0	0	0	0	0	0	0
	40	Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
	41 42	Subtransmission lines - Energy Related - System Subtransmission lines - Demand Related - System	KWH_SUBT_09 CP_SUBT_05	64,969,973 16,578,882	17,286,389 6,314,881	179,827 32,930	292,235 112,163	1,679 0	26 0	22,074 7,137	369,079
	43	Primary Lines - Energy Related - Local	KWH_PRI_10	85,005,641	30,987,151	322,353	523,853	3,009	47	39,569	661,602
	44	Primary Lines - Energy Related - Local Primary Lines - Energy Related - System	KWH_PRI_09	85,005,641	30,987,151	322,353	523,853	3,009	47	39,569	661,602
	45	Primary Lines - Demand Related - Local	CP PRI 04	88,546,096	40,969,305	213,644	727,686	0,000	0	46,300	001,002
	46	Primary Lines - Demand Related - System	CP PRI 05	88,546,096	40,969,305	213,644	727,686	0	0	46,300	0
	47	Secondary Lines - Energy Related - Local	KWH SEC 10	165,588,447	66,196,433	688,628	1,119,083	6,428	101	84,529	1,413,350
	48	Secondary Lines - Demand Related - Local	CP_SEC_04	149,818,118	73,721,313	384,438	1,309,419	0	0	83,314	0
	49	Total Account E364	_ <b>_</b>	753,985,879	307,431,929	2,357,817	5,335,979	14,124	221	368,793	11,219,792
	50										

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				12 MONTH	3 ENDING DEC	JEIVIDER 31, 2010	,			
SUB- SCH NO.	LINE NO.	COS Test Year - 12 Months Actual 2016  DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
NO.	NO.	DESCRIPTION	DASIS	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				(3)	(10)	(11)	(12)	(13)	(14)	(13)
RBP		DEVELOPMENT OF RATE BASE								
RBP	2									
RBP RBP	3 4	ELECTRIC PLANT IN SERVICE								
RBP		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		TRANSMISSION PLANT								
RBP	11	E350 Land & Land Rights	not_used	0	0	0	0	0	0	0
RBP RBP	12	E352 Structures & Improvements	not_used	0	0	0	0	0	0	0
RBP	13 14	E353 Station Equipment E354/E355 Towers and Fixtures	not_used 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		TOTAL TRANSMISSION PLANT	1101_0000	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	74.055	0	0	0	0	0
RBP RBP	23 24	- Substation related E361 - Headquarters related	E362PLT E362PLT	6,771 20,455	74,855 226,146	6,895,372 20.831.664	8,775,979 26.513.179	2,373,437 7.170,411	1,829,732 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	20021 21	48,758	539,064	49,656,463	63,199,498	17,092,118	13,176,669	0
RBP	27			,	,	10,000,100	,,	,,	,,	
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 RBP	34 35	4 kV Class Substations - Demand Related - System	CP_PRI_05	0	0	0	0	0	0	0
RBP	36	Total Account E362		217,436	2,403,950	221,442,548	281,837,589	76,222,144	58,761,238	U
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 RBP	44 45	Primary Lines - Energy Related - System Primary Lines - Demand Related - Local	KWH_PRI_09 CP PRI 04	32,915	363,907	18,185,981	26,393,068	7,492,185	0	0
RBP	45 46	Primary Lines - Demand Related - Local Primary Lines - Demand Related - System	CP_PRI_04 CP_PRI_05	0	0 0	20,039,719 20,039,719	21,262,092 21,262,092	5,287,349 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	0,207,349	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									

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 9 of 68

				12 MONTHS E	NDING DECEMBE	ER 31, 2016					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBP		ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	52										
RBP		DISTRIBUTION PLANT CONTINUED									
RBP	54	E365 - OH Conductors and Devices									
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	E366 - Underground Conduit		_	_	_	_	_	_	_	_
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
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	E367 - Underground Conductors & Devices			_	_	_	_	_	_	
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
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	367.1 - Conventional UG									
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	367.2 - BUD						_	_		
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

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				12 MONTH	IS ENDING DE	CEMBER 31, 2016	•			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
DDD		ELECTRIC DI ANT IN CERVICE CONTINUED								
RBP RBP	52	ELECTRIC PLANT IN SERVICE CONTINUED								
RBP		DISTRIBUTION PLANT CONTINUED								
RBP	54	E365 - OH Conductors and Devices								
RBP	55	Direct - BPL	DIR BPL 02	0	0	0	0	0	0	0
RBP	56	Direct - PSAL	DIR PSAL 02	0	6.436.532	0	0	0	0	0
RBP	57	Direct - HTS-HV	DIR_HTSHV_03	0	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	0
RBP	59	Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	5,897,882	6,257,638	1,556,118	5,595,819	0
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	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	0
RBP	62	Primary lines - Demand Related - Local	CP_PRI_04	0	0	81,727,650	86,712,832	21,563,307	0	0
RBP	63	Primary lines - Demand Related - System	CP_PRI_05	0	0	81,727,650	86,712,832	21,563,307	0	0
RBP	64	Secondary lines -Energy Related - Local	KWH_SEC_10	24,416	269,936	13,489,857	19,577,647	0	0	0
RBP	65	Secondary lines -Demand Related - Local	CP_SEC_04	0	0	12,521,138	13,284,896	0	0	0
RBP	66	Other	DISTPLT	0	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	0
RBP RBP	68	ESCC Hadarana Canduit								
RBP	69 70	E366 - Underground Conduit Direct - HTS-HV	DID LITCUIV 00	0	0	0	0	0	0	0
RBP	70 71	Direct - HTS-HV Direct - HEP	DIR_HTSHV_03 DIR HEP 03	0	0	0	0	0	0	0
RBP	71	Underground Conduits	E367PLT	101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913	0
RBP	73	Not Used	not used	0	1,400,191	0 000,000	137,003,440	21,390,996	0,011,913	0
RBP	74	Total Account E366	not_useu	101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913	0
RBP	75	Total Account E300		101,572	1,400,131	103,000,032	137,003,440	21,000,000	3,011,313	0
RBP	76	E367 - Underground Conductors & Devices								
RBP	77	Direct - BPL	DIR BPL 02	0	0	0	0	0	0	0
RBP	78	Direct - PSAL	DIR PSAL 02	0	868,520	0	0	0	0	0
RBP	79	UG BPL Poles in UG areas	DISTPLTXMTR	735	61,938	830,069	989,903	168,552	79,689	0
RBP	80	Direct - HEP	DIR_HEP_03	0	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	0
RBP	83	Subtransmission lines - Demand Related - System	CP_SUBT_05	0	0	2,245,659	2,382,639	592,503	2,130,646	0
RBP	84	Primary lines - Energy Related - Local	KWH_PRI_10	30,399	336,083	16,795,509	24,375,095	6,919,344	0	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	0
RBP	86	Primary lines - Demand Related - Local	CP_PRI_04	0	0	17,057,081	18,097,520	4,500,400	0	0
RBP	87	Primary lines - Demand Related - System	CP_PRI_05	0	0	17,057,081	18,097,520	4,500,400	0	0
RBP	88	Secondary lines -Energy Related - Local	KWH_SEC_10	109,176	1,207,042	60,321,002	87,543,054	0	0	0
RBP	89	Secondary lines -Demand Related - Local	CP_SEC_04	0	0	55,989,293	59,404,499	0	0	0
RBP RBP	90 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	0
RBP	92	Subtransmission lines - Energy Related - System	CP SUBT 05	0	1,110	16,894	60,526 17,924	4,457	16,029	0
RBP	94	Primary lines - Energy Related - Local	KWH PRI 10	41.017	453,475	22.662.093	32.889.188	9,336,235	10,029	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	0
RBP	96	Primary lines - Demand Related - Local	CP PRI 04	0	0	23,015,031	24,418,890	6,072,366	0	0
RBP	97	Primary lines - Demand Related - System	CP PRI 05	ő	ő	23,015,031	24,418,890	6,072,366	0	0
RBP	98	Secondary lines -Energy Related - Local	KWH_SEC_10	6,761	74,754	3,735,758	5,421,655	0,012,000	0	0
RBP	99	Secondary lines -Demand Related - Local	CP_SEC_04	0,	0	3,467,490	3,678,998	0	0	Ő
RBP	100	Other	E367PLT	0	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	0

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SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RBP	102	E368 - Line Transformers									
RBP	103	Line Transformers - Energy Related - Local	KWH SEC 10	621,349,172	248,393,530	2,583,986	4,199,215	24,119	377	317,186	5,303,411
RBP	104	Line Transformers - Demand Related - Local	CP SEC 04	562,173,060	276,629,667	1,442,552	4,913,425	0	0	312,625	0,000,111
RBP	105	Not Used	not used	0	0	0	0	0	0	0	0
RBP	106	Total Account E368		1,183,522,232	525,023,197	4,026,538	9,112,640	24,119	377	629,811	5,303,411
RBP	107	E369 - Services		,,- , -	,, -	,,	-, ,-	, -		,-	-,,
RBP	108	Basic portion (minimum size)	SERVICESMIN 03	489,507,139	375,615,107	2,178,512	2,625,267	19,569	293	0	0
RBP	109	Excess portion	SERVICESEXC 04	0	0	0	0	0	0	0	0
RBP	110	Total Account E369		489,507,139	375,615,107	2,178,512	2,625,267	19,569	293	0	0
RBP	111			,,	,, -	, -,-	,, -	-,			
RBP	112	ELECTRIC PLANT IN SERVICE CONTINUED									
RBP	113										
RBP	114	E370 - Meters									
RBP	115	Load profiling meters	KWHMETERX 04	326,129	201,866	2,100	3,413	20	0	258	0
RBP	116	Customer Component	METERSMIN 07	63,371,278	31,718,302	172,403	207,759	290,686	4.347	20,912	0
RBP	117	Excess portion - Demand (Commercial Customers)	METERSEXC 04	190,190,271	162,915,013	885,516	1,067,112	0	0	107,408	0
RBP	118	Excess portion - Demand (Residential Customers)	METERSEXC 10	7,230,750	6,193,785	33,666	40,570	0	0	4,084	0
RBP	119	Total Account E370		261,118,428	201,028,967	1,093,685	1,318,853	290,705	4.348	132,661	0
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	0	0	0	0	0	0	262,300,889
RBP	128	PSAL luminaires & poles	DIR_PSAL_02	94,172,129	0	0	0	0	0	0	0
RBP	129	UG BPL Poles in UG areas	DISTPLTXMTR	27,903,020	11,567,451	86,294	186,582	542	8	12,241	1,108,646
RBP	130	Total Account E373		384,376,038	11,567,451	86,294	186,582	542	8	12,241	263,409,535
RBP	131										
RBP	132	E374 - Asset Retirement Obligations	E364PLT	37,978,123	15,485,287	118,763	268,772	711	11	18,576	565,139
RBP	133										
RBP	134	Other Distribution and Unallocated Plant									
RBP	135	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	136	Not Used	not_used	0	0	0	0	0	0	0	0
RBP	137	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0	0
RBP	138										
RBP		TOTAL DISTRIBUTION PLANT		7,963,737,430	3,394,219,844	24,915,222	52,824,668	440,421	6,677	3,511,686	306,041,380
RBP	140										

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				12 MONT	HO ENDING DE	CEMBER 31, 2010	В			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
RBP	102	E368 - Line Transformers								
RBP	103	Line Transformers - Energy Related - Local	KWH_SEC_10	263,848	2,917,085	145,779,132	211,567,282	0	0	0
RBP	104	Line Transformers - Demand Related - Local	CP_SEC_04	0	0	135,310,592	143,564,199	0	0	0
RBP	105	Not Used	not_used	0	0	0	0	0	0	0
RBP	106	Total Account E368		263,848	2,917,085	281,089,724	355,131,480	0	0	0
RBP	107	E369 - Services								
RBP	108	Basic portion (minimum size)	SERVICESMIN 03	0	0	97,932,728	8,879,736	1,814,953	440,973	0
RBP	109	Excess portion /	SERVICESEXC 04	0	0	0	0	0	0	0
RBP	110	Total Account E369		0	0	97,932,728	8,879,736	1,814,953	440,973	0
RBP	111									
RBP	112	ELECTRIC PLANT IN SERVICE CONTINUED								
RBP	113									
RBP	114	E370 - Meters								
RBP	115	Load profiling meters	KWHMETERX 04	0	0	118,473	0	0	0	0
RBP	116	Customer Component	METERSMIN 07	0	0	22,539,806	3,824,192	1,667,542	2,601,861	323,467
RBP	117	Excess portion - Demand (Commercial Customers)	METERSEXC 04	0	0	20,102,937	4,023,213	854,856	234,216	0
RBP	118	Excess portion - Demand (Residential Customers)	METERSEXC 10	0	0	764,284	152,957	32,500	8,905	0
RBP	119	Total Account E370		0	0	43,525,500	8,000,361	2,554,899	2,844,981	323,467
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	0	0	0	0	0	0	0
RBP	128	PSAL luminaires & poles	DIR_PSAL_02	0	94,172,129	0	0	0	0	0
RBP	129	UG BPL Poles in UG areas	DISTPLTXMTR	5,154	434,291	5,820,245	6,940,958	1,181,847	558,760	0
RBP	130	Total Account E373		5,154	94,606,420	5,820,245	6,940,958	1,181,847	558,760	0
RBP	131									
RBP	132	E374 - Asset Retirement Obligations	E364PLT	7,783	177,354	8,290,636	10,474,555	1,538,979	1,031,557	0
RBP	133									
RBP	134	Other Distribution and Unallocated Plant								
RBP	135	Not Used	not_used	0	0	0	0	0	0	0
RBP	136	Not Used	not_used	0	0	0	0	0	0	0
RBP	137	Total Other Plant and Unallocated Plant		0	0	0	0	0	0	0
RBP	138									
RBP	139	TOTAL DISTRIBUTION PLANT		1,422,790	119,885,908	1,650,202,148	1,924,049,266	328,803,417	157,090,535	323,467
RBP	140									

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			12 MONTHS ENDING DECEMBER 31, 2016								
UB-		COS Test Year - 12 Months Actual 2016	ALLOCATION	T-1-1							
IO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
О.	110.	DESCRIPTION	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
חח	4.44	CENEDAL AND COMMON DLANT									
RBP RBP	141	GENERAL AND COMMON PLANT E390-E398 GENERAL PLANT									
RBP	143		METERPLT	0	0	0	0	0	0	0	0
BP	144	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
BP	145	Substation Related	E362PLT	0	0	0	0	0	0	0	0
BP	146	Distribution Delivery	DISTPLTXMTR	174,169,394	72,203,509	538,646	1,164,635	3,385	53	76,406	6,920,119
BP	147	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
BP	148	Unassigned	GENPLT	0	0	0	0	0	0	0	0
BP	149			174,169,394	72,203,509	538,646	1,164,635	3,385	53	76,406	6,920,119
BP	150										
BP	151	C389-C399 COMMON PLANT									
BP	152	Not Used	not_used	0	0	0	0	0	0	0	0
BP	153	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
BP	154	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0
BP	155	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0
BP	156	Customer Service Related	CUSTSVSX	41,726,451	25,536,405	215,485	262,122	11,182	191	24,330	153,802
BP	157	Distribution Delivery Related	DISTPLTXMTR	25,764,022	10,680,710	79,679	172,279	501	8	11,302	1,023,659
BP	158	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
BP	159	Unassigned	COMPLT	15,322,380	8,222,381	67,011	98,622	2,652	45	8,090	267,319
BP	160	Not Used	not_used	0	0	0	0	0	0	0	0
BP	161	Total Accounts C389-C399		82,812,853	44,439,496	362,176	533,022	14,335	244	43,722	1,444,781
BP	162	TOTAL OFNEDAL AND COMMON DIANT		050 000 047	440.040.005	000 004	4 007 057	47.704	007	100 107	0.004.000
BP BP		TOTAL GENERAL AND COMMON PLANT		256,982,247	116,643,005	900,821	1,697,657	17,721	297	120,127	8,364,900
	164										
BP BP	165	ELECTRIC PLANT IN SERVICE CONTINUED									
BP	167	ELECTRIC PLANT IN SERVICE CONTINUED									
BP		INTANGIBLE PLANT - E301-E303									
BP	169		TOTPLT	17.913.634	7,681,573	56.596	118.750	1.034	16	7.937	679,296
BP	170		not used	0	7,001,373	0 30,390	118,730	1,034	0	7,937	079,290
BP		TOTAL INTANGIBLE PLANT	not_useu	17,913,634	7,681,573	56,596	118,750	1,034	16	7,937	679,296
BP	172	TO THE INTIMUSIBLE TENNY		17,010,001	7,001,070	00,000	110,700	1,001		7,007	070,200
BP		C303 - INTANGIBLE PLANT									
BP		- Customer Related - Measurement	MRCOST 07	840,612	657,166	4,274	4,465	123	2	111	0
BP		- Demand Related - Measurement	NCP MTR 07	840,612	353,251	4,425	6,082	98	3	676	6,396
BP	176	Customer Service Related	CUSTSVSX	76,362,033	46,733,229	394,351	479,699	20,464	350	44,526	281,468
BP	177	Distribution Related	INTANGPLT	0	0	0	0	0	0	0	0
BP	178	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	0	0
BP	179	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0
BP	180		GENPLT	89,951	37,290	278	601	2	0	39	3,574
RBP	181	TOTAL ACCOUNTS C303-C390.4,E399		78,133,209	47,780,937	403,329	490,848	20,686	355	45,351	291,438
RBP	182										
RBP	183	TOTAL INTANGIBLE PLANT		96,046,843	55,462,510	459,925	609,598	21,720	371	53,289	970,735
RBP	184										
RBP	185										
RBP		TOTAL ELECTRIC PLANT IN SERVICE		8,316,766,520	3,566,325,359	26,275,968	55,131,923	479,861	7,345	3,685,102	315,377,015
RBP	187										
RBP	188										
BP	189										
BP	190										
BP	191										
BP	192										

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				12 MON 11	19 ENDING DE	CEMBER 31, 2016	В			
В-		COS Test Year - 12 Months Actual 2016								
н	LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -
	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
Р	141	GENERAL AND COMMON PLANT								
P	142	E390-E398 GENERAL PLANT								
P	143	Meter Related	METERPLT	0	0	0	0	0	0	C
Р	144	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	Ċ
Р	145	Substation Related	E362PLT	0	0	0	0	0	0	Ó
Р	146	Distribution Delivery	DISTPLTXMTR	32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	(
Ρ	147	Service & Support Related	UTILWORK 04	0	0	0	0	0	0	(
Ρ	148	Unassigned	GENPLT	0	0	0	0	0	0	(
Ρ	149	Total Accounts E390-E398		32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	
Р	150									
Ρ	151	C389-C399 COMMON PLANT								
Ρ	152	Not Used	not used	0	0	0	0	0	0	(
>	153	Meter Plant Related	METERPLT	0	0	0	0	0	0	
>	154	Customer Related - Measurement	MRCOST 07	0	0	0	0	0	0	
>	155	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	
>	156	Customer Service Related	CUSTSVSX	6,337	203,370	7,816,774	4,903,847	1,125,410	1,355,023	112,17
Ρ	157	Distribution Delivery Related	DISTPLTXMTR	4,759	400,999	5,374,075	6,408,876	1,091,249	515,927	,
Р	158	Service & Support Related	UTILWORK 04	0	0	0	0	0	0	
Ρ	159	Unassigned	COMPLT	2,519	137,210	2,994,722	2,568,330	503,249	424,762	25,46
Р	160	Not Used	not used	0	0	0	0	0	0	
Ρ	161	Total Accounts C389-C399		13,615	741,579	16,185,571	13,881,053	2,719,908	2,295,712	137,63
>	162			,	,	, ,	, ,	, ,		,
>		TOTAL GENERAL AND COMMON PLANT		45,787	3,452,405	52,515,279	57,206,197	10,096,945	5,783,467	137,638
>	164			,	-,,	,,	,,	, ,	2,1.22,1.21	,
>	165									
Р		ELECTRIC PLANT IN SERVICE CONTINUED								
Р	167	ELECTRIC LEARN IN CERTICE CONTINUES								
Р		INTANGIBLE PLANT - E301-E303								
P	169	Customer Service Related	TOTPLT	3.196	267.046	3.707.095	4,296,503	736.092	357.052	1,44
ı Р	170	Not Used	not used	0,190	207,040	3,707,093	4,290,303	730,092	0	1,440
P		TOTAL INTANGIBLE PLANT	not_useu	3,196	267,046	3,707,095	4,296,503	736,092	357,052	1,448
ı P	172	TOTAL INTANGIBLE I LAINT		3,130	207,040	3,707,033	4,230,303	730,032	337,032	1,440
г Р		C303 - INTANGIBLE PLANT								
P		- Customer Related - Measurement	MRCOST 07	0	0	163,941	9,464	842	206	2
5		- Demand Related - Measurement	NCP_MTR_07	292	2,786	181,143	180,369	44,682	55,801	4,60
	176	Customer Service Related	CUSTSVSX	11,597	372,180	14,305,189	8,974,350	2,059,571	2,479,777	205,28
P P	177	Distribution Related	INTANGPLT	0	372,100	14,305,169	0,974,350	2,059,571	2,479,777	205,20
г Р	178	C390.4 / C111.000 Capital Lease	TOTPLT	0	0	0	0	0	0	
r P	179	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	
P	180	E399.1 Asset Retirement Obligations	GENPLT	17	1,400	-	•	•	1,801	
P	181		GENPLI	11,905	376,366	18,763 14,669,035	22,376 9,186,558	3,810 2,108,905	2,537,585	209,90
г Р	182	TOTAL ACCOUNTS C303-C390.4,E399		11,905	370,300	14,009,033	9,100,000	2,100,900	2,557,565	209,90
		TOTAL INTANCIDLE DI ANT		45 404	040 440	40.070.400	40,400,000	0.044.007	0.004.007	044.05
P P		TOTAL INTANGIBLE PLANT		15,101	643,413	18,376,129	13,483,062	2,844,997	2,894,637	211,35
	184									
Р	185	TOTAL ELECTRIC DI ANT IN CERVICE		4 400 070	100 001 705	4 704 000 550	4 004 700 500	044 745 050	405 700 040	070.40
Р		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	672,46
Р	187									
Ρ	188									
Ρ	189									
P	190									
P	191									
Р	192									

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				12 WONTHS E	NDING DECEMBE	-K 31, 2010					
UB-		COS Test Year - 12 Months Actual 2016	ALL COATION	Taral							
CH O.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
J.	NO.	DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BD	1	LESS: DEPRECIATION RESERVE & AMORT									
BD	2	LESS. DEFRECIATION RESERVE & AMORT									
BD		E301-E303 - INTANGILE PLANT - RESERVE									
BD	4	Customer Service Related - Reserve	CUSTSVSX	1,014,460	620,845	5,239	6,373	272	5	592	3,739
BD	5	Not Used	not_used	1,014,400	020,043	0,239	0,575	0	0	0	3,739
BD	6	Not used	not used	0	0	0	0	0	0	0	0
BD	7	Total Accounts E301-E303 Reserve	not_useu	1,014,460	620,845	5,239	6,373	272	5	592	3,739
BD	8	Total Accounts E301-E303 Neserve		1,014,400	020,043	3,239	0,373	212	3	332	3,739
BD	9	E304-E346 - PRODUCTION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0
BD		E350-E359 - TRANSMISSION PLANT - RESERVE	not_used	0	0	0	0	0	0	0	0
BD	11	2000 2000 THO WASHINGSTONY EART TRESERVE	not_uoou	Ŭ	Ŭ	· ·	Ü	Ü	Ü	Ü	· ·
BD		DISTRIBUTION PLANT RESERVE									
BD	13	E360-E361 Land & Structures - Reserve									
BD	14	E360 - Headquarters Related	DISTPLT	0	0	0	0	0	0	0	0
BD	15	- Direct - HTS-HV	DIR HTSHV 03	0	0	0	0	0	0	0	0
BD	16	- Direct - HEP	DIR_HEP_03	0	0	0	Õ	Ö	Ö	Ö	0
BD	17	- Substation Related	E362PLT	504,166	194,415	1,515	3,370	9	0	234	2,063
BD	18	E361 - Headquarters Related	DISTPLT	41,778,647	17,806,452	130,708	277,124	2,310	35	18,423	1,605,527
BD	19	- Substation Related	E362PLT	38,719,709	14,930,952	116,365	258,845	721	11	17,964	158,460
BD	20	Total Accounts E360-E361		81,002,522	32,931,819	248,589	539,339	3,041	46	36,620	1,766,050
BD	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
BD	22	E364 Poles Towers and Fixtures Rsrv		,,,,,,	,,-	,,	, -, -	-,		,	, -,
BD	23	- Direct - HTS-HV	DIR HTSHV 03	0	0	0	0	0	0	0	0
BD	24	- All Other	E364PLT	150,317,467	61,290,788	470,063	1,063,801	2,816	44	73,524	2,236,820
BD	25	E365 OH Conductors and Devices - Rsrv									
BD	26	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
BD	27	- All Other	E365PLT	481,324,266	193,268,383	1,479,487	3,354,942	8,827	138	231,765	2,553,955
BD	28	E366 UG Conduit - Rsrv									
BD	29	- Direct - HTS-HV	DIR_HTSHV_03	0	0	0	0	0	0	0	0
BD	30	- All Other	E366PLT	216,384,779	90,513,455	692,240	1,570,985	4,123	65	108,487	1,314,095
BD	31	E367 UG Conductors and Devices - Rsrv									
BD	32	- Direct - HTS-HV	DIR_HEP_03	0	0	0	0	0	0	0	0
BD	33	- All Other	E367PLT	418,647,722	175,119,765	1,339,302	3,039,443	7,978	125	209,894	2,542,428
BD	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
BD	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
BD	36	E369 Services - Rsrv									
BD	37	Services	E369PLT	196,530,666	150,804,516	874,644	1,054,010	7,857	118	0	0
BD	38	Not used	not_used	0	0	0	0	0	0	0	0
BD	39	Total Accounts E369 Rsrv		196,530,666	150,804,516	874,644	1,054,010	7,857	118	0	0
BD	40	E370 Meters - Rsrv									
BD	41	Load profile meters	KWHMETERX_04	28,503	17,643	184	298	2	0	23	0
BD	42	All other Meters	METERPLTXPR	23,424,757	18,038,593	98,048	118,155	26,110	390	11,893	0
BD	43	Total Account E370 Rsrv		23,453,260	18,056,235	98,231	118,453	26,112	391	11,915	0
BD	44	E373 Street Lighting - Rsrv									
BD	45	Streetlight fixtures	E373PLT	89,885,515	2,705,024	20,180	43,632	127	2	2,862	61,597,757
										_	
BD	46	Not used	not_used	0	0	0	0	0	0	0	0
		Not used Total Account E373 Rsrv	not_used	0 89,885,515	0 2,705,024	0 20,180	0 43,632	0 127	0 2	0 2,862	0 61,597,757

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				12 MONTE	IS ENDING DEC	JEMBER 31, 2016	5			
UB-		COS Test Year - 12 Months Actual 2016								
СН	LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -
Ю.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
RBD	1	LESS: DEPRECIATION RESERVE & AMORT								
RBD	2									
BD	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	DID LITCUIV 00	0	0	0	0	0	0	0
RBD RBD	26 27	- Direct - HTS-HV - All Other	DIR_HTSHV_03 E365PLT	0 96,566	0 2,839,524	0 103,421,468	0 130,553,233	0 32,751,110	0 10,764,868	0
BD	28	E366 UG Conduit - Rsrv	ESOSPLI	90,300	2,039,324	103,421,400	130,553,233	32,751,110	10,704,000	U
RBD	20 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	ESOUPLI	43,000	030,043	40,415,464	01,003,270	3,433,430	2,431,137	0
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	Ö
RBD	35	E368 Line Transformers - Rsrv Demand Related - Local		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	Streetlight 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
	47	Total Account E373 Rsrv		1,205	22,123,509	1,361,052	1,623,128	276,372	130,665	0
RBD	47	Total Account ESTS NSIV		1,203	22,120,000	1,001,002	1,020,120	210,012	100,000	U

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					LK 31, 2010					
	COS Test Year - 12 Months Actual 2016	ALLOCATION	Tatal							
	DESCRIPTION			RS	RHS	RIM	WH	WHS	HS	BPL
110.	DECOMI HON	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40	DEPRECIATION RESERVE & AMORT CONTINUED									
	DEL REGIATION RESERVE & AMORT SONTINGED									
	Other Plant Unallocated - Reserve									
		not used	0	0	0	0	0	0	0	0
		_	0							0
			0	-			0	-		0
	Total Gillot Flam Gilanosatoa Flosoiro		ŭ	· ·	ŭ	ŭ	· ·	· ·	ŭ	ŭ
	Not Used	not used	0	0	0	0	0	0	0	0
		_	-	-	-	-	-	-	-	0
			0	0	Ő	0	0	Õ	0	0
	1101 0000		ŭ	· ·	ŭ	ŭ	· ·	ŭ	ŭ	ŭ
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
61			,,,-	, -,	, -,-	-,- ,	,	,	, -	,,
	GENERAL AND COMMON PLANT RESERVE									
63										
64	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0
65	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0	0
66	Substation Related	E362PLT	0	0	0	0	0	0	0	0
67	Distribution Delivery Related	DISTPLTXMTR	99,724,245	41,341,594	308,413	666,835	1,938	30	43,748	3,962,256
68	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0
69	Unassigned	GENPLT	0	0	0	0	0	0	0	0
70	Total Accounts E390-E398 Reserve		99,724,245	41,341,594	308,413	666,835	1,938	30	43,748	3,962,256
71										
72	C389-C399 COMMON PLANT RESERVE									
		not_used	0	0			-			0
			-	-		-	-	-	-	0
			•	O .	-	•	•	-	-	0
				•		-	-		-	. 0
			, ,			,				73,713
										283,032
									-	0
						. , ,				(5,678)
		not_usea	· ·	O .	•	· ·			-	054.007
	Total Accounts C369-C399 Reserve		20,790,239	15,017,269	123,003	171,105	5,441	93	14,014	351,067
	C202 INTANCIBLE DI ANT									
		MPCOST 07	220 110	170 904	1 170	1 222	24	0	20	0
				-,	, -	,				1,751
			,	,						99,901
						,	,			0
			-	-	-	-	-	-	-	0
			•	-	-	-	•	-	-	0
			•	-		-	-	0		3,574
		··· -·	,	,				-		105,226
			2.,000,.01	. 0,000,00	,0_0	,. 17	.,020	0	. 5,550	.00,220
	TOTAL DEPRECIATION RESERVE & AMORT.		2,413,592,020	1,044,160,061	7,703,708	16,062,477	87,463	1,363	1,045,175	78,985,452
94				.,,,	. , . 55, 1 55	,	5.,100	.,000	.,,	. 5,550,702
	NET ELECTRIC PLANT IN SERVICE		5,903,174,500	2,522,165,299	18,572,260	39,069,446	392,398	5,982	2,639,927	236,391,563
	50 51 52 53 54 55 56 67 62 63 64 65 66 67 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85	LINE NO. DESCRIPTION  49 DEPRECIATION RESERVE & AMORT CONTINUED 50 51 Other Plant Unallocated - Reserve 52 Not Used 53 Not Used 54 Total Other Plant Unallocated - Reserve 55 56 Not Used 57 Not Used 58 Not Used 59 60 TOTAL DISTRIBUTION PLANT RESERVE 61 62 GENERAL AND COMMON PLANT RESERVE 63 E390-E398 GENERAL PLANT - RESERVE 64 Meter Plant Related 65 Customer Service Related 66 Substation Related 67 Distribution Delivery Related 68 Service & Support Related 69 Unassigned 70 Total Accounts E390-E398 Reserve 71 72 C389-C399 COMMON PLANT RESERVE 73 Not Used 74 Meter Plant Related 75 Meter Reading Related - Customer Related Measuremer 76 Meter Reading Related - Demand Related Measuremer 77 Customer Service Related 78 Distribution Delivery Related 79 Sales and Service Dept. Related 80 Unassigned 81 Not Used 82 Total Accounts C389-C399 Reserve 83 84 C303 - INTANGIBLE PLANT 85 - Customer Related - Measurement 86 Demand Related - Measurement 87 Customer Service Related 88 Distribution Related 89 C390-4 / C111.000 Capital Lease 90 E399 Oth Tangible Plant 91 E399.1 Asset Retirement Obligations 92 Total Accounts C303-C390.4,E399	LINE NO. DESCRIPTION BASIS  49 DEPRECIATION RESERVE & AMORT CONTINUED  50	DEPRECIATION RESERVE & AMORT CONTINUED	DESCRIPTION   DESCRIPTION	LINE         DESCRIPTION         ALLOCATION Company         RS         RHS           49         DEPRECIATION RESERVE & AMORT CONTINUED         (1)         (2)         (3)           50         Other Plant Unallocated - Reserve         50         Not Used         0         0         0           52         Not Used         not_used         0         0         0         0           53         Not Used         not_used         0         0         0         0           54         Total Other Plant Unallocated - Reserve         0         0         0         0           55         Not Used         not_used         0         0         0         0           56         Not Used         not_used         0         0         0         0           67         Not Used         not_used         0         0         0         0           68         Not Used         not_used         0         0         0         0           69         OTTAL DISTRIBUTION PLANT RESERVE         2,258,403,925         970,279,564         7,123,548         1           61         ESERVE         Meter Plant Related         METERPLT         0         0         0	DESCRIPTION   DESCRIPTION	March   Marc	Image	Mathematics   Mathematics

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 18 of 68

				12 WONT	13 ENDING DE	CEMBER 31, 2010	,			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
RBD	40	DEPRECIATION RESERVE & AMORT CONTINUED								
RBD	50									
RBD	51									
RBD	52		not used	0	0	0	0	0	0	0
RBD	53		not used	0	0	0	0	0	0	0
RBD	54			0	0	0	0	0	0	0
RBD	55									
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	Not Used	not_used	0	0	0	0	0	0	0
RBD	59									
RBD	60	TOTAL DISTRIBUTION PLANT RESERVE		403,312	29,696,023	471,513,437	544,857,661	98,260,406	45,587,941	30,751
RBD	61									
RBD		GENERAL AND COMMON PLANT RESERVE								
RBD	63									
RBD	64	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
RBD	65	Customer Service Related	CUSTSVSX	0	0	0	0	0	0	0
RBD	66		E362PLT	0	0	0	0	0	0	0
RBD 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 69		UTILWORK_04 GENPLT	0	0	0	0	0	0	0
RBD	70	3	GENFLI	18,421	1,552,139	20,801,316	24,806,696	4,223,873	1,996,986	0
RBD	71	Total Accounts E390-E390 Reserve		10,421	1,552,159	20,001,310	24,000,090	4,223,013	1,990,900	U
RBD	72	C389-C399 COMMON PLANT RESERVE								
RBD	73		not used	0	0	0	0	0	0	0
RBD	74		METERPLT	0	0	0	0	0	0	0
RBD	75	Meter Reading Related - Customer Related Measureme	MRCOST 07	0	0	0	0	0	0	0
RBD	76	Meter Reading Related - Demand Related Measuremer	nt NCP_MTR_07	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
RBD	78		DISTPLTXMTR	1,316	110,873	1,485,882	1,771,994	301,720	142,649	0
RBD	79	Sales and Service Dept. Related	UTILWORK_04	0	0	0	0	0	0	0
RBD	80		COMPLT	(54)	(2,914)	(63,610)	(54,553)	(10,689)	(9,022)	(541)
RBD	81	Not Used	not_used	0	0	0	0	0	0	0
RBD	82	Total Accounts C389-C399 Reserve		4,299	205,427	5,168,607	4,067,702	830,405	783,047	53,220
RBD	83									
RBD RBD	84	C303 - INTANGIBLE PLANT - Customer Related - Measurement	MRCOST 07	0	0	44,877	2.591	230	56	5
RBD		- Demand Related - Measurement	NCP MTR 07	80	763	49,586	49,375	12,231	15,275	1,261
RBD	87	Customer Service Related	CUSTSVSX	4.116	132,097	5,077,304	3,185,243	730,998	880,141	72,860
RBD	88		INTANGPLT	7,110	132,037	0,077,004	0,100,240	750,550	000,141	72,000
RBD	89		TOTPLT	0	0	0	0	0	0	0
RBD	90		GENPLT	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
RBD	92			4,212	134,260	5,190,530	3,259,584	747,270	897,274	74,127
RBD	93									
RBD	94	TOTAL DEPRECIATION RESERVE & AMORT.		430,399	31,592,792	502,863,933	577,110,867	104,089,315	49,298,191	160,825
RBD	95	NET ELECTRIC PLANT IN SERVICE		1,053,279	92,388,933	1,218,229,623	1,417,627,659	237,656,044	116,470,450	511,638
RBD	96									

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				12 MONTHS	ENDING DECEMBI	ER 31, 2016					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total	20	5110	51.44		14/110		5.51
NO.	NO.	DESCRIPTION	BASIS	Company (1)	RS (2)	(3)	(4)	WH (5)	(6)	(7)	(8)
				(.,	(-)	(0)	(.,	(0)	(0)	(-)	(0)
RBO		ADDITIONS AND DEDUCTIONS TO RATE BASE									
RBO	2										
RBO		PLUS: ADDITIONS TO RATE BASE									
RBO	4										
RBO RBO	5		EXPENDITURES	424.074.971	400 004 700	4 400 004	0.750.400	52.444	821	200.680	40 040 005
RBO	6 7	(	EXPENDITURES	105,167,814	186,824,739 46,331,311	1,423,281 352,964	2,759,496 684,337	13,006	204	49,767	13,349,335 3,310,548
RBO	8		EXPENDITURES	1,183,928	521,575	3,974	7,704	146	204	49,767 560	37,269
RBO	9	-1 -2	EXPENDITURES	1,100,520	0	0,574	7,704	0	0	0	0
RBO	10	3	2/11/2/10/120	530,426,713	233,677,625	1,780,218	3,451,537	65,596	1,027	251,008	16,697,151
RBO		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 Stimulas Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0	0	0
RBO		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		PLUS: DEDUCTIONS TO RATE BASE									
RBO	19										
RBO	20		REVREQ	(25,912,329)	(11,557,742)	(86,598)	(169,777)	(2,858)	(45)	(11,858)	(933,585)
RBO	21		TOTREV	0	0	0	0	0	0	0	0
RBO RBO	22 23		TOTOL T	(047.754.007)	(00.074.504)	(007.005)	(4 440 470)	(40.504)	(400)	(00 404)	(0.057.000)
RBO	23 24		TOTPLT TOTPLT	(217,751,897) 61,094,343	(93,374,524) 26,197,959	(687,965) 193,021	(1,443,479)	(12,564) 3,525	(192) 54	(96,484) 27,070	(8,257,289) 2,316,736
RBO	24 25		TOTPLT	13,137,463	5,633,496	41,506	404,995 87,088	3,525 758	12	5,821	498,181
RBO	26		DISTPLT	13,137,403	0,033,490	41,300	07,000	0	0	0,021	490,101
RBO	27		INTANGPLT	0	0	0	0	0	0	0	0
RBO	28		TOTPLTNET	(477,359)	(203,954)	(1,502)	(3,159)	(32)	(0)	(213)	(19,116)
RBO	29		TOTPLTNET	16,262,322	6,948,171	51,164	107,630	1,081	16	7,273	651,222
RBO	30	Defrd 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		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		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 RBO	39 40										
RBO	41										
RBO	42										
RBO	43										
RBO	44										
RBO	45										
RBO	46										
RBO	47										
RBO	48										

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				12 MONT	19 ENDING DE	CEMBER 31, 2010	,			
JB- CH O.	LINE NO.	COS Test Year - 12 Months Actual 2016  DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	LPL - Secondary	LPL- Primary	HTS - Subtransmission	HTS - High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
30 30	1 2	ADDITIONS AND DEDUCTIONS TO RATE BASE								
BO BO		PLUS: ADDITIONS TO RATE BASE								
ВО	5	· · · · · · · · · · · · · · · · · · ·								
30	6	3,	EXPENDITURES	195,452	5,955,733	84,886,700	96,805,795	20,165,539	11,268,133	186,822
BO BO	7 8		EXPENDITURES EXPENDITURES	48,471 546	1,476,983 16,627	21,051,345 236,986	24,007,203 270,261	5,000,922 56,298	2,794,423 31,458	46,331 522
BO BO	9	-1 -2	EXPENDITURES	0	10,027	230,900	270,261	56,296	31,430	0
30	10		LAI LINDITORLS	244,468	7,449,343	106,175,031	121,083,259	25,222,759	14,094,015	233,675
ВО		Net Plant Adds - Distribution	DISTPLT	129,969	10,951,372	150,743,129	175,758,592	30,035,627	14,349,950	29,548
30		Plant Held for Future Use	TOTPLT	309	25,802	358,173	415,121	71,120	34,498	140
30		Capital Stimulas Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0	0
30		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
30	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
во	16									
ВО	17									
ВО		PLUS: DEDUCTIONS TO RATE BASE								
ВО	19	Out to the Administration of the Out to the Administration	DEV/DEO	(0.007)	(007.404)	(5.007.000)	(5.000.074)	(4.004.000)	(500,000)	(0.400)
30 30	20 21		REVREQ TOTREV	(9,897) 0	(387,431)	(5,227,693) 0	(5,888,071) 0	(1,061,223)	(566,089) 0	(9,463) 0
30	22		TOTKEV	U	U	U	U	U	U	U
30	23		TOTPLT	(38,846)	(3,246,124)	(45,062,151)	(52,226,800)	(8,947,672)	(4,340,201)	(17,607)
30	24		TOTPLT	10,899	910,760	12,643,024	14,653,200	2,510,436	1,217,724	4,940
30	25	Cost of Removal	TOTPLT	2,344	195,846	2,718,701	3,150,961	539,833	261,854	1,062
30	26		DISTPLT	0	0	0	0	0	0	0
30	27		INTANGPLT	0	0	0	0	0	0	0
30	28		TOTPLTNET	(85)	(7,471)	(98,512)	(114,636)	(19,218)	(9,418)	(41)
3O 3O	29 30	NJ Corporate Business Tax Defrd Tax Impact of Pro Forma #18 - Deprec	TOTPLTNET DEPREXP	2,902	254,517 (24,695,003)	3,356,032 (342,850,804)	3,905,342 (397,372,860)	654,705	320,858	1,409 (140,621)
30	31		DEPREAP	(295,833) (318,620)	(26,587,475)	(369,293,709)	(428,004,793)	(68,093,239) (73,355,155)	(33,084,477) (35,633,661)	(150,858)
30	32	Total Deferred modific Taxes and Orealis		(310,020)	(20,307,473)	(505,255,765)	(420,004,733)	(10,000,100)	(55,055,001)	(130,030)
30		TOTAL DEDUCTIONS TO RATE BASE		(328,517)	(26,974,906)	(374,521,402)	(433,892,864)	(74,416,378)	(36,199,750)	(160,321)
30	34			(= =,= ,	( -,- ,,	(- ,- , - ,	(, , ,	( , -,,	(,,,	(,- ,
во	35									
80		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
во	37									
ВО	38									
BO BO	39 40									
BO BO	40									
BO	42									
30	43									
ВО	44									
30	45									
30	46									
30	47									
ВО	48									

REV REV REV REV REV REV REV REV REV

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				12 MONTHS E	NDING DECEMBE	ER 31, 2016					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REV		OPERATING REVENUES									
REV REV	2	SALES REVENUES									
REV		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		Not Used	not used	1,300,990,012	0	4,374,372	0,570,492	0	0	0	47,101,003
REV		Not Used	not_used	0	0	0	0	Ö	0	0	0
REV		TOTAL SALES OF ELECTRICITY	not_uoou	1,308,990,812	583,852,525	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
REV	8			1,000,000,012	000,002,020	1,01 1,012	0,0.0,.02	,000	2,20	000,007	,,
REV	9										
REV	10		REVLATEP	3,786,715	0	0	0	0	0	5,622	0
REV	11		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	0	0	0	0	0	0	0	0
REV	18		not_used	0	0	0	0	0	0	0	0
REV		TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0	0	0
REV	20										
REV		LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0	0
REV	22									000 444	47 450 407
REV	23			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 REV	25 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										

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# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY

SUB- SCH NO.         COS Test Year - 12 Months Actual 2016         ALLOCATION BASIS         BPL-POF         PSAL         GLP         LPL - Secondary         LPL - Primary         LPL - Subtransmission           REV         1         OPERATING REVENUES         (9)         (10)         (11)         (12)         (13)         (14)           REV         2         REV         3         SALES REVENUES         8         297,442,595         53,608,877         28,596,665           REV         4         BASE RATE SALES @ EQUALIZED ROR 7.40%         499,962         19,571,503         264,082,888         297,442,595         53,608,877         28,596,665           REV         5         Not Used         not_used         0         0         0         0         0         0	HTS - High Voltage
NO.         NO.         DESCRIPTION         BASIS         BPL-POF         PSAL         GLP         Secondary         Primary         Subtransmission           (9)         (10)         (11)         (12)         (13)         (14)           REV         1         OPERATING REVENUES         FREV         2           REV         3         SALES REVENUES         FREV         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           REV         5         Not Used         not_used         0         0         0         0         0         0	
(9) (10) (11) (12) (13) (14)  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  REV 5 Not Used 0 0 0 0 0 0 0 0	High Voltage
REV 1 <b>OPERATING REVENUES</b> REV 2 REV 3 <b>SALES REVENUES</b> REV 4 BASE RATE SALES @ EQUALIZED ROR 7.40% 499,962 19,571,503 264,082,888 297,442,595 53,608,877 28,596,663 REV 5 Not Used 0 0 0 0 0 0 0	
REV 1 <b>OPERATING REVENUES</b> REV 2 REV 3 <b>SALES REVENUES</b> 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 REV 5 Not Used 0 0 0 0 0 0 0	(15)
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         REV       5 Not Used       not_used       0       0       0       0       0       0	
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       REV     5 Not Used     not_used     0     0     0     0     0     0	
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 REV 5 Not Used 0 0 0 0 0 0 0	
REV 5 Not Used not_used 0 0 0 0 0 0	
	478,035
	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	0.504
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           REV         13 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 3,128 253,866 3,225,408 3,345,177 667,947 455,397	9,592
REV 14 TOTAL OTHER OPERATING REV 5,126 253,000 5,225,406 5,345,177 667,947 455,597	9,592
REV 16 OTHER REVENUE SOURCES	
REV 17 Not Used not used 0 0 0 0 0 0	0
REV 17 Not Used 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
REV 19 TOTAL OTHER REVENUE SOURCES 0 0 0 0 0 0 0 0	0
REV 20	U
REV 21 LESS: E496 Provision for Rate Refunds TOTREV 0 0 0 0 0 0 0 0	0
REV 22	ŭ
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	
REV 33	
REV 34	
REV 35 REV 36	
REV 36 REV 37	
REV 37	
REV 39	
REV 39	
REV 41	
REV 42	
REV 43	
REV 44	
REV 45	
REV 46	
REV 47	
REV 48	

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 23 of 68

			12 MONTHS EI	ADING DECEMBE	K 31, 2010					
LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total							
NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	OPERATION & MAINTENANCE EXPENSE									
2	PRODUCTION EXPENSE									
3	E500-E557 Production Expenses									
4	Not Used	not_used	0	0	0	0	0	0	0	0
5	Total Production Expense		0	0	0	0	0	0	0	0
6 7	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0
	TRANSMISSION EXPENSES									
9	E560-E573 Transmission Exp	not_used	0	0	0	0	0	0	0	0
10	TOTAL TRANSMISSION EXPENSE		0	0	0	0	0	0	0	0
11										
12	DISTRIBUTION EXPENSES									
13	Operation									
14	E580 Operation Supervision & Eng'g	DISTEXPO	0	0	0	0	0	0	0	0
15	E581 Load Dispatching	CP_SUBT_05	0	0	0	0	0	0	0	0
16	E582 Station Expenses	E362PLT	860,961	332,001	2,587	5,756	16	0	399	3,523
17	E583 OH Line Expenses	E365PLT	4,992,147	2,004,520	15,345	34,796	92	1	2,404	26,489
18	E584 Underground Line Expenses	E367PLT	6,453,079	2,699,314	20,644	46,850	123	2	3,235	39,189
19	E585 Street Lighting and System Expenses	E373PLT								
20 21	E586 Meter Expenses	METERRIT 07	E E00 000	4.040.000	04.070	20.070	0.677	400	0.005	0
22	Meters	METERPLT_07	5,586,228	4,042,068	21,970 0	30,679 0	8,677 0	130 0	2,665 0	0
23	- Excess portion E587 Customer Installations Expenses	not_used MTROMMIN 07	5,873,948	2,948,371	16,026	19,312	6,587	99	1,944	0
24	E587 Customer Installations Expenses	DISTEXPO	28,323,936	14,332,501	91,257	163,740	18,466	276	12,689	82,472
25	E588 Misc Distribution Expenses	DISTPLT	1,396,823	595,339	4,370	9,265	77	1	616	53,679
26	Total Distribution Operation	DIOTI ET	53,487,122	26,954,114	172,199	310,399	34,038	509	23,952	205,353
27	Maintenance		00,107,122	20,001,111	172,100	010,000	01,000	000	20,002	200,000
28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0	0
29	E591 Maint of Structures	E360PLT	17,526,078	6,758,342	52,672	117,163	326	5	8,131	71,725
30	E592 Maint of Station Equipment	E362PLT	19,406,024	7,483,280	58,321	129,731	361	6	9.003	79,419
31	E593 Maint of Overhead Lines		-,,-	,,	,-	-, -			-,	-,
32	- Direct assigned - BPL poles	DIR_BPL_02	40,988	0	0	0	0	0	0	40,988
33	- Direct assigned - PSAL poles	DIR_PSAL_02	118,210	0	0	0	0	0	0	0
34	- all other O&M	E365PLT	45,513,658	18,275,312	139,899	317,241	835	13	21,915	241,500
35	E594.0 Maint of Underground Lines	E367PLT	21,044,785	8,803,004	67,325	152,788	401	6	10,551	127,804
36	Not used	not_used	0	0	0	0	0	0	0	0
37	E595 Maint of Line Transformers - Energy Related Lo		4,115,094	1,645,070	17,113	27,811	160	2	2,101	35,124
38	E595 Maint of Line Transformers - Demand Related	LociCP_SEC_04	3,723,180	1,832,073	9,554	32,541	0	0	2,070	0
39	E596 Maint of Street Lighting & Signal Systems	DID DDI 00	= aa							= 004 400
40	- BPL luminaires	DIR_BPL_02	5,921,406	0	0	0	0	0	0	5,921,406
41	- BPL-POF luminaires	DIR_BPLPOF_02	247,861	0	0	0	0	0	0	0
42	- PSAL luminaires	DIR_PSAL_02	2,620,114	0	0	0	0	0	0	0
43 44	E597 Maint of Meters	KWHMETERY 04	226 120	204 966	2 100	2 412	20	0	250	0
	- Load profiling meters O&M	KWHMETERX_04	326,129	201,866	2,100	3,413		0	258	0
45 46	Other Meter Plant     Excess portion	METERPLTXPR METERSEXC 04	459,457 0	353,812 0	1,923 0	2,318 0	512 0	8 0	233 0	0
46 47	E598 Other Dist Maint Exp	DISTEXPM	1,981,664	742,373	5,711	12,817	43	1	0 888	106,692
48	Total Distribution Maintenance	DIGITAL IN	123,044,648	46,095,132	354,618	795,822	2,657	41	55,151	6,624,658

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 24 of 68

				12 WONTH	3 ENDING DEC	EWIDER 31, 2010	•			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
E	1 (	OPERATION & MAINTENANCE EXPENSE								
Е	2	PRODUCTION EXPENSE								
Е	3	E500-E557 Production Expenses								
E	4	Not Used	not_used	0	0	0	0	0	0	0
Е	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									
Е	8	TRANSMISSION EXPENSES								
Е	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
Ē	11									
Ē		DISTRIBUTION EXPENSES								
Ē	13	Operation								
Ē	14	E580 Operation Supervision & Eng/g	DISTEXPO	0	0	0	0	0	0	0
Ē	15	E581 Load Dispatching	CP SUBT 05	Ö	0	Ö	0	0	0	0
Ē	16	E582 Station Expenses	E362PLT	175	1,938	178.526	227,216	61.450	47,373	0
Ē	17	E583 OH Line Expenses	E365PLT	1,002	29,451	1,072,656	1,354,058	339,684	111,650	0
Ē	18	E584 Underground Line Expenses	E367PLT	1,345	19,410	1,443,858	1,821,640	283,177	74,291	0
Ē	19	E585 Street Lighting and System Expenses	E373PLT	1,343	19,410	1,443,636	1,021,040	203,177	74,291	U
E	20	E586 Meter Expenses	ESTSFLI							
Ē	20	Meters	METERRIT 07	0	0	1 104 417	196,290	67,229	00 440	9,656
E			METERPLT_07			1,124,417	196,290	07,229	82,448	
	22	- Excess portion	not_used	0	0	0	-	U	· ·	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
Е	27	Maintenance								
Е	28	E590 Maint. Supervision & Eng'g	DISTEXPM	0	0	0	0	0	0	0
Е	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								
Е	32	<ul> <li>Direct assigned - BPL poles</li> </ul>	DIR_BPL_02	0	0	0	0	0	0	0
E	33	<ul> <li>Direct assigned - PSAL poles</li> </ul>	DIR_PSAL_02	0	118,210	0	0	0	0	0
Е	34	- all other O&M	E365PLT	9,131	268,503	9,779,456	12,345,015	3,096,920	1,017,918	0
Е	35	E594.0 Maint of Underground Lines	E367PLT	4,385	63,299	4,708,711	5,940,734	923,497	242,279	0
Е	36	Not used	not_used	0	0	0	0	0	0	0
Е	37	E595 Maint of Line Transformers - Energy Related Loc	alKWH_SEC_10	1,747	19,319	965,471	1,401,176	0	0	0
E	38	E595 Maint of Line Transformers - Demand Related Lo	c:CP SEC 04	0	0	896,140	950,802	0	0	0
Е	39	E596 Maint of Street Lighting & Signal Systems								
Е	40	- BPL luminaires	DIR BPL 02	0	0	0	0	0	0	0
Е	41	- BPL-POF luminaires	DIR BPLPOF 02	247,861	0	0	0	0	0	0
Ē	42	- PSAL luminaires	DIR_PSAL_02	0	2,620,114	0	0	0	0	0
Ē	43	E597 Maint of Meters		•	_,,	-	•	•	•	•
Ē	44	- Load profiling meters O&M	KWHMETERX 04	0	0	118,473	0	0	0	0
Ē	45	- Other Meter Plant	METERPLTXPR	0	0	76,473	14,095	4,501	5,012	570
Ē	46	- Excess portion	METERSEXC 04	0	0	0,473	0	7,501	0,012	0
Ē	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	DIOTEXT IN	275,074	3,224,513	24,599,008	30,896,154	6,769,927	3,351,313	579
_	40	Total Distribution Maintenance		213,014	J,227,J1J	۵٦,٥٥٥,٥٥٥	30,030,134	0,100,021	3,331,313	313

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			12 MONTHS E	NDING DECEMBE	R 31, 2016					
SUB-	COS Test Year - 12 Months Actual 2016									
SCH	LINE	ALLOCATION	Total							
NO.	NO. DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
		27.10.10	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)
Е	49									
Ē	50									
Ē	51									
Ē	52									
Ē	53									
Ē	54 OPERATION & MAINTENANCE EXPENSE CONTINU	ED								
Ē	55									
Ē	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
Е	57		-, ,	-,,	,-	,,	,		-,	-,,-
Ē	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
Е	59		, ,	, ,	,		,		,	, ,
Е	60									
Е	61 CUSTOMER ACCOUNTS EXPENSES									
E	62 E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0	0
E	63 E902 Meter Reading									
Е	<ul> <li>64 - Meter O&amp;M - Customer Related - Cust Svs</li> </ul>	METERPLT	52,132	40,135	218	263	58	1	26	0
Е	<ul><li>65 - Meter O&amp;M - Demand Related - Cust Svs</li></ul>	NCP_MTR_06	52,132	21,908	274	377	6	0	42	397
Е	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	<ul> <li>67 - Meter Reading - Demand Related Measurement</li> </ul>	NCPXSL_MTR_07	8,412,247	3,575,385	44,786	61,561	988	31	6,840	0
Е	<ul> <li>- Billing - Customer Related - Cust Svs</li> </ul>	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 E	73 74 E903 Customer Records and Collection									
Ē	<ul> <li>74 E903 Customer Records and Collection</li> <li>75 - SONP/RNP - Customer Related - Local D</li> </ul>	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
Ē	77 - Meter O&M - Customer Related - Cust Svs	METERPLT	18,500	14,243	77	93	21	0	2,700	20,170
Ē	78 - Meter O&M - Demand Related - Cust Svs	NCP MTR 06	18,500	7.774	97	134	2	0	15	141
Ē	79 - Meter Reading - Cutomer Related Measurement	MRCOST 07	191,209	149.482	972	1.016	28	0	25	0
Ē	80 - Meter Reading - Demand Related Measurement	NCPXSL MTR 07	191,209	81,268	1,018	1.399	22	1	155	0
Ē	81 - Billing - Customer Related - Cust Svs	BILLING 06	7,610,100	5,457,573	35,495	37,081	1,018	14	918	20,424
Ē	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
Е	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
Е	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	<ul> <li>- Remaining - Customer Related - Cust Svs</li> </ul>	BILLING_06	4,087,250	2,931,166	19,063	19,915	547	7	493	10,970
Е	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
Е	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
Е	92 TOTAL CUSTOMER ACCTS EXPENSE		92,717,290	56,226,256	479,796	585,035	24,786	429	54,798	345,019

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 26 of 68

				12 MONTH	S LINDING DEC	CIVIDEN 31, 2010	,			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
				(-)	(/	( /	(/	(/	(,	(,
Е	49									
Ē	50									
Ē	51									
Е	52									
Е	53									
Е		<b>OPERATION &amp; MAINTENANCE EXPENSE CONTINUE</b>	)							
Е	55									
E		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
Е	57			,	-,,-	- , - ,-	-,,	-,,	, -, -	- '
Ē		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
Е	59	( - , , , , , , , , , , , , , , , , , ,		,	-,,-	- , - ,-	-,,	-,,	, -, -	- '
Ē	60									
Е	61	CUSTOMER ACCOUNTS EXPENSES								
Е	62	E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0
Е	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
Е	68	- Billing - Customer Related - Cust Svs	BILLING_06	0	0	0	0	0	0	0
Е	69	- Billing - Customer Related - Cust Svs	NCPXSL_MTR_07	0	0	0	0	0	0	0
Е	70	<ul> <li>Remaining - Customer Related - Measurement</li> </ul>	MRCOST_07	0	0	0	0	0	0	0
Е	71	- Remaining - Demand Related - Measurement	NCPXSL_MTR_07	0	0	0	0	0	0	0
E	72									
E	73									
Е	74	E903 Customer Records and Collection								
Е	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 - Cutomer 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 E	88	- Remaining - Demand Related - Cust Svs	NCP_MTR_06	1,418	13,548 0	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 91	E904 Uncollectible Accounts	not_used	0	0	0	0	0	0	0
E		E905 Misc Customer Accounts	CUSTACCTS		•	•	•	2 590 720	3.111.620	-
_	92	TOTAL CUSTOMER ACCTS EXPENSE		14,370	431,379	17,391,260	11,214,422	2,580,729	3,111,620	257,391

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				12 WONTES E	NDING DECEMBE	K 31, 2010					
		'ear - 12 Months Actual 2016									
LIN		DECCRIPTION	ALLOCATION	Total	DC	DUIC	DLM	14/11	WILL	ш	DDI
NC		DESCRIPTION	BASIS	Company (1)	RS (2)	RHS	(4)	WH (5)	WHS	HS (7)	(8)
				(1)	(2)	(3)	(4)	(5)	(6)	(1)	(0)
ç	3 CUSTOME	R SERVICE & INFO EXPENSES									
		08 - Cust Svs & Info									
	95 - SONP/	RNP	CUSTAVG_06	0	0	0	0	0	0	0	0
		aint related	ACCTMAINT_06	347,944	288,268	1,875	1,959	227	3	204	264
		vork related	UTILWORK_04	1,949,780	1,486,258	9,096	10,590	319	3	538	6,507
	8 - Sales		SALES_06	0	0	0	0	0	0	0	0
	9 - Billing		BILLING_06	160,531	115,125	749	782	21	0	19	431
10			ACCTMAINT_06	0	0	0	0	0	0	0	C
10 10		& Instr Advertising sc Cust Svs & Info	CUSTNUMX_04	0	0	0	Ü	0	0	0	0
10		vork related	UTILWORK_04	217,800	166,022	1,016	1,183	36	0	60	727
10		aint related	ACCTMAINT_06	454,421	376,484	2,449	2,558	296	4	267	345
10			not_used	434,421	0	2,449	2,330	0	0	0	0
10			not_used	0	0	0	0	0	0	0	0
10			not used	0	0	0	0	0	0	0	0
10			not used	0	0	0	0	0	ő	Ö	0
10			BILLING 06	0	0	0	0	0	0	0	0
11		STOMER SERVICE & INFO EXPENSES		3,130,476	2,432,156	15,184	17,072	900	11	1,089	8,273
11				-,,	, - ,	-, -	,-			,	-,
11	2 OPERATIO	N & MAINTENANCE EXPENSE CONTIN	UED								
11	3										
11	4 SALES EXP	PENSES									
11	5 E911-E910	6 Sales Expenses									
11			SALES_06	0	0	0	0	0	0	0	0
11		ing related	BILLING_06	0	0	0	0	0	0	0	0
11		et Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0
11		ity work related	UTILWORK_04	1,072,673	817,665	5,004	5,826	176	2	296	3,580
12		maining	UTILWORK_04	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0
12		DENOTE TOTAL (A COT 040)	not_used	0	0	0	0	0	0	0	0
		PENSES TOTAL (ACCT 916)		1,072,673	817,665	5,004	5,826	176	2	296	3,580
12		ED 9 MAINT EVOL A 9 C		070 450 000	400 505 000	4 000 000	4 744 454	CO 557	000	405 007	7 400 000
12		ER & MAINT EXCL A&G		273,452,208	132,525,323	1,026,802	1,714,154	62,557	992	135,287	7,186,882
		RATIVE & GENERAL EXPENSE									
12			REVREQ	2,048,614	913,749	6,846	13,422	226	4	937	73.809
12		ce Supplies & Exp	REVREQ	2,472,112	1,102,642	8,262	16,197	273	4	1,131	89,067
12		side Services Employed	DISTPLT	47,637,313	20,303,471	149,037	315,985	2,634	40	21,006	1,830,672
13		perty Insurance	TOTPLT	1,553,488	666,154	4,908	10,298	90	1	688	58,909
13		ries & Damages	LABOR	15,703,564	7,976,307	64,228	97,070	3,935	62	7,801	467,887
13		oloyee Pension & Benefits	LABOR	50,239,867	25,518,323	205,481	310,551	12,590	199	24,957	1,496,894
13		julatory Comm Exp	REVREQ	10,230,788	4,563,265	34,191	67,032	1,128	18	4,682	368,601
13	34 E929 Dup	licate Charges - credit	REVLPLS	(2,653,065)	0	0	0	0	0	0	0
13		eneral Advertising Expenses	CUSTAVG_04	2,316,097	1,965,118	10,681	12,872	1,527	23	1,295	4,529
13		isc General Expenses	DISTPLT	2,967,908	1,264,950	9,285	19,687	164	2	1,309	114,055
13			DISTPLT	4,351,678	1,854,726	13,615	28,865	241	4	1,919	167,232
13		nt of General Plant	COMGENPLT	0	0	0	0	0	0	0	0
13		er A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0
14			not_used	0	0	0	0	0	0	0	0
14		EXPENSE		136,868,364	66,128,705	506,534	891,980	22,807	357	65,726	4,671,654
	12										
	0 TOTAL CO	ERATION & MAINTENANCE EXPENSES		410,320,571	198,654,028	1,533,336	2,606,133	85,364	1.349	201,013	11,858,536

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				O ENDINO DEO	EWIDER 31, 2010				
LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION				LPL -	LPL-	HTS -	HTS -
NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
			(9)	(10)	(11)	(12)	(13)	(14)	(15)
02	CUSTOMER SERVICE & INFO EXPENSES								
93									
95		CUSTAVG 06	0	0	0	0	0	0	
96		ACCTMAINT 06	6	1,426	48,098	5,045	449	110	
97		UTILWORK_04	147	27,129	381,964	24,496	2,134	397	2
98	- · · · · · · · · · · · · · · · · · · ·	SALES 06	0	0	0	0	_, 0	0	_
99		BILLING 06	10	2,326	28,720	11,097	987	241	
100		ACCTMAINT_06	0	0	0	0	0	0	
101	E909 Info & Instr Advertising	CUSTNUMX_04	0	0	0	0	0	0	
102									
103	- Utility work related	UTILWORK_04	16	3,030	42,667	2,736	238	44	
104		ACCTMAINT_06	8	1,862	62,816	6,589	586	143	
105		not_used	0	0	0	0	0	0	
106		not_used	0	0	0	0	0	0	
107	- Not used	not_used	0	0	0	0	0	0	
108		not_used	0	0	0	0	0	0	
109	3	BILLING_06	0	0	0	0	0	0	
110	TOTAL CUSTOMER SERVICE & INFO EXPENSES		186	35,772	564,265	49,963	4,395	936	2
111	ODED ATION & MAINTENANCE EXPENSE CONTINUE								
	OPERATION & MAINTENANCE EXPENSE CONTINUE	ט							
113									
114	SALES EXPENSES E911-E916 Sales Expenses								
116		SALES 06	0	0	0	0	0	0	
117		BILLING 06	0	0	0	0	0	0	
118	3	ACCTMAINT 06	0	0	0	0	0	0	
119		UTILWORK 04	81	14,925	210,138	13.476	1,174	218	1
120		UTILWORK 04	(0)	(0)	(0)	(0)	(0)	(0)	,
121		not_used	0	0	0	0	0	0	
	SALES EXPENSES TOTAL (ACCT 916)		81	14,925	210,138	13,476	1,174	218	
123			٥.	,020	2.0,.00	.0, 0	.,	2.0	
	TOTAL OPER & MAINT EXCL A&G		295,487	3,838,955	52,366,975	55,232,093	11,489,901	7,287,903	288,8
125			,	-,,	,,	,,	, ,	.,,	
	ADMINISTRATIVE & GENERAL EXPENSE								
127		REVREQ	782	30,630	413,299	465,508	83,900	44,755	7
128	E921 Office Supplies & Exp	REVREQ	944	36,962	498,737	561,739	101,244	54,007	9
129		DISTPLT	8,511	717,131	9,871,144	11,509,236	1,966,829	939,681	1,9
130		TOTPLT	277	23,159	321,483	372,597	63,835	30,964	· ·
131	E925 Injuries & Damages	LABOR	2,588	208,115	2,862,644	3,012,527	581,645	399,732	19,0
132	E926 Employee Pension & Benefits	LABOR	8,280	665,814	9,158,357	9,637,872	1,860,837	1,278,848	60,8
133		REVREQ	3,908	152,967	2,064,015	2,324,747	418,995	223,505	3,7
134		REVLPLS	0	0	0	(2,653,065)	0	0	
135		CUSTAVG_04	94	23,474	286,311	9,147	812	197	
136		DISTPLT	530	44,679	614,994	717,050	122,538	58,544	•
137		DISTPLT	777	65,510	901,731	1,051,371	179,670	85,840	•
138		COMGENPLT	0	0	0	0	0	0	
139		COMGENPLT	0	0	0	0	0	0	
140		not_used	0	0	0	0	0	0	
141			26,692	1,968,439	26,992,714	27,008,730	5,380,304	3,116,072	87,6
142	TOTAL OPERATION & MAINTENANCE EXPENSES		322,178	5,807,394	79,359,689	82,240,823	16,870,205	10,403,975	376,5

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	NO. DESCRIPTION	ALLOCATION BASIS	Total							
10. N	NO. DESCRIPTION	BVSIS								
		DAGIG	Company	RS (a)	RHS	RLM	WH	WHS	HS (7)	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	194,420,229	82,863,731	608,260	1,289,619	10,752	163	85,731	7,471,446
DE	7 General Plant	GENPLT	11,135,159	4,616,182	34,437	74,458	216	3	4,885	442,423
DE	8 Common Plant	COMPLT	6,055,774	3,249,683	26,484	38,978	1,048	18	3,197	105,651
DE	9 Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	C
DE	10 TOTAL DEPRECIATION EXPENSE		211,611,162	90,729,596	669,182	1,403,055	12,017	184	93,813	8,019,521
	11									
DE	12 E404.3 AMORT OF OTHER LIMITED TERM PLANT									
	13 not used	not_used	0	0	0	0	0	0	0	C
	14 Distribution Delivery Related	DISTPLTXMTR	824,596	341,844	2,550	5,514	16	0	362	32,763
DE	15 Meter Reading	MRCOST_07	558,045	436,264	2,837	2,964	81	1	73	C
	16 Customer Service related	CUSTSVSX	6,024,827	3,687,168	31,114	37,847	1,615	28	3,513	22,207
	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	4,465,275	36,501	46,325	1,712	29	3,948	54,970
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	29,642
DE	23 Securitization amortization	not_used	0	0	0	0	0	0	0	C
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	29,642
DE	26									
DE	27 TOTAL AMORTIZATION EXPENSE		11,734,794	5,853,617	50,944	69,796	1,846	32	5,721	84,613
DE	28									
	29 TOTAL DEPRECIATION AND AMORTIZATION EXP	ENSES	223,345,956	96,583,213	720,125	1,472,851	13,863	216	99,534	8,104,133
	30		,_,	,,	0, 0	.,,	,		,	-,,
	31									
DE	32									
DE	33									
DE	34									
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DE	35 36									
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SUB-	COS Test Year - 12 Months Actual 2016				ŕ				
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)
DE	1 DEPRECIATION AND AMORTIZATION EXPEN	ISES							
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 P	LANT							
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		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	0,552	0	0 .,. 00
DE	24 not used	not used	ő	ő	0	0	0	0	0
DE	25 TOTAL AMORT OF PROPERTY LOSSES	not_docd	1,475	16,304	814,801	1,182,509	344,652	475,014	34,765
DE	26		1,170	10,001	01-1,001	1,102,000	011,002	470,014	01,700
DE	27 TOTAL AMORTIZATION EXPENSE		2,542	58,503	2,224,288	2,101,972	542,634	687,313	50,975
DE	28		2,542	30,303	2,224,200	2,101,372	342,034	007,313	30,373
DE	29 TOTAL DEPRECIATION AND AMORTIZATION	N 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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				12 WONTHS E	INDING DECEMBE	K 31, 2010					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EO	1	OTHER OPERATING EXPENSES									
EO	2										
EO		E408 TAXES OTHER THAN INCOME TAXES									
EO	4	TEFA	TEFA 04	0	0	0	0	0	0	0	0
EO	5		TOTPLT	12,453,932	5,340,390	39,347	82,557	719	11	5,518	472,261
EO	6		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		LABOR	10,267,348	5,215,092	41,994	63,466	2.573	41	5,100	305,915
EO	9		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	TOTAL TAXES OTHER THAN INCOME		23,462,062	10,909,713	84,111	150,727	3,423	54	10,972	802,510
EO	12	PROFORMA EXPENSE ADJUSTMENTS									
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		TOTPLTNET	1,345,850	575,022	4,234	8,907	89	1	602	53,894
EO	17		LABOR	(12,409,225)	(6,303,014)	(50,754)	(76,706)	(3,110)	(49)	(6,164)	(369,732)
EO	18	,	LABOR	(3,172,726)	(1,611,522)	(12,976)	(19,612)	(795)	(13)	(1,576)	(94,531)
EO	19		LABOR	(2,191,139)	(1,112,945)	(8,962)	(13,544)	(549)	(9)	(1,088)	(65,285)
EO	20		TOTPLT	5,507,377	2,361,627	17,400	36,508	318	5	2,440	208,843
EO	21	.,	KWHMETER_04	(1,029,399)	(330,263)	(3,436)	(5,583)	(32)	(1)	(422)	(7,051)
EO	22	.,	not_used	0	0	0	0	0	0	0	0
EO	23	.,	TOTPLT	16,568	7,105	52	110	1	0	7	628
EO EO	24		TOTPLT TOTPLT	11,442 0	4,907 0	36 0	76 0	0	0	5 0	434 0
EO	25 26	.,	TOTPLT	0	0	0	0	0	0	0	0
EO	27	•	TOTPLT	(535,418)	(229,593)	(1,692)	(3,549)	(31)	(0)	(237)	(20,303)
EO	28		TOTPLT	2,249,084	964,433	7,106	14,909	130	(0)	997	85,287
EO	29	,	TOTPLT	(87,033)	(37,321)	(275)	(577)	(5)	(0)	(39)	(3,300)
EO	30		TOTPLT	76,668	32,876	242	508	4	0	34	2,907
EO	31		DEPREXP	(56,767,076)	(24,339,235)	(179,516)	(376,385)	(3,224)	(49)	(25,167)	(2,151,327)
EO	32	., ., ., ., ., ., ., ., ., ., ., ., ., .	TOTPLT	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	553	8	4,244	363,251
EO	36	Adj #19 - Credit Card Fees	CUSTSVSX	(3,041,152)	(1,861,172)	(15,705)	(19,104)	(815)	(14)	(1,773)	(11,210)
EO	37	TOTAL PROFORMA EXPENSE ADJUSTMENTS		(63,355,039)	(29,405,734)	(227,713)	(407,666)	(8,552)	(136)	(29,678)	(2,074,167)
EO	38	TOTAL OTHER OPERATING EXPENSES		(39,892,978)	(18,496,021)	(143,602)	(256,938)	(5,129)	(82)	(18,706)	(1,271,657)
EO		TOTAL OPERATING REVENUES	SCH REV, LN 23	1,320,990,318	587,505,131	4,401,940	8,630,147	145,271	2,265	608,411	47,456,127
EO		LESS:									
EO	41		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
EO	42		SCH DE, LN 29	223,345,956	96,583,213	720,125	1,472,851	13,863	216	99,534	8,104,133
EO	43		SCH EO, LN 38	(39,892,978)	(18,496,021)	(143,602)	(256,938)	(5,129)	(82)	(18,706)	(1,271,657)
EO		NET OPERATING INCOME BEFORE TAXES		727,216,769	310,763,911	2,292,080	4,808,101	51,173	782	326,570	28,765,114
EO EO		LESS: E427 - E432 INTEREST CHARGES	TOTPLTNET	100 000 454	42.072.250	222 002	604 467	6.044	104	46.007	4 404 404
EO	46 47	TOTAL OPERATING INCOME BEFORE TAXES	IOIPLINEI	102,920,451 624,296,317	43,973,356 266,790,555	323,803 1,968,278	681,167 4,126,935	6,841 44,331	677	46,027 280,543	4,121,431 24,643,683
EO	47	TOTAL OFERATING INCOME BEFORE TAXES		024,290,317	200,790,000	1,500,270	4,120,933	44,331	0//	200,043	24,043,003
EU	40										

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			12 MONTH	S ENDING DEC	EMBER 31, 2016	)			
UB-	COS Test Year - 12 Months Actual 2016								
СН	LINE	ALLOCATION				LPL -	LPL-	HTS -	HTS -
0.	NO. DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
			(9)	(10)	(11)	(12)	(13)	(14)	(15)
0	1 OTHER OPERATING EXPENSES								
)	2								
)	3 E408 TAXES OTHER THAN INCOME TAXES								
0	4 TEFA	TEFA_04	0	0	0	0	0	0	0
)	5 Real Estate Taxes	TOTPLT	2,222	185,656	2,577,249	2,987,019	511,746	248,230	1,007
)	6 Miscellaneous State and Municipal Tax	TOTPLT	50	4,152	57,631	66,794	11,443	5,551	23
)	7 State Unemploy Insur (SUI) Tax	LABOR	76	6,127	84,273	88,685	17,123	11,768	560
)	8 FICA & UnempTax	LABOR	1,692	136,070	1,871,662	1,969,659	380,293	261,354	12,438
)	9 Other Taxes	TOTPLT	0	0	0	0	0	0	0
)	10 not used	not_used	0	0	0	0	0	0	0
)	11 TOTAL TAXES OTHER THAN INCOME		4,040	332,005	4,590,815	5,112,157	920,605	526,902	14,028
)	12 PROFORMA EXPENSE ADJUSTMENTS								
)	13 Adj #1 - Annualization of Wages	LABOR	(519)	(41,718)	(573,834)	(603,879)	(116,594)	(80,129)	(3,813)
)	14 Adj #2 - Annualization of Payroll Taxes	LABOR	(36)	(2,898)	(39,865)	(41,952)	(8,100)	(5,567)	(265)
)	15 Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	348	30,500	402,164	467,989	78,455	38,449	169
)	16 add'l tax effects on rev req	TOTPLTNET	240	21,064	277,741	323,201	54,183	26,554	117
)	17 Adj #4 - Pension and Fringe Benefits 18 Adj #5 - Electric COLI Interest Expense	LABOR	(2,045)	(164,456)	(2,262,110)	(2,380,550)	(459,626)	(315,875)	(15,033)
)	,	LABOR LABOR	(523)	(42,047)	(578,365)	(608,647)	(117,515)	(80,761)	(3,844)
, )	19 add'l tax effects on rev req 20 Adj #10 - ASB Margin	TOTPLT	(361) 982	(29,039) 82,101	(399,428) 1,139,711	(420,342) 1,320,919	(81,158) 226,304	(55,775) 109,772	(2,654) 445
, )	21 Adj #10 - ASB Margin 21 Adj #22 - BPU/RPA Assessments	KWHMETER 04	(351)	(3,879)		(281,299)		(112,998)	(8,270)
)	22 Adj #6 - Weather Normalization	not used	(351)	(3,679)	(193,827) 0	(201,299)	(81,987) 0	(112,996)	(8,270)
)	23 Adj #7 - Gains/Losses on Sales of Property	TOTPLT	3	247	3,429	3,974	681	330	1
)	24 add'l tax effects on rev req	TOTPLT	2	171	2,368	2,744	470	228	1
)	25 Adj #17 - Regulatory Assets	TOTPLT	0	0	2,300	2,744	0	0	0
Ó	26 Adj #15 - Cost of Removal	TOTPLT	0	0	0	0	0	0	0
Ó	27 Adj #8 - Real Estate Taxes	TOTPLT	(96)	(7,982)	(110,801)	(128,417)	(22,001)	(10,672)	(43)
Ó	28 Adj #16 - Test Year Amortization Adjustments	TOTPLT	401	33,528	465,431	539.433	92,417	44.828	182
Ó	29 Adj #9 - Insurance	TOTPLT	(16)	(1,297)	(18,011)	(20,874)	(3,576)	(1,735)	(7)
)	30 Adj #18 - Rate Case Expenses	TOTPLT	14	1,143	15,866	18,388	3,150	1,528	6
)	31 Adj #12 Depreciation Rate Change	DEPREXP	(10,137)	(846,186)	(11,747,951)	(13,616,176)	(2,333,248)	(1,133,656)	(4,818)
)	32 Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	0	0	0	0	(=,000,= 10,	0	(1,510)
)	33 Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0
)	34 Adj #20 - Vacation Accrual	LABOR	(246)	(19,751)	(271,673)	(285,897)	(55,200)	(37,936)	(1,805)
)	35 Adj #21 - Energy Strong / GSMP Revenue Adjustment	TOTPLT	1,709	142,802	1,982,354	2,297,538	393,622	190,932	775
)	36 Adj #19 - Credit Card Fees	CUSTSVSX	(462)	(14,822)	(569,710)	(357,407)	(82,023)	(98,758)	(8,175)
)	37 TOTAL PROFORMA EXPENSE ADJUSTMENTS		(11,091)	(862,520)	(12,476,512)	(13,771,255)	(2,511,745)	(1,521,238)	(47,033)
)	38 TOTAL OTHER OPERATING EXPENSES		(7,051)	(530,515)	(7,885,697)	(8,659,098)	(1,591,140)	(994,336)	(33,006)
)	39 TOTAL OPERATING REVENUES	SCH REV, LN 23	503,090	19,825,369	267,308,295	300,787,772	54,276,824	29,052,049	487,628
)	40 LESS:								
)	41 OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 143	322,178	5,807,394	79,359,689	82,240,823	16,870,205	10,403,975	376,546
)	42 DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 29	40,329	3,212,840	46,017,236	52,859,120	9,240,305	4,913,253	68,937
)	43 OTHER OPERATING EXPENSES	SCH EO, LN 38	(7,051)	(530,515)	(7,885,697)	(8,659,098)	(1,591,140)	(994,336)	(33,006)
)	44 NET OPERATING INCOME BEFORE TAXES		147,634	11,335,650	149,817,067	174,346,926	29,757,453	14,729,158	75,150
)	45 LESS:								
0	46 E427 - E432 INTEREST CHARGES	TOTPLTNET	18,364	1,610,779	21,239,545	24,716,003	4,143,477	2,030,635	8,920
)	47 TOTAL OPERATING INCOME BEFORE TAXES		129,270	9,724,871	128,577,521	149,630,923	25,613,976	12,698,523	66,230
0	48								

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				12 WONTHS E	NDING DECEMBE	K 31, 2010					
3- 		COS Test Year - 12 Months Actual 2016	ALLOCATION	Tatal							
	.INE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
	NO.	DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				(-)	(-)	(-)	( - /	(-)	(-)	(-)	(-)
		DEVELOPMENT OF INCOME TAXES									
	2	TAX ADJUSTMENTS - FEDERAL									
		Stock Based Compensation	TOTPLTNET	312,073	133,335	982	2,065	21	0	140	12,497
		GainState LILOAudit Refunds not yet received	TOTPLINET	(1,026,542)	(438,596)	(3,230)	(6,794)	(68)	(1)	(459)	(41,108)
		Repair Allowance	TOTPLT	(2,577,573)	(1,105,293)	(8,144)	(17,087)	(149)	(1)	(1,142)	(97,743)
		Uncollectible Accounts	REVREQ	(2,025,875)	(903,606)	(6,770)	(13,274)	(223)	(3)	(927)	(72,989)
		Injuries and Damages ;	TOTPLT	740,420	317,501	2,339	4,908	43	1	328	28,077
		Diesel Fuel Credit	not_used	0	0 17,001	2,000	0	0	0	0	0
		Partnership income/loss per K-1	TOTPLT	199	85	1	1	0	0	0	8
		Meals & entertainment	LABOR	349,151	177,344	1,428	2,158	87	1	173	10,403
		Company owned life insurance	LABOR	(2,216,411)	(1,125,781)	(9,065)	(13,700)	(555)	(9)	(1,101)	(66,038)
		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(588,912)	(4,337)	(9,123)	(92)	(1)	(616)	(55,196)
		Medicare Subsidy	LABOR	1,189,514	604,190	4,865	7,353	298	5	591	35,442
		Dividends Received Deduction	TOTPLTNET	(18,476)	(7,894)	(58)	(122)	(1)	(0)	(8)	(740)
		W-2 Earnings Exceeding \$1,000,000	LABOR	433,992	220,438	1,775	2,683	109	2	216	12,931
		Allowable Depreciation	DEPREXP	(84,392,191)	(36,183,675)	(266,875)	(559,549)	(4,792)	(73)	(37,414)	(3,198,248)
		Previously Ded Amort-Reacq Bonds	not_used	) O	) O	) O	) O	) o	` o´	) o	O O
	19	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0
		*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	0
	21	AFUDC / IDC	TOTPLT	(781,907)	(335,291)	(2,470)	(5,183)	(45)	(1)	(346)	(29,650)
		Capitalized interest-Section 263A	TOTPLT	1,274,980	546,726	4,028	8,452	74	1	565	48,348
		*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	0
		*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0
		Deferred Comp - officers	LABOR	23,583	11,978	96	146	6	0	12	703
		*Deduction of Securitizartion	not_used	0	0	0	0	0	0	0	0
		Accrued vacation pay adjustment	LABOR	93,290	47,385	382	577	23	0	46	2,780
		3rd Party Claims	TOTPLT	(64,914)	(27,836)	(205)	(430)	(4)	(0)	(29)	(2,462)
		Contribution in Aid of Construct	TOTPLTNET	(1,770,550)	(756,478)	(5,570)	(11,718)	(118)	(2)	(792)	(70,901)
		Pension Accrual Adjustment Unallowable OPEB Amortization	LABOR LABOR	5,585,601	2,837,093 (46,318)	22,845 (373)	34,527 (564)	1,400 (23)	22	2,775	166,423 (2,717)
		Deferred Return on CIP II	TOTPLT	(91,189) 96,419	41,345	305	639	(23) 6	(0) 0	(45) 43	3.656
		Deferred Depreciation on CIP II	TOTPLT	74,517	31,954	235	494	4	0	33	2,826
		Assessment by Board of Public Utilities of the State of NJ		262,411	112,117	826	1,737	17	0	117	10,508
		Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	0	0
		Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	2,427,384	1,037,114	7,637	16,065	161	2	1,086	97,204
		Performance Incentive Plan Adjustment	TOTPLTNET	(199,586)	(85,274)	(628)	(1,321)	(13)	(0)	(89)	(7,992)
		LCAPP	TOTPLTNET	(2,401)	(1,026)	(8)	(16)	(0)	(0)	(1)	(96)
		Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	0
		Penalties	not_used	0	0	0	0	0	0	0	0
	41	Restricted stock - Permanent	TOTPLTNET	(46,838)	(20,012)	(147)	(310)	(3)	(0)	(21)	(1,876)
	42	Environmental Accrual	TOTPLTNET	(38,925)	(16,631)	(122)	(258)	(3)	(0)	(17)	(1,559)
	43	Legal Reserves (c & nc)	TOTPLTNET	(36,674)	(15,669)	(115)	(243)	(2)	(0)	(16)	(1,469)
	44	Material Supplies & Reserves	TOTPLT	(574,194)	(246,221)	(1,814)	(3,806)	(33)	(1)	(254)	(21,774)
	45	Lobbying Expenses	LABOR	189,469	96,237	775	1,171	47	1	94	5,645
		Bankrupticies & Acc. Prov. For Rents Receivable	TOTPLTNET	111,245	47,530	350	736	7	0	50	4,455
		Real Estate Taxes	TOTPLTNET	(452,943)	(193,523)	(1,425)	(2,998)	(30)	(0)	(203)	(18,138)
	47	Near Estate Taxes									
	48	Credits & Adjustments	TOTPLTNET	(741,660)	(316,879)	(2,333)	(4,909)	(49)	(1)	(332)	(29,700)
	48 49		TOTPLTNET TOTPLT	(741,660) 10,351 (85,262,613)	(316,879) 4,438 (36,148,104)	(2,333) 33 (264,789)	(4,909) 69 (567,623)	(49) 1 (3,900)	(1) 0 (59)	(332) 5 (37,541)	(29,700) 393 (3,278,099)

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	COS Test Year - 12 Months Actual 2016								
LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -
NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
			(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	DEVELOPMENT OF INCOME TAXES								
2	2								
	3 TAX ADJUSTMENTS - FEDERAL								
	Stock Based Compensation	TOTPLTNET	56	4,884	64,402	74,943	12,564	6,157	27
	GainState LILOAudit Refunds not yet received	TOTPLTNET	(183)	(16,066)	(211,846)	(246,521)	(41,328)	(20,254)	(89
	Repair Allowance	TOTPLT	(460)	(38,425)	(533,410)	(618,219)	(105,915)	(51,376)	(208
	7 Uncollectible Accounts	REVREQ	(774)	(30,290)	(408,711)	(460,341)	(82,968)	(44,258)	(740
	3 Injuries and Damages ;	TOTPLT	132	11,038	153,224	177,586	30,425	14,758	60
	Diesel Fuel Credit	not_used	0	0	0	0	0	0	(
	Partnership income/loss per K-1	TOTPLT	0	3	41	48	8	4	(
	Meals & entertainment	LABOR	58	4,627	63,648	66,980	12,932	8,888	423
	2 Company owned life insurance	LABOR	(365)	(29,373)	(404,035)	(425,190)	(82,094)	(56,418)	(2,68
	B ESOP/401(k) Cash Dividends	TOTPLTNET	(246)	(21,572)	(284,450)	(331,009)	(55,491)	(27,195)	(11
14	Medicare Subsidy	LABOR	196	15,764	216,840	228,193	44,058	30,279	1,44
	5 Dividends Received Deduction	TOTPLTNET	(3)	(289)	(3,813)	(4,437)	(744)	(365)	(
	W-2 Earnings Exceeding \$1,000,000	LABOR	72	5,752	79,114	83,256	16,075	11,047	52
17	7 Allowable Depreciation	DEPREXP	(15,070)	(1,257,974)	(17,464,971)	(20,242,349)	(3,468,700)	(1,685,338)	(7,16
	Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	
	Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	
20		not_used	0	0	0	0	0	0	
	I AFUDC / IDC	TOTPLT	(139)	(11,656)	(161,810)	(187,537)	(32,129)	(15,585)	(6
	2 Capitalized interest-Section 263A	TOTPLT	227	19,007	263,848	305,798	52,390	25,413	10
	3 *RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	
	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	
	5 Deferred Comp - officers	LABOR	4	313	4,299	4,524	873	600	2
26		not_used	0	0	0	0	0	0	
	7 Accrued vacation pay adjustment	LABOR	15	1,236	17,006	17,896	3,455	2,375	11:
	3 3rd Party Claims	TOTPLT	(12)	(968)	(13,434)	(15,569)	(2,667)	(1,294)	(
	Ontribution in Aid of Construct	TOTPLTNET	(316)	(27,710)	(365,386)	(425,192)	(71,281)	(34,933)	(15
	Pension Accrual Adjustment	LABOR	921	74,024	1,018,214	1,071,526	206,885	142,181	6,76
	Unallowable OPEB Amortization	LABOR	(15)	(1,209)	(16,623)	(17,493)	(3,378)	(2,321)	(11
	2 Deferred Return on CIP II	TOTPLT	17	1,437	19,953	23,126	3,962	1,922	
	B Deferred Depreciation on CIP II	TOTPLT	13	1,111	15,421	17,873	3,062	1,485	
	Assessment by Board of Public Utilities of the State of NJ		47	4,107	54,153	63,017	10,564	5,177	2
	5 Misc Adj - Permanent	TOTPLTNET	0	0	0	0	0	0	
	6 Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	433	37,990	500,936	582,928	97,724	47,893	21
	Performance Incentive Plan Adjustment	TOTPLTNET	(36)	(3,124)	(41,188)	(47,930)	(8,035)	(3,938)	(1
	3 LCAPP	TOTPLTNET	(0)	(38)	(496)	(577)	(97)	(47)	(
	O Clause - Deferred Fuel	not_used	0	0	0	0	0	0	
	) Penalties	not_used	0	0	0	0	0	0	
	Restricted stock - Permanent	TOTPLTNET	(8)	(733)	(9,666)	(11,248)	(1,886)	(924)	(
	2 Environmental Accrual	TOTPLTNET	(7)	(609)	(8,033)	(9,348)	(1,567)	(768)	(
	B Legal Reserves (c & nc)	TOTPLTNET	(7)	(574)	(7,568)	(8,807)	(1,476)	(724)	(
	Material Supplies & Reserves	TOTPLT	(102)	(8,560)	(118,825)	(137,718)	(23,594)	(11,445)	(4
	5 Lobbying Expenses	LABOR	31	2,511	34,539	36,347	7,018	4,823	23
	Bankrupticies & Acc. Prov. For Rents Receivable	TOTPLTNET	20	1,741	22,958	26,715	4,479	2,195	1
	7 Real Estate Taxes	TOTPLTNET	(81)	(7,089)	(93,473)	(108,773)	(18,235)	(8,937)	(3
48	3 Credits & Adjustments	TOTPLTNET	(132)	(11,608)	(153,055)	(178,107)	(29,859)	(14,633)	(6-
	Miscellaneous	TOTPLT	2	154	2,142	2,483	425	206	
50	TOTAL TAX ADJUSTMENTS - FEDERAL		(15,713)	(1,282,167)	(17,770,057)	(20,693,124)	(3,524,543)	(1,675,350)	(1,54

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SUB-	COS Te	est Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TI	51 <b>ΤΔΥ ΔΓ</b>	DJUSTMENTS - STATE									
Ti	52 TEFA	OCCUMENTO - CTATE	TEFA 04	0	0	0	0	0	0	0	0
ΤÏ		al Depreication Reversal	DEPREXP	98,420,888	42,198,565	311,238	652,564	5,589	86	43,633	3,729,899
TI		Tax Depreciation	DEPREXP	36,812,775	15,783,705	116,414	244,081	2,090	32	16,320	1,395,110
TI	55 not us		not_used	0	0	0	0	0	0	0	0
TI	56 TOTAL	TAX ADJUSTMENTS - STATE		135,233,663	57,982,271	427,652	896,646	7,680	118	59,953	5,125,009
TI	57										
TI	58 <b>TAXAB</b>	LE NET INCOME - STATE		674,267,368	288,624,722	2,131,140	4,455,957	48,111	736	302,955	26,490,594
TI	59 State	Tax Liability at 9.000%		60,684,063	25,976,225	191,803	401,036	4,330	66	27,266	2,384,153
TI	60 Prior Y	ear Adjustment	TOTPLTNET	0	0	0	0	0	0	0	0
TI	61 TOTAL	STATE INCOME TAX LIABILITY		60,684,063	25,976,225	191,803	401,036	4,330	66	27,266	2,384,153
TI	62										
TI	63 TAXAB	LE NET INCOME - FEDERAL		478,349,641	204,666,226	1,511,686	3,158,275	36,101	552	215,736	18,981,431
TI	64 Federa	al Tax Liability at 35.000%		167,422,374	71,633,179	529,090	1,105,396	12,635	193	75,508	6,643,501
TI	65 not us	ed	not_used	0	0	0	0	0	0	0	0
TI	66 not us		not_used	0	0	0	0	0	0	0	0
TI		FEDERAL INCOME TAX LIABILITY		167,422,374	71,633,179	529,090	1,105,396	12,635	193	75,508	6,643,501
TI	68										
TI	69										
TI		INCOME TAX EXPENSE		228,106,438	97,609,404	720,893	1,506,433	16,965	259	102,774	9,027,654
TI	71										
TI	72										
TI	73										
TI	74										
TI	75 70										
TI	76 77										
TI TI	77 78										
Ti	76 79										
Τ̈́	80										
Τi	81										
Τi	82										
Ti	83										
ΤÏ	84										
TI	85 TAX RA	ATES									
TI		AL TAX RATE - CURRENT	35.000%								
TI		ERSEY CORP BUSINESS TAX RATE	9.000%								
TI	88 CUSTO	MER ACCT UNCOLLECTIBLE RATE	0.000%								
TI	89 EFFEC	TIVE TAX RATE	40.850%								
TI	90 COMPO	OSITE RATE	40.850%								
TI	91 1-EFF	ECTIVE TAX RATE	59.15000%								
TI	92										
TI	93										
TI	94										
TI	95										
TI	96										

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	000 T 11/1 1011 11 1 1 1 1 1 1 1 1 1 1 1 1 1								
LINE		ALLOCATION BASIS	DDI DOE	PSAL	GLP	LPL -	LPL-	HTS -	HTS -
NO.	DESCRIPTION	BASIS	BPL-POF (9)	(10)	(11)	Secondary (12)	Primary (13)	Subtransmission (14)	High Voltage (15)
			(0)	(10)	(1.1)	(/	(10)	(14)	(10)
51	1 TAX ADJUSTMENTS - STATE								
52		TEFA_04	0	0	0	0	0	0	C
53		DEPREXP	17,575	1,467,090	20,368,211	23,607,278	4,045,309	1,965,495	8,354
54		DEPREXP	6,574	548,742	7,618,407	8,829,929	1,513,084	735,162	3,125
55		not_used	0	0	0	0	0	0 700 050	44.470
	6 TOTAL TAX ADJUSTMENTS - STATE		24,149	2,015,832	27,986,618	32,437,207	5,558,393	2,700,658	11,479
57	7 8 TAXABLE NET INCOME - STATE		137,706	10,458,536	138,794,082	161,375,006	27,647,826	13,723,831	76,167
59			12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855
60		TOTPLTNET	12,393	941,208	12,491,407	14,323,731	2,466,304	1,233,143	0,650
	1 TOTAL STATE INCOME TAX LIABILITY	TOTTETNET	12,393	941,268	12,491,467	14,523,751	2,488,304	1,235,145	6,855
62			12,555	341,200	12,431,407	14,020,701	2,400,304	1,200,140	0,000
	3 TAXABLE NET INCOME - FEDERAL		101,163	7,501,435	98,315,997	114,414,048	19,601,128	9,788,028	57,833
64			35,407	2,625,502	34,410,599	40,044,917	6,860,395	3,425,810	20,24
65		not used	0	0	0	0	0	0, .20,0.0	20,2 .
66		not_used	0	0	0	0	0	0	(
67	7 TOTAL FEDERAL INCOME TAX LIABILITY	_	35,407	2,625,502	34,410,599	40,044,917	6,860,395	3,425,810	20,24
68	8								
69	9								
70	O TOTAL INCOME TAX EXPENSE		47,801	3,566,771	46,902,066	54,568,667	9,348,699	4,660,955	27,096
71									
72									
73									
74									
75 76									
77									
78									
79									
80									
81									
82	2								
83	3								
84									
85									
	6 FEDERAL TAX RATE - CURRENT	35.000%							
	7 NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
	8 CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
	9 EFFECTIVE TAX RATE 0 COMPOSITE RATE	40.850% 40.850%							
	1 1 - EFFECTIVE TAX RATE	59.15000%							
92		39.13000 //							
93									
94									
95									
96									

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 37 of 68

				12 100111110 E	NDING DECEMBE	IN 31, 2010					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE	D-00010-1011	ALLOCATION	Total		D110	51.14		14/110		
10.	NO.	DESCRIPTION	BASIS	Company (1)	RS (2)	(3)	RLM (4)	WH (5)	WHS (6)	HS (7)	BPL (8)
				(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)
ГΙ	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED									
ΓΙ	98	E410 + E411- PROVISION FOR DEFERRED INCOME TA	XX								
ΓΙ	99	Legal Reserves (c)	TOTPLTNET	106,593	45,542	335	705	7	0	48	4,268
ГΙ		Tax Depreciation	DEPREXP	80,543,209	34,533,400	254,703	534,029	4,574	70	35,707	3,052,381
ΓΙ		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0	(
ГΙ	102	Amortization of Power Gain	not_used	0	0	0	0	0	0	0	(
ГΙ	103	*Amort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	(
ГΙ		*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0	(
ΓΙ		AFUDC / IDC	TOTPLT	781,907	335,291	2,470	5,183	45	1	346	29,650
ГΙ		Capitalized interest-Section 263A	TOTPLT	(1,274,980)	(546,726)	(4,028)	(8,452)	(74)	(1)	(565)	(48,348
ΓΙ		*RAC-Environmental Cleanup Costs	not_used	0	0	0	0	0	0	0	C
ΓΙ	108	*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	(
ГΙ	109	Deferred Comp - officers	LABOR	(23,583)	(11,978)	(96)	(146)	(6)	(0)	(12)	(703
ΓΙ	110	*Deduction of Securitizartion	not_used	0	0	0	0	0	0	0	C
ГΙ	111	Accrued vacation pay adjustment	LABOR	(93,290)	(47,385)	(382)	(577)	(23)	(0)	(46)	(2,780
ГΙ	112	3rd Party Claims	TOTPLT	64,914	27,836	205	430	4	0	29	2,462
ГΙ		Bankruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(56,505)	(455)	(688)	(28)	(0)	(55)	(3,315
ГΙ	114	Contribution in Aid of Construct	TOTPLTNET	1,770,550	756,478	5,570	11,718	118	2	792	70,901
ГΙ	115	Pension Accrual Adjustment	LABOR	(5,585,601)	(2,837,093)	(22,845)	(34,527)	(1,400)	(22)	(2,775)	(166,423
ГΙ	116	Unallowable OPEB Amortization	LABOR	91,189	46,318	373	564	23	0	45	2,717
ГΙ	117	Rabbi Trust Unrealized Losses	LABOR	2,140	1,087	9	13	1	0	1	64
ГΙ	118	Additional Real Estate Taxes	TOTPLT	452,943	194,227	1,431	3,003	26	0	201	17,176
ГΙ	119	PIP Adjustment	LABOR	199,586	101,376	816	1,234	50	1	99	5,947
ГΙ	120	Misc	TOTPLT	73,043	31,322	231	484	4	0	32	2,770
ГΙ	121	Deferred Return on CIP II	TOTPLT	(96,419)	(41,345)	(305)	(639)	(6)	(0)	(43)	(3,656
ГΙ	122	Deferred Depreciation on CIP II	TOTPLT	(74,517)	(31,954)	(235)	(494)	(4)	(0)	(33)	(2,826
ГΙ		Investment Tax Credit	TOTPLT	1,486,710	637,518	4,697	9,855	86	1	659	56,377
ГΙ		Assessment by Board of Public Utilities of the State of NJ		(262,411)	(112,117)	(826)	(1,737)	(17)	(0)	(117)	(10,508
ГΙ	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
ΓΙ		GainState LILOAudit Refunds not yet received	TOTPLTNET	1,026,542	438,596	3,230	6,794	68	1	459	41,108
ГΙ		LCAPP	TOTPLTNET	2,401	1,026	8	16	0	0	1	96
ГΙ		Audit Adjustment	not_used	0	0	0	0	0	0	0	(
П		Stock Based Compensation	TOTPLTNET	(312,073)	(133,335)	(982)	(2,065)	(21)	(0)	(140)	(12,497
ΓΙ		Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0	(
ΓΙ		Legal Reserves (nc)	TOTPLTNET	(69,918)	(29,873)	(220)	(463)	(5)	(0)	(31)	(2,800
ΓΙ		Material Supplies & Reserves	TOTPLTNET	574,194	245,328	1,807	3,800	38	1	257	22,994
ΓΙ		Medicare Subsidy	TOTPLTNET	(1,189,514)	(508,227)	(3,742)	(7,873)	(79)	(1)	(532)	(47,634
ΓI ΓI	134	not used	not_used	0	0	0	0	0	0	0 0	(
ι ι ΓΙ	135 136	not used not used	not_used	0	0	0	0	0	0	0	(
ι ι ΓΙ	136	not used	not_used	0	0	0	0	0	0	0	(
і і Гі		TOTAL DEFERRED INCOME TAX	not_used	75,654,987	32,001,692	234,132	504,105	3,220	49	33,242	2,910,218
ΓI	139	TOTAL DEFERRED INCOME TAX		75,054,967	32,001,092	234,132	304,103	3,220	49	33,242	2,910,210
ι ι ΓΙ		TOTAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	(
ι ι ΓΙ		TOTAL INC TAXES DEP IN PRIOR TEAR  TOTAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	(
I I		TOTAL INVEST TAX CRED ADJ (NET) TOTAL PRO FORMA OP INC ADJUSTMENTS	not used	0	0	0	0	0	0	0	(
I I		OPERATING INCOME ADJUSTED	not_useu	423,455,344	181,152,814	1,337,056	2,797,564	30,987	473	190,554	16,827,242
	143	OF LIVATING INCOME ADJUGTED		423,433,344	101.132.014	1.337.030	2.131.004	30.507	413	150.004	10.021.242

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 38 of 68

				12 WONTH	S ENDING DEC	EMBER 31, 2016				
SUB-		COS Test Year - 12 Months Actual 2016								
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)
TI	97	DEVELOPMENT OF OPERATING INCOME ADJUSTED								
Ti		E410 + E411- PROVISION FOR DEFERRED INCOME TA	X							
TI		Legal Reserves (c)	TOTPLTNET	19	1,668	21,997	25,598	4,291	2,103	9
Ti		Tax Depreciation	DEPREXP	14,383	1,200,600	16,668,424	19,319,130	3,310,498	1,608,473	6,837
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0,010,100	0	0,007
Ti		Amortization of Power Gain	not used	0	0	0	0	0	0	0
TI		*Amort Def Gain - Sale of Gen Asset	not used	0	0	0	0	0	0	0
TI		*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI		AFUDC / IDC	TOTPLT	139	11.656	161,810	187,537	32.129	15.585	63
Ti		Capitalized interest-Section 263A	TOTPLT	(227)	(19,007)	(263,848)	(305,798)	(52,390)	(25,413)	(103)
TI TI		•	not used	0	(13,007)	(203,040)	0	(32,330)	(25,415)	0
TI TI		*SBC-Societal Benefits Clause	not_used	0	0	0	0	0	0	0
Ti		Deferred Comp - officers	LABOR	(4)	(313)	(4,299)	(4,524)	(873)	(600)	(29)
Τi		*Deduction of Securitizartion	not used	0	(313)	(4,299)	(4,324)	(073)	(000)	0
TI		Accrued vacation pay adjustment	LABOR	(15)	(1,236)	(17,006)	(17,896)	(3,455)	(2,375)	(113)
Ti Ti		3rd Party Claims	TOTPLT	12	968	13,434	15,569	2,667	1,294	5
Ti		Bankruptcies & Acc Prov-Rent Receivable	LABOR	(18)	(1,474)	(20,279)	(21,341)	(4,120)	(2,832)	(135)
TI		Contribution in Aid of Construct	TOTPLTNET	316	27,710	365,386	425,192	71,281	34,933	153
Ti		Pension Accrual Adjustment	LABOR	(921)	(74,024)	(1,018,214)	(1,071,526)	(206,885)	(142,181)	(6,767)
TI		Unallowable OPEB Amortization	LABOR	15	1,209	16,623	17,493	3,378	2,321	(0,707)
Ti		Rabbi Trust Unrealized Losses	LABOR	0	1,209	390	411	79	2,321 54	3
TI		Additional Real Estate Taxes	TOTPLT	81	6,752	93,733	108,636	18,612	9,028	37
Ti		PIP Adjustment	LABOR		,	,		7,392	,	242
Ti		Misc	TOTPLT	33	2,645	36,383	38,288	,	5,080	
Ti		Deferred Return on CIP II	TOTPLT	13 (17)	1,089 (1,437)	15,116 (19,953)	17,519 (23,126)	3,001	1,456	6 (8)
Ti		Deferred Depreciation on CIP II	TOTPLT	(17)	(1,437) (1,111)	(15,421)	(23,126)	(3,962) (3,062)	(1,922) (1,485)	(6)
Τί		Investment Tax Credit	TOTPLT	265	22,163	307,664	(17,673) 356,581	(3,062) 61,091	29.633	120
TI		Assessment by Board of Public Utilities of the State of NJ		(47)	(4,107)	(54,153)	(63,017)	(10,564)	(5,177)	(23)
Ti		Casualty Loss Deferred O&M & Ins Proceeds	TOTPLTNET	(433)	(37,990)	(500,936)	(582,928)	(97,724)	(47,893)	(210)
TI		GainState LILOAudit Refunds not yet received	TOTPLINET	(433) 183	16,066	(500,936)	(562,926)	41,328	20,254	(210)
TI		LCAPP	TOTPLINET	0	38	211,646 496	,	41,326 97	20,25 <del>4</del> 47	0
TI		Audit Adjustment	not used	0	36 0	496	577 0	97	0	0
Τi		Stock Based Compensation	TOTPLTNET	(56)	(4,884)	(64,402)	(74,943)	(12,564)	(6,157)	(27)
Τi		Clause - Deferred Fuel	not used	(30)	(4,004)	(04,402)	(74,943)	(12,304)	(0,137)	0
Τi		Legal Reserves (nc)	TOTPLTNET	(12)	(1,094)	(14,429)	(16,791)	(2,815)	(1,379)	(6)
Ti		Material Supplies & Reserves	TOTPLTNET	102	8,987	118,496	137,891	23,117	11,329	50
Τi		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	(11,000)	(23, .33)	0
Τi	135	not used	not used	0	Ö	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		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		TOTAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0
TI		OPERATING INCOME ADJUSTED		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
Ti	144			,0	-,,	,,,, <b></b>	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,221,100	,500

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			12 MONTHS E	NDING DECEMBE	R 31, 2016					
UB-	COS Test Year - 12 Months Actual 2016									
СН	LINE	ALLOCATION	Total							
).	NO. DESCRIPTION	BASIS	Company	RS (2)	RHS	RLM	WH	WHS	HS (7)	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1 DEVELOPMENT OF LABOR ALLOCATION FACTO	OR .								
	2									
	3 PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	0
	4									
	5 TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0	0
	6									
	7 DISTRIBUTION LABOR EXPENSE									
	8 Operation									
	9 582-Station Equipment	E367PLT	356,040	148,931	1,139	2,585	7	0	179	2,162
	10 583-Overhead Lines	E367PLT	425,098	177,818	1,360	3,086	8	0	213	2,582
	11 584-Underground Lines	E367PLT	4,936,914	2,065,104	15,794	35,843	94	1	2,475	29,982
	12 586-Metering	MTROMMIN_07	3,731,853	1,873,167	10,182	12,269	4,185	63	1,235	0
	13 587-Customer Installations	MTROMMIN_07	5,099,750	2,559,770	13,913	16,767	5,719	86	1,688	0
	14 588-Miscellaneous	DISTEXPO	12,837,464	6,496,024	41,361	74,213	8,370	125	5,751	37,379
	15 Total Operation		27,387,119	13,320,815	83,749	144,763	18,382	275	11,541	72,105
	16 Maintenance	DIOTEVEN								
	17 590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0	0
	18 591-Structures	E361PLT	7,467,404	2,879,553	22,442	49,920	139	2	3,464	30,560
	19 592-Station Equipment	E362PLT	10,393,410	4,007,869	31,236	69,481	193	3	4,822	42,535
	20 593-Overhead Lines	E365PLT	12,637,620	5,074,442	38,845	88,087	232	4	6,085	67,056
	21 594-Underground Lines	E367PLT	12,744,826	5,331,143	40,772	92,529	243	4	6,390	77,399
	22 595-Line Transformers	LNTRFRMR_04	4,584,344	2,751,904	45,084	50,643	0	0	3,455	18,578
	23 596-Street Lighting and Signal Systems	E373PLT	5,582,888	168,012	1,253	2,710	8	0	178	3,825,904
	24 597-Meters	MTROMMIN_07	560,219	281,196	1,528	1,842	628	9	185	04 225
	25 598-Other Distribution Maintenance	DISTEXPM	1,139,221	426,776	3,283	7,368	25	0	511	61,335
	26 Total Maintenance		55,109,930	20,920,896	184,444	362,581	1,468	23	25,090	4,123,367
	27 TOTAL DISTRIBUTION LABOR EXPENSE		82,497,049	34,241,711	268,192	507,344	19,850	298	36,631	4,195,472
	28	0110740070	E0 000 007	00 444 050	000 400	070.000	45.000	070	05.000	004 700
	29 E901-E903,E905 CUST ACCOUNTS EXPENSE	CUSTACCTS	59,602,007	36,144,259	308,430	376,082	15,933	276	35,226	221,790
	30 E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	3,389,561	2,633,447	16,441	18,484	974	12	1,179	8,958
	31 E911-E916 SALES EXPENSE	SALESEXP	285,836	217,884	1,333	1,552	47	0	79	954
	32 ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	3,168,520	2,415,266	14,781	17,209	519	5	874	10,574
	33 Employee Pension/Benefits Acct E926	LABOR	261	133	1	2	0	0	0	8
	34									
	35 TOTAL OPERATION & MAINT LABOR EXPENSE		148,943,235	75,652,699	609,179	920,674	37,324	590	73,990	4,437,756
	36									
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			12 MONTH	19 ENDING DEC	EMBER 31, 2016	)			
JB-	COS Test Year - 12 Months Actual 2016								
Н	LINE	ALLOCATION				LPL -	LPL-	HTS -	HTS -
	NO. DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
			(9)	(10)	(11)	(12)	(13)	(14)	(15)
	1 DEVELOPMENT OF LABOR ALLOCATION FA	CTOR							
	2								
	3 PRODUCTION LABOR EXPENSE	not_used	0	0	0	0	0	0	0
:	4								
?	5 TRANSMISSION LABOR EXPENSE	not_used	0	0	0	0	0	0	0
	6								
₹	7 DISTRIBUTION LABOR EXPENSE								
3	8 Operation								
₹	9 582-Station Equipment	E367PLT	74	1,071	79,663	100,506	15,624	4,099	0
?	10 583-Overhead Lines	E367PLT	89	1,279	95,115	120,001	18,654	4,894	0
₹	11 584-Underground Lines	E367PLT	1,029	14,849	1,104,621	1,393,642	216,644	56,836	0
₹	12 586-Metering	MTROMMIN_07	0	0	272,914	1,400,640	124,296	30,200	2,702
₹	13 587-Customer Installations	MTROMMIN_07	0	0	372,949	1,914,039	169,857	41,270	3,693
?	14 588-Miscellaneous	DISTEXPO	1,362	27,439	2,295,121	3,134,946	511,624	196,236	7,513
R	15 Total Operation		2,553	44,638	4,220,382	8,063,775	1,056,699	333,535	13,907
R	16 Maintenance								
₹	17 590-Supervision & Engineering	DISTEXPM	0	0	0	0	0	0	0
₹	18 591-Structures	E361PLT	1,520	16,809	1,548,415	1,970,721	532,976	410,882	0
₹	19 592-Station Equipment	E362PLT	2,116	23,396	2,155,141	2,742,922	741,815	571,881	0
₹	20 593-Overhead Lines	E365PLT	2,535	74,554	2,715,428	3,427,797	859,911	282,642	0
?	21 594-Underground Lines	E367PLT	2,656	38,334	2,851,619	3,597,738	559,274	146,725	0
R	22 595-Line Transformers	LNTRFRMR_04	847	8,093	839,560	866,179	0	0	0
₹	23 596-Street Lighting and Signal Systems	E373PLT	75	1,374,115	84,536	100,814	17,166	8,116	0
?	24 597-Meters	MTROMMIN_07	0	0	40,969	210,261	18,659	4,534	406
?	25 598-Other Distribution Maintenance	DISTEXPM	2,547	29,854	227,752	286,055	62,680	31,028	5
3	26 Total Maintenance		12,296	1,565,156	10,463,420	13,202,489	2,792,481	1,455,808	411
₹	27 TOTAL DISTRIBUTION LABOR EXPENSE		14,849	1,609,794	14,683,802	21,266,263	3,849,181	1,789,342	14,318
₹	28								
?	29 E901-E903,E905 CUST ACCOUNTS EXPENSE		9,237	277,306	11,179,727	7,209,034	1,658,985	2,000,261	165,460
₹	30 E907-E910, xDSM CUST SERV & INFO EXP	CUSTS_I	202	38,733	610,965	54,098	4,759	1,013	296
₹	31 E911-E916 SALES EXPENSE	SALESEXP	21	3,977	55,996	3,591	313	58	30
₹	32 ADMIN & GENERAL EXP ACCOUNTS xE926	SALESEXP	238	44,086	620,716	39,807	3,468	645	331
₹	33 Employee Pension/Benefits Acct E926	LABOR	0	3	48	50	10	7	0
3	34								
R	35 TOTAL OPERATION & MAINT LABOR EXPENSE	SE	24,548	1,973,900	27,151,253	28,572,844	5,516,715	3,791,327	180,436
R	36								
R	37								
R	38								
R	39								
R	40								
R	41								
R	42								
r R	43								
r. R	43								
т. D	44								

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SUB-	COS Test Year - 12 Months Actual 2016									
SCH	LINE	ALLOCATION	Total							
NO.	NO. DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CA	1 DEVELOPMENT OF CAPITAL ADDITIONS ALLOC	ATION EACTOR								
CA	2	ATION FACTOR								
CA	3 INTANGILE PLANT	not_used	0	0	0	0	0	0	0	0
CA	4		· ·	· ·	ŭ	ŭ	ŭ	Ü	ŭ	· ·
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 16 TOTAL TRANSMISSION PLANT	not_used	0	0	0	0	0	0	0	0
CA	16 TOTAL TRANSMISSION PLANT 17		U	U	U	U	U	U	U	U
CA CA	17 18 DISTRIBUTION PLANT									
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 - Loca		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		407 500 040	100 017 000	4 400 000	0.000.050	05.077	000	000 005	10 100 511
CA	34 TOTAL CAPITAL ADDITIONS		487,589,348	196,917,032	1,480,230	3,236,653	25,677	390	223,895	16,406,514
CA CA	35 36									
CA	37									
CA	38									
	39									
CA CA	40									
CA	41									
CA	42									
CA	43									
CA	44									
CA	45									
CA	46									
CA	40 47									
CA	48									
CA	<del>1</del> ∪									

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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)
CA	1 DEVELOPMENT OF CAPITAL ADDITION	IS ALL OCATION FACTOR							
CA	2	3 ALLOCATION FACTOR							
CA	3 INTANGILE PLANT	not_used	0	0	0	0	0	0	0
CA	4	not_useu	O	O	O	O	O	O .	0
CA	5 PRODUCTION PLANT	not used	0	0	0	0	0	0	0
CA	6	not_useu	O	O	O	O	O	O .	0
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	Ö	Ö	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	Õ	0	0	0	Ő
CA	13 E358 Underground Cond. and Devices	not_used	0	0	0	0	0	0	0
CA	14 E359 Roads and Trails	not_used	Ō	Ō	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		12,051	133,235	6,658,325	9,663,137	0	0	0
CA	27 E368 Line Transformers - Demand Relat		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		24.252		400.074.400	400 700 705	05.005.054	40 454 400	40.000
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								

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				12 WONTHS	ENDING DECEMB	EK 31, 2010					
SUB-	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total							
SCH NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
110.	110.	BESONII HON	BAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	1	ALLOCATION FACTOR TABLE									
AF		EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	3										
AF AF	4 5	ALLOCATION FACTORS PART A									
AF		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		00011101117_01	2,201,221	1,002,011	10,200	12,000	Ü	Ū	· ·	Ŭ
AF	8										
AF AF		CP @ secondary lines - local	CP_SEC_04	8,019,990	3,946,413	20,580	70,095	0	0 0	4,460	0
AF AF		CP @ 26 kV lines - switching station load -systems CP @ primary lines - systems	CP_SUBT_05 CP_PRI_05	3,491,840 8,757,316	1,330,039 4,051,914	6,936 21,130	23,624 71,969	0	0	1,503 4,579	0
AF		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		Sum Cust Peaks @ primary lines - local	SUMPK PRI 04	18,660,586	10,936,742	96,334	128,704	Ö	Ö	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		CP @ primary lines - local	CP_PRI_04	8,757,316	4,051,914	21,130	71,969	0	0	4,579	0
AF		NCP @ meter - local	NCP_MTR_04	10,124,601	4,254,673	53,295	73,257	1,176	37	8,140	77,039
AF AF		NCP @ meter - measurement	NCP_MTR_07	10,124,601	4,254,673	53,295	73,257	1,176	37	8,140	77,039
AF AF		NCP @ meter - cust svs NCP x SL rates @ meter - measurement	NCP_MTR_06 NCPXSL MTR 07	10,124,601 10,010,490	4,254,673 4,254,673	53,295 53,295	73,257 73,257	1,176 1,176	37 37	8,140 8.140	77,039 0
AF	20		NCFASL_WIR_U/	10,010,490	4,254,075	55,295	13,231	1,176	31	6,140	U
AF	21										
AF	22										
AF	23										
AF	24										
AF AF	25										
AF	26	BILLING DETERMINANTS									
AF	28										
AF		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 AF	34										
AF AF	35 36										
AF		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		Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	21,551,831,664	13,340,065,519	138,773,911	225,520,377		26,815	17,034,585	0
AF	39		_	, , ,	, , ,	, ,		, ,	•	, ,	
AF		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		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 AF		Delivery kWh @ primary - Local E Delivery kWh @ secondary - 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		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		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		Delivery kWh @ meter - cust svs	KWHMETER_06	41,579,701,486	13,340,065,519	138,773,911	225,520,377		26,815	17,034,585	284,821,642
AF	47	•	_						•		
AF	48										

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			12 14101411	13 ENDING DE	CEMBER 31, 201	· ·			
SUB- SCH NO.	COS Test Year - 12 Months Actual 2016 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 AF AF AF	1 ALLOCATION FACTOR TABLE 2 EXTERNALLY DEVELOPED ALLOCATION FACTORS PART A	TION FACTORS	(3)	(10)	(11)	(12)	(13)	(14)	(13)
AF AF AF	6 Number of Customers x Aux &SL rates - 7 8	- local CUSTNUMX_04	0	0	275,795	8,812	782	190	17
AF AF AF AF AF AF AF AF AF AF AF AF	9 CP @ secondary lines - local 10 CP @ 26 kV lines - switching station loa 11 CP @ primary lines - systems 12 Sum Cust Peaks @ 26 kV lines - local 13 Sum Cust Peaks @ primary lines - local 14 Sum Cust Peaks @ secondary lines - lo 15 CP @ primary lines - local 16 NCP @ meter - local 17 NCP @ meter - weasurement 18 NCP @ meter - cust svs 19 NCP x SL rates @ meter - measuremen 20 21 22 23 24 25 26 27 BILLING DETERMINANTS	CP_PRI_05 SUMPK_SUBT_04 I SUMPK_PRI_04 Scal SUMPK_SEC_04 CP_PRI_04 NCP_MTR_04 NCP_MTR_07 NCP_MTR_06	0 0 3,653 3,605 3,511 0 3,511 3,511 0	0 0 0 34,909 34,458 33,560 0 33,560 33,560 0	1,930,348 650,575 1,981,952 3,621,478 3,574,594 3,481,522 1,981,952 2,181,742 2,181,742 2,181,742	2,048,094 690,258 2,102,847 3,104,358 3,064,169 2,984,386 2,102,847 2,172,427 2,172,427 2,172,427 2,172,427	0 171,650 522,925 736,485 726,950 726,950 522,925 538,166 538,166 538,166	0 617,255 0 1,008,943 0 1,008,943 0 672,086 672,086 672,086	0 0 0 0 0 0 55,492 55,492 55,492
AF AF AF AF AF AF AF	28 29 Number of Customers 30 Delivered kWh @ Meter - annual (w/n r 31 Delivered Kw @ Meter - annual 32 33 34 ALLOCATION FACTORS PART B 35 36	net)	90 14,170,073 0	22,611 156,663,135 0	275,795 7,767,060,855 0	8,812 11,252,136,261 0	782 3,281,234,118 0	190 4,564,235,587 0	17 334,046,040 0
AF AF AF	37 Delivery kWh @ meter 38 Delivery kWh @ meter x non-profiled ra 39	KWHMETER_04 tes KWHMETERX_04	14,170,073 0	156,663,135 0	7,829,121,672 7,829,121,672	11,362,298,362 0	3,311,634,982 0	4,564,235,587 0	334,046,040 0
AF AF AF AF AF	40 Delivery kWh @ subtrans - System E 41 Delivery kWh @ primary - System E 42 Delivery kWh @ primary - Local E 43 Delivery kWh @ secondary - Local E 44	KWH_SUBT_09 KWH_PRI_09 KWH_PRI_10 KWH_SEC_10	4,775,665 14,548,886 14,548,886 14,170,073	52,799,353 160,851,260 160,851,260 156,663,135	2,638,607,718 8,038,420,045 8,038,420,045 7,829,121,672	3,829,375,684 11,666,050,259 11,666,050,259 11,362,298,362	1,087,042,674 3,311,634,982 3,311,634,982 0	4,564,235,587 0 0 0	0 0 0 0
AF AF AF AF	45 Delivery kWh @ meter - measurement 46 Delivery kWh @ meter - cust svs 47 48	KWHMETER_07 KWHMETER_06	14,170,073 14,170,073	156,663,135 156,663,135	7,829,121,672 7,829,121,672	11,362,298,362 11,362,298,362	3,311,634,982 3,311,634,982	4,564,235,587 4,564,235,587	334,046,040 334,046,040

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				12 WONTHS E	INDING DECEMBE	EK 31, 2010					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total		5110	51.14				551
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	49	ALLOCATION FACTOR TABLE CONTINUED									
AF		EXTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	51										
AF		ALLOCATION FACTORS PART C									
AF	53										
AF		E369 minimum Service investment- access	SERVICESMIN 03	241,421,475	185,250,727	1,074,427	1,294,763	9,651	144	0	0
AF		E369 excess Service investment- local delivery	SERVICESEXC_04	248,085,664	124,897,968	1,559,382	1,879,170	14,007	209	0	0
AF		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 svs	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	METERSMIN_07	85,432,815	42,760,442	232,422	280,086	391,883	5,861	28,192	0
AF	59	E368 Line Transfomers - 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 svs	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		Avg Customer Bills - measurement	CUSTAVG_07	2,231,032	1,892,944	10,289	12,399	1,471	22	1,248	4,363
AF		Account Maint - cust svs	ACCTMAINT_06	100,168,946	82,989,104	539,738	563,859	65,299	866	58,859	76,028
AF		Meter Reading Costs - measurement	MRCOST_07	18,324,119	14,325,270	93,168	97,331	2,673	35	2,409	0
AF		Sales	SALES_06	0	0	0	0	0	0	0	0
AF		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		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		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		Choice - local	CHOICE_04	2,444,563	1,892,944	10,289	12,399	1,471	22	2,121	4,363
AF	71		DID DOM SO								
AF		Direct - PSAL - streetlighting	DIR_PSAL_02	1	0	0	0	0	0	0	0
AF		Direct - BPL - streetlighting	DIR_BPL_02	1	0	0	0	0	0	0	1
AF		Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1	-	0	0	0	-	0	0
AF AF		Direct - HTS-HV - access Direct - HEP - access	DIR_HTSHV_03 DIR HEP 03	1 0	0	0	0	0 0	0	0	0
AF AF		Direct - HEP - access Direct - HTS-Sub - systems		0	0	0	0	0	0	0	0
AF AF	77 78		DIR_HTSS_05	ı	U	U	U	U	U	U	U
AF		Direct - HTS-Sub - local	DIR_HTSS_04	1	0	0	0	0	0	0	0
AF		Meter O&M - minimum - measurement	MTROMMIN 07	6,034,005	3,028,710	16.462	19,838	6.767	101	1.997	0
AF		Meter O&M - excess - measurement	MTROMEXC 07	0,034,003	0,020,710	0,402	19,030	0,707	0	0	0
AF		WN TEFA Responsibility	TEFA 04	0	0	0	0	0	0	0	0
AF		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		WETERI ET_07	323,021,440	230,310,344	1,230,414	1,010,234	312,011	7,000	137,240	U
AF		E370 excess meter investment - dummy	METERSEXC 08	175,359,484	150,211,114	816,465	983,900	0	0	99,033	0
AF		Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0	0
AF		E369 excess Service investment- dummy	SERVICESEXC 08	248,085,664	124,897,968	1,559,382	1,879,170	14.007	209	ő	0
AF		E368 Line Transfomers - dummy	LNTRFRMR 08	255,881,800	153,601,536	2,516,410	2,826,715	0	0	192,868	1,036,950
AF		CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	3,491,840	1,330,039	6,936	23,624	Ö	Ö	1,503	0
AF		CP @ primary lines - dummy	CP@PRI 08	8,757,316	4,051,914	21,130	71,969	0	0	4.579	0
AF		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC 08	19,202,586	10,651,979	93,826	125,353	Ō	Ö	15,516	77,039
AF	92			-, - ,	-,,-	,-	-,			-,-	,
AF	93										
AF	94										
AF	95										
AF	96										

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				12 WONTH	S LINDING DEC	EWIDER 31, 2010	,			
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE	DECODIDATION	ALLOCATION	DDI DOE	DOM	OL D	LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL (10)	GLP (11)	Secondary (12)	Primary (13)	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
AF	49	ALLOCATION FACTOR TABLE CONTINUED								
AF		EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	51									
AF	52	ALLOCATION FACTORS PART C								
AF	53									
AF	54	E369 minimum Service investment- access	SERVICESMIN_03	0	0	48,299,732	4,379,424	895,122	217,485	0
AF		E369 excess Service investment- local delivery	SERVICESEXC_04	0	0	113,005,570	6,356,128	57,579	315,649	0
AF		Avg Customer Bills - local	CUSTAVG_04	90	22,611	275,795	8,812	782	190	17
AF		Avg Customer Bills - cust svs	CUSTAVG_06	90	22,611	275,795	8,812	782	190	17
AF		E370 minimum meter investment - measurement	METERSMIN_07	0	0	30,386,623	5,155,514	2,248,066	3,507,651	436,076
AF		E368 Line Transfomers - local	LNTRFRMR_04	47,263	451,722	46,861,280	48,347,056	0	0	0
AF		Billing Function costs - cust svs	BILLING_06	979	237,297	2,930,337	1,132,220	100,737	24,623	2,372
AF		E370 excess mtr invst - measrmnt	METERSEXC_07	0	0	18,535,336	3,709,488	788,196	215,952	0
AF		Avg Customer Bills - measurement	CUSTAVG_07	90	22,611	275,795	8,812	782	190	17
AF AF		Account Maint - cust svs	ACCTMAINT_06 MRCOST 07	1,693 0	410,404 0	13,846,769 3,573,666	1,452,467 206,294	129,230 18,355	31,587 4,486	3,042 432
AF AF		Meter Reading Costs - measurement	SALES 06	0	0	3,573,666	206,294	10,333	4,400	432
AF AF		Sales Other Utility work by Cust Ops - local	UTILWORK 04	415	76,754	1,080,664	69,304	6,038	1,123	576
AF		E370 excess meter investment - local delivery - Demand	METERSEXC 04	0	70,754	18,535,336	3,709,488	788,196	215,952	0
AF		E370 excess meter investment - local delivery - Energy	METERSEXC_10	0	0	18,535,336	3,709,488	788,196	215,952	0
AF	69		WETEROLXO_10	O	O	10,000,000	3,703,400	700,130	210,002	O
AF		Choice - local	CHOICE 04	90	22,611	468,852	26,435	2,347	569	51
AF	71	5110100 10001	0.10.02_0.	00	22,0	100,002	20, 100	2,0	000	٥.
AF		Direct - PSAL - streetlighting	DIR PSAL 02	0	1	0	0	0	0	0
AF		Direct - BPL - streetlighting	DIR BPL 02	0	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	0	0	0	0	0	0	1
AF	76	Direct - HEP - access	DIR_HEP_03	0	0	0	0	0	0	0
AF	77	Direct - HTS-Sub - systems	DIR_HTSS_05	0	0	0	0	0	1	0
AF	78	•								
AF	79	Direct - HTS-Sub - local	DIR_HTSS_04	0	0	0	0	0	1	0
AF		Meter O&M - minimum - measurement	MTROMMIN_07	0	0	441,272	2,264,684	200,974	48,830	4,369
AF		Meter O&M - excess - measurement	MTROMEXC_07	0	0	0	0	0	0	0
AF		WN TEFA Responsibility	TEFA_04	0	0	0	0	0	0	0
AF		Meter O&M - measurement	METERPLT_07	0	0	66,348,631	11,582,493	3,967,002	4,865,041	569,752
AF	84			_	_					_
AF		E370 excess meter investment - dummy	METERSEXC_08	0	0	18,535,336	3,709,488	788,196	215,952	0
AF		Meter O&M - excess - dummy	MTROMEXC_08	0	0	0	0	0	0	0
AF		E369 excess Service investment- dummy	SERVICESEXC_08	0	0	113,005,570	6,356,128	57,579	315,649	0
AF AF		E368 Line Transformers - dummy	LNTRFRMR_08	47,263	451,722	46,861,280	48,347,056	171 650	617.255	0
AF AF		CP @ 26 kV lines - switching station load - dummy CP @ primary lines - dummy	CP@SUBT_08 CP@PRI 08	0 0	0	650,575 1,981,952	690,258 2,102,847	171,650 522,925	617,255 0	0
AF		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC 08	3,511	33,560	3,481,522	2,102,647	726,950	1,008,943	0
AF AF	92	Sum Gust I cars & secundary lines - local	JUNIFIN W JEU_U0	3,311	33,300	3,401,322	2,304,300	120,950	1,000,943	U
AF	93									
AF	94									
AF	95									
AF	96									

AF AF AF AF AF AF

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				12 MONTHS	ENDING DECEMB	ER 31, 2016					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
		2200	27.0.0	(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		Acct E360 - Land & Land Rights	E360PLT	47,383,936	18,272,019	142,404	316,766	882	14	21,983	193,919
AF		Acct E361 - Structures & Improvments	E361PLT	192,089,952	74,073,022	577,293	1,284,139	3,575	56	89,118	786,127
AF		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		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		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		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		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		Acct E369 Services	E369PLT	489,507,139	375,615,107	2,178,512	2,625,267	19,569	293	0	0
AF		Acct E370 Meters	METERPLT	261,118,428	201,028,967	1,093,685	1,318,853	290,705	4,348	132,661	0
AF		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		Acct E373 - Streetlights	E373PLT	384,376,038	11,567,451	86,294	186,582	542	8	12,241	263,409,535
AF		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 AF	117 118	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		Acct E301-E303 Intangible Plt	INTANGPLT	17,913,634	7,681,573	56,596	118,750	1,034	16	7,937	679,296
AF		Acct E399.10-23 Oth Tangible Plt	TANGPLT	0	0	0	0	0	0	0	0.0,200
AF		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		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		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		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										

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				12 MONT	HS ENDING DE	CEMBER 31, 2010	ь			
UB-		COS Test Year - 12 Months Actual 2016								
Н	LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -
).	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
	07	ALLOCATION FACTOR TABLE CONTINUED								
		INTERNALLY DEVELOPED ALLOCATION FACTORS								
	99	INTERNALLY DEVELOPED ALLOCATION FACTORS								
		Dummy allocator for unused lines	not used	0	0	0	0	0	0	0
	101	Durniny anocator for unused lines	not_uscu	0	O .	O	O	O	O	O
		Plant Related								
		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
		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	020,107
		Acct E360 - Land & Land Rights	E360PLT	9,648	106,663	9,825,366	12,505,084	3,381,963	2,607,226	0
		Acct E361 - Structures & Improvments	E361PLT	39,110	432,401	39,831,097	50,694,415	13,710,155	10,569,444	0
		Acct E362 - Station Equipment	E362PLT	217,436	2,403,950	221,442,548	281,837,589	76,222,144	58,761,238	0
		Acct E364 - Poles & Towers	E364PLT	154,507	3,521,045	164,595,342	207,953,049	30,553,610	20,479,671	0
	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
	110	Acct E366 - UG Conduit	E366PLT	101,572	1,466,191	109,068,052	137,605,446	21,390,998	5,611,913	0
	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
	112	Acct E369 Services	E369PLT	0	0	97,932,728	8,879,736	1,814,953	440,973	0
	113	Acct E370 Meters	METERPLT	0	0	43,525,500	8,000,361	2,554,899	2,844,981	323,467
		Acct E370 Meters x load profile meters	METERPLTXPR	0	0	43,407,027	8,000,361	2,554,899	2,844,981	323,467
		Acct E373 - Streetlights	E373PLT	5,154	94,606,420	5,820,245	6,940,958	1,181,847	558,760	0
		Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANSLINES	0.0000	0.0000	0.1444	0.1532	0.0381	0.3620	0.0000
		Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	PRIMARYLINES	0.0001	0.0009	0.2089	0.2022	0.0493	0.0000	0.0000
	118									
		Acct E301-E303 Intangible Plt	INTANGPLT	3,196	267,046	3,707,095	4,296,503	736,092	357,052	1,448
		Acct E399.10-23 Oth Tangible Plt	TANGPLT	0	0	0	0	0	0	0
		E391-E398 General Plant	GENPLT	32,172	2,710,825	36,329,708	43,325,144	7,377,037	3,487,756	0
		Common Plant Accts C389-C399, E389-E399 Com & Gen Plt	COMPLT COMGENPLT	13,615	741,579	16,185,571	13,881,053	2,719,908	2,295,712	137,638
	123	Accis C389-C399, E389-E399 Com & Gen Pit	COMBENELI	45,787	3,452,405	52,515,279	57,206,197	10,096,945	5,783,467	137,638
		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
	126	Total Flant	IOIFLI	1,403,076	123,961,723	1,721,093,330	1,994,730,320	341,745,339	105,700,040	072,403
		Total Distribution Plant Reserve	TOTDRESERVE	430,399	31,592,792	502,863,933	577,110,867	104,089,315	49,298,191	160,825
		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
	129	Total Hot Hain		.,000,2.0	02,000,000	.,2.0,220,020	1,111,021,000	201,000,011	, ,	0.1,000
	130									
	131									
	132									
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	134									
	135									
	136									
	137									
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	141									
	142									
	143									
	144									

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SUB-		COS Test Year - 12 Months Actual 2016				,					
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
NO.	NO.	DESCRIPTION	BASIS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				( )	( )	(-,	( )	(-)	ν-,	( )	(-)
AF		ALLOCATION FACTOR TABLE CONTINUED									
AF		INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	147										
AF		Revenue Related	TOTOEV	4 000 000 040	507 F05 404	4 404 040	0.000.447	4.45.074	0.005	000 444	47 450 407
AF AF	149 150	Total Operating Revenue	TOTREV	1,320,990,318	587,505,131	4,401,940	8,630,147	145,271	2,265	608,411	47,456,127
AF AF	151	Expense Related									
AF		Distr Oper Exp	DISTEXPO	52,090,299	26,358,775	167,829	301,133	33,961	508	23,336	151,674
AF		Distr Maint Exp	DISTEXPM	121,062,983	45,352,759	348,907	783,005	2,614	41	54,263	6,517,966
AF		Cust Serv & Info Expense	CUSTS I	3,130,476	2,432,156	15.184	17,072	900	11	1.089	8,273
AF		Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	92,717,290	56,226,256	479,796	585,035	24,786	429	54,798	345,019
AF		Accts E901-E910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	95,847,766	58,658,412	494,980	602,107	25,686	440	55,887	353,292
AF		Sales Expense	SALESEXP	1,072,673	817,665	5,004	5,826	176	2	296	3,580
AF		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	410,320,571	198,654,028	1,533,336	2,606,133	85,364	1,349	201,013	11,858,536
AF		Tot Admin & Genl Exp xPension/Ben	A GEXP	86,628,497	40,610,382	301,053	581,428	10,218	158	40,769	3,174,760
AF	160	Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	92,717,290	56,226,256	479,796	585,035	24,786	429	54,798	345,019
AF	161	O&M + Capital Additions	EXPENDITURES	897,909,919	395,571,061	3,013,566	5,842,786	111,041	1,739	424,908	28,265,050
AF	162										
AF		Depreciation Expense (total)	DEPREXP	211,611,162	90,729,596	669,182	1,403,055	12,017	184	93,813	8,019,521
AF	164										
AF		NJ State Income Tax (CBT)	STATEINCTAX	60,684,063	25,976,225	191,803	401,036	4,330	66	27,266	2,384,153
AF		NJ State Deferred Income Tax	DFSTATEINCTAX	554,637	253,625	1,938	3,587	71	1	256	19,410
AF	167										
AF		Labor Expense Related									
AF		Total Distribution Exp (Oper) Labor	TLABDO	27,387,119	13,320,815	83,749	144,763	18,382	275	11,541	72,105
AF	170	Total Distribution Exp (Maint) Labor	TLABDM	55,109,930	20,920,896	184,444	362,581	1,468	23	25,090	4,123,367
AF		Total Labor	LABOR	148,943,235	75,652,699	609,179	920,674	37,324	590	73,990	4,437,756
AF AF	172 173										
AF AF	173										
AF AF	174										
AF	176										
AF	177										
AF	178										
AF	179										
AF	180										

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SUB-		COS Test Year - 12 Months Actual 2016								
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	145	ALLOCATION FACTOR TABLE CONTINUED								
AF	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	147									
AF	148	Revenue Related								
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	Expense Related								
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		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		Sales Expense	SALESEXP	81	14,925	210,138	13,476	1,174	218	112
AF		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		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		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		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		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		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		NJ State Deferred Income Tax	DFSTATEINCTAX	96	7,938	109,858	123,445	21,982	12,157	270
AF	167									
AF		Labor Expense Related	TI 4880	0.550	44.000	4 000 000		4 050 000	000 505	40.00
AF		Total Distribution Exp (Oper) Labor	TLABDO	2,553	44,638	4,220,382	8,063,775	1,056,699	333,535	13,907
AF		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		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 AF	174									
AF AF	175 176									
AF AF	176									
AF AF	177									
AF AF	179									
AF AF	180									
AF	100									

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 51 of 68

				12 WONTHS E	INDING DECEMBE	-K 31, 2010					
SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE	D-00010-011	ALLOCATION	Total		5110	51.44		14/110		201
NO.	NO.	DESCRIPTION	BASIS	Company	RS (2)	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AF	193	REVENUES AND BILLING DETERMINANTS									
AF	194										
AF		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		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		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	REVBLPPOF	499,962	0	0	0	0	0	0	0
AF		Private Street and Area Lighting Service	REVPAL	19,571,503	0	0	0	0	0	0	0
AF		General Power and Lighting Service	REVGLP	264,082,888	0	0	0	0	0	0	0
AF		Large Power and Lighting Service - Secondary	REVLPLS	297,442,595	0	Ō	0	0	0	Ö	0
AF		Large Power and Lighting Service - Primary	REVLPLP	53,608,877	0	0	0	0	0	0	0
AF		High Tension Service - Subtransmission	REVHTSS	28,596,653	0	Ö	0	Õ	Ö	Ö	0
AF		High Tension Service - High Voltage	REVHTSHV	478,035	0	0	0	0	0	0	0
AF		HEP	REVHEP	0	0	0	0	0	Ö	0	0
AF	212			ŭ	ŭ	Ü	· ·	· ·	ŭ	Ü	ŭ
AF	213										
AF		Total Rev Reg @ 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			1,000,000,012	000,002,020	1,01 1,012	0,0.0,.02	,000	2,20.	000,007	,,
AF	216										
AF	217										
AF		PRESENT REVENUES FROM SALES INPUT									
AF	219										
AF		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		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		Sales of Electricity Revenues - Other		1,230,931,090	010,000,714	0,590,092	9,500,710	203,030	4,555	077,740	02,903,990
AF	223			U	U	U	U	U	U	U	U
AF	224										
AF	225										
AF	226										
AF	227										
AF		RATE OF RETURN									
AF	229		SCH AF, LN 229	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF	230		3011 AI , LIN 229	7.4070	7.4070	7.4070	7.4076	7.4076	7.4070	7.4076	7.4070
AF	231										
AF	232										
AF	232										
AF	233										
AF	234										
AF	235										
AF AF											
	237										
AF AF	238 239										
	239 240										
AF	240										

#### EXHIBIT P-9E R-1 Schedule SS-E13 R-1 Page 52 of 68

Sub- No.   Color   Test Your - 12 Months Actual 2016   BASIS   BPL-POF   PSAL   CUP   Succosity   Primary   Subtrimental HTS-   HTS-   HTS-   Htm Votage   Primary   Subtrimental HTS-   Htm Votage   Primary   Subtrimental HTS-   Htm Votage   Primary   Subtrimental HTS-   Htm Votage   Primary   Subtrimental HTS-   Htm Votage   Primary   Subtrimental HTS-   HTS-   HTS-   HTS-   Htm Votage   Primary   Subtrimental HTS-   HTS-					12 WONTE	13 ENDING DEC	JEWIDER 31, 2010	,			
No.   DESCRIPTION   BASIS   BPL-POF   PSALL   GLP   Secondary   Piminy   Subtransilsson   Mith Voltage   Mith		LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION				I DI -	I DI -	HTQ -	HTQ -
Section   Sect			DESCRIPTION		RPI -POF	PSΔI	GLP				
REVENUES AND BILLING DETERMINANTS	110.	110.	DESCRIPTION	BAGIO							
AF 194					.,	` '	` ,	` '	` ,	` '	. ,
AF											
AF 196 Residential Service REVRS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				041 500514	400.000	10 == 1 = 00			50 000 0 <del>77</del>		470.005
AF         197         Residential Service         REVRIS         0				SALESREV	499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035
AF				DE//D0			•				
AF   199   Residential Load Management Service   REVMH   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
AF   200   Water Healing Service   REVWH   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
AF   201   Water Heating Storage Service   REVWHS   0   0   0   0   0   0   0   0   0					-				-		
AF         202         Building Heating Service         REVHS         0         0         0         0         0         0         0           AF         204         Body Police Lighting Service from Publicly Owned         REVBLPPOF         499,962         0					-		-				
AF         203         Body Police Lighting Service m Publicly Owned         REVBLP OF         499,962         0 <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>-</td> <td>-</td> <td>•</td> <td>•</td> <td></td>					•		-	-	•	•	
AF         204         Body Police Lighting Service from Publicly Owned         REVBLIPOF         499,862         0         0         0         0         0         0           AF         205         General Power and Lighting Service         REVGLP         0         19,571,503         0         0         0         0         0           AF         206         General Power and Lighting Service - Secondary         REVUPLS         0         0         297,442,595         0         0         0         0           AF         207         Large Power and Lighting Service - Secondary         REVUPLS         0         0         0         297,442,595         0         0         0         0           AF         209         High Tension Service - Subtrasmission         REVHTSS         0         0         0         0         0         28,596,653         0         0           AF         210         High Tension Service - High Voltage         REVHEW         0					-						
AF         205         Private Street and Área Lighting Service         REVPAL         0         19,571,503         0         0         0         0         0           AF         206         General Power and Lighting Service - Secondary         REVLPLS         0         0         264,082,888         0         0         0         0         0           AF         208         Large Power and Lighting Service - Secondary         REVLPLP         0         0         0         53,608,877         0         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         REVHTSHY         0         0         0         0         0         0         0         0         0         478,035           AF         211         HEZ         REVHEP         0 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></t<>					-		-	-	-	-	
AF         206         General Power and Lighting Service - Secondary         REVCLP         0         0         264,082,888         0         0         0         0           AF         207         Large Power and Lighting Service - Secondary         REVLPLS         0         0         0         29,442,595         0         0         0           AF         209         High Tension Service - Primary         REVHTSS         0         0         0         0         28,596,653         0           AF         210 High Tension Service - High Voltage         REVHTSHV         0         0         0         0         0         28,596,653         0           AF         211 HEP         REVHEP         0         0         0         0         0         0         478,035           AF         2113         Telestree Rev @ desired ROR         REVREQ         499,962         19,571,503         264,082,887         297,442,594         53,608,877         28,596,653         478,035           AF         215         Telestree Rev @ desired ROR         REVREQ         499,962         19,571,503         264,082,887         297,442,594         53,608,877         28,596,653         478,035         478,035         478,035         478,035         <									•		
AF 207 Large Power and Lighting Service - Secondary REVLPLS 0 0 0 297,442,595 0 0 0 0 0 AF 298,442,595 0 0 0 0 0 0 AF 299,442,595 0 0 0 0 0 53,608,877 0 0 0 0 AF 299,441 Dight Tension Service - Pimary REVLPLP 0 0 0 0 0 0 53,608,877 0 0 0 0 0 0 28,596,653 0 0 0 0 0 0 0 28,596,653 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									-	-	
AF         208         Large Power and Lighting Service - Primary         REVLPLP         0         0         0         0         53,608,877         0         0         0           AF         209         High Tension Service - High Voltage         REVHTSN         0         0         0         0         0         28,596,653         0           AF         210         High Tension Service - High Voltage         REVHTSN         0									-	-	
AF   209 High Tension Service - Subtransmission   REVHTSN 0 0 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         0         0         0         0         0         0         0         0         0         478,035           AF         213         213         213         297,442,594         53,608,877         28,596,653         478,035           AF         215         216         217         216         217         297,442,594         53,608,877         28,596,653         478,035           AF         216         216         217         216         217         218         297,442,594         53,608,877         28,596,653         478,035           AF         216         217         218         217         218         297,442,594         53,608,877         28,596,653         478,035           AF         217         218         217         218         297,442,594         53,608,877         28,596,653         478,035           AF         218         220         504         204,744         20,392,447         244,117,498         230,318,816         51,602,329         42,901,827					•					-	
AF 211 HÉP REVHEP 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-						
AF         212 13           AF         214 1 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         216 5         478,035					-						
AF         213 by Factoring Review of the first of				NEVIIE!	Ü	· ·	v	· ·	· ·	· ·	· ·
AF         214 Total Rev Req @ desired ROR         REVREQ         499,962 Meganer         19,571,503 Meganer         264,082,887 Meganer         297,442,594 Meganer         53,608,877 Meganer         28,596,653 Meganer         478,035 Meganer           AF         216         16         17         17         18         19         19         18         18         18         18         19         19         18         18         18         19         19         18         18											
AF 216 AF 217 AF 218 AF 219 PRESENT REVENUES FROM SALES INPUT  AF 219 AF 220 Total 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 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 0  AF 223 AF 224 AF 225 AF 226 AF 227 AF 228 AF 228 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% 7.40%  AF 231 AF 232 AF 233 AF 234 AF 235 AF 236 AF 237 AF 236 AF 237 AF 238 AF 238 AF 238 AF 237 AF 238 AF 238 AF 237 AF 238 AF 239				REVREQ	499 962	19 571 503	264 082 887	297 442 594	53 608 877	28 596 653	478 035
AF         216           AF         217           AF         218           AF         219           PRESENT REVENUES FROM SALES INPUT           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         223         Sales of Electricity Revenues - Other         0					100,002	10,071,000	201,002,007	201,112,001	00,000,077	20,000,000	170,000
AF											
AF         218 LATE         PRESENT REVENUES FROM SALES INPUT           AF         219 AF         219 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											
AF 219 AF 220 Total Sales of Electricity Revenues AF 221 Sales of Electricity Revenues - Rates AF 222 Sales of Electricity Revenues - Rates AF 223 Sales of Electricity Revenues - Other AF 224 AF 225 AF 226 AF 227 AF 228 AF 228 AF 228 AF 229 AF 229 AF 228 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 229 AF 230 AF 231 AF 231 AF 232 AF 233 AF 233 AF 234 AF 235 AF 236 AF 237 AF 238 AF 238 AF 238 AF 238 AF 238 AF 238 AF 239											
AF       220 Total 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       221 Sales of Electricity Revenues - Rates       0											
AF 221 Sales of Electricity Revenues - Rates AF 222 Sales of Electricity Revenues - Other AF 223 Sales of Electricity Revenues - Other AF 224 Sales of Electricity Revenues - Other AF 225 Sales of Electricity Revenues - Other AF 226 AF 227 AF 227 AF 228 RATE OF RETURN AF 230 AF 231 AF 231 AF 232 AF 233 AF 233 AF 234 AF 233 AF 234 AF 235 AF 236 AF 237 AF 238					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 0 0 0 0 0 0 0 0 0 0 0 0											
AF 223 AF 224 AF 225 AF 226 AF 227 AF 227 AF 228 AF 227 AF 228 AF 227 AF 229 Rate of Return (Equalized) AF 230 AF 231 AF 231 AF 232 AF 233 AF 234 AF 233 AF 234 AF 235 AF 236 AF 237 AF 238 AF 238 AF 236 AF 237 AF 238 AF 238 AF 238 AF 238 AF 238 AF 238 AF 238 AF 239											
AF 225 AF 226 AF 227 AF 228 RATE OF RETURN AF 229 Rate of Return (Equalized) SCH AF, LN 229 7.40% 7.40											
AF         226           AF         227           AF         228           RATE OF RETURN           AF         239           Rate of Return (Equalized)         SCH AF, LN 229         7.40%	AF	224									
AF 227 AF 228 ARE OF RETURN AF 239 AF 231 AF 232 AF 231 AF 232 AF 233 AF 233 AF 234 AF 235 AF 235 AF 236 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238 AF 237 AF 238	AF	225									
AF 229 Rate of Return (Equalized) SCH AF, LN 229 7.40%	AF	226									
AF 229 Rate of Return (Equalized) SCH AF, LN 229 7.40%	AF	227									
AF 230 AF 231 AF 232 AF 233 AF 233 AF 234 AF 235 AF 236 AF 237 AF 238 AF 237	AF	228	RATE OF RETURN								
AF 231 AF 232 AF 233 AF 234 AF 235 AF 236 AF 237 AF 237 AF 238 AF 239	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 232 AF 233 AF 234 AF 235 AF 236 AF 237 AF 238 AF 238											
AF 233 AF 234 AF 235 AF 236 AF 237 AF 238 AF 238	AF	231									
AF 234 AF 235 AF 236 AF 237 AF 238 AF 239		232									
AF 235 AF 236 AF 237 AF 238 AF 239	AF	233									
AF 236 AF 237 AF 238 AF 239											
AF 237 AF 238 AF 239											
AF 238 AF 239											
AF 239											
AF 240											
	AF	240									

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			12 WONTHS EN	DING DECEMBE	IN 31, 2010					
	COS Test Year - 12 Months Actual 2016		<b>-</b>							
LINE NO.		ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
NO.	DESCRIPTION	DAGIG	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1 ALLOCATION PROPORTIONS TABLE									
	2 EXTERNALLY DEVELOPED ALLOCATION FACTORS									
	3									
	4 ALLOCATION FACTORS PART A									
	5 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	0.00000
	7	COSTNOWA_04	1.000000	0.659949	0.004074	0.003033	0.000000	0.000000	0.000000	0.00000
	, 8									
	9 CP @ secondary lines - local	CP_SEC_04	1.000000	0.492072	0.002566	0.008740	0.000000	0.000000	0.000556	0.00000
	0 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	0.00000
	1 CP @ primary lines - systems	CP_PRI_05	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523	0.00000
	2 Sum Cust Peaks @ 26 kV lines - local 3 Sum Cust Peaks @ primary lines - local	SUMPK_SUBT_04 SUMPK PRI 04	1.000000 1.000000	0.556394 0.586088	0.004901 0.005162	0.006548 0.006897	0.000000	0.000000	0.000810 0.000854	0.00402
	4 Sum Cust Peaks @ secondary lines - local	SUMPK_PRI_04 SUMPK_SEC_04	1.000000	0.554716	0.005162	0.006528	0.000000	0.000000	0.000808	0.00423
	5 CP @ primary lines - local	CP PRI 04	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523	0.00000
	6 NCP @ meter - local	NCP_MTR_04	1.000000	0.420231	0.005264	0.007236	0.000116	0.000004	0.000804	0.00760
	7 NCP @ meter - measurement	NCP_MTR_07	1.000000	0.420231	0.005264	0.007236	0.000116	0.000004	0.000804	0.00760
	8 NCP @ meter - cust svs	NCP_MTR_06	1.000000	0.420231	0.005264	0.007236	0.000116	0.000004	0.000804	0.00760
	9 NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	1.000000	0.425021	0.005324	0.007318	0.000117	0.000004	0.000813	0.00000
20 21										
22										
23										
24										
25										
26										
28	7 BILLING DETERMINANTS									
	o 9 Number of Customers									
	O Delivered kWh @ Meter - annual (w/n net)									
	1 Delivered Kw @ Meter - annual									
32										
33										
34										
38 36										
	7 Delivery kWh @ meter	KWHMETER 04	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410	0.00685
	8 Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	1.000000	0.618976	0.006439	0.010464	0.000060	0.000001	0.000790	0.00000
39										
	Delivery kWh @ subtrans - System E	KWH_SUBT_09	1.000000	0.266067	0.002768	0.004498	0.000026	0.000000	0.000340	0.00568
	1 Delivery kWh @ primary - System E	KWH_PRI_09	1.000000	0.364531	0.003792	0.006163	0.000035	0.000001	0.000465	0.00778
	2 Delivery kWh @ primary - Local E	KWH_PRI_10	1.000000	0.364531	0.003792	0.006163	0.000035 0.000039	0.000001 0.000001	0.000465	0.00778
44	3 Delivery kWh @ secondary - Local E 4	KWH_SEC_10	1.000000	0.399765	0.004159	0.006758	0.000039	0.000001	0.000510	0.00853
	5 Delivery kWh @ meter - measurement	KWHMETER_07	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410	0.00685
	6 Delivery kWh @ meter - cust svs	KWHMETER_06	1.000000	0.320831	0.003338	0.005424	0.000031	0.000001	0.000410	0.00685
47	7									
48	8									

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				12 WONTH	3 ENDING DEC	EWIDER 31, 2010	,			
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE	D=00DID=1011	ALLOCATION	DDI DOE	5041	01.5	LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
AP	1	ALLOCATION PROPORTIONS TABLE								
AP		EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	3									
AP		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		CP @ secondary lines - local	CP_SEC_04	0.000000	0.000000	0.240692	0.255374	0.000000	0.000000	0.000000
AP		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		CP @ primary lines - systems	CP_PRI_05	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.000000
AP AP		Sum Cust Peaks @ 26 kV lines - local Sum Cust Peaks @ primary lines - local	SUMPK_SUBT_04 SUMPK PRI 04	0.000183 0.000193	0.001753 0.001847	0.181853 0.191559	0.155886 0.164205	0.036983 0.038956	0.050664 0.000000	0.000000 0.000000
AP		Sum Cust Peaks @ secondary lines - local	SUMPK_FKI_04 SUMPK_SEC_04	0.000193	0.001748	0.181305	0.155416	0.037857	0.052542	0.000000
AP		CP @ primary lines - local	CP PRI 04	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.000000
AP		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 svs	NCP_MTR_06	0.000347	0.003315	0.215489	0.214569	0.053154	0.066381	0.005481
AP		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 AP	24 25									
AP	26									
AP	27									
AP	28									
AP		Number of Customers								
AP	30	Delivered kWh @ Meter - annual (w/n net)								
AP	31	Delivered Kw @ Meter - annual								
AP	32									
AP	33									
AP	34									
AP AP	35									
AP AP	36	Delivery kWh @ meter	KWHMETER 04	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP		Delivery kWh @ meter x non-profiled rates	KWHMETERX_04	0.000341	0.000000	0.363269	0.000000	0.000000	0.000000	0.000034
AP	39		TOTAL PERON - 04	0.000000	0.000000	0.303203	0.000000	0.000000	0.000000	0.000000
AP		Delivery kWh @ subtrans - System E	KWH_SUBT_09	0.000283	0.003125	0.156152	0.226621	0.064331	0.270110	0.000000
AP		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		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		Delivery kWh @ meter - measurement	KWHMETER_07	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP		Delivery kWh @ meter - cust svs	KWHMETER_06	0.000341	0.003768	0.188292	0.273266	0.079645	0.109771	0.008034
AP AP	47									
AP	48									

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				I I III OITTII O LI	IDING DECEMBE	01, 2010					
IB-		COS Test Year - 12 Months Actual 2016									
H D.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RS	RHS	RLM	WH	WHS	HS	BPL
<i>,</i> .	NO.	DESCRIF HON	BASIS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5	40	ALLOCATION PROPORTIONS TABLE CONTINUED									
5	50										
>	51	EXTERNALLY DEVELOTED ALLOCATION FACTORS									
>		ALLOCATION FACTORS PART C									
>	53	ALLOCATION I ACTORS I ART C									
>		E369 minimum Service investment- access	SERVICESMIN 03	1.000000	0.767333	0.004450	0.005363	0.000040	0.000001	0.000000	0.0000
>		E369 excess Service investment- local delivery	SERVICESEXC 04	1.000000	0.503447	0.006286	0.007575	0.000056	0.000001	0.000000	0.0000
>		Avg Customer Bills - local	CUSTAVG 04	1.000000	0.848461	0.004612	0.005557	0.000659	0.000001	0.000559	0.0019
>		Avg Customer Bills - cust svs	CUSTAVG 06	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559	0.0019
>		E370 minimum meter investment - measurement	METERSMIN_07	1.000000	0.500515	0.002721	0.003278	0.004587	0.000069	0.000330	0.000
>		E368 Line Transfomers - local	LNTRFRMR 04	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.000754	0.004
>		Billing Function costs - cust svs	BILLING 06	1.000000	0.717149	0.004664	0.004873	0.000134	0.000002	0.000121	0.002
>		E370 excess mtr invst - measrmnt	METERSEXC_07	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000
>		Avg Customer Bills - measurement	CUSTAVG_07	1.000000	0.848461	0.004612	0.005557	0.000659	0.000010	0.000559	0.001
>		Account Maint - cust svs	ACCTMAINT 06	1.000000	0.828491	0.005388	0.005629	0.000652	0.000009	0.000588	0.000
>		Meter Reading Costs - measurement	MRCOST_07	1.000000	0.781771	0.005084	0.005312	0.000146	0.000002	0.000131	0.000
>		Sales	SALES 06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
>		Other Utility work by Cust Ops - local	UTILWORK 04	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276	0.003
>		E370 excess meter investment - local delivery - Demand	METERSEXC 04	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000
•		E370 excess meter investment - local delivery - Energy	METERSEXC_10	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000
>	69	, , , , , , , , , , , , , , , , , , ,									
)		Choice - local	CHOICE 04	1.000000	0.774348	0.004209	0.005072	0.000602	0.000009	0.000868	0.001
>	71		<del>-</del> -								
>	72	Direct - PSAL - streetlighting	DIR PSAL 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
>		Direct - BPL - streetlighting	DIR BPL 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000
)	74	Direct - BPL-POF - streetlighting	DIR BPLPOF 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
>		Direct - HTS-HV - access	DIR_HTSHV_03	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
>	76	Direct - HEP - access	DIR HEP 03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
•	77	Direct - HTS-Sub - systems	DIR_HTSS_05	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
)	78	,									
>	79	Direct - HTS-Sub - local	DIR_HTSS_04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
•	80	Meter O&M - minimum - measurement	MTROMMIN_07	1.000000	0.501940	0.002728	0.003288	0.001121	0.000017	0.000331	0.000
)	81	Meter O&M - excess - measurement	MTROMEXC_07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
)	82	WN TEFA Responsibility	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
)	83	Meter O&M - measurement	METERPLT_07	1.000000	0.723577	0.003933	0.005492	0.001553	0.000023	0.000477	0.000
•	84										
•	85	E370 excess meter investment - dummy	METERSEXC_08	1.000000	0.856590	0.004656	0.005611	0.000000	0.000000	0.000565	0.000
•	86	Meter O&M - excess - dummy	MTROMEXC_08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000
)	87	E369 excess Service investment- dummy	SERVICESEXC_08	1.000000	0.503447	0.006286	0.007575	0.000056	0.000001	0.000000	0.000
•	88	E368 Line Transfomers - dummy	LNTRFRMR_08	1.000000	0.600283	0.009834	0.011047	0.000000	0.000000	0.000754	0.004
•		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	0.000
•		CP @ primary lines - dummy	CP@PRI_08	1.000000	0.462689	0.002413	0.008218	0.000000	0.000000	0.000523	0.000
•		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	1.000000	0.554716	0.004886	0.006528	0.000000	0.000000	0.000808	0.004
>	92										
>	93										
>	94										
>	95										
>	96										

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	COS Test Year - 12 Months Actual 2016	ALL OCATION				LPL -	LPL-	HTS -	HTS -
LINE NO.	DESCRIPTION	ALLOCATION BASIS	BPL-POF	PSAL	GLP	Secondary	LPL- Primary	Subtransmission	High Volta
			(9)	(10)	(11)	(12)	(13)	(14)	(15)
40	ALL OCATION PROPORTIONS TARLE CONTINUED								
	ALLOCATION PROPORTIONS TABLE CONTINUED								
51	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
	ALLOCATION FACTORS PART C								
53	ALLOCATION FACTORS PART C								
	E369 minimum Service investment- access	SERVICESMIN_03	0.000000	0.000000	0.200064	0.018140	0.003708	0.000901	0.00
	E369 excess Service investment- local delivery	SERVICESEXC 04	0.000000	0.000000	0.455510	0.025621	0.000708	0.000301	0.00
	Avg Customer Bills - local	CUSTAVG 04	0.000040	0.010135	0.123618	0.003950	0.000252	0.000085	0.00
	Avg Customer Bills - cust svs	CUSTAVG 06	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.00
	E370 minimum meter investment - measurement	METERSMIN_07	0.000000	0.000000	0.355679	0.060346	0.026314	0.041057	0.00
	E368 Line Transfomers - local	LNTRFRMR 04	0.000185	0.001765	0.183136	0.188943	0.000000	0.000000	0.00
	Billing Function costs - cust svs	BILLING 06	0.000060	0.014488	0.178904	0.069125	0.006150	0.001503	0.00
	E370 excess mtr invst - measrmnt	METERSEXC 07	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.0
	Avg Customer Bills - measurement	CUSTAVG_07	0.000040	0.010135	0.123618	0.003950	0.000351	0.000085	0.0
	Account Maint - cust svs	ACCTMAINT 06	0.000017	0.004097	0.138234	0.014500	0.001290	0.000315	0.0
	Meter Reading Costs - measurement	MRCOST_07	0.000000	0.000000	0.195025	0.011258	0.001002	0.000245	0.0
	Sales	SALES 06	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	Other Utility work by Cust Ops - local	UTILWORK 04	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.0
	E370 excess meter investment - local delivery - Demand	METERSEXC_04	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.0
	E370 excess meter investment - local delivery - Energy	METERSEXC 10	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.0
69	,,					****		*****	
	Choice - local	CHOICE 04	0.000037	0.009250	0.191794	0.010814	0.000960	0.000233	0.0
71	5.10.00	0110102_01	0.00000.	0.000200	0	0.01.0011	0.00000	0.000200	0.0
	Direct - PSAL - streetlighting	DIR PSAL 02	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.0
	Direct - BPL - streetlighting	DIR BPL 02	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	Direct - BPL-POF - streetlighting	DIR BPLPOF 02	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	Direct - HTS-HV - access	DIR_HTSHV_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.0
	Direct - HEP - access	DIR_HEP_03	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	Direct - HTS-Sub - systems	DIR HTSS 05	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.0
78									
	Direct - HTS-Sub - local	DIR HTSS 04	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.0
	Meter O&M - minimum - measurement	MTROMMIN 07	0.000000	0.000000	0.073131	0.375320	0.033307	0.008092	0.0
	Meter O&M - excess - measurement	MTROMEXC 07	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	WN TEFA Responsibility	TEFA 04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	Meter O&M - measurement	METERPLT 07	0.000000	0.000000	0.201284	0.035138	0.012035	0.014759	0.0
84									
	E370 excess meter investment - dummy	METERSEXC 08	0.000000	0.000000	0.105699	0.021154	0.004495	0.001231	0.0
	Meter O&M - excess - dummy	MTROMEXC 08	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0
	E369 excess Service investment- dummy	SERVICESEXC 08	0.000000	0.000000	0.455510	0.025621	0.000232	0.001272	0.0
	E368 Line Transfomers - dummy	LNTRFRMR 08	0.000185	0.001765	0.183136	0.188943	0.000000	0.000000	0.0
	CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	0.000000	0.000000	0.186313	0.197678	0.049157	0.176771	0.0
	CP @ primary lines - dummy	CP@PRI 08	0.000000	0.000000	0.226320	0.240125	0.059713	0.000000	0.0
	Sum Cust Peaks @ secondary lines - local	SUMPK@SEC 08	0.000183	0.001748	0.181305	0.155416	0.037857	0.052542	0.0
92	· · · · · · - · · · · · · · · · · · · ·								
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95									
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AP	SUB-		COS Test Year - 12 Months Actual 2016									
AP   97   ALLOCATION PROPORTIONS TABLE CONTINUED   AP   93   INTERNALLY DEVELOPED ALLOCATION FAGTORS   AP   99   99   INTERNALLY DEVELOPED ALLOCATION FAGTORS   AP   101   AP   102   Plant Related   AP   103   Distribution Plant Total   DISTPLT   1.000000   0.426209   0.003129   0.006833   0.000055   0.000001   0.000001   0.000001   AP   103   Distribution Plant Total   DISTPLT   1.000000   0.416599   0.003129   0.006837   0.000019   0.0000001   0.000001   0.000001   AP   105   Acct E360 - Land & Land Rights   E360PLT   1.000000   0.385616   0.003005   0.006885   0.000019   0.000000   0.000044   0.004092   AP   107   Acct E362 - Station Equipment   E362PLT   1.000000   0.385616   0.003005   0.006885   0.000019   0.000000   0.000444   0.004092   AP   107   Acct E363 - Station Equipment   E362PLT   1.000000   0.385616   0.003005   0.006885   0.000019   0.000000   0.000444   0.004092   AP   109   Acct E363 - OH Conductors & Devices x HTSHV   E365PLT   1.000000   0.416299   0.003127   0.000777   0.000019   0.000000   0.000449   0.004092   AP   109   Acct E363 - OH Conductors & Devices x HEP   E367PLT   1.000000   0.416299   0.003199   0.007770   0.000000   0.000449   0.004092   AP   111   Acct E367 - UG Conductors & Devices x HEP   E367PLT   1.000000   0.416299   0.003199   0.007260   0.000019   0.000000   0.000641   0.006072   AP   111   Acct E367 - UG Conductors & Devices x HEP   E367PLT   1.000000   0.416299   0.003199   0.007260   0.000019   0.000000   0.000651   0.006072   AP   113   Acct E370 Meters x load profile meters   METERPLTAR   1.000000   0.767333   0.004450   0.005933   0.000640   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668   0.000001   0.000000   0.000668	SCH	LINE		ALLOCATION	Total							
AP 97 ALLOCATION PROPORTIONS TABLE CONTINUED   NTERALLY DEVELOPED ALLOCATION FACTORS   AP 98   NTERALLY DEVELOPED ALLOCATION FACTORS   AP 100   Dummy allocator for unused lines   not_used   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000   0.0000000	NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS		WH	WHS	HS	BPL
AP					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	AP	97	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP	AP	98	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP		99										
AP			Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP												
AP		102	Plant Related									
AP		103	Distribution Plant Total		1.000000	0.426209	0.003129	0.006633	0.000055	0.000001	0.000441	0.038429
AP												0.039732
AP					1.000000	0.385616	0.003005			0.000000	0.000464	0.004092
AP         108         Act E364 - Poles & Towers         E364PLT         1,000000         0,407742         0,003127         0,007077         0,000019         0,000000         0,00488         0,01488         0,01488         0,01488         0,01488         0,01488         0,01488         0,01488         0,01488         0,01488         0,000000         0,000000         0,000000         0,000000         0,000308         0,000000         0,000483         0,01488         0,01488         0,000000         0,000308         0,000000         0,000000         0,005308         0,000000         0,000000         0,000309         0,000000         0,000000         0,005308         0,000000         0						0.385616	0.003005	0.006685		0.000000	0.000464	0.004092
AP					1.000000	0.385616	0.003005	0.006685	0.000019	0.000000	0.000464	0.004092
AP	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				0.003074		0.000018	0.000000		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         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         0.00044         0.001115         0.000017         0.000508         0.000000           AP         115         Acct E370 Meters x load profile meters         METERPLTXPR         1.000000         0.770065         0.004186         0.000485         0.000001         0.000000         0.000000           AP         115         Acct E373 - Streetlights         E373PLT         1.000000         0.303094         0.000252         0.000485         0.000000         0.000000         0.005243         0.000000         0.000000         0.005243         0.000000         0.000000         0.005243         0.000000         0.000000         0.005243         0.000000         0.000000         0.005243         0.000000         0.000000         0.005243         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 <t< td=""><td></td><td>111</td><td>Acct E367 - UG Conductors &amp; Devices x HEP</td><td>E367PLT</td><td>1.000000</td><td>0.418299</td><td>0.003199</td><td>0.007260</td><td>0.000019</td><td>0.000000</td><td>0.000501</td><td>0.006073</td></t<>		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			0.767333	0.004450	0.005363	0.000040		0.000000	0.000000
AP 115 Acct E373 - Streetlights E373PLT 1.00000 0.030094 0.000225 0.000485 0.00001 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 0.000001 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 0.000000 0.000000 0.000001 AP 118 AP 119 Acct E301-E303 Intangible Plt INTANGPLT 1.000000 0.428812 0.003159 0.006629 0.00058 0.00001 0.000443 0.037921 AP 120 Acct E399.10-23 Oth Tangible Plt TANGPLT 1.000000 0.414559 0.003000 0.000000 0.000000 0.000000 0.000000 0.000000				METERPLT	1.000000		0.004188	0.005051	0.001113		0.000508	0.000000
AP 116 Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S							0.004186					0.000000
AP 117 Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks AP 118  AP 119 Acct E301-E303 Intangible Plt INTANGPLT 1.000000 0.428812 0.003159 0.006629 0.000058 0.000001 0.00043 0.037921 AP 120 Acct E399.10-23 Oth Tangible Plt TANGPLT 0.000000 0.000000 0.000000 0.000000 0.000000					1.000000		0.000225		0.000001	0.000000	0.000032	0.685291
AP 118 AP 119 Acct E301-E303 Intangible Plt INTANGPLT 1.000000 0.428812 0.003159 0.0006629 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				SUBTRANSLINES	1.000000	0.295197	0.001539	0.005243	0.000000	0.000000	0.000334	0.000000
AP       119       Acct E301-E303 Intangible Plt       INTANGPLT       1.000000       0.428812       0.003159       0.006629       0.00058       0.00001       0.000443       0.037921         AP       120       Acct E399.10-23 Oth Tangible Plt       TANGPLT       0.000000       0.00000			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 120 Acct E399.10-23 Oth Tangible Plt TANGPLT 0.000000 0.000000 0.000000 0.000000 0.000000												
AP 121 E391-E398 General Plant GENPLT 1.00000 0.414559 0.003093 0.006687 0.00019 0.00000 0.000439 0.039732   AP 122 Common Plant COMPLT 1.00000 0.536626 0.004373 0.006436 0.000173 0.00003 0.000528 0.017446   AP 123 Accts C389-C399, E389-E399 Com & Gen Plt COMGENPLT 1.00000 0.453895 0.003505 0.006606 0.000069 0.000001 0.000467 0.032550   AP 124   AP 125 Total Plant TOTPLT 1.00000 0.428812 0.003159 0.006629 0.000058 0.00001 0.000443 0.037921   AP 126   AP 127 Total Distribution Plant Reserve TOTDRESERVE 1.00000 0.428617 0.003192 0.006655 0.000066 0.000001 0.000443 0.032725   AP 128 Total Net Plant TOTPLTNET 1.00000 0.427256 0.003146 0.006618 0.000066 0.000001 0.000447 0.040045   AP 129   AP 130   AP 131						0.428812	0.003159		0.000058		0.000443	0.037921
AP 122 Common Plant COMPLT 1.00000 0.536626 0.004373 0.006436 0.000173 0.00003 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 Total Plant Reserve TOTDRESERVE 1.000000 0.428812 0.003159 0.006629 0.00058 0.000001 0.00043 0.037921 AP 126 AP 127 Total Distribution Plant Reserve TOTDRESERVE 1.000000 0.427256 0.003146 0.006618 0.000066 0.000001 0.000447 0.04045 AP 129 AP 130 AP 131					0.000000	0.000000	0.000000				0.000000	0.000000
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 Total Plant Reserve TOTDRESERVE 1.000000 0.428812 0.003159 0.006629 0.00058 0.00001 0.000443 0.037921 AP 127 Total Distribution Plant Reserve TOTDRESERVE 1.000000 0.427256 0.003146 0.006618 0.000066 0.00001 0.000447 0.04045 AP 129  AP 130 AP 131							0.003093	0.006687	0.000019		0.000439	0.039732
AP 124 AP 125 Total Plant TOTPLT 1.00000 0.428812 0.003159 0.006629 0.000058 0.00001 0.000443 0.037921 AP 126 AP 127 Total Distribution Plant Reserve TOTDRESERVE 1.00000 0.432617 0.003192 0.006655 0.00036 0.00001 0.000433 0.032725 AP 128 Total Net Plant TOTPLTNET 1.00000 0.427256 0.003146 0.006618 0.00066 0.00001 0.000447 0.040045 AP 129 AP 130 AP 131												0.017446
AP 125 Total Plant TOTPLT 1.00000 0.428812 0.003159 0.006629 0.000058 0.00001 0.000443 0.037921 AP 126 AP 127 Total Distribution Plant Reserve TOTDRESERVE 1.00000 0.432617 0.003192 0.006655 0.000036 0.00001 0.000433 0.032725 AP 128 Total Net Plant TOTPLTNET 1.00000 0.427256 0.003146 0.006618 0.00066 0.00001 0.000447 0.040045 AP 129 AP 130 AP 131			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 126 AP 127 Total Distribution Plant Reserve TOTDRESERVE 1.000000 0.432617 0.003192 0.006655 0.000036 0.00001 0.000433 0.032725 AP 128 Total Net Plant TOTPLTNET 1.000000 0.427256 0.003146 0.006618 0.000066 0.00001 0.000447 0.040045 AP 129 AP 130 AP 131												
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		125	Total Plant	TOTPLT	1.000000	0.428812	0.003159	0.006629	0.000058	0.000001	0.000443	0.037921
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 129 AP 130 AP 131												0.032725
AP 130 AP 131			Total Net Plant	TOTPLTNET	1.000000	0.427256	0.003146	0.006618	0.000066	0.000001	0.000447	0.040045
AP 131												
AP 132												
AD 102	AP	132										

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AP AP

AP AP AP AP AP AP

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			12 WONTH	S ENDING DECI	ENIDER 31, 2010	)			
SUB-	COS Test Year - 12 Months Actual 2016								
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)
AP	97 ALLOCATION PROPORTIONS TABLE CONTINU	ED							
AP	98 INTERNALLY DEVELOPED ALLOCATION FACT	<u>ORS</u>							
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 Plant Related								
AP	103 Distribution Plant Total	DISTPLT	0.000179	0.015054	0.207215	0.241601	0.041288	0.019726	0.000041
AP	104 Distribution Plant x meters	DISTPLTXMTR	0.000185	0.015564	0.208588	0.248753	0.042356	0.020025	0.000000
AP	105 Acct E360 - Land & Land Rights	E360PLT	0.000204	0.002251	0.207356	0.263910	0.071374	0.055023	0.000000
AP	106 Acct E361 - Structures & Improvments	E361PLT	0.000204	0.002251	0.207356	0.263910	0.071374	0.055023	0.000000
AP	107 Acct E362 - Station Equipment	E362PLT	0.000204	0.002251	0.207356	0.263910	0.071374	0.055023	0.000000
AP	108 Acct E364 - Poles & Towers	E364PLT	0.000205	0.004670	0.218300	0.275805	0.040523	0.027162	0.000000
AP	109 Acct E365 - OH Conductors & Devices x HTSHV	E365PLT	0.000201	0.005899	0.214869	0.271238	0.068044	0.022365	0.000000
AP	110 Acct E366 - UG Conduit	E366PLT	0.000208	0.003008	0.223747	0.282290	0.043882	0.011513	0.000000
AP	111 Acct E367 - UG Conductors & Devices x HEP	E367PLT	0.000208	0.003008	0.223747	0.282290	0.043882	0.011513	0.000000
AP	112 Acct E369 Services	E369PLT	0.000000	0.000000	0.200064	0.018140	0.003708	0.000901	0.000000
AP	113 Acct E370 Meters	METERPLT	0.000000	0.000000	0.166689	0.030639	0.009784	0.010895	0.001239
AP	114 Acct E370 Meters x load profile meters	METERPLTXPR	0.000000	0.000000	0.166443	0.030677	0.009797	0.010909	0.001240
AP	115 Acct E373 - Streetlights	E373PLT	0.000013	0.246130	0.015142	0.018058	0.003075	0.001454	0.000000
AP	116 Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S	SUBTRANSLINES	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	0.000097	0.000923	0.208939	0.202165	0.049335	0.000000	0.000000
AP	118								
AP	119 Acct E301-E303 Intangible Plt	INTANGPLT	0.000178	0.014907	0.206943	0.239845	0.041091	0.019932	0.000081
AP	120 Acct E399.10-23 Oth Tangible Plt	TANGPLT	0.000000	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	0.000000
AP	122 Common Plant	COMPLT	0.000164	0.008955	0.195448	0.167620	0.032844	0.027722	0.001662
AP	123 Accts C389-C399, E389-E399 Com & Gen Plt	COMGENPLT	0.000178	0.013434	0.204354	0.222608	0.039290	0.022505	0.000536
AP	124								
AP	125 Total Plant	TOTPLT	0.000178	0.014907	0.206943	0.239845	0.041091	0.019932	0.000081
AP	126								
AP	127 Total Distribution Plant Reserve	TOTDRESERVE	0.000178	0.013090	0.208347	0.239109	0.043126	0.020425	0.000067
AP	128 Total Net Plant	TOTPLTNET	0.000178	0.015651	0.206369	0.240147	0.040259	0.019730	0.000087
AP	129								
AP	130								
AP	131								

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				12 1110111110 211	DIIIO DECEMBE	0., 20.0					
SUB-		OS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	145 <b>AL</b>	LLOCATION PROPORTIONS TABLE CONTINUED									
AP	146 <u>IN</u>	ITERNALLY DEVELOPED ALLOCATION FACTORS									
AP	147										
AP		evenue Related									
AP	149 To	otal Operating Revenue	TOTREV	1.000000	0.444746	0.003332	0.006533	0.000110	0.000002	0.000461	0.035925
AP	150										
AP	151 <u>Ex</u>	xpense Related									
AP	152 Di:	istr Oper Exp	DISTEXPO	1.000000	0.506021	0.003222	0.005781	0.000652	0.000010	0.000448	0.002912
AP	153 Di:	istr Maint Exp	DISTEXPM	1.000000	0.374621	0.002882	0.006468	0.000022	0.000000	0.000448	0.053839
AP	154 Cu	ust Serv & Info Expense	CUSTS_I	1.000000	0.776929	0.004850	0.005453	0.000287	0.000003	0.000348	0.002643
AP	155 Ac	cct 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		ccts 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 Sa	ales Expense	SALESEXP	1.000000	0.762269	0.004665	0.005431	0.000164	0.000002	0.000276	0.003337
AP	158 To	otal O&M Expense Excl 904-Uncollectibles	TOTOMXAG	1.000000	0.484143	0.003737	0.006351	0.000208	0.000003	0.000490	0.028901
AP		ot Admin & Genl Exp xPension/Ben	A_GEXP	1.000000	0.468788	0.003475	0.006712	0.000118	0.000002	0.000471	0.036648
AP		ccts 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		&M + Capital Additions	EXPENDITURES	1.000000	0.440546	0.003356	0.006507	0.000124	0.000002	0.000473	0.031479
AP	162										
AP		epreciation Expense (total)	DEPREXP	1.000000	0.428756	0.003162	0.006630	0.000057	0.000001	0.000443	0.037897
AP	164										
AP		J State Income Tax (CBT)	STATEINCTAX	1.000000	0.428057	0.003161	0.006609	0.000071	0.000001	0.000449	0.039288
AP		J State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.457282	0.003494	0.006468	0.000127	0.000002	0.000462	0.034997
AP	167										
AP		abor Expense Related									
AP		otal Distribution Exp (Oper) Labor	TLABDO	1.000000	0.486390	0.003058	0.005286	0.000671	0.000010	0.000421	0.002633
AP		otal Distribution Exp (Maint) Labor	TLABDM	1.000000	0.379621	0.003347	0.006579	0.000027	0.000000	0.000455	0.074821
AP		otal Labor	LABOR	1.000000	0.507930	0.004090	0.006181	0.000251	0.000004	0.000497	0.029795
AP	172										
AP	173										
AP	174										
AP	175										
AP	176										
AP	177										
AP	178										
AP	179										
AP	180										

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				12 WONTH	S ENDING DEC	EIVIDER 31, 2010	•			
SUB-		COS Test Year - 12 Months Actual 2016								
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)
AP		ALLOCATION PROPORTIONS TABLE CONTINUED								
AP		INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	147	Danish Balata I								
AP		Revenue Related	TOTOEV	0.000004	0.045000	0.000054	0.007000	0.044000	0.004000	0.000000
AP AP	149 150	Total Operating Revenue	TOTREV	0.000381	0.015008	0.202354	0.227699	0.041088	0.021993	0.000369
AP		Expense Related								
AP		Distr Oper Exp	DISTEXPO	0.000106	0.002137	0.178783	0.244203	0.039854	0.015286	0.000585
AP		Distr Maint Exp	DISTEXPM	0.002236	0.026206	0.199919	0.251097	0.055020	0.013237	0.000005
AP		Cust Serv & Info Expense	CUSTS I	0.002250	0.011427	0.180249	0.015960	0.001404	0.000299	0.000087
AP		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		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		Sales Expense	SALESEXP	0.000075	0.013914	0.195901	0.012563	0.001094	0.000204	0.000104
AP		Total O&M Expense Excl 904-Uncollectibles	TOTOMXAG	0.000785	0.014153	0.193409	0.200431	0.041115	0.025356	0.000918
AP		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		Depreciation Expense (total)	DEPREXP	0.000179	0.014906	0.206950	0.239860	0.041102	0.019970	0.000085
AP	164									
AP		NJ State Income Tax (CBT)	STATEINCTAX	0.000204	0.015511	0.205844	0.239334	0.041004	0.020354	0.000113
AP		NJ State Deferred Income Tax	DFSTATEINCTAX	0.000174	0.014312	0.198072	0.222570	0.039633	0.021919	0.000488
AP	167									
AP		Labor Expense Related								
AP		Total Distribution Exp (Oper) Labor	TLABDO	0.000093	0.001630	0.154101	0.294437	0.038584	0.012179	0.000508
AP		Total Distribution Exp (Maint) Labor	TLABDM	0.000223	0.028401	0.189865	0.239566	0.050671	0.026416	0.000007
AP		Total Labor	LABOR	0.000165	0.013253	0.182293	0.191837	0.037039	0.025455	0.001211
AP AP	172 173									
AP	173									
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 AP	189 190									
AP AP										
AP AP	191 192									
AF	192									

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SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AP	193	REVENUES AND BILLING DETERMINANTS									
AP	194										
AP	195	Base Rate Sales Revenue	SALESREV	1.000000	0.446033	0.003342	0.006552	0.000110	0.000002	0.000458	0.03602
AP	196										
AP	197	Residential Service	REVRS	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP	198	Residential Heating Service	REVRHS	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		Residential Load Management Service	REVRLM	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.00000
AP		Water Heating Service	REVWH	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.00000
AP		Water Heating Storage Service	REVWHS	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.00000
AP		Building Heating Service	REVHS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.00000
AP		Body Police Lighting Service	REVBLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.00000
AP		Body Police Lighting Service from Publicly Owned	REVBLPPOF	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		Private Street and Area Lighting Service	REVPAL	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		General Power and Lighting Service	REVGLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		Large Power and Lighting Service - Secondary	REVLPLS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		Large Power and Lighting Service - Primary	REVLPLP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		High Tension Service - Subtransmission	REVHTSS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP		High Tension Service - High Voltage	REVHTSHV	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
AP AP		HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	212 213										
AP		Total Rev Reg @ desired ROR	REVREQ	1.000000	0.446033	0.003342	0.006552	0.000110	0.000002	0.000458	0.036029
AP	214	Total Rev Req @ desired ROR	REVREQ	1.000000	0.446033	0.003342	0.006552	0.000110	0.000002	0.000456	0.03602
AP	216										
AP	217										
AP		PRESENT REVENUES FROM SALES INPUT									
AP	219	TRECENT REVEROES I ROM GALLO INI OT									
AP		Total Sales of Electricity Revenues		1.000000	0.490941	0.005076	0.007601	0.000225	0.000003	0.000697	0.026200
AP				1.000000	0.490941	0.005076	0.007601	0.000225	0.000003	0.000697	0.026200
AP				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	223	Calco di Elecationi, ricitoriado Calici		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	224										
AP	225										
AP	226										
AP	227										
AP	228										
AP	229										
AP	230										
AP	231										
AP	232										
AP	233										
AP	234										
AP	235										
AP	236										
AP	237										
AP	238										
AP AP	239										
AP	240										

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				12 WONTH	S ENDING DEC	EMBER 31, 2016	,			
3-		COS Test Year - 12 Months Actual 2016								
1	LINE		ALLOCATION				LPL -	LPL-	HTS -	HTS -
	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
	193	REVENUES AND BILLING DETERMINANTS								
	194	NEVEROLO AND BILLING DETERMINATO								
		Base Rate Sales Revenue	SALESREV	0.000382	0.014952	0.201745	0.227230	0.040954	0.021846	0.000365
	196									
	197	Residential Service	REVRS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Residential Heating Service	REVRHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Residential Load Management Service	REVRLM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Water Heating Service	REVWH	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Water Heating Storage Service	REVWHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Building Heating Service	REVHS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Body Police Lighting Service	REVBLP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Body Police Lighting Service from Publicly Owned Private Street and Area Lighting Service	REVBLPPOF	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		General Power and Lighting Service	REVPAL REVGLP	0.000000 0.000000	1.000000	0.000000	0.000000 0.000000	0.000000	0.000000 0.000000	0.000000
		Large Power and Lighting Service - Secondary	REVGLP	0.000000	0.000000 0.000000	1.000000 0.000000	1.000000	0.000000	0.000000	0.000000
		Large Power and Lighting Service - Secondary  Large Power and Lighting Service - Primary	REVLPLP	0.000000	0.000000	0.000000	0.00000	1.000000	0.000000	0.000000
		High Tension Service - Subtransmission	REVHTSS	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
		High Tension Service - High Voltage	REVHTSHV	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
		HEP	REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	212			0.00000	0.00000	0.00000	0.000000	0.00000	0.00000	0.00000
	213									
	214	Total Rev Reg @ desired ROR	REVREQ	0.000382	0.014952	0.201745	0.227230	0.040954	0.021846	0.000365
	215	•								
	216									
	217									
		PRESENT REVENUES FROM SALES INPUT								
	219									
		Total Sales of Electricity Revenues		0.000321	0.016198	0.193908	0.182948	0.040989	0.034078	0.000814
		Sales of Electricity Revenues - Rates		0.000321	0.016198	0.193908	0.182948	0.040989	0.034078	0.000814
		Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	223									
	224									
	225 226									
	226									
	228									
	229									
	230									
	231									
	232									
	233									
	234									
	235									
	236									
	237									
	238									
	239									
	240									

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					DING DECEMBE	,					
SUB- SCH	LINE	COS Test Year - 12 Months Actual 2016	ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS									
DA		DIRECT ASSIGN TO CLASSES W/SALES REV FUNC	TIONS								
·DΑ	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		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA		Building Heating Service	REVHS	0	0	0	0	0	0	0	0
ADA		Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0
ADA		Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0
ADA		Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0
ADA		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0
ADA		High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0
ADA		HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	20										
ADA		Total Write-Offs	EXP_904	0	0	0	0	0	0	0	0
ADA	22										
ADA		Total Write-Offs	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	24	A 1 1111	EVD 004								
ADA		Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0	0
ADA ADA	26 27										
ADA ADA	28										
ADA ADA		Rev to Customers w/Late Payment fees									
ADA ADA		Residential Service	REVRS	0	0	0	0	0	0	0	0
ADA ADA			REVRHS	0	0	0	0	0	0	0	0
ADA ADA		Residential Heating Service Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA ADA		Water Heating Service	REVWH	0	0	0	0	0	0	0	0
ADA ADA		Water Heating Service Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA		Building Heating Service	REVHS	877,748	0	0	0	0	0	877,748	0
ADA		Body Police Lighting Service	REVBLP	077,740	0	0	0	0	0	077,740	0
ADA		Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0
ADA		Private Street and Area Lighting Service	REVPAL	20,392,447	0	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	244,117,498	0	Õ	0	0	0	ő	ő
ADA		Large Power and Lighting Service - Secondary	REVLPLS	230,318,816	0	0	0	0	0	Ö	0
ADA		Large Power and Lighting Service - Primary	REVLPLP	51,602,329	0	0	0	0	0	0	ő
ADA		High Tension Service - Subtransmission	REVHTSS	42,901,827	Ö	0	0	0	0	Ö	0
ADA		High Tension Service - High Voltage	REVHTSHV	1,024,365	ő	0	0	Ö	ő	ő	ő
ADA		HEP	REVHEP	0	0	0	0	0	0	0	0
ADA	45		= = .	v	ŭ	· ·	ŭ	ŭ	ŭ	· ·	ŭ
DA		Total Late Payment Fees	REVLATEP	591,235,029	0	0	0	0	0	877,748	0
NDA		Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.001485	0.000000

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				12 MONT	IS LINDING DE	CEMBER 31, 2010	,			
SUB- SCH	COS Tes	st Year - 12 Months Actual 2016	ALLOCATION				LPL -	LPL-	HTS -	HTS -
Ю.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
<u></u>	110.	DESCRIPTION	BAGIO	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DA	1 ALLOCA	TED DIRECT ASSIGNMENTS								
DA		ASSIGN TO CLASSES W/SALES REV FUNC	CTIONS							
DA	3									
DA	4 Net Write	e-Offs								
NDA	5 Resident		REVRS	0	0	0	0	0	0	0
λDA	6 Resident	ial Heating Service	REVRHS	0	0	0	0	0	0	0
ADA	7 Resident	ial Load Management Service	REVRLM	0	0	0	0	0	0	0
NDΑ	8 Water He	eating Service	REVWH	0	0	0	0	0	0	0
ADA		eating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA		Heating Service	REVHS	0	0	0	0	0	0	0
ADA		ice Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA		ice Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0
ADA		treet and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
ADA		Power and Lighting Service	REVGLP	0	0	0	0	0	0	0
ADA		wer and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
ADA		wer and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA		sion Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA		sion Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA	19 HEP		REVHEP	0	0	0	0	0	0	0
ADA	20 24 Tatal Wa	4- 04-	EVD 004	0	0	0	0	0	0	0
ADA ADA	21 Total Wr	ite-Offs	EXP_904	0	0	0	0	0	0	0
NDA NDA	22 23 Total Wr	ito Offo	EXP_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
NDA	24 Total WI	ile-Oils	EXF_904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
NDA		al Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
DA	26 Additions	a Net Wille-Olis at Claimed Nate	LXI _904	O	O	O	O	O	O .	0
DA	27									
DA	28									
DA		ustomers w/Late Payment fees								
DA	30 Resident		REVRS	0	0	0	0	0	0	0
DA		ial Heating Service	REVRHS	0	0	0	0	0	0	0
DA		ial Load Management Service	REVRLM	0	0	0	0	0	Õ	0
NDA		eating Service	REVWH	0	0	0	0	0	0	0
NDA		eating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA		Heating Service	REVHS	0	0	0	0	0	0	0
ADA	36 Body Pol	ice Lighting Service	REVBLP	0	0	0	0	0	0	0
λDA	37 Body Pol	ice Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0
ADA	38 Private S	treet and Area Lighting Service	REVPAL	0	20,392,447	0	0	0	0	0
ADA	39 General	Power and Lighting Service	REVGLP	0	0	244,117,498	0	0	0	0
ADA		wer and Lighting Service - Secondary	REVLPLS	0	0	0	230,318,816	0	0	0
ADA		wer and Lighting Service - Primary	REVLPLP	0	0	0	0	51,602,329	0	0
NDA		sion Service - Subtransmission	REVHTSS	0	0	0	0	0	42,901,827	0
ADA		sion Service - High Voltage	REVHTSHV	0	0	0	0	0	0	1,024,365
NDΑ	44 HEP		REVHEP	0	0	0	0	0	0	0
NDΑ	45									
NDΑ		e Payment Fees	REVLATEP	0	20,392,447	244,117,498	230,318,816	51,602,329	42,901,827	1,024,365
NDA		e Payment Fees	REVLATEP	0.000000	0.034491	0.412894	0.389555	0.087279	0.072563	0.001733
ADA	48									

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				12 MONTHS EN	IDING DECEMBE	R 31, 2016					
SUB-	COS Test Y	ear - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADA		D DIRECT ASSIGNMENTS									
ADA		SIGN TO CLASSES W/SALES REV FUNC	CTIONS								
ADA	51										
ADA	52 AVAILABLE										
ADA	53 Residential		REVRS	0	0	0	0	0	0	0	0
ADA	54 Residential		REVRHS	0	0	0	0	0	0	0	0
ADA		Load Management Service	REVRLM	0	0	0	0	0	0	0	0
ADA	56 Water Heati		REVWH	0	0	0	0	0	0	0	0
ADA		ing Storage Service	REVWHS	0	0	0	0	0	0	0	0
ADA	58 Building Hea		REVHS	0	0	0	0	0	0	0	0
ADA		Lighting Service	REVBLP	0	0	0	0	0	0	0	0
ADA		Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0
ADA		et and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0
ADA		wer and Lighting Service	REVGLP	0	0	0	0	0	0	0	0
ADA		r and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0
ADA		r and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0
ADA		n Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0
ADA		n 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 Availa		REVAVAIL	0	0	0	0	0	0	0	0
ADA	70 Total Availa	ble	REVAVAIL	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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### PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY

						EMBER 31, 2016				
SUB-		COS Test Year - 12 Months Actual 2016				,				
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 FUNC	CTIONS							
ADA	51									
ADA		AVAILABLE								
ADA		Residential Service	REVRS	0	0	0	0	0	0	0
ADA		Residential Heating Service	REVRHS	0	0	0	0	0	0	0
ADA		Residential Load Management Service	REVRLM	0	0	0	0	0	0	0
ADA		Water Heating Service	REVWH	0	0	0	0	0	0	0
ADA		Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0
ADA		Building Heating Service	REVHS	0	0	0	0	0	0	0
ADA	59	Body Police Lighting Service	REVBLP	0	0	0	0	0	0	0
ADA	60	Body Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0
ADA		Private Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0
ADA		General Power and Lighting Service	REVGLP	0	0	0	0	0	0	0
ADA	63	Large Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0
ADA		Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0
ADA		High Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0
ADA	66	High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0
ADA		HEP	REVHEP	0	0	0	0	0	0	0
ADA	68		DEVANA.			•		•	•	•
ADA		Total Available	REVAVAIL	0	0	0	0	0	0	0
ADA		Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	71									
ADA	72									
ADA	73									
ADA ADA	74 75									
ADA	75 76									
ADA	76									
ADA	77 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									
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SUB-		COS Test Year - 12 Months Actual 2016									
SCH	LINE		ALLOCATION	Total							
NO.	NO.	DESCRIPTION	BASIS	Company	RS	RHS	RLM	WH	WHS	HS	BPL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RRW	1	REVENUE REQUIREMENTS									
RRW	2	DDEOENT DATEO									
RRW	3										
RRW RRW	4	RATE BASE		E 700 000 E40	2 449 044 000	10.000.201	27 004 040	440 746	6 200	2 575 050	227 205 464
RRW		NET OPER INC (PRESENT RATES)		5,722,369,519 423,455,344	2,448,011,009 181,152,814	18,068,321 1,337,056	37,804,918 2,797,564	418,746 30,987	6,398 473	2,575,059 190,554	227,395,161 16,827,242
RRW		RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW		SALES REVENUE (PRE RATES)		1,308,990,812	583,852,525	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
RRW		REVENUE PRES RATES \$/KWH		\$0.0315	\$0.0438	\$0.0315	\$0.0380	\$0.1120	\$0.0840	\$0.0352	\$0.1656
RRW		REVENUE REQUIRED - \$/MO/CUST		\$48,893.33	\$25,703.03	\$35,432.25	\$57,643.14	\$8,181.34	\$8,462.91	\$40,005.78	\$900,845.91
RRW		SALES REV REQUIRED \$/KW		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RRW	13	OALLO KEV KEQOIKED WIKW		ψ0.00	ψ0.00	ψ0.00	ψ0.00	ψ0.00	ψ0.00	Ψ0.00	ψ0.00
RRW	14	CLAIMED RATE OF RETURN									
RRW	15										
RRW		CLAIMED RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		423,455,344	181,152,815	1,337,056	2,797,564	30,987	473	190,554	16,827,242
RRW		SALES REVENUE REQ CLAIMED ROR		1,308,990,812	583,852,526	4,374,572	8,576,492	144,368	2,251	599,007	47,161,085
RRW		REVENUE DEFICIENCY SALES REV		0	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%	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	284,821,642
RRW	22	SALES REV REQUIRED \$/KWH		\$0.0315	\$0.0438	\$0.0315	\$0.0380	\$0.1120	\$0.0840	\$0.0352	\$0.1656
RRW	23	REVENUE DEFICIENCY \$/KWH		\$0.0000	\$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 RRW	44 45										
RRW	46										
RRW	46										
DDW	47 48										

RRW

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				12 MONT	IS LINDING DE	CLIVIDLIK 31, 201	o .			
SUB-		COS Test Year - 12 Months Actual 2016								
SCH	LINE	DECORIDEION	ALLOCATION	DDI DOE	DOM	OL D	LPL -	LPL-	HTS -	HTS -
NO.	NO.	DESCRIPTION	BASIS	BPL-POF	PSAL	GLP	Secondary	Primary	Subtransmission	High Voltage
				(9)	(10)	(11)	(12)	(13)	(14)	(15)
DDW		DEVENUE DECUMENTS								
RRW	1 2	REVENUE REQUIREMENTS								
RRW RRW	3	PRESENT RATES								
RRW	4									
RRW		RATE BASE		1,165,507	89,629,664	1,177,319,213	1,369,820,772	233,460,775	116,047,238	646,740
RRW		NET OPER INC (PRESENT RATES)		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
RRW		RATE OF RETURN (PRES RATES)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW	9			499,962	19,571,503	264,082,888	297,442,595	53,608,877	28,596,653	478,035
RRW		REVENUE PRES RATES \$/KWH		\$0.0353	\$0.1249	\$0.0337	\$0.0262	\$0.0162	\$0.0063	\$0.0014
RRW		REVENUE REQUIRED - \$/MO/CUST		\$462,499.77	\$72,129.87	\$79,794.32	\$2,813,015.14	\$5,709,753.61	\$12,564,434.41	\$2,343,309.17
RRW		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		86,248	6,632,595	87,121,622	101,366,737	17,276,097	8,587,496	47,859
RRW	18	SALES REVENUE REQ CLAIMED ROR		499,962	19,571,503	264,082,887	297,442,594	53,608,877	28,596,653	478,035
RRW	19	REVENUE DEFICIENCY SALES REV		0	(0)	(0)	(0)	0	0	0
RRW		PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RRW	21	ANNUAL BOOKED KWH SALES		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
RRW		SALES REV REQUIRED \$/KWH		\$0.0353	\$0.1249	\$0.0337	\$0.0262	\$0.0162	\$0.0063	\$0.0014
RRW		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 RRW	32									
RRW	33 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									
DD\//	48									

# Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 1 of 34

SUB- SCH LINE		ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. NO.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
s ·	1 SUMMARY OF RESULTS										
	2 DEVELOPMENT OF RETURN	Sub-Schedule Ref									
	3 4 RATE BASE										
	5 Plant in Service										
S (	6 Production Plant E310-E346	SCH RBP, LN 8	0	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	Č
-	B Distribution Plant	COLLINSI , EIV 10	v	· ·	· ·	v	· ·	v	· ·	•	•
	9 Land & Structures E360-E361	SCH RBP, LN 26	239.473.888	0	0	0	102,262,020	0	0	137.211.868	C
S 10		SCH RBP, LN 35	1,067,931,632	0	0	0	456,036,549	0	0	611,895,083	0
S 1		SCH RBP, LN 49	753,985,879	9,926,985	0	238.364.215	105,124,978	0	0	149,975,613	250,594,088
S 12		SCH RBP, LN 67	1,748,436,545	8,663,157	0	413.137.454	392,771,840	0	0	500,210,346	433.653.749
S 1				-,,	•	-, -, -		0	0		
S 1		SCH RBP, LN 74 SCH RBP, LN 101	487,461,132	1,261,931	94,518	158,160,454 425,022,022	70,662,114	0	0	86,674,589	170,607,526
			1,309,946,394	3,391,166	253,998		189,889,153	•	•	232,919,217	458,470,838
S 15		SCH RBP, LN 106	1,183,522,232	0	0	562,173,060	0	0	0	0	621,349,172
S 16		SCH RBP, LN 110	489,507,139	0	489,507,139	0	0	0	0	0	
S 17		SCH RBP, LN 119	261,118,428	0	0	190,516,400	0	0	63,371,278	0	7,230,750
S 18		SCH RBP, LN 130	384,376,038	357,855,373	1,780,972	6,576,498	4,806,557	0	0	6,276,834	7,079,804
S 19		SCH RBP, LN 132	37,978,123	500,020	0	12,006,359	5,295,125	0	0	7,554,243	12,622,376
S 20		SCH RBP, LN 137	0	0	0	0	0	0	0	0	0
S 2	1 Total Distribution Plant	SCH RBP, LN 139	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
S 22	2 General Plant E389-E399	SCH RBP, LN 149	174,169,394	8,628,598	11,116,745	41,050,206	30,002,311	0	0	39,179,714	44,191,820
S 23	3 Common Plant C389-C399	SCH RBP, LN 161	82,812,853	1,566,164	2,017,784	13,347,751	5,445,676	36,101,102	9,200,684	7,111,453	8,022,238
S 24	4 Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 183	96,046,843	850,178	1,095,336	13,282,451	2,956,137	54,037,395	15,593,551	3,860,389	4,371,406
S 25	5 Total Plant in Service	SCH RBP, LN 186	8,316,766,520	392,643,572	505,866,493	2,073,636,870	1,365,252,460	90,138,497	88,165,512	1,782,869,349	2,018,193,766
S 26	6										
S 2		SCH RBD, LN 94	2,413,592,020	96,985,221	206,467,060	540,917,982	418,686,231	33,784,683	15,095,101	544,629,921	557,025,820
S 28			_, , , ,		,,		,,	,,	,,	,	,
S 29											
S 30		SCH RBO, LN 10	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
S 3		SCH RBO, LN 12	1,730,786	81,712	105,275	431,540	284,120	18,759	18,348	371,029	420,002
S 3		SCH RBO, LN 13	1,730,760	01,712	105,275	431,340	204,120	10,739	10,346	371,029	420,002
		SCH RBO, LIV 13	U	0	U	U	0	U	U	0	U
S 33		SCH RBO, LN 20	(05.040.000)	(4.474.000)	(000.040)	(0.000.450)	(3.948.622)	(4.005.000)	(4.007.050)	(5.450.504)	/F 000 F0F
			(25,912,329)	(1,174,308)	(980,212)	(6,032,153)	(-1/- /	(1,935,692)	(1,327,253)	(5,150,584)	(5,363,505
S 35		SCH RBO, LN 21	0	0	0	0	0	0	0	0	
S 36		SCH RBO, LN 31	(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
S 37											
S 38		_									
S 39	9 TOTAL RATE BASE		4,625,000,989	231,499,139	196,292,726	1,185,877,781	748,460,297	84,371,442	87,967,905	979,774,528	1,110,757,171
S 40	0										
S 4	1										
S 42	2										
S 43	3										
S 4											
S 45											
S 46											
S 47											
S 48	В										

# Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 2 of 34

SUB-											
SCH L		ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	O. DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
S	49 SUMMARY OF RESULTS										
S	50 DEVELOPMENT OF RETURN	Sub-Schedule Ref									
S	51	oub concadic res									
Š	52 RATE BASE	SCH RBO, LN 36	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
S	53										
S	54 OPERATING REVENUES										
S	55 Rate Revenues from Customers	SCH REV, LN 7	1,308,990,812	59,321,516	49,516,507	304,721,074	199,469,129	97,783,698	67,047,709	260,187,598	270,943,580
S	56 Other Operating Revenues	SCH REV, LN 14	11,999,506	482,369	374,519	2,682,693	1,850,450	833,181	575,885	2,633,777	2,566,633
S	57 Revenues from Other Sources	SCH REV, LN 19	0	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	0
S	59 TOTAL OPERATING REVENUES		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
S	60										
S	61 OPERATING EXPENSES										
S S	62 Operation and Maintenance Expense	OOU E INIO	0		0				0		
S	63 Production Expense 64 Transmission Expense	SCH E, LN 6 SCH E, LN 10	0	0	0	0	0	0	0	0	0
S	65 Distribution Expense	SCH E, LN 10 SCH E, LN 56	176,531,769	9,537,391	93,122	29,852,743	35,068,131	0	25,242,608	45,575,051	31,162,723
S	66 Customer Accounts Expense	SCH E, LN 92	92,717,290	9,557,551	0	8,871,446	33,000,131	66,619,834	17,224,054	45,575,051	1,956
S	67 Customer Service & Information Expense	SCH E, LN 110	3,130,476	0	0	2,167,580	0	962,895	0 17,224,034	0	1,930
S	68 Sales Expense	SCH E. LN 122	1,072,673	0	0	1,072,673	0	0	0	0	0
S	69 Administrative and General Expense	SCH E, LN 141	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
Š	70 Total Operation and Maintenance 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
S	71 Depreciation Expense	SCH DE, LN 10	211,611,162	9,982,218	12,860,697	52,572,322	34,708,956	2,639,930	2,219,904	45,326,073	51,301,061
S	72 Amortization Expense	SCH DE, LN 27	11,734,794	40,852	52,632	5,215,570	142,044	4,248,135	1,640,720	185,494	209,347
S	73 Taxes Other Than Income Taxes	SCH EO, LN 11	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
S	74 Proforma Expense Adjustments	SCH EO, LN 37	(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)
S	75 State Income Taxes	SCH TI, LN 61	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
S	76 Federal Income Taxes	SCH TI, LN 67	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
S	77 Provision for Deferred Income Taxes	SCH TI, LN 138	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
S	78 Income Taxes Deferred in Prior Years	SCH TI, LN 140	0	0	0	0	0	0	0	0	0
S	79 Investment Tax Credit Adjustement (Net) 80 TOTAL OPERATING EXPENSES	SCH TI, LN 141	897,534,974	38,722,501	30,653,738	198,981,993	132,575,225	92,112,087	60,346,777	172,863,734	171,278,919
S	81		097,534,974	30,722,301	30,003,730	190,901,993	132,373,223	92,112,007	60,346,777	172,003,734	171,270,919
S	82 OPERATING INCOME (RETURN)	-	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
S	83 Plus Operating Income Adjustment	SCH TI, LN 142	0	0	0	0	0	0,001,702	0	0	0
S	84 TOTAL NET OPERATING INCOME		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
Š	85		,,	,,,	, ,	,	,,	-,,	.,,	,,	, ,
S	86 RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	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	1.00	1.00
S	88										
S	89										
S	90										
S	91										
S	92										
S	93										
S S	94 95										
S	95 96										
3	30										

#### Updated for 9&3

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SUB- SCH I 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)
S S	97 <b>EQ</b>	UALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref									
S S		VELOPMENT OF RETURN (EQUALIZED RATE LE	/ELS)									
S S		TE BASE	SCH RBO, LN 36	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
S S		TE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
S S		TURN (RATE BASE * 7.40% ROR)		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
S S	107 <b>PL</b> l	US: PERATING EXPENSES										
S	109 To	otal Operation and Maintenance Expense epreciation Expense	SCH E, LN 143 SCH DE, LN 10	410,320,571 211,611,162	15,311,103 9,982,218	4,143,810 12,860,697	73,376,755 52,572,322	52,861,622 34,708,956	88,018,072 2,639,930	55,382,453 2,219,904	68,654,275 45,326,073	52,572,481 51,301,061
S		mortization Expense	SCH DE, LN 10	11,734,794	40,852	52,632	5,215,570	142,044	4,248,135	1,640,720	185,494	209,347
S		axes Other Than Income Taxes	SCH EO, LN 11	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
S S		roforma Expense Adjustments	SCH EO, LN 37 CALCULATED	(63,355,039) 228,106,438	(2,541,933) 11,312,653	(2,264,563) 10,144,265	(14,556,980) 58.091.052	(8,269,934) 37,207,309	(9,304,002) 3,825,125	(4,972,886) 4,159,162	(10,785,827) 48,690,308	(10,658,914) 54,676,564
S		rovision for Deferred Income Taxes	SCH TI, LN 138	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
S		come Taxes Deferred in Prior Years	SCH TI, LN 140	0	0	0	0	0	0	0	0	0
S		vestment Tax Credit Adjustement (Net)	SCH TI, LN 141	0	0	0	0	0	0	0	0	0
S S	118 <b>TO</b>	TAL OPERATING EXPENSES		897,534,974	38,722,501	30,653,738	198,981,993	132,575,225	92,112,087	60,346,777	172,863,734	171,278,919
S		QUALS TOTAL COST OF SERVICE	_	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
S	121											
S	122 LES											
S S		ther Operating Revenues evenues from Other Sources	SCH REV, LN 14 SCH REV, LN 19	11,999,506 0	482,369 0	374,519 0	2,682,693 0	1,850,450 0	833,181 0	575,885 0	2,633,777 0	2,566,633 0
S		luss: Provisions for Rate Refunds	SCH REV, LN 19	0	0	0	0	0	0	0	0	0
Š	126 EQ		00111121, 21121	· ·	· ·	ŭ	· ·	Ü	· ·	Ü	v	· ·
S		SE RATE SALES @ EQUALIZED ROR 7.40%	_	1,308,990,812	59,321,516	49,516,507	304,721,074	199,469,129	97,783,698	67,047,710	260,187,598	270,943,580
S S		TAL COST OF SERVICE INCREASE/DECREASE		0	(0)	0	0	0	0	0	0	(0)
S S	130 RE	VENUE INCREASE TO RETAIL REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S	132											
S	133											
S	134											
S	135											
S S	136 137											
S	138											
S	139											
S	140											
S	141											
S S	142 143											
S	143											
0												

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SUB- SCH LIN NO. NO.		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 RBP	1 DEVELOPMENT OF RATE BASE 2										
RBP RBP	3 ELECTRIC PLANT IN SERVICE										
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										
	10 TRANSMISSION PLANT										
	11 E350 Land & Land Rights	not_used	0	0	0	0	0	0	0	0	0
	12 E352 Structures & Improvements	not_used	0	0	0	0	0	0	0	0	0
	13 E353 Station Equipment	not_used	0	0	0	0	0	0	0	0	0
	14 E354/E355 Towers and Fixtures	not_used	0	0	0	0	0	0	0	0	0
	15 E356-E359 Transmission Plant - Others	not_used	0	0	0	0	0	0	0	0	0
	16 TOTAL TRANSMISSION PLANT 17		0	0	0	0	0	0	0	0	0
	17 18 DISTRIBUTION PLANT										
	19 E360-E361 Land & Structures										
	20 E360 - Headquarters related	E362PLT	14,025,645	0	0	0	5,989,341	0	0	8,036,304	0
	21 - Direct - HTS-HV	E362PLT	104,582	0	0	0	44.659	0	0	59.923	0
	22 - Direct - HEP	E362PLT	104,302	0	0	0	14,000	0	0	00,020	0
	23 - Substation related	E362PLT	33.253.709	0	0	0	14.200.260	0	0	19.053.449	0
	24 E361 - Headquarters related	E362PLT	100,463,045	0	0	0	42,900,518	0	0	57,562,527	0
	25 - Substation related	E362PLT	91,626,907	0	0	0	39,127,241	0	0	52,499,666	0
	26 Total Accounts E360-E361		239,473,888	0	0	0	102,262,020	0	0	137,211,868	0
	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
	31 H Class Substations - Energy Related - System	KWH_PRI_09	425,480,173	0	0	0	0	0	0	425,480,173	0
	32 H Class Substations - Demand Related - System	CP_PRI_05	408,467,638	0	0	0	408,467,638	0	0	0	0
	33 4 kV Class Substations - Energy Related - System	KWH_PRI_09	0	0	0	0	0	0	0	0	0
	34 4 kV Class Substations - Demand Related - System	CP_PRI_05	0	0	0	0	0	0	0	0	0
	35 Total Account E362		1,067,931,632	0	0	0	456,036,549	0	0	611,895,083	0
	36										
	37 E364 - Poles Towers & Fixtures				_	_	_	_	_	_	_
	38 Streetlight poles - direct to BPL	DIR_BPL_02	8,114,160	8,114,160	0	0	0	0	0	0	0
	39 Streetlight poles - direct to PSAL	DIR_PSAL_02	1,812,825 0	1,812,825 0	0	0	0	0	0	0	0
	40 Direct - HTS-HV	DIR_HTSHV_03	•	0	0	0	0	0	0	•	0
	<ul> <li>Subtransmission lines - Energy Related - System</li> <li>Subtransmission lines - Demand Related - System</li> </ul>	KWH_SUBT_09	64,969,973 16,578,882	0	0	0	16,578,882	0	0	64,969,973	0
	43 Primary Lines - Energy Related - Local	CP_SUBT_05 KWH PRI 10	85,005,641	0	0	0	10,576,662	0	0	0	85,005,641
	44 Primary Lines - Energy Related - System	KWH_PRI_09	85,005,641	0	0	0	0	0	0	85,005,641	03,003,041
	45 Primary Lines - Demand Related - Local	CP PRI 04	88,546,096	0	0	88,546,096	0	0	0	03,003,041	0
	46 Primary Lines - Demand Related - System	CP PRI 05	88,546,096	0	0	00,540,030	88,546,096	0	n	0	n
	47 Secondary Lines - Energy Related - Local	KWH SEC 10	165,588,447	0	0	0	00,540,090	0	0	0	165.588.447
	48 Secondary Lines - Demand Related - Local	CP_SEC_04	149,818,118	0	0	149,818,118	0	0	0	0	0
	49 Total Account E364		753,985,879	9,926,985	Ö	238,364,215	105,124,978	Ö	Ö	149,975,613	250,594,088

SUB- SCH L			ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	0.	DESCRIPTION	BASIS	Company (1)	Street Lighting (2)	Access (3)	Demand (4)	Demand (5)	Cust Service (6)	Measurement (7)	Energy (8)	Energy (9)
RBP RBP RBP	52	ELECTRIC PLANT IN SERVICE CONTINUED		(1)	(2)	(5)	(4)	(5)	(0)	(1)	(6)	(9)
RBP RBP	53 54	DISTRIBUTION PLANT CONTINUED 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 RBP	56 57	Direct - PSAL Direct - HTS-HV	DIR_PSAL_02 DIR_HTSHV_03	6,436,532	6,436,532	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 RBP	63 64	Primary lines - Demand Related - System Secondary lines -Energy Related - Local	CP_PRI_05 KWH SEC 10	361,116,055 57,497,336	0	0	0	361,116,055 0	0	0	0	0 57,497,336
RBP	65	Secondary lines -Energy Related - Local	CP SEC 04	52,021,399	0	0	52,021,399	0	0	0	0	07,487,330
RBP	66	Other	DISTPLT	02,021,000	0	ő	02,021,000	ő	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	DID LITOURA OO		ā					ā		
RBP RBP	70 71	Direct - HTS-HV Direct - HEP	DIR_HTSHV_03 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	DID DDI 00	0.005.400	0.005.400		0	0	0	0	0	0
RBP RBP	77 78	Direct - BPL Direct - PSAL	DIR_BPL_02 DIR_PSAL_02	2,325,498 868,520	2,325,498 868,520	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 RBP	84 85	Primary lines - Energy Related - Local Primary lines - Energy Related - System	KWH_PRI_10 KWH PRI 09	78,506,239 78,506,239	0	0	0	0	0	0	78,506,239	78,506,239 0
RBP	86	Primary lines - Energy Related - System  Primary lines - Demand Related - Local	CP PRI 04	75,367,221	0	0	75,367,221	0	0	0	70,500,239	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	OOT O DUD										
RBP RBP	91 92	367.2 - BUD Subtransmission lines - Energy Related - System	KWH SUBT 09	355,341	0	0	0	0	0	0	355,341	0
RBP	93	Subtransmission lines - Energy Related - System Subtransmission lines - Demand Related - System	CP SUBT 05	90,675	0	0	0	90,675	0	0	355,341	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 RBP	98 99	Secondary lines -Energy Related - Local Secondary lines -Demand Related - Local	KWH_SEC_10	15,922,787 14,406,332	0	0	0 14,406,332	0	0	0	0	15,922,787
RBP	100	Other	CP_SEC_04 E367PLT	14,406,332	0	0	14,406,332	0	0	0	0	0
RBP	101	Total Account E367	20011 21	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 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 6 of 34

5	SUB-	

	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 RBP RBP RBP RBP RBP	102 103 104 105 106 107	E368 - Line Transformers Line Transformers - Energy Related - Local Line Transformers - Demand Related - Local Not Used Total Account E368 E369 - Services	KWH_SEC_10 CP_SEC_04 not_used	621,349,172 562,173,060 0 1,183,522,232	0 0 0 0	0 0 0 0	0 562,173,060 0 562,173,060	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	621,349,172 0 0 621,349,172
RBP RBP RBP RBP RBP RBP	108 109 110 111 112 113	Basic portion (minimum size) Excess portion Total Account E369 ELECTRIC PLANT IN SERVICE CONTINUED	SERVICESMIN_03 SERVICESEXC_04	489,507,139 0 489,507,139	0 0 0	489,507,139 0 489,507,139	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
RBP RBP RBP RBP RBP RBP RBP RBP RBP	114 115	E370 - Meters Load profiling meters Customer Component Excess portion - Demand (Commercial Customers) Excess portion - Demand (Residential Customers) Total Account E370	KWHMETERX_04 METERSMIN_07 METERSEXC_04 METERSEXC_10	326,129 63,371,278 190,190,271 7,230,750 261,118,428	0 0 0 0	0 0 0 0	326,129 0 190,190,271 0 190,516,400	0 0 0 0	0 0 0 0	0 63,371,278 0 0 63,371,278	0 0 0 0	0 0 0 7,230,750 7,230,750
RBP RBP RBP RBP RBP	126 127 128 129 130 131	E373 - Street Lighting & Signal Systems BPL luminaires & poles PSAL luminaires & poles UG BPL Poles in UG areas Total Account E373	DIR_BPL_02 DIR_PSAL_02 DISTPLTXMTR	262,300,889 94,172,129 27,903,020 384,376,038	262,300,889 94,172,129 1,382,355 357,855,373	0 0 1,780,972 1,780,972	0 0 6,576,498 6,576,498	0 0 4,806,557 4,806,557	0 0 0 0	0 0 0	0 0 6,276,834 6,276,834	0 0 7,079,804 7,079,804
RBP RBP	132 133	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 RBP RBP RBP RBP	134 135 136 137 138	Other Distribution and Unallocated Plant Not Used Not Used Total Other Plant and Unallocated Plant	not_used not_used	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
RBP RBP RBP RBP	140	TOTAL DISTRIBUTION PLANT  GENERAL AND COMMON PLANT E390-E398 GENERAL 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 RBP RBP RBP RBP RBP RBP	143 144 145 146 147 148 149	Meter Related Customer Service Related Substation Related Distribution Delivery Service & Support Related Unassigned Total Accounts E390-E398	METERPLT CUSTSVSX E362PLT DISTPLTXMTR UTILWORK_04 GENPLT	0 0 0 174,169,394 0 0 174,169,394	0 0 0 8,628,598 0 0 8,628,598	0 0 0 11,116,745 0 0 11,116,745	0 0 0 41,050,206 0 0 41,050,206	0 0 0 30,002,311 0 0 30,002,311	0 0 0 0 0 0	0 0 0 0 0 0	0 0 39,179,714 0 0 39,179,714	0 0 0 44,191,820 0 0 44,191,820

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### 2016 STAFF ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

SUB-												
SCH I		DESCRIPTION	ALLOCATION BASIS	Total	Street Lighting	4	Local Delivery	System Delivery	Cust Service	Measurement	System Delivery	Local Delivery
NO.	NO.	DESCRIPTION	DASIS	Company (1)	(2)	Access (3)	Demand (4)	Demand (5)	(6)	(7)	Energy (8)	Energy (9)
				(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)	(3)
RBP	150											
RBP	151	C389-C399 COMMON PLANT										
RBP	152	Not Used	not_used	0	0	0	0	0	0	0	0	0
RBP	153	Meter Plant Related	METERPLT	0	0	0	0	0	0	0	0	0
RBP	154	Customer Related - Measurement	MRCOST_07	0	0	0	0	0	0	0	0	0
RBP	155	Demand Related - Measurement	NCP_MTR_07	0	0	0	0	0	0	0	0	0
RBP	156	Customer Service Related	CUSTSVSX	41,726,451	0	0	4,805,739	0	29,421,525	7,498,335	0	851
RBP	157	Distribution Delivery Related	DISTPLTXMTR	25,764,022	1,276,386	1,644,445	6,072,355	4,438,094	0	0	5,795,662	6,537,079
RBP	158	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0	0	0
RBP	159	Unassigned	COMPLT	15,322,380	289,778	373,339	2,469,657	1,007,582	6,679,577	1,702,349	1,315,791	1,484,308
RBP	160	Not Used	not_used	0		0	0	0	0	0	0	0
RBP	161	Total Accounts C389-C399		82,812,853	1,566,164	2,017,784	13,347,751	5,445,676	36,101,102	9,200,684	7,111,453	8,022,238
RBP	162	TOTAL OFFICE ALIE COMMON BLANT		050 000 047	40 404 700	40 404 500	F 4 007 0F7	05.447.007	00.404.400	0.000.004	40.004.407	50.044.050
RBP		TOTAL GENERAL AND COMMON PLANT		256,982,247	10,194,762	13,134,530	54,397,957	35,447,987	36,101,102	9,200,684	46,291,167	52,214,058
RBP RBP	164 165											
RBP		ELECTRIC PLANT IN SERVICE CONTINUED										
RBP	167	ELECTRIC PLANT IN SERVICE CONTINUED										
RBP		INTANGIBLE PLANT - E301-E303										
RBP	169	Customer Service Related	TOTPLT	17,913,634	845,722	1.089.595	4,466,444	2.940.642	194,151	189,901	3,840,155	4,347,024
RBP	170	Not Used	not_used	17,913,034	043,722	1,003,333	4,400,444	2,340,042	0	0	0,040,133	4,547,024
RBP		TOTAL INTANGIBLE PLANT	not_useu	17,913,634	845,722	1,089,595	4,466,444	2,940,642	194,151	189,901	3,840,155	4,347,024
RBP	172	TOTAL INTANOIDEL TEXAN		17,510,004	040,722	1,000,000	4,400,444	2,040,042	104,101	100,001	0,040,100	4,047,024
RBP		C303 - INTANGIBLE PLANT										
RBP		- Customer Related - Measurement	MRCOST 07	840,612	0	0	0	0	0	840,612	0	0
RBP		- Demand Related - Measurement	NCP MTR 07	840,612	0	0	0	0	0	840,612	0	0
RBP	176	Customer Service Related	CUSTSVSX	76,362,033	0	0	8,794,806	0	53,843,244	13,722,425	0	1,558
RBP	177	Distribution Related	INTANGPLT	0	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	0
RBP	179	E399 Oth Tangible Plant	GENPLT	0	0	0	0	0	0	0	0	0
RBP	180	E399.1 Asset Retirement Obligations	GENPLT	89,951	4,456	5,741	21,201	15,495	0	0	20,235	22,823
RBP		TOTAL ACCOUNTS C303-C390.4,E399		78,133,209	4,456	5,741	8,816,007	15,495	53,843,244	15,403,650	20,235	24,381
RBP	182											
RBP		TOTAL INTANGIBLE PLANT		96,046,843	850,178	1,095,336	13,282,451	2,956,137	54,037,395	15,593,551	3,860,389	4,371,406
RBP	184											
RBP	185											
RBP		TOTAL ELECTRIC PLANT IN SERVICE		8,316,766,520	392,643,572	505,866,493	2,073,636,870	1,365,252,460	90,138,497	88,165,512	1,782,869,349	2,018,193,766
RBP	187											
RBP	188											
RBP	189											
RBP	190											
RBP	191											
RBP	192											

SUB-												
SCH LI			ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	0	DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RBD		LESS: DEPRECIATION RESERVE & AMORT										
RBD RBD	2	E301-E303 - INTANGILE 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	1,014,400	0	0	110,030	0	713,301	102,301	0	0
RBD	6	Not used	not used	0	0	0	0	0	0	0	0	0
RBD	7	Total Accounts E301-E303 Reserve	not_useu	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		16,534,394	0	0	22,185,315	
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 E364 Poles Towers and Fixtures Rsrv	E362PLT	361,368,719	0	0	0	154,314,507	0	0	207,054,212	0
RBD RBD	22		DID LITCUIV 00	0	0	0	0	0		0		0
RBD	23 24	- Direct - HTS-HV - All Other	DIR_HTSHV_03 E364PLT	150,317,467	1,979,081	0	47,521,188	20,958,112	0	0	0 29,899,704	49,959,382
RBD	25	E365 OH Conductors and Devices - Rsrv	E304FL1	150,517,407	1,979,001	U	47,521,100	20,930,112	U	U	23,033,704	49,909,302
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	2000. 2.	101,021,200	2,001,000	· ·	,,	100,120,021	· ·	· ·	101,102,000	110,010,000
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 - Loca	al 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 RBD	43 44	Total Account E370 Rsrv		23,453,260	0	0	17,111,680	0	0	5,692,104	0	649,477
RBD		E373 Street Lighting - Rsrv	FOZODI T	00 00E E4E	02 602 744	446 470	4 507 000	4 404 000	0	0	4 467 004	4 CEE E07
RBD	45 46	Streetlight fixtures Not used	E373PLT	89,885,515 0	83,683,714	416,476 0	1,537,900	1,124,003	0	0	1,467,824 0	1,655,597 0
RBD	46 47	Total Account E373 Rsrv	not_used	89,885,515	83,683,714	416,476	1,537,900	1,124,003	0	0	1,467,824	1,655,597
RBD	48	Total Account E3/3 NSIV		03,000,015	03,003,114	410,470	1,557,900	1,124,003	U	U	1,407,024	1,000,097
NDD	40											

# Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 9 of 34

SUB-											
SCH LI		ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	IO. DESCRIPTION	BASIS	Company (1)	Street Lighting (2)	Access	Demand (4)	Demand (5)	Cust Service (6)	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(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 RBD	<ul><li>Total Other Plant Unallocated - Reserve</li></ul>		0	0	0	0	0	0	0	0	0
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 RBD	65 Customer Service Related 66 Substation Related	CUSTSVSX 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	03,724,243	4,340,400	0,303,120	23,304,134	17,170,430	0	0	22,433,140	23,302,930
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	Ō	Ō	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 Measure		0	0	0	0	0	0	0	0	0
RBD RBD	<ul> <li>Meter Reading Related - Demand Related Measurem</li> <li>Customer Service Related</li> </ul>	CUSTSVSX	19,998,183	0	0	2,303,241	0	0 14,100,817	0 3,593,717	0	0 408
RBD	77 Customer Service Related 78 Distribution Delivery Related	DISTPLTXMTR	7,123,512	352,909	454,674	1,678,950	1,227,092	14,100,817	3,593,717	1,602,447	1,807,441
RBD	79 Sales and Service Dept. Related	UTILWORK 04	7,123,312	0	0	1,070,930	1,227,032	0	0	1,002,447	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	(=1,10=)	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 RBD	87 Customer Service Related 88 Distribution Related	CUSTSVSX INTANGPLT	27,102,979 0	0	0	3,121,518 0	0	19,110,444	4,870,465 0	0	553 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	22,823
RBD	92 Total Accounts C303-C390.4,E399		27,653,151	4,456	5,741	3,142,718	15,495	19,110,444	5,330,686	20,235	23,376
RBD	93		,,	,	-,	-, , ,	-,	-, -,	-,,	-,	-,,,,
RBD	94 TOTAL DEPRECIATION RESERVE & AMORT.		2,413,592,020	96,985,221	206,467,060	540,917,982	418,686,231	33,784,683	15,095,101	544,629,921	557,025,820
RBD	95 NET ELECTRIC PLANT IN SERVICE		5,903,174,500	295,658,351	299,399,433	1,532,718,888	946,566,229	56,353,813	73,070,411	1,238,239,428	1,461,167,946
RBD	96										

#### Updated for 9&3

RBO RBO RBO RBO RBO RBO RBO RBO RBO RBO

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

EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 10 of 34

No. No.   DESCRIPTION   BASIS   Company   Co	SUB-											
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/alg)					Street Lighting	Access			Cust Service	Measurement		
RBO 2 RBO 3 PLUS: ADDITIONS TO RATE BASE RBO 4 A RBO 5 Working Capital RBO 6 Cash (leadhay) 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 6,921,965 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 1,183,928 47,025 14,246 227,732 219,454 116,081 77,924 287,092 194,374 RBO 10 Total Working Capital RBO 11 Net Plant Adds - Distribution DISTPLT 727,473,722 34,858,379 44,910,161 183,240,674 121,205,314 0 5,788,857 182,807,91 179,189,546 RBO 12 Plant Held for Future Use TOTPLT 1,730,786 81,712 105,275 431,540 284,120 18,759 48,371,488 371,029 420,002 RBO 13 Capital Stimulas Adjust (Pro Forms #13) DISTPLT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RBO 4 RBO 4 RBO 5 Working Capital RBO 6 Cash (lead/lag)												
RBO 5 Working Capital RBO 6 Cash (lead/lag)												
RBO   5   Working Capital		3 PLUS: ADDITIONS TO RATE BASE										
RBO 6 Cash (lead/lag) EXPENDITURES 424,074,971 16,844,117 5,102,715 81,571,877 78,606,884 41,579,580 27,911,967 102,834,277 69,623,543 RBO 7 Materials and Supplies EXPENDITURES 105,167,814 41,77,231 1,265,440 20,229,211 19,493,995 103,311,463 6,921,985 25,502,227 17,266,182 27,782 219,454 116,081 77,924 287,092 194,374 RBO 8 Prepayments EXPENDITURES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		5 Working Conital										
RBO 7 Materials and Supplies			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 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 0 0 0 0 0 0 0 0 0 0												
RBO         9         Working Funds         EXPENDITURES         0         5,788,4100         0         5,788,857         148,20,674         121,205,314         0         0         5,788,857         158,280,7991         179,489,546         81,712         105,275         431,540         284,120         18,759         18,348         371,029         420,002         18,750,455         431,540         284,120         18,759         18,348         371,029         420,002         18,750,455         431,540         284,120         18,759         18,348         371,029         420,002         18,750,455         96,040,657         59,312,44         3,531,148         4,578,615												
RBO 11 Net Plant Adds - Distribution DISTPLT 727,473,722 34,858,379 44,910,161 183,240,674 121,205,314 0 5,788,857 159,280,791 179,189,546 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 18,759 18,348 371,029 420,002 18,759 18,348 371,029 18,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RBO		EXPENDITURES		0							0
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 Stimulas Adjust (Pro Forma #13) DISTPLT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				530,426,713		6,382,401	102,028,899	98,320,343	52,007,125	34,911,876	128,623,596	87,084,100
RBO 13 Capital Stimulas Adjust (Pro Forma #13) DISTPLT 0 0 0 0 0 0 0 0 0 0 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 RBO 17 RBO 18 PLUS: DEDUCTIONS TO RATE BASE RBO 19 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 0 0 0 0 0 0 0 0 0 0								284,120	18,759			420,002
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 PLUS: DEDUCTIONS TO RATE BASE 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 0 0 0 0 0 0 0 0 0 0				•		•	•	•	•		•	•
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 0 0 0 0 0 0 0 0 0 0			TOTPLTNET									
RBO 17 RBO 18 PLUS: DEDUCTIONS TO RATE BASE RBO 19 RBO 20 (Justomer 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 (Jubilled Revenue TOTREV 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				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 18 PUS: 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 0 0 0 0 0 0 0 0 0 0												
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 0 0 0 0 0 0 0 0 0 0												
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) (7,000,000) (7,000												
RBO 21 Unbilled Revenue TOTREV 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			DEVDEO.	(25 012 320)	(1 17/1 308)	(080 212)	(6.032.153)	(3.048.622)	(1 035 602)	(1 327 253)	(5.150.584)	(5.363.505)
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 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)			TOTAL	· ·	· ·	· ·	· ·	· ·	· ·	v	· ·	· ·
			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	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	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 0 0 0	RBO		DISTPLT	0	0	0	0	0	0	0	0	0
RBO 27 Computer Software INTANGPLT 0 0 0 0 0 0 0 0 0 0 0 0		27 Computer Software		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)			DEPREXP									
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)				(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				(4.040.004.000)	(05.000.007)	(400 504 000)	(440,004,540)	(000 710 005)	(0.4.000.055)	(00 000 704)	(007.450.505)	(407.044.077)
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				(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)
KBU 34 RBO 35												
RBO 35 RBO 36 <b>TOTAL RATE BASE</b> 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				5 722 360 510	284 883 565	250 063 351	1 /65 150 113	028 077 755	87 902 590	08 335 377	1 215 6/3 800	1 381 503 060
NBO 37 3,122,309,319 204,003,000 209,903,331 1,403,109,113 320,917,133 07,902,390 90,333,377 1,210,040,000 1,301,300,909				0,122,000,019	204,000,000	200,000,001	1,400,100,110	320,311,133	01,302,390	30,333,377	1,213,043,000	1,001,000,000

#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 11 of 34 Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY

### 2016 STAFF ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

SUB-											
SCH L		ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	O. DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
REV REV	1 OPERATING REVENUES 2										
REV	3 SALES REVENUES										
REV	4 BASE RATE SALES @ EQUALIZED ROR 7.40%		1,308,990,812	59,321,516	49,516,507	304,721,074	199,469,129	97,783,698	67,047,709	260,187,598	270,943,580
REV	5 Not Used	not_used	0	00,021,010	0	004,721,074	0	0 0	07,047,700	0	0
REV	6 Not Used	not used	0	0	0	0	0	0	0	0	0
REV	7 TOTAL SALES OF ELECTRICITY	1101_0000	1,308,990,812	59,321,516	49,516,507	304,721,074	199,469,129	97,783,698	67,047,709	260,187,598	270,943,580
REV	8										
REV	9 OTHER OPERATING REVENUES										
REV	10 450-Forfeited Discounts	REVLATEP	3,786,715	110,559	64,339	771,519	598,816	220,065	155,459	999,778	866,180
REV	11 456-Other Electric Revenues	TOTREV	8,212,791	371,810	310,180	1,911,174	1,251,633	613,116	420,426	1,633,999	1,700,453
REV	12 Not Used	not_used	0	0	0	0	0	0	0	0	0
REV	13 Not Used	not_used	0	0	0	0	0	0	0	0 000 777	0
REV REV	14 TOTAL OTHER OPERATING REV 15		11,999,506	482,369	374,519	2,682,693	1,850,450	833,181	575,885	2,633,777	2,566,633
REV	16 OTHER REVENUE SOURCES										
REV	17 Not Used	not_used	0	0	0	0	0	0	0	0	0
REV	18 Not Used	not used	0	0	0	0	0	0	0	0	0
REV	19 TOTAL OTHER REVENUE SOURCES	=	0	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	0
REV	22 23 TOTAL OPERATING REVENUES		4 000 000 040	E0 000 00E	40.004.000	007 400 707	004 040 570	00.040.070	07 000 505	000 004 075	070 540 040
REV REV	24 24		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
REV	25										
REV	26										
REV	27										
REV	28										
REV	29										
REV	30										
REV	31										
REV	32										
REV REV	33 34										
REV	35										
REV	36										
REV	37										
REV	38										
REV	39										
REV	40										
REV	41										
REV	42										
REV	43										
REV	44										
REV REV	45 46										
REV	46										
REV	48										
	· <del>·</del>										

### Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 12 of 34

SUB- SCH LINE	PERCEINTION	ALLOCATION	Total	Oten et l'inheim e	A	Local Delivery	System Delivery	Overt Country		System Delivery	Local Delivery
NO. NO.	DESCRIPTION	BASIS	Company (1)	Street Lighting (2)	Access (3)	Demand (4)	Demand (5)	Cust Service (6)	Measurement (7)	Energy (8)	Energy (9)
			(.,	(-)	(5)	(.)	(0)	(0)	(.,	(0)	(0)
E :	1 OPERATION & MAINTENANCE EXPENSE 2 PRODUCTION EXPENSE										
E :	B E500-E557 Production Expenses										
Ε .	Not Used .	not_used	0	0	0	0	0	0	0	0	0
	5 Total Production Expense		0	0	0	0	0	0	0	0	0
E !	TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0	0
	TRANSMISSION EXPENSES										
Ε :	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 1											
	2 DISTRIBUTION EXPENSES										
E 1:											
E 1		DISTEXPO	0	0	0	0	0	0	0	0	0
E 1		CP_SUBT_05	0	0	0	0	0	0	0	0	0
E 1		E362PLT	860,961	0	0	0	367,654	0	0	493,307	0
E 1		E365PLT	4,992,147	24,735	0	1,179,593	1,121,445	0	0	1,428,204	1,238,171
E 1		E367PLT	6,453,079	16,706	1,251	2,093,750	935,435	0	0	1,147,410	2,258,526
E 1		E373PLT									
E 2											
E 2		METERPLT_07	5,586,228	0	0	0	0	0	5,586,228	0	0
E 2		not_used	0	0	0	0	0	0	0	0	0
E 2		MTROMMIN_07	5,873,948	0	0	0	0	0	5,873,948	0	0
E 2		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 2		DISTPLT	1,396,823	66,932	86,232	351,840	232,726	0	11,115	303,915	344,062
E 2			53,487,122	157,760	88,974	7,526,241	5,546,737	0	25,129,135	7,030,271	8,008,003
E 2		DISTEXPM	0	0	0	0	0	0	0	0	0
E 2		E360PLT	17,526,078	0	0	0	7,484,123	0	0	10,041,955	0
E 3		E362PLT	19,406,024	0	0	0	8,286,913	0	0	11,119,111	0
E 3		E30ZFLI	19,400,024	U	U	U	0,200,913	U	U	11,119,111	U
E 3:		DIR BPL 02	40,988	40,988	0	0	0	0	0	0	0
E 3:		DIR PSAL 02	118,210	118,210	0	0	0	0	0	0	0
E 3		E365PLT	45,513,658	225,511	0	10,754,406	10,224,268	0	0	13,021,006	11,288,467
E 3		E367PLT	21,044,785	54,480	4,081	6,828,140	3,050,641	0	0	3,741,935	7,365,508
E 3		not used	2.,0,.00	0 1, 100	0,001	0,020,1.0	0,000,011	0	0	0,7 11,000	0
E 3			4,115,094	0	0	0	0	0	0	0	4,115,094
E 3			3,723,180	0	0	3,723,180	0	0	0	0	0
E 3			-,,			4,. =4,.44					
E 4		DIR BPL 02	5.921.406	5.921.406	0	0	0	0	0	0	0
E 4	BPL-POF luminaires	DIR BPLPOF 02	247,861	247,861	0	0	0	0	0	0	0
E 4:	2 - PSAL luminaires	DIR PSAL 02	2,620,114	2,620,114	0	0	0	0	0	0	0
E 4:	B E597 Maint of Meters										
E 4	<ul> <li>Load profiling meters O&amp;M</li> </ul>	KWHMETERX_04	326,129	0	0	326,129	0	0	0	0	0
E 4	- Other Meter Plant	METERPLTXPR	459,457	0	0	335,072	0	0	111,646	0	12,739
E 4	6 - Excess portion	METERSEXC_04	0	0	0	0	0	0	0	0	0
E 4	7 E598 Other Dist Maint Exp	DISTEXPM	1,981,664	151,061	67	359,574	475,449	0	1,828	620,773	372,912
E 4			123,044,648	9,379,631	4,147	22,326,501	29,521,394	0	113,473	38,544,780	23,154,720
E 4											
E 5											
E 5											
E 5											
E 5	3										

53

SUB-

SCH I NO. I		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)
				(-7	(-)	(-)	(-)	(-7	(-7	(-)	(-7	(-)
E		OPERATION & MAINTENANCE EXPENSE CONTINUE	D									
E E	55	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
Ē	57	TOTAL DISTRIBUTION PLANT DAW EXPENSES		176,531,769	9,537,391	93,122	29,052,745	35,066,131	U	25,242,000	45,575,051	31,102,723
Ē		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 E	61 62	CUSTOMER ACCOUNTS EXPENSES E901 Supervision	CUSTACCTS	0	0	0	0	0	0	0	0	0
E	63	E902 Meter Reading	CUSTACCIS	U	U	U	U	U	U	U	U	U
Ē	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 - Cutomer 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 E	68 69	<ul> <li>Billing - Customer Related - Cust Svs</li> <li>Billing - Customer Related - Cust Svs</li> </ul>	BILLING_06 NCPXSL_MTR_07	0	0	0	0	0	0	0	0	0
Ē	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 E	74 75	E903 Customer Records and Collection - 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 - Customer Related - Local D	NCP MTR 04	3,440,059	0	0	3,440,059	0	0	0	0	0
Ē	77	- Meter O&M - Customer Related - Cust Svs	METERPLT	18,500	0	ő	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 - Cutomer Related Measurement	MRCOST_07	191,209	0	0	0	0	0	191,209	0	0
E E	80 81	- Meter Reading - Demand Related Measurement	NCPXSL_MTR_07	191,209	0	0	0	0	0	191,209 0	0	0
E	81 82	<ul> <li>Billing - Customer Related - Cust Svs</li> <li>Billing - Customer Related - Cust Svs</li> </ul>	BILLING_06 NCP_MTR_06	7,610,100 7,610,100	0	0	0	0	7,610,100 7,610,100	0	0	0
Ē	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
Е	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 E	87 88	Remaining - Customer Related - Cust Svs     Remaining - Demand Related - Cust Svs	BILLING_06 NCP_MTR_06	4,087,250 4,087,250	0	0	0	0	4,087,250 4,087,250	0	0	0
E	89	Not used	not used	4,067,230	0	0	0	0	4,067,250	0	0	0
Ē	90	E904 Uncollectible Accounts	not_used	0	ő	ő	0	0	ő	Ö	Õ	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 E	93 94	CUSTOMER SERVICE & INFO EXPENSES										
E	94 95	E907 & 908 - Cust Svs & Info - SONP/RNP	CUSTAVG 06	0	0	0	0	0	0	0	0	0
Ē	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	Ō
Е	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 E	100 101	- Remaining E909 Info & Instr Advertising	ACCTMAINT_06 CUSTNUMX 04	0	0	0	0	0	0	0	0	0
Ē	102	E910 - Misc Cust Svs & Info	COSTNOWA_04	U	U	U	U	U	U	U	U	U
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 E	106 107	- Not used	not_used	0	0	0	0	0	0	0	0	0
E	107	- Not used - Not used	not_used not_used	0	0	0	0	0	0	0	0	0
Ē	109	- Remaining	BILLING_06	Ö	0	Ö	ő	0	ő	0	0	Ö
Е	110	TOTAL CUSTOMER SERVICE & INFO EXPENSES		3,130,476	0	0	2,167,580	0	962,895	0	0	0

#### Updated for 9&3

SUB-

EXHIBIT P-9E I	R-1
Schedule SS-E14 I	R-1
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SCH LIN NO. NO		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)
	111										
	112 OPERATION & MAINTENANCE EXPENSE CONTINU	IED									
	113										
	114 SALES EXPENSES										
	I15 E911-E916 Sales Expenses										
	I16 - Sales	SALES_06	0	0	0	0	0	0	0	0	0
	117 - Billing related	BILLING_06	0	0	0	0	0	0	0	0	0
	118 - Acct Maint related	ACCTMAINT_06	0	0	0	0	0	0	0	0	0
	- Utility work related	UTILWORK_04	1,072,673	0	0	1,072,673	0	0	0	0	0
	120 - Remaining	UTILWORK_04	(0)	0	0	(0)	0	0	0	0	0
	121 Not Used	not_used	0	0	0	0	0	0	0	0	0
	122 SALES EXPENSES TOTAL (ACCT 916)		1,072,673	0	0	1,072,673	0	0	0	0	0
	123										
	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 1	125										
E 1	126 ADMINISTRATIVE & GENERAL EXPENSE										
	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
	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
	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
	I30 E924 Property Insurance	TOTPLT	1,553,488	73,342	94,491	387,334	255,015	16,837	16,468	333,022	376,978
	I31 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
	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
	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
	134 E929 Duplicate Charges - credit	REVLPLS	(2,653,065)	(0)	(7,908)	(582,053)	(416,293)	(105,792)	(95,049)	(660,658)	(785,310)
	135 E930.1 General Advertising Expenses	CUSTAVG_04	2,316,097	0	0	2,316,097	0	0	0	0	0
	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
	137 E931 Rents	DISTPLT	4,351,678	208,519	268,648	1,096,128	725,039	0	34,628	946,821	1,071,895
	138 E932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0	0	0
	139 E935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0	0	0
_	140 Not Used	not_used	0	0	0	0	0	0	0	0	0
	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
	142										
	43 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 1	144										

### Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 15 of 34

SUB-												
SCH I			ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. I	10.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DE DE	1 <b>I</b>	DEPRECIATION AND AMORTIZATION EXPENSES										
DE		E403 DEPRECIATION EXPENSE										
DE	4	Production Plant	not_used	0	0	0	0	0	0	0	0	0
DE	5	Transmission Plant	not_used	0	0	0	0	0	0	0	0	0
DE	6	Distribution Plant	DISTPLT	194,420,229	9,316,040	12,002,418	48,971,795	32,392,600	0	1,547,095	42,301,167	47,889,115
DE	7	General Plant	GENPLT	11,135,159	551,652	710,726	2,624,460	1,918,135	0	0	2,504,874	2,825,312
DE	8	Common Plant	COMPLT	6,055,774	114,527	147,553	976,068	398,221	2,639,930	672,809	520,032	586,634
DE	9	Other Plant & Misc	DISTPLT	0	0	0	0	0	0	0	0	0
DE	10 11	TOTAL DEPRECIATION EXPENSE		211,611,162	9,982,218	12,860,697	52,572,322	34,708,956	2,639,930	2,219,904	45,326,073	51,301,061
DE DE	12	E404.3 AMORT OF OTHER LIMITED TERM PLANT		_	_		_	_	_	_	_	
DE	13	not used	not_used	0	0	0	0	0	0	0	0	0 209,224
DE DE	14 15	Distribution Delivery Related Meter Reading	DISTPLTXMTR	824,596	40,852 0	52,632	194,350 0	142,044 0	0	0	185,494	209,224
DE	16	Customer Service related	MRCOST_07 CUSTSVSX	558,045 6,024,827	0	0	693,894	0	4,248,135	558,045 1,082,675	0	123
DE	17	not used	not_used	0,024,827	0	0	093,094	0	4,246,133	1,062,075	0	0
DE	18	not used	not_used	0	0	0	0	0	0	0	0	0
DE	19	TOTAL AMORT OF OTHER LIMITED TERM PLT	mot_uoou	7,407,468	40,852	52,632	888,244	142,044	4,248,135	1,640,720	185,494	209,347
DE	20			, - ,	-,	- ,		**	, -,	, , , ,		,-
DE	21	E407 AMORT OF PROPERTY LOSSES										
DE	22	Regulatory assets	KWHMETER_04	4,327,326	0	0	4,327,326	0	0	0	0	0
DE	23	Securitization amortization	not_used	0	0	0	0	0	0	0	0	0
DE	24	not used	not_used	0	0	0	0	0	0	0	0	0
DE	25	TOTAL AMORT OF PROPERTY LOSSES		4,327,326	0	0	4,327,326	0	0	0	0	0
DE	26	TOTAL AMORTIZATION EVERNOR		44 704 704	40.050	50.000	5.045.570	440.044	4 0 40 405	4 0 40 700	405.404	202.247
DE DE	27 28	TOTAL AMORTIZATION EXPENSE		11,734,794	40,852	52,632	5,215,570	142,044	4,248,135	1,640,720	185,494	209,347
DE		TOTAL DEPRECIATION AND AMORTIZATION EXP	FNSFS	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
DE	30	TOTAL DEL REGIATION AND AMORTIZATION EXT	LNOLO	223,343,330	10,023,070	12,313,320	37,707,033	34,031,000	0,000,003	3,000,024	43,311,300	31,310,400
DE	31											
DE	32											
DE	33											
DE	34											
DE	35											
DE	36											
DE	37											
DE	38											
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DE DE	40 41											
DE	42											
DE	43											
DE	44											
DE	45											
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DE	47											
DE	48											

SUB-

CH LINE O. 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)
			(1)	(2)	(3)	(4)	(3)	(0)	(1)	(6)	(9)
	OTHER OPERATING EXPENSES										
O 2 O 3 <b>I</b>	E408 TAXES OTHER THAN INCOME TAXES										
) 31	TEFA	TEFA 04	0	0	0	0	0	0	0	0	,
5	Real Estate Taxes	TOTPLT	-	587,964	757,509	3,105,165	2,044,396	134,978	132,023	2,669,756	3,022,14
6	Miscellaneous State and Municipal Tax	TOTPLT	12,453,932 278,488	13,148	16,939	69,436	2,044,396 45,716	3,018	2,952	59,700	3,022,14 67,57
7	State Unemploy Insur (SUI) Tax	LABOR	462,294	16,814	16,939	84,224	45,716	136,159	2,952 82,734	59,700	36,63
) 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	813,67
9	Other Taxes	TOTPLT	10,207,340	0	2,073	1,070,370	1,013,033	0,024,043	1,057,401	1,320,133	013,07
10	not used	not used	0	0	0	0	0	0	0	0	
	TOTAL TAXES OTHER THAN INCOME	not_uoou	23,462,062	991,368	776,621	5,129,401	3,155,932	3,298,200	2,055,190	4,115,321	3,940,02
	PROFORMA EXPENSE ADJUSTMENTS		,,		,	-,,	-,,	0,200,200	_,,,,,,,,,,,	.,,	-,,
13	Adj #1 - Annualization of Wages	LABOR	(3,147,873)	(114,494)	(637)	(573,501)	(312,691)	(927,144)	(563,354)	(406,587)	(249,46
	Adj #2 - Annualization of Payroll Taxes	LABOR	(218,684)	(7,954)	(44)	(39,841)	(21,723)	(64,409)	(39,137)	(28,246)	(17,33
	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	1,948,765	97,603	98,838	505,983	312,482	18,604	24,122	408,769	482,36
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	333,12
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)	(983,41
	Adj #5 - Electric COLI Interest Expense	LABOR	(3,172,726)	(115,398)	(642)	(578,029)	(315,160)	(934,464)	(567,802)	(409,797)	(251,43
19	add'I tax effects on rev req	LABOR	(2,191,139)	(79,696)	(444)	(399,197)	(217,655)	(645,357)	(392,134)	(283,013)	(173,64
	Adj #10 - ASB Margin	TOTPLT	5,507,377	260,009	334,986	1,373,166	904,072	59,690	58,383	1,180,619	1,336,45
	Adj #22 - BPU/RPA Assessments	KWHMETER_04	(1,029,399)	0	0	(1,029,399)	0	0	0	0	
	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0	0	
	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	16,568	782	1,008	4,131	2,720	180	176	3,552	4,02
24	add'I tax effects on rev req	TOTPLT	11,442	540	696	2,853	1,878	124	121	2,453	2,77
	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0	0	0	
	Adj #15 - Cost of Removal	TOTPLT	0	0	0	0	0	0	0	0	
	Adj #8 - Real Estate Taxes	TOTPLT	(535,418)	(25,278)	(32,567)	(133,497)	(87,892)	(5,803)	(5,676)	(114,778)	(129,92
	Adj #16 - Test Year Amortization Adjustments	TOTPLT TOTPLT	2,249,084	106,182	136,800	560,769	369,202	24,376	23,842	482,137	545,77
	Adj #9 - Insurance	TOTPLT	(87,033)	(4,109)	(5,294)	(21,700)	(14,287) 12.586	(943) 831	(923) 813	(18,657)	(21,12
	Adj #18 - Rate Case Expenses	DEPREXP	76,668	3,620	4,663	19,116	,			16,435	18,60
	Adj #12 Depreciation Rate Change Adj #14 Post Rate Case Storm Cost Normalization	TOTPLT	(56,767,076)	(2,677,842)	(3,450,027)	(14,103,117)	(9,311,068)	(708,191)	(595,514)	(12,159,229)	(13,762,08
	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0	0	0	
	Adj #20 - Vacation Accrual	LABOR	(1,490,312)	(54,205)	(302)	(271,515)	(148,039)	(438,942)	(266,712)	(192,492)	(118,10
	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	2,324,55
	Adi #19 - Credit Card Fees	CUSTSVSX	(3,041,152)	102,240	002,007	(350,257)	1,072,430	(2,144,331)	(546,502)	2,000,007	2,024,00
	OTAL PROFORMA EXPENSE ADJUSTMENTS	00010101	(63,355,039)	(2,541,933)	(2,264,563)	(14,556,980)	(8,269,934)	(9,304,002)	(4,972,886)	(10,785,827)	(10,658,91
	OTAL 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)	(6,718,88
	OTAL 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	273,510,21
	.ESS:	, ,	,,,-	,,	-,,	, , .			- //	- /- /	-,,
	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	52,572,48
	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	51,510,40
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)	(6,718,88
44 1	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	176,146,20
	ESS:										
	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	25,475,11
	OTAL 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	150,671,09
48											

#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 17 of 34

JB- CH LINE O. 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)
1 DEVI	ELOPMENT OF INCOME TAXES										
	ADJUSTMENTS - FEDERAL										
		TOTPLTNET	312,073	15,630	15,828	81,028	50,041	2,979	3,863	65,460	77,245
		TOTPLTNET	(1,026,542)	(51,414)	(52,065)	(266,535)	(164,605)	(9,800)	(12,707)	(215,326)	(254,092)
		TOTPLT	(2,577,573)	(121,690)	(156,781)	(642,672)	(423,126)	(27,936)	(27,325)	(552,556)	(625,489)
7 Unco	ollectible Accounts	REVREQ	(2,025,875)	(91,810)	(76,635)	(471,605)	(308,711)	(151,336)	(103,767)	(402,682)	(419,329)
8 Injuri	ies and Damages ;	TOTPLT	740,420	34,956	45,036	184,610	121,545	8,025	7,849	158,724	179,674
9 Diese	el Fuel Credit	not_used	0	0	0	0	0	0	0	0	0
10 Partn	nership income/loss per K-1	TOTPLT	199	9	12	49	33	2	2	43	48
11 Meals	Is & entertainment	LABOR	349,151	12,699	71	63,611	34,683	102,836	62,485	45,097	27,670
	pany owned life insurance	LABOR	(2,216,411)	(80,615)	(449)	(403,801)	(220,165)	(652,800)	(396,657)	(286,277)	(175,647)
13 ESO	P/401(k) Cash Dividends	TOTPLTNET	(1,378,360)	(69,035)	(69,908)	(357,882)	(221,018)	(13,158)	(17,062)	(289,122)	(341,175)
14 Medi	icare Subsidy	LABOR	1,189,514	43,265	241	216,714	118,159	350,348	212,880	153,640	94,267
	dends Received Deduction	TOTPLTNET	(18,476)	(925)	(937)	(4,797)	(2,963)	(176)	(229)	(3,875)	(4,573)
		LABOR	433,992	15,785	88	79,068	43,110	127,824	77,669	56,055	34,393
17 Allow	vable 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)
		not_used	0	0	0	0	0	0	0	0	0
	ort Def Gain - Sale of Gen Asset	not_used	0	0	0	0	0	0	0	0	0
		not_used	0	0	0	0	0	0	0	0	0
21 AFUI		TOTPLT	(781,907)	(36,915)	(47,559)	(194,954)	(128,355)	(8,474)	(8,289)	(167,618)	(189,742)
		TOTPLT	1,274,980	60,193	77,551	317,893	209,296	13,818	13,516	273,318	309,394
		not_used	0	0	0	0	0	0	0	0	0
		not_used	0	0	0	0	0	0	0	0	0
		LABOR	23,583	858	5	4,296	2,343	6,946	4,220	3,046	1,869
		not_used	0	0	0	0	0	0	0	0	0
		LABOR	93,290	3,393	19	16,996	9,267	27,477	16,696	12,050	7,393
		TOTPLT	(64,914)	(3,065)	(3,948)	(16,185)	(10,656)	(704)	(688)	(13,916)	(15,752)
		TOTPLTNET	(1,770,550)	(88,677)	(89,799)	(459,711)	(283,905)	(16,902)	(21,916)	(371,388)	(438,251)
		LABOR	5,585,601	203,158	1,131	1,017,623	554,841	1,645,128	999,619	721,449	442,651
		LABOR	(91,189)	(3,317)	(18)	(16,613)	(9,058)	(26,858)	(16,319)	(11,778)	(7,227)
		TOTPLT	96,419	4,552	5,865	24,040	15,828	1,045	1,022	20,669	23,398
		TOTPLT	74,517	3,518	4,532	18,579	12,232	808	790	15,974	18,083
	essment by Board of Public Utilities of the State of NJ		262,411 0	13,143	13,309	68,133 0	42,077 0	2,505	3,248	55,043	64,953 0
		TOTPLTNET	•	0	•	•	•	•	0	0	ŭ
		TOTPLTNET TOTPLTNET	2,427,384 (199,586)	121,575 (9,996)	123,113 (10,123)	630,254 (51,821)	389,228 (32,003)	23,173 (1,905)	30,047 (2,471)	509,164 (41,865)	600,832 (49,402)
38 LCAF		TOTPLINET					(32,003)				
		not used	(2,401)	(120)	(122)	(623) 0	(385)	(23)	(30)	(504)	(594) 0
40 Pena		not_used	0	0	0	0	0	0	0	0	0
		TOTPLTNET	(46,838)	(2,346)	(2,376)	(12.161)	(7,510)	(447)	(580)	(9,825)	(11,593)
		TOTPLINET	(38,925)	(2,346)	(2,376)	(12,161)	(6,242)	(372)	(482)	(8,025)	(9,635)
		TOTPLINET	(36,674)	(1,837)	(1,860)	(9,522)	(5,881)	(350)	(454)	(7,693)	(9,078)
		TOTPLT	(574,194)	(27,108)	(34,925)	(143,165)	(94,258)	(6,223)	(6,087)	(123,090)	(139,337)
		LABOR	189,469	6,891	(34,923)	34,519	18.821	55,804	33,908	24,472	15,015
	, 5	TOTPLTNET	111,245	5,572	5,642	28,884	17,838	1,062	1,377	23,335	27.536
		TOTPLINET	(452,943)	(22,685)	(22,973)	(117,604)	(72,629)	(4,324)	(5,607)	(95,009)	(112,114)
		TOTPLTNET	(741,660)	(37,146)	(37,616)	(192,567)	(118,924)	(7,080)	(9,180)	(155,569)	(183,578)
	cellaneous	TOTPLINE	10,351	(37,146)	(37,616)	2,581	1,699	(7,080)	(9, 160)	2,219	2,512
WII3C	AL 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)

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

EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 18 of 34

				12 WONTE	S ENDING DECEM	DER 31, 2010					
SUB-											
SCH I		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	51 TAX ADJUSTMENTS - STATE										
Ti	52 TEFA	TEFA 04	0	0	0	0	0	0	0	0	0
Ti	53 Federal Depreication 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
ΤΪ	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	00,012,770	1,700,049	0	0,140,704	0,000,117	0	0	7,000,110	0,024,000
Ti	56 TOTAL TAX ADJUSTMENTS - STATE	not_useu	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 TI	69 70 TOTAL INCOME TAX EXPENSE		220 406 420	11,312,653	10 144 265	58,091,052	37,207,309	3,825,125	4.450.460	48,690,308	54,676,564
	70 TOTAL INCOME TAX EXPENSE		228,106,438	11,312,003	10,144,265	56,091,052	37,207,309	3,023,123	4,159,162	40,090,300	54,676,564
TI TI	71 72										
Ti	73										
Τi	74										
TI	75										
TI	76										
Τi	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% 40.850%									
TI TI	90 COMPOSITE RATE 91 1 - EFFECTIVE TAX RATE	40.850% 59.15000%									
ΤΪ	92	59.15000%									
Ti	93										
Τi	94										
Τİ	95										
TI	96										

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#### 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)
			(1)	(2)	(3)	(4)	(3)	(0)	(1)	(0)	(3)
	/ELOPMENT OF OPERATING INCOME ADJUSTED 0 + E411- PROVISION FOR DEFERRED INCOME TA	ΔX									
	al Reserves (c)	TOTPLTNET	106.593	5,339	5,406	27.676	17.092	1.018	1,319	22.359	26.384
	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
	viously Ded Amort-Reacq Bonds	not used	0	0,700,121	0	0	0	0	0.1,000	0	0.0000
	ortization of Power Gain	not used	0	0	0	0	0	0	0	0	0
	nort Def Gain - Sale of Gen Asset	not used	Ö	Ō	Ö	Õ	0	Ö	0	0	Ō
	in on Sale of Services Corp Asset	not used	0	0	0	0	0	0	0	0	0
TI 105 AFU		TOTPLT	781,907	36,915	47.559	194.954	128.355	8.474	8.289	167,618	189.742
TI 106 Capi	italized interest-Section 263A	TOTPLT	(1,274,980)	(60,193)	(77,551)	(317,893)	(209,296)	(13,818)	(13,516)	(273,318)	(309,394)
	C-Environmental Cleanup Costs	not used	0	0	0	0	0	0	0	0	0
TI 108 *SB0	C-Societal Benefits Clause	not_used	0	0	0	0	0	0	0	0	0
TI 109 Defe	erred Comp - officers	LABOR	(23,583)	(858)	(5)	(4,296)	(2,343)	(6,946)	(4,220)	(3,046)	(1,869)
TI 110 *Dec	duction of Securitizartion	not_used	0	0	O O	0	0	0	0	0	0
	rued vacation pay adjustment	LABOR	(93,290)	(3,393)	(19)	(16,996)	(9,267)	(27,477)	(16,696)	(12,050)	(7,393)
TI 112 3rd F	Party Claims	TOTPLT	64,914	3,065	3,948	16,185	10,656	704	688	13,916	15,752
	kruptcies & Acc Prov-Rent Receivable	LABOR	(111,245)	(4,046)	(23)	(20,267)	(11,050)	(32,765)	(19,909)	(14,369)	(8,816)
TI 114 Cont	tribution 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 Pens	sion 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 Unal	Illowable OPEB Amortization	LABOR	91,189	3,317	18	16,613	9,058	26,858	16,319	11,778	7,227
TI 117 Rabb	bi Trust Unrealized Losses	LABOR	2,140	78	0	390	213	630	383	276	170
TI 118 Addi	itional 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 Defe	erred 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 Defe	erred Depreciation on CIP II	TOTPLT	(74,517)	(3,518)	(4,532)	(18,579)	(12,232)	(808)	(790)	(15,974)	(18,083)
TI 123 Inves	estment Tax Credit	TOTPLT	1,486,710	70,189	90,429	370,684	244,053	16,113	15,761	318,707	360,773
TI 124 Asse	essment 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 Casu	ualty 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 Gain	nState 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 LCA	APP	TOTPLTNET	2,401	120	122	623	385	23	30	504	594
TI 128 Audi	it Adjustment	not_used	0	0	0	0	0	0	0	0	0
TI 129 Stoc	ck Based Compensation	TOTPLTNET	(312,073)	(15,630)	(15,828)	(81,028)	(50,041)	(2,979)	(3,863)	(65,460)	(77,245)
TI 130 Clau	use - Deferred Fuel	not_used	0	0	0	0	0	0	0	0	0
TI 131 Lega	al Reserves (nc)	TOTPLTNET	(69,918)	(3,502)	(3,546)	(18,154)	(11,211)	(667)	(865)	(14,666)	(17,306)
TI 132 Mate	erial Supplies & Reserves	TOTPLTNET	574,194	28,758	29,122	149,086	92,071	5,481	7,107	120,442	142,126
TI 133 Medi	ficare Subsidy	TOTPLTNET	(1,189,514)	(59,576)	(60,330)	(308,849)	(190,737)	(11,356)	(14,724)	(249,510)	(294,431)
TI 134 no	ot used	not_used	0	0	0	0	0	0	0	0	0
	ot used	not_used	0	0	0	0	0	0	0	0	0
	ot used	not_used	0	0	0	0	0	0	0	0	0
	ot used	not_used	0	0	0	0	0	0	0	0	0
	TAL 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											
	TAL INC TAXES DEF IN PRIOR YEAR	not_used	0	0	0	0	0	0	0	0	0
	ΓAL INVEST TAX CRED ADJ (NET)	not_used	0	0	0	0	0	0	0	0	0
	TAL PRO FORMA OP INC ADJUSTMENTS	not_used	0	0	0	0	0	0	0	0	0
	ERATING 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											

# Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 20 of 34

SUB-												
SCH L			ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	IO. DESC	RIPTION	BASIS	Company (1)	Street Lighting	Access (3)	Demand	Demand	Cust Service	Measurement	Energy	Energy (9)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LR LR	1 DEVELOPMENT OF LABO	OR ALLOCATION FACTOR										
LR LR	3 PRODUCTION LABOR EX	PENSE no	t_used	0	0	0	0	0	0	0	0	0
LR LR	5 TRANSMISSION LABOR E	EXPENSE no	t_used	0	0	0	0	0	0	0	0	0
LR	7 DISTRIBUTION LABOR EX	(PENSE										
LR	8 Operation											
LR	9 582-Station Equipment	E3	867PLT	356,040	922	69	115,520	51,611	0	0	63,307	124,611
LR	10 583-Overhead Lines	E3	67PLT	425,098	1,100	82	137,926	61,622	0	0	75,586	148,781
LR	11 584-Underground Lines	E3	867PLT	4,936,914	12,781	957	1,601,819	715,653	0	0	877,824	1,727,881
LR	12 586-Metering	MT	TROMMIN 07	3,731,853	0	0	0	0	0	3,731,853	0	0
LR	13 587-Customer Installation	ns M7	TROMMIN_07	5,099,750	0	0	0	0	0	5,099,750	0	0
LR	14 588-Miscellaneous		STEXPO	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 & Engin	neering DIS	STEXPM	0	0	0	0	0	0	0	0	0
LR	18 591-Structures	E3	861PLT	7,467,404	0	0	0	3,188,789	0	0	4,278,614	0
LR	19 592-Station Equipment	E3	862PLT	10,393,410	0	0	0	4,438,275	0	0	5,955,134	0
LR	20 593-Overhead Lines	E3	865PLT	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	E3	867PLT	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	LN	NTRFRMR_04	4,584,344	0	0	4,584,344	0	0	0	0	0
LR	23 596-Street Lighting and S	Signal Systems E3	373PLT	5,582,888	5,197,687	25,868	95,521	69,813	0	0	91,168	102,831
LR	24 597-Meters	МП	TROMMIN_07	560,219	0	0	0	0	0	560,219	0	0
LR	25 598-Other Distribution M	aintenance DIS	STEXPM	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 LR	27 TOTAL DISTRIBUTION LAI	BOR 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	29 E901-E903,E905 CUST AC	COUNTS EXPENSE CI	JSTACCTS	59,602,007	0	0	5,702,884	0	42,825,625	11,072,241	0	1,257
LR	30 E907-E910. xDSM CUST S		JSTS I	3,389,561	0	0	2,346,974	0	1,042,587	0	0	0
LR	31 E911-E916 SALES EXPEN		ALESEXP	285,836	0	0	285,836	0	0	0	0	0
LR	32 ADMIN & GENERAL EXP		ALESEXP	3,168,520	0	0	3,168,520	0	Ö	Ö	0	0
LR	33 Employee Pension/Benefi		BOR	261	9	0	48	26	77	47	34	21
LR	34	13 ACC 2520	DOIL	201	3	· ·	40	20		71	04	21
LR	35 TOTAL OPERATION & MA	INT I ABOR 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	ANT EADON EXI ENGE		140,040,200	0,417,000	00,102	27,100,000	14,700,100	40,000,200	20,000,404	10,201,000	11,000,000
LR	37											
LR	38											
LR	39											
LR	40											
LR	41											
LR	42											
LR	43											
LR	44											
LR	45											
LR	46											
LR	47											
LR	48											

# Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 Page 21 of 34

#### SUB-System Delivery Local Delivery SCH LINE ALLOCATION Total Local Delivery System Delivery NO. NO. DESCRIPTION BASIS Company Street Lighting Measurement Energy Energy Access Demand Demand **Cust Service** (2) (3) (4) (5) (6) (7) (8) (9) CA 1 DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION FACTOR CA INTANGILE PLANT 0 0 0 0 CA 0 0 0 0 0 CA CA 5 PRODUCTION PLANT 0 0 0 0 0 0 0 0 not used CA CA 7 TRANSMISSION PLANT CA E352 Structure & Improvements not used 0 0 0 0 0 0 0 8 0 CA E353 Station Equipment not\_used 0 0 0 0 0 0 0 9 0 0 CA 10 E354/355 Towers and Fixtures not\_used 0 0 0 0 0 0 0 0 0 CA E356 OH Cond and Devices not\_used 0 0 CA E357 UG Conduits not\_used 0 0 0 0 0 0 0 0 CA 13 E358 Underground Cond. and Devices ٥ not used Ω Ω Ω Ω Ω Ω 0 Ω CA 14 E359 Roads and Trails 0 0 0 0 not\_used 0 0 Λ 0 0 CA 15 Other Tangible Plant Unallocated not\_used 0 0 0 0 0 0 0 0 0 CA 16 TOTAL TRANSMISSION PLANT 0 0 0 0 0 0 CA CA 18 DISTRIBUTION PLANT CA 0 0 0 19 E360 Land and Land Rights E360PLT 354,178 0 151,244 0 0 202,934 CA E361 Structures and Improvements E361PLT 4,137,767 0 0 0 1,766,942 0 0 2,370,825 0 CA 21 E362 Station Equipment E362PLT 145,381,112 0 62,081,784 83,299,328 0 0 0 0 0 CA E364 Poles Towers and Fixtures E364PLT 16,237,431 213 782 ٥ 5.133.282 2 263 915 3,229,793 5 396 658 22 Ω Ω CA 23 E365 OH Conductors and Dev. E365PLT 180,261,277 893,159 0 42,593,873 40,494,208 0 0 51,570,963 44,709,074 CA 24 E366 Underground Conduits E367PLT 1,270,254 3,288 246 412,144 184,135 225,862 444,579 CA E367 Underground Cond. and Dev. E367PLT 41,912,545 108,502 8,127 13,598,842 6,075,621 7,452,394 14,669,058 25 0 0 CA CA E368 Line Transformers - Energy Related - Local KWH\_SEC\_10 28,379,541 28,379,541 26 0 0 0 0 0 0 27 E368 Line Transformers - Demand Related - Local CP\_SEC\_04 25,676,728 0 Ω 25,676,728 Ω Ω Ω Ω Ω CA 28 E369 Services E369PLT 6,445,281 0 6,445,281 0 0 0 0 CA E370 Meters METERPLT 15,233,739 11,114,792 3,697,102 421,844 0 CA 30 E373 Street Lighting E373PLT 20,459,633 19,047,987 94,798 255,844 334,104 376,845 350.055 0 E374 Asset Retirement Obligations CA 31 TOTPLT 1,839,862 86,862 111,909 458,737 302,026 19.941 19,504 394.412 446,471 CA 32 TOTAL DISTRIBUTION PLANT 487,589,348 20,353,580 6,660,361 99,338,454 113,575,718 19,941 3,716,606 149,080,616 94,844,071 CA 33 CA 34 TOTAL CAPITAL ADDITIONS 487,589,348 20,353,580 6,660,361 99,338,454 113,575,718 19,941 3,716,606 149,080,616 94,844,071 CA 35

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#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 22 of 34 Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY

2016 STAFF ELECTRIC COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2016

SUB-											
SCH L	INF	ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N		BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AF AF	1 ALLOCATION FACTOR TABLE 2 EXTERNALLY DEVELOPED ALLOCATION FACTOR	NDC .									
AF AF	3	JKS									
AF	4 ALLOCATION FACTORS PART A										
AF	5										
AF	6 Number of Customers x Aux &SL rates - local	CUSTNUMX 04	2,201,227								
AF	7										
AF	8										
AF	9 CP @ secondary lines - local	CP_SEC_04	8,019,990								
AF AF	10 CP @ 26 kV lines - switching station load -systems 11 CP @ primary lines - systems	CP_SUBT_05 CP_PRI_05	3,491,840								
AF AF	12 Sum Cust Peaks @ 26 kV lines - local	SUMPK SUBT 04	8,757,316 19,914,279								
AF	13 Sum Cust Peaks @ primary lines - local	SUMPK_SUBT_04	18,660,586								
AF	14 Sum Cust Peaks @ secondary lines - local	SUMPK_SEC_04	19,202,586								
AF	15 CP @ primary lines - local	CP PRI 04	8,757,316								
AF	16 NCP @ meter - local	NCP MTR 04	10,124,601								
AF	17 NCP @ meter - measurement	NCP_MTR_07	10,124,601								
AF	18 NCP @ meter - cust svs	NCP_MTR_06	10,124,601								
AF	19 NCP x SL rates @ meter - measurement	NCPXSL_MTR_07	10,010,490								
AF	20										
AF	21										
AF AF	22 23										
AF AF	23 24										
AF	25										
AF	26										
AF	27 BILLING DETERMINANTS										
AF	28										
AF	29 Number of Customers		2,231,032								
AF	30 Delivered kWh @ Meter - annual (w/n net)		40,937,152,176								
AF	31 Delivered Kw @ Meter - annual		0								
AF	32										
AF AF	33 34 ALLOCATION FACTORS PART B										
AF	35										
AF	36										
AF	37 Delivery kWh @ meter	KWHMETER 04	41,579,701,486								
AF	38 Delivery kWh @ meter x non-profiled rates	KWHMETERX 04	21,551,831,664								
AF	39	_									
AF	40 Delivery kWh @ subtrans - System E	KWH_SUBT_09	16,897,721,429								
AF	41 Delivery kWh @ primary - System E	KWH_PRI_09	37,573,504,817								
AF	42 Delivery kWh @ primary - Local E	KWH_PRI_10	37,573,504,817								
AF AF	43 Delivery kWh @ secondary - Local E 44	KWH_SEC_10	33,369,784,876								
AF AF	44 45 Delivery kWh @ meter - measurement	KWHMETER 07	41,579,701,486								
AF AF	46 Delivery kWh @ meter - cust svs	KWHMETER_07	41,579,701,486								
AF	47	TANT IIVIL I LIX_00	-1,070,701,400								
AF	48										

#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 23 of 34 Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

SUB-System Delivery Energy Local Delivery Energy (8)

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
AF		ALLOCATION FACTOR TABLE CONTINUED								
AF	50									
AF	51									
AF		ALLOCATION FACTORS PART C								
AF	53		0501/10501/111 00	044 404 475						
AF AF		E369 minimum Service investment- access E369 excess Service investment- local delivery	SERVICESMIN_03 SERVICESEXC 04	241,421,475 248,085,664						
AF		Avg Customer Bills - local	CUSTAVG 04	2,231,032						
AF		Avg Customer Bills - cust svs	CUSTAVG_04 CUSTAVG 06	2,231,032						
AF		B E370 minimum meter investment - measurement	METERSMIN_07	85,432,815						
AF		E368 Line Transfomers - local	LNTRFRMR 04	255,881,800						
AF		) Billing Function costs - cust svs	BILLING 06	16,379,369						
AF		E370 excess mtr invst - measrmnt	METERSEXC 07	175,359,484						
AF		2 Avg Customer Bills - measurement	CUSTAVG_07	2,231,032						
AF		Account Maint - cust svs	ACCTMAINT 06	100,168,946						
AF	64	Meter Reading Costs - measurement	MRCOST 07	18,324,119						
AF	65	5 Sales	SALES_06	0						
AF	66	Other Utility work by Cust Ops - local	UTILWORK_04	5,516,376						
AF		7 E370 excess meter investment - local delivery - Demand		175,359,484						
AF	68	B E370 excess meter investment - local delivery - Energy	METERSEXC_10	175,359,484						
AF	69									
AF		Choice - local	CHOICE_04	2,444,563						
AF	71									
AF		2 Direct - PSAL - streetlighting	DIR_PSAL_02	1						
AF		B Direct - BPL - streetlighting	DIR_BPL_02	1						
AF		Direct - BPL-POF - streetlighting	DIR_BPLPOF_02	1						
AF AF		5 Direct - HTS-HV - access 6 Direct - HEP - access	DIR_HTSHV_03	0						
AF		Direct - HTS-Sub - systems	DIR_HEP_03 DIR HTSS 05	1						
AF	78		DIK_H133_03	ı						
AF		Direct - HTS-Sub - local	DIR HTSS 04	1						
AF		Meter O&M - minimum - measurement	MTROMMIN 07	6,034,005						
AF		Meter O&M - excess - measurement	MTROMEXC 07	0,004,000						
AF		2 WN TEFA Responsibility	TEFA_04	0						
AF		B Meter O&M - measurement	METERPLT 07	329,627,448						
AF	84			,,						
AF		E370 excess meter investment - dummy	METERSEXC 08	175,359,484						
AF		Meter O&M - excess - dummy	MTROMEXC 08	0						
AF	87	E369 excess Service investment- dummy	SERVICESEXC_08	248,085,664						
AF	88	B E368 Line Transfomers - dummy	LNTRFRMR_08	255,881,800						
AF		CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	3,491,840						
AF		CP @ primary lines - dummy	CP@PRI_08	8,757,316						
AF		Sum Cust Peaks @ secondary lines - local	SUMPK@SEC_08	19,202,586						
AF	92									
AF	93									
AF	94									
AF	95									
AF	96	j								

#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 24 of 34 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Updated for 9&3

										Page 24 of 34		
SUB- SCH L NO. N		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)
AF AF	98	ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS										
AF AF AF	99 100 101	Dummy allocator for unused lines	not_used	0								
AF AF AF	102 103	Plant Related Distribution Plant Total Distribution Plant x meters	DISTPLT DISTPLTXMTR	7,963,737,430 7,702,619,002								
AF AF	105 106	Acct E360 - Land & Land Rights Acct E361 - Structures & Improvments	E360PLT E361PLT	47,383,936 192,089,952								
AF AF AF	108	Acct E362 - Station Equipment Acct E364 - Poles & Towers Acct E365 - OH Conductors & Devices x HTSHV	E362PLT E364PLT E365PLT	1,067,931,632 753,985,879 1,748,436,545								
AF AF	110 111	Acct E366 - UG Conduit Acct E367 - UG Conductors & Devices x HEP	E366PLT E367PLT	487,461,132 1,309,946,394								
AF AF AF	113	Acct E369 Services Acct E370 Meters Acct E370 Meters x load profile meters	E369PLT METERPLT METERPLTXPR	489,507,139 261,118,428 260,792,299								
AF AF AF	116	Acct E373 - Streetlights Subtrans Lines - 78.5 Sys CP/21.5 Loc to HTS-S Primary Lines - 50 Sys CP/50 Loc Sum Cust Pks	E373PLT SUBTRANSLINES PRIMARYLINES	384,376,038 1.0000 1.0000								
AF AF AF	118 119		INTANGPLT TANGPLT	17,913,634								
AF AF	121 122	E391-E398 General Plant Common Plant	GENPLT COMPLT	174,169,394 82,812,853								
AF AF AF	124	Accts C389-C399, E389-E399 Com & Gen Plt Total Plant	COMGENPLT	256,982,247 8,316,766,520								
AF AF	126 127	Total Distribution Plant Reserve	TOTDRESERVE	2,413,592,020								
AF AF AF	128 129 130	Total Net Plant	TOTPLTNET	5,903,174,500								
AF AF AF	131 132 133											
AF AF AF	134 135 136											
AF AF	137 138											
AF AF AF	139 140 141											
AF AF AF	142 143 144											

#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 25 of 34 Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY

### 2016 STAFF ELECTRIC COST OF SERVICE STUDY

	12 MONTHS ENDING DECEMBER 31, 2016									Page 25 of 34		
SUB- SCH NO.	LINE	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)
AF AF		ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS										
AF		Revenue Related										
AF		Total Operating Revenue	TOTREV	1,320,990,318								
AF	150											
AF AF		Expense Related Distr Oper Exp	DISTEXPO	E2 000 200								
AF		Distr Oper Exp	DISTEXPM	52,090,299 121,062,983								
AF		Cust Serv & Info Expense	CUSTS_I	3,130,476								
AF	155	Acct E901-E903,E905 Cust Acct Exp Excl 904	CACCTEXP	92,717,290								
AF		Accts E901-E910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	95,847,766								
AF		Sales Expense	SALESEXP	1,072,673								
AF AF		Total O&M Expense Excl 904-Uncollectibles Tot Admin & Genl Exp xPension/Ben	TOTOMXAG A GEXP	410,320,571								
AF AF		Accts E901-E905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	86,628,497 92,717,290								
AF		O&M + Capital Additions	EXPENDITURES	897,909,919								
AF	162			,,.								
AF		Depreciation Expense (total)	DEPREXP	211,611,162								
AF	164											
AF AF		NJ State Income Tax (CBT) NJ State Deferred Income Tax	STATEINCTAX	60,684,063								
AF AF	167		DFSTATEINCTAX	554,637								
AF		Labor Expense Related										
AF		Total Distribution Exp (Oper) Labor	TLABDO	27,387,119								
AF		Total Distribution Exp (Maint) Labor	TLABDM	55,109,930								
AF		Total Labor	LABOR	148,943,235								
AF AF	172 173											
AF	173											
AF	175											
AF	176											
AF	177											
AF	178											
AF AF	179 180											
AF	181											
AF	182											
AF	183											
AF	184											
AF AF	185											
AF AF	186 187											
AF	188											
AF	189											
AF	190											
AF	191											
AF	192											

SUB-

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

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Local Delivery Energy

System Delivery Energy

(8)

	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	Street Lighting	Access	Local Delivery Demand	System Delivery Demand	Cust Service	Measurement	
		DECOMM TION	DAGIO	(1)	(2)	(3)	(4)	(5)	(6)	(7)	_
AF	193	REVENUES AND BILLING DETERMINANTS									
AF	194										
AF	195	Base Rate Sales Revenue	SALESREV	1,308,990,812							
٩F	196										
٩F	197	Residential Service	REVRS	583,852,525							
AF	198	Residential Heating Service	REVRHS	4,374,572							
٩F	199	Residential Load Management Service	REVRLM	8,576,492							
٩F		Water Heating Service	REVWH	144,368							
AF	201	Water Heating Storage Service	REVWHS	2,251							
AF		Building Heating Service	REVHS	599,007							
AF	203	Body Police Lighting Service	REVBLP	47,161,085							
AF		Body Police Lighting Service from Publicly Owned	REVBLPPOF	499,962							
AF	205	Private Street and Area Lighting Service	REVPAL	19,571,503							
AF		General Power and Lighting Service	REVGLP	264,082,888							
٩F	207	Large Power and Lighting Service - Secondary	REVLPLS	297,442,595							
AF		Large Power and Lighting Service - Primary	REVLPLP	53,608,877							
AF	209	High Tension Service - Subtransmission	REVHTSS	28,596,653							
AF	210	High Tension Service - High Voltage	REVHTSHV	478,035							
AF	211	HĔP	REVHEP	0							
AF	212										
AF	213										
AF	214	Total Rev Req @ desired ROR	REVREQ	1,308,990,812							
AF	215	·									
AF	216										
AF	217										
AF	218	PRESENT REVENUES FROM SALES INPUT									
AF	219										
AF	220	Total Sales of Electricity Revenues		1,258,931,898							
٩F		Sales of Electricity Revenues - Rates		1,258,931,898							
AF		Sales of Electricity Revenues - Other		0							
AF	223										
AF	224										
AF	225										
AF	226										
AF	227										
AF		RATE OF RETURN									
AF		Rate of Return (Equalized)	SCH AF, LN 229	7.40%							
AF	230										
AF	231										
AF	232										
AF	233										
AF	234										
AF	235										
AF	236										
AF	237										
۱F	238										
AF	239										
AF	240										

# PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016 EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 27 of 34

SUB- SCH LI NO. N		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 AP	1 ALLOCATION PROPORTIONS TABLE 2 EXTERNALLY DEVELOPED ALLOCATION FACTOR:	e	( )	.,		• • • • • • • • • • • • • • • • • • • •	(-)	ν,	.,	(-)	(-)
AP AP	3 4 ALLOCATION FACTORS PART A	≚									
AP AP AP	5 6 Number of Customers x Aux &SL rates - local 7	CUSTNUMX_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP AP	8 9 CP @ secondary lines - local 10 CP @ 26 kV lines - switching station load -systems	CP_SEC_04 CP_SUBT_05	1.000000 1.000000	0.000000	0.000000	1.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP	11 CP @ primary lines - systems 12 Sum Cust Peaks @ 26 kV lines - local	CP_PRI_05 SUMPK_SUBT_04	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP	13 Sum Cust Peaks @ primary lines - local 14 Sum Cust Peaks @ secondary lines - local 15 CP @ primary lines - local	SUMPK_PRI_04 SUMPK_SEC_04 CP_PRI_04	1.000000 1.000000 1.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	1.000000 1.000000 1.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000
AP AP	16 NCP @ meter - local 17 NCP @ meter - measurement	NCP_MTR_04 NCP_MTR_07	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP	18 NCP @ meter - cust svs 19 NCP x SL rates @ meter - measurement 20	NCP_MTR_06 NCPXSL_MTR_07	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP	21 22 23										
AP AP	24 25										
AP AP AP	26 27 <u>BILLING DETERMINANTS</u> 28										
AP AP AP	29 Number of Customers 30 Delivered kWh @ Meter - annual (w/n net) 31 Delivered Kw @ Meter - annual										
AP AP	32 33										
AP AP AP	34 <u>ALLOCATION FACTORS PART B</u> 35 36										
AP AP AP	37 Delivery kWh @ meter 38 Delivery kWh @ meter x non-profiled rates 39	KWHMETER_04 KWHMETERX_04	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP	40 Delivery kWh @ subtrans - System E 41 Delivery kWh @ primary - System E	KWH_SUBT_09 KWH_PRI_09	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000
AP AP AP	42 Delivery kWh @ primary - Local E 43 Delivery kWh @ secondary - Local E 44	KWH_PRI_10 KWH_SEC_10	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000
AP AP AP AP	5 Delivery kWh @ meter - measurement Delivery kWh @ meter - cust svs meter - cust svs	KWHMETER_07 KWHMETER_06	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000

SUB-	_										
SCH LII		ALLOCATION	Total	Ctroot Limbting	A	Local Delivery	System Delivery	Cust Camiles	Massurament	System Delivery	Local Delivery
NO. NO	DESCRIPTION	BASIS	Company (1)	Street Lighting (2)	Access (3)	Demand (4)	Demand (5)	Cust Service (6)	Measurement (7)	Energy (8)	Energy (9)
			(1)	(2)	(3)	(4)	(5)	(0)	(1)	(0)	(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	SERVICESMIN_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	SERVICESEXC_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 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 AP	58 E370 minimum meter investment - measurement	METERSMIN_07 LNTRFRMR 04	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP AP	59 E368 Line Transfomers - local 60 Billing Function costs - cust svs	BILLING_06	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP	61 E370 excess mtr invst - measrmnt	METERSEXC 07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP 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 sys	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		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		1.000000	0.00000	0.000000	0.00000	0.00000	0.00000	0.00000	0.00000	1.000000
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 PSAL 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_HTSHV_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_HTSS_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_HTSS_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	MTROMEXC_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	SERVICESEXC_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	88 E368 Line Transfomers - dummy	LNTRFRMR_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	89 CP @ 26 kV lines - switching station load - dummy	CP@SUBT_08	1.000000 1.000000	0.000000 0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 0.000000	0.000000 0.000000
AP AP	90 CP @ primary lines - dummy	CP@PRI_08				0.000000	0.000000	0.000000			
AP AP	91 Sum Cust Peaks @ secondary lines - local 92	SUMPK@SEC_08	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	93										
AP	94										
AP	95										
AP	96										
/ 11	••										

## Updated for 98.3 PUBLIC SERVICE ELECTRIC GAS COMPANY 2016 STAFF ELECTRIC COST OF SERVICE STUDY Schedule SS-E14 R-1 12 MONTHS ENDING DECEMBER 31, 2016 Page 29 of 34

#### SUB-SCH LINE ALLOCATION Total Local Delivery System Delivery System Delivery Local Delivery NO. NO. DESCRIPTION BASIS Street Lighting Company Energy Access Demand Demand Cust Service Measurement Energy (2) (8) (3) (7) AP 97 ALLOCATION PROPORTIONS TABLE CONTINUED ΑP 98 INTERNALLY DEVELOPED ALLOCATION FACTORS ΑP ΑP 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 100 Dummy allocator for unused lines not used 0.000000 ΑP 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 DISTPLTXMTR AP 104 Distribution Plant x meters 1.000000 0.049541 0.063827 0.235691 0.172259 0.000000 0.000000 0.224952 0.253729 ΑP 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 & Improvments 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 ΑP 108 Acct E364 - Poles & Towers E364PLT 1.000000 0.013166 0.000000 0.316139 0.139426 0.000000 0.000000 0.198910 0.332359 109 Acct E365 - OH Conductors & Devices x HTSHV AP E365PLT 1.000000 0.004955 0.000000 0.236290 0.224642 0.000000 0.000000 0.286090 0.248024 ΔΡ 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 ΑP 112 Acct E369 Services E369PLT 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 1.000000 1.000000 0.000000 0.000000 AP 113 Acct E370 Meters METERPLT 1.000000 0.000000 0.729617 0.000000 0.000000 0.242692 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 ΑP 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 ΑP 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 ΑP 121 E391-E398 General Plant GENPLT 1.000000 0.049541 0.235691 0.172259 0.000000 0.000000 0.224952 0.253729 0.063827 ΑP COMPLT 1.000000 0.018912 0.024366 0.161180 0.065759 0.435936 0.111102 0.085874 0.096872 122 Common Plant AΡ 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 ΑP 125 Total Plant TOTPLT 1.000000 0.047211 0.060825 0.249332 0.164157 0.010838 0.010601 0.214370 0.242666 AP 126 ΑP 127 Total Distribution Plant Reserve TOTDRESERVE 1.000000 0.040183 0.085543 0.224113 0.173470 0.013998 0.006254 0.225651 0.230787 AP 128 Total Net Plant TOTPLTNET 1.000000 0.050085 0.050718 0.259643 0.160349 0.009546 0.012378 0.209758 0.247522 AP 129

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PUBLIC SERVICE ELECTRIC GAS COMPANY	EXHIBIT P-9E R-1
016 STAFF ELECTRIC COST OF SERVICE STUDY	Schedule SS-E14 R-1
12 MONTHS ENDING DECEMBER 31, 2016	Page 30 of 34

SUB-												
SCH			ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO.	NO	DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand (4)	Demand (5)	Cust Service (6)	Measurement (7)	Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(0)	(7)	(8)	(9)
AP	145 <b>ALI</b>	LOCATION PROPORTIONS TABLE CONTINUED										
AP	146 <b>INT</b>	TERNALLY DEVELOPED ALLOCATION FACTORS										
AP	147											
AP		evenue Related										
AP		tal Operating Revenue	TOTREV	1.000000	0.045272	0.037768	0.232707	0.152400	0.074654	0.051192	0.198958	0.207049
AP	150	5.1.1										
AP		pense Related str Oper Exp	DIOTEVDO	4 000000	0.004744	0.000050	0.407700	0.400045	0.000000	0.400004	0.400400	0.447400
AP AP		str Oper Exp str Maint Exp	DISTEXPO DISTEXPM	1.000000 1.000000	0.001744 0.076229	0.000053 0.000034	0.137730 0.181450	0.102015 0.239924	0.000000 0.000000	0.482201 0.000922	0.129129 0.313258	0.147128 0.188181
AP		ist Serv & Info Expense	CUSTS I	1.000000	0.076229	0.000034	0.692412	0.239924	0.307588	0.000922	0.000000	0.000000
AP		ct 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		cts 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	0.000021
AP		les Expense	SALESEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		tal 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	t 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 Acc	cts 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		kM + Capital Additions	EXPENDITURES	1.000000	0.039720	0.012033	0.192352	0.185361	0.098048	0.065818	0.242491	0.164177
AP	162											
AP		epreciation Expense (total)	DEPREXP	1.000000	0.047172	0.060775	0.248438	0.164022	0.012475	0.010490	0.214195	0.242431
AP	164											
AP		State Income Tax (CBT)	STATEINCTAX	1.000000	0.049178	0.047273	0.253596	0.163270	0.016031	0.016903	0.213582	0.240167
AP AP	166 NJ 167	State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.043311	0.039010	0.225170	0.140830	0.112925	0.071186	0.183708	0.183860
AP		bor Expense Related										
AP		tal Distribution Exp (Oper) Labor	TLABDO	1.000000	0.001358	0.000065	0.132302	0.078084	0.000000	0.548500	0.097652	0.142038
AP		ital 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 Tot		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											
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AP AP	178 179											
AP AP	179											
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AP	192											

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

EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 31 of 34

SUB-												
SCH L			ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	10.	DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
AP	193	REVENUES AND BILLING DETERMINANTS										
AP	194	REVERGES AND BILLING DETERMINANTS										
AP		Base Rate Sales Revenue	SALESREV	1.000000	0.045319	0.037828	0.232791	0.152384	0.074702	0.051221	0.198770	0.206987
AP	196						*	*******		*****	*********	
AP	197 R	Residential Service	REVRS	1.000000	0.000000	0.065174	0.276298	0.156279	0.102150	0.067885	0.151118	0.181096
AP	198 R	Residential Heating Service	REVRHS	1.000000	0.000000	0.050450	0.203508	0.108768	0.116633	0.060392	0.209814	0.250435
AP		Residential Load Management Service	REVRLM	1.000000	0.000000	0.031010	0.288378	0.188964	0.071935	0.038446	0.173915	0.207352
AP		Vater Heating Service	REVWH	1.000000	0.000000	0.013732	0.048439	0.000000	0.201899	0.606064	0.059343	0.070523
AP		Vater Heating Storage Service	REVWHS	1.000000	0.000000	0.013171	0.049584	0.000000	0.216433	0.590478	0.059557	0.070777
AP		Building Heating Service	REVHS	1.000000	0.000000	0.000000	0.275456	0.170532	0.099351	0.045950	0.186325	0.222387
AP		Body Police Lighting Service	REVBLP	1.000000	0.900793	0.000000	0.002479	0.000000	0.009303	0.000012	0.039944	0.047469
AP		Body Police Lighting Service from Publicly Owned	REVBLPPOF	1.000000	0.544037	0.000000	0.008996	0.000000	0.036690	0.000053	0.187455	0.222769
AP		Private Street and Area Lighting Service	REVPAL	1.000000	0.846493	0.000000	0.010849	0.000000	0.027562	0.000013	0.052589	0.062496
AP AP		General Power and Lighting Service	REVGLP	1.000000	0.000000	0.037345	0.252094	0.168000	0.067748	0.047849	0.194917	0.232046
AP		arge Power and Lighting Service - Secondary arge Power and Lighting Service - Primary	REVLPLS REVLPLP	1.000000 1.000000	0.000000 0.000000	0.002981 0.003409	0.219389 0.127380	0.156910 0.218300	0.039875 0.050372	0.035826 0.031673	0.249017 0.395474	0.296001 0.173392
AP		ligh Tension Service - Subtransmission	REVLPLP	1.000000	0.000000	0.003409	0.028491	0.216300	0.050372	0.054544	0.688085	0.000044
AP		ligh Tension Service - High Voltage	REVHTSHV	1.000000	0.000000	0.000000	0.128774	0.000000	0.553822	0.317404	0.000000	0.000000
AP	211 H		REVHEP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	212			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	213											
AP		otal Rev Reg @ desired ROR	REVREQ	1.000000	0.045319	0.037828	0.232791	0.152384	0.074702	0.051221	0.198770	0.206987
AP	215	•										
AP	216											
AP	217											
AP		PRESENT REVENUES FROM SALES INPUT										
AP	219											
AP		otal Sales of Electricity Revenues		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Electricity Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Electricity Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	223 224											
AP AP	224											
AP AP	225											
AP	227											
AP	228											
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AP	239											
AP	240											

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

JB- CH LINE D. 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)
	CATED DIRECT ASSIGNMENTS	OTIONS									
	CT ASSIGN TO CLASSES W/SALES REV FUN	CTIONS									
DA 3 DA 4 <b>Net W</b>	Irita Offa										
	ential Service	REVRS	0	0	0	0	0	0	0	0	0
	ential Service ential Heating Service	REVRHS	0	0	0	0	0	0	0	0	0
	ential Load Management Service	REVRLM	0	0	0	0	0	0	0	0	0
	Heating Service	REVWH	0	0	0	0	0	0	0	0	0
	Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0	ő
	ng Heating Service	REVHS	0	0	0	0	0	0	0	0	0
	Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0	0
	Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0	0
	e Street and Area Lighting Service	REVPAL	0	0	0	0	0	0	0	0	0
	ral Power and Lighting Service	REVGLP	0	0	0	0	0	0	0	0	ő
	Power and Lighting Service - Secondary	REVLPLS	0	0	0	0	0	0	0	0	0
	Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0	0
	Tension Service - Subtransmission	REVHTSS	0	0	0	0	0	0	0	0	0
	Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0	0
19 HEP	·	REVHEP	Ō	Ö	Ō	0	Ō	Ō	0	Ö	Ö
20											
21 Total \	Write-Offs	EXP 904	0	0	0	0	0	0	0	0	0
22											
23 Total \	Write-Offs	EXP 904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24		=									
25 Additio	onal Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0	0	0
26		_									
27											
28											
29 Rev to	o Customers w/Late Payment fees										
30 Reside	ential Service	REVRS	0	0	0	0	0	0	0	0	0
31 Reside	ential Heating Service	REVRHS	0	0	0	0	0	0	0	0	0
32 Reside	ential Load Management Service	REVRLM	0	0	0	0	0	0	0	0	0
33 Water	Heating Service	REVWH	0	0	0	0	0	0	0	0	0
34 Water	Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0	0
35 Buildir	ng Heating Service	REVHS	877,748	877,748	877,748	877,748	877,748	877,748	877,748	877,748	877,748
36 Body F	Police Lighting Service	REVBLP	0	0	0	0	0	0	0	0	0
37 Body F	Police Lighting Service from Publicly Owned	REVBLPPOF	0	0	0	0	0	0	0	0	0
38 Private	e 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	20,392,447	20,392,447
39 Gener	ral 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	244,117,498	244,117,498
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	230,318,816	230,318,816
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	51,602,329	51,602,329
	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	42,901,827	42,901,827
	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	1,024,365	1,024,365
44 HEP		REVHEP	0	0	0	0	0	0	0	0	0
45											
46 Total I	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	591,235,029	591,235,029
	Late Payment Fees	REVLATEP	1.000000	0.029197	0.016991	0.203744	0.158136	0.058115	0.041054	0.264023	0.228742

#### EXHIBIT P-9E R-1 Schedule SS-E14 R-1 Page 33 of 34 Updated for 9&3 PUBLIC SERVICE ELECTRIC GAS COMPANY

## 2016 STAFF ELECTRIC COST OF SERVICE STUDY 12 MONTHS ENDING DECEMBER 31, 2016

SUB-											
SCH L		ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. N	IO. DESCRIPTION	BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ADA	49 ALLOCATED DIRECT ASSIGNMENTS										
ADA	50 DIRECT ASSIGN TO CLASSES W/SALES REV FUN	NCTIONS									
ADA	51										
ADA	52 AVAILABLE										
ADA	53 Residential Service	REVRS	0	0	0	0	0	0	0	0	0
ADA	54 Residential Heating Service	REVRHS	0	0	0	0	0	0	0	0	0
ADA	55 Residential Load Management Service	REVRLM	0	0	0	0	0	0	0	0	0
ADA	56 Water Heating Service	REVWH	0	0	0	0	0	0	0	0	0
ADA	57 Water Heating Storage Service	REVWHS	0	0	0	0	0	0	0	0	0
ADA	58 Building Heating Service 59 Body Police Lighting Service	REVHS	0	0	0	0	0	0	0	0	0
ADA ADA	60 Body Police Lighting Service from Publicly Owned	REVBLP REVBLPPOF	0	0	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	0
ADA	62 General Power and Lighting Service	REVGLP	0	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	0
ADA	64 Large Power and Lighting Service - Primary	REVLPLP	0	0	0	0	0	0	0	0	0
ADA	65 High Tension Service - Subtransmission	REVHTSS	0	Ō	Ō	Ō	0	Ō	0	0	Ō
ADA	66 High Tension Service - High Voltage	REVHTSHV	0	0	0	0	0	0	0	0	0
ADA	67 HEP	REVHEP	0	0	0	0	0	0	0	0	0
ADA	68										
ADA	69 Total Available	REVAVAIL	0	0	0	0	0	0	0	0	0
ADA	70 Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	71										
ADA	72										
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ADA	96										

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

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Schedule SS-E14 R-1
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				12 MONTH	HS ENDING DECEM	BER 31, 2016					1 agc 54 01 54
SUB- SCH LINI	E	ALLOCATION	Total			Local Delivery	System Delivery			System Delivery	Local Delivery
NO. NO.		BASIS	Company	Street Lighting	Access	Demand	Demand	Cust Service	Measurement	Energy	Energy
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RRW	1 REVENUE REQUIREMENTS										
RRW	2										
RRW	3 PRESENT RATES										
RRW RRW	45 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
RRW	6 NET OPER INC (PRESENT RATES)		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
RRW	7 RATE OF RETURN (PRES RATES)		7.40%	7.40%	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	1.00	1.00
RRW RRW	9 SALES REVENUE (PRE RATES) 10 REVENUE PRES RATES \$/KWH		1,308,990,812	59,321,516	49,516,507	304,721,074	199,469,129	97,783,698	67,047,709	260,187,598	270,943,580
	11 REVENUE PRES RATES \$/KWH 11 REVENUE REQUIRED - \$/MO/CUST		\$0.0315 \$48,893.33	\$0.0014 \$2,215.77	\$0.0012 \$1,849.54	\$0.0073 \$11,381.92	\$0.0048 \$7,450.56	\$0.0024 \$3,652.41	\$0.0016 \$2,504.36	\$0.0063 \$9,718.51	\$0.0065 \$10,120.27
	12 SALES REV REQUIRED \$/KW		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	13		ψ0.00	ψ0.00	ψ0.00	ψ0.00	ψ0.00	Ψ0.00	ψ0.00	ψ0.00	ψ0.00
	14 CLAIMED RATE OF RETURN										
	15										
	16 CLAIMED RATE OF RETURN 17 RETURN REQ FOR CLAIMED ROR		7.40% 423,455,344	7.40% 21,081,384	7.40% 19,237,288	7.40% 108,421,774	7.40% 68,744,354	7.40% 6,504,792	7.40% 7,276,818	7.40% 89,957,641	7.40% 102,231,294
	17 RETURN REQ FOR CLAIMED ROR  18 SALES REVENUE REQ CLAIMED ROR		1,308,990,812	59,321,516	49,516,507	304,721,074	199,469,129	97,783,698	67,047,710	260,187,598	270,943,580
	19 REVENUE DEFICIENCY SALES REV		1,300,930,012	(0)	49,510,507	0	199,409,129	0 0	07,047,710	200, 107,530	(0)
	20 PERCENT INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	21 ANNUAL BOOKED KWH SALES		41,579,701,486	41,579,701,486	41,579,701,486	41,579,701,486	41,579,701,486	41,579,701,486	41,579,701,486	41,579,701,486	41,579,701,486
	22 SALES REV REQUIRED \$/KWH		\$0.0315	\$0.0014	\$0.0012	\$0.0073	\$0.0048	\$0.0024	\$0.0016	\$0.0063	\$0.0065
	23 REVENUE DEFICIENCY \$/KWH		\$0.0000	(\$0.0000)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	(\$0.0000)
	24 25										
	26 26										
	27										
RRW	28										
	29										
	30										
	31 32										
	33										
	34										
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#### Functional Cost Summary 2016 Staff Electric COS Study

EXHIBIT P-9E R-1 Schedule SS-E15 R-1 Page 1 of 3

Based on 9&3

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

			Total				
Line			Company	RS	RHS	RLM	WH
#	FUNCTIONAL SEGMENTS REV REQ	Units	(1)	(2)	(3)	(4)	(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

#### EXHIBIT P-9E R-1 Schedule SS-E15 R-1 Page 2 of 3

#### Based on 9&3

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

			Total						
Line	•		Company	WHS	HS	BPL	BPL-POF	PSAL	GLP
#	FUNCTIONAL SEGMENTS	Units	(1)	(6)	(7)	(8)	(9)	(10)	(11)
	REV REQ								
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 Page 3 of 3

Based on 9&3

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

			Total	LPL -	LPL-	HTS -	HTS -
Line	•		Company	Secondary	Primary	Subtransmission	High Voltage
#	FUNCTIONAL SEGMENTS REV REQ	Units	(1)	(12)	(13)	(14)	(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 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 [	Distrib	oution Increase =	17.843%										
line #	Rate <u>Schedule</u>		Acess 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 be recovered through ervice Charge	# of <u>Customers</u>	C	ost Based Monthly Service <u>Charge</u>	Current Monthly Service Charge	Proposed Limited Monthly Service Charge	
												(\$/month)		
2 3 4 5	RS RHS RLM WH	\$ \$ \$	37,816,961 197,259 260,291 service charge	\$ 39,389,879 236,135 322,710	\$	59,272,069 456,038 603,811	\$	136,478,909 889,433 1,186,812	1,863,091 9,107 12,018	\$ \$ \$	6.10 8.14 8.23	\$ 2.27 2.27 13.07	\$ 3.55	see Note 1 see Note 1 see Note 2
6 7 8	WHS HS BPL	\$ \$ no s	26 service charge	\$ 1,161 24,065		425 52,032	-	1,612 76,097	19 1,070	\$ \$	7.01 5.92	0.52 3.11		see Note 2 see Note 2
9 10 11 12 13	BPL-POF PSAL GLP GLP Metered GLP Unmetered		service charge service charge 9,614,433	\$ 12,318,655	\$	17,441,433			264,702 256,703		12.52 8.52	3.96 1.83		see Note 3 see Note 4
14 15 16	GLP-NU LPL-S LPL-P	\$	887,950 178,365	10,672,230 1,657,391		11,878,367 2,635,922		23,438,546 4,471,678	7,935 64 8,696 752	\$ \$	224.60 495.71	\$ 347.77 347.77	\$ 347.77 347.77 440.85	set equal to LPL-S see Note 2 see Note 2
17 18 19	LPL-P <100 kW HTS-S HTS-HV	\$ \$	45,774	\$ 1,613,685 131,873		3,324,761 230,098		4,984,221 361,971	192 14	\$ \$ \$	192.25 2,157.91 2,089.74	\$ 17.88 1,911.39 1,720.25	\$ 2,157.91	see Note 5 see Note 2 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 koliwatt-hour charges to ensure revenue neutrality in years two and three See page two for additional detail showing the Company's proposed methodology.

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

<sup>3</sup> 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

<sup>4</sup> Access and Customer Service Rev Reg per total GLP Customer divided by 12; limits the same as Note 2

<sup>5</sup> 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

Reginning   Excess Income		1	2	3	4	5	6	7	8	9	10	11	12
Beginning   Excess income   Excess income   Excess income   Tax   Ending Excess   Income   Tax   Incress   Income   Tax   Incress   Income   Income   Tax   Incress   Income			1.5	Datura Evenes In	some Tay Evne	nco				2. Return	Historic ADIT		
Excess Income   Excess Income   Excess Income   Tax Balance   Tax Bala			1. г	teturii Excess iii	icome rax expe	lise		U	nprotected Exc	ess	P	rotected Excess	
Jan-18			Excess Income	Excess Income	•	Short-Term		Beginning		Ending	Beginning	Amortization to	Ending
Feb. 18		Tax Balance	Tax	Tax Refund	Balance	Interest Rate	Tax Balance	Balance	Customers	Balance	Balance	Customers	Balance
May-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)  Sep-18 5,641 5,641 1.75% (8)  Sep-18 5,641 5,641 1.75% (8)  Sep-18 5,641 6,641 1.75% (8)  Sep-18 5,641 6,641 1.75% (8)  Sep-18 5,641 - (470) 5,171 1.75% (8)  Sep-18 5,641 - (470) 4,701 1.75% (7) 30,554 (2,142) 30,554 432,762 (880) 431,882  Nov-18 5,171 - (470) 4,701 1.75% (7) 30,554 (2,142) 26,269 431,002 (880) 430,022  Jan-19 4,231 - (470) 3,761 1.75% (6) 26,269 (2,142) 26,269 431,002 (880) 429,342  Jan-19 3,761 - (470) 3,761 1.75% (6) 26,269 (2,142) 26,269 431,002 (880) 429,342  Mar-19 3,291 - (470) 2,821 1.75% (4) 21,985 (2,142) 21,985 429,242 (880) 428,362  Mar-19 3,291 - (470) 2,350 1.75% (4) 19,843 (2,142) 19,843 428,362 (880) 427,482  Apr-19 2,821 - (470) 2,350 1.75% (4) 19,843 (2,142) 11,7701 427,482 (880) 426,602  Jul-19 1,880 - (470) 1,810 1.75% (2) 15,558 (2,142) 11,274 424,842 (880) 425,602  Jul-19 1,880 - (470) 1,410 1.75% (2) 15,558 (2,142) 11,274 424,842 (880) 428,362  Jul-19 1,410 - (470) 940 1.75% (2) 15,558 (2,142) 11,274 424,842 (880) 425,722  Jul-19 1,410 - (470) 940 1.75% (2) 13,416 (2,142) 11,274 424,842 (880) 423,962  Sep-19 940 - (470) 470 1.75% (0) 1.75% (0) 9,132 (2,142) 9,132 423,962 (880) 423,962  Sep-19 940 - (470) 470 1.75% (0) 1.75% (0) 9,132 (2,142) 9,132 423,962 (880) 423,962  Sep-19 940 - (470) (0) 1.75% (0) 1.75% (0) 9,132 (2,142) 9,132 423,962 (880) 423,962  Sep-19 940 - (470) (0) 1.75% (0) 1.75% (0) 1,1274 (2,142) 9,132 423,962 (880) 425,962  Sep-19 940 - (470) (0) 1.75% (0) 1.75% (0) 1,1274 (2,142) 9,132 423,962 (880) 425,962  Sep-19 940 - (470) (0) 1.75% (0) 1.75% (0) 1,1274 (2,142) 9,132 423,962 (880) 425,962  Sep-19 940 - (470) (0) 1.75% (0) 1.75% (0) 1,1274 (2,142) 9,132 423,962 (880) 425,962  Sep-19 940 - (470) (0) 1.75% (0) 1.75% (0) 1,1274 (2,142) 9,132 423,962 (880) 420,422  Sep-19 00 - (470) (0) 1.75% (0) 1.75% (0) 1,1274 (2,142) 9,132 423,962 (880) 420,422  Sep-19 00 - (470) (0) 1.75% (0) 1.75% (0) 1.75% (0) 1.75%	Feb-18		1,831	- - -	3,794	1.42%	(3)						
Jul-18	Apr-18	5,641	-	-	5,641	1.75%	(8)						
Aug-18 5,641 5,641 1.75% (8) Sep-18 5,641 - (470) 5,171 1.75% (8) Sep-18 5,641 - (470) 5,171 1.75% (8) Sep-18 5,641 - (470) 5,171 1.75% (8) Sep-18 5,641 - (470) 5,171 1.75% (8) Sep-18 5,641 - (470) 4,701 1.75% (8) Sep-18 5,641 - (470) 4,701 1.75% (7) Sep-18 5,641 - (470) 4,701 1.75% (7) Sep-18 5,641 - (470) 4,701 1.75% (7) Sep-18 5,641 - (470) 4,701 1.75% (7) Sep-18 5,641 (470) 3,761 1.75% (7) Sep-18 5,641 (470) 3,761 1.75% (6) Sep-19 3,761 - (470) 3,761 1.75% (6) Sep-19 3,761 - (470) 3,761 1.75% (6) Sep-19 3,761 - (470) 2,821 1.75% (4) Sep-19 3,761 - (470) 2,821 1.75% (4) Sep-19 3,761 - (470) 2,821 1.75% (4) Sep-19 3,890 - (470) 1,880 1.75% (3) Sep-19 2,821 - (470) 1,880 1.75% (3) Sep-19 1,880 - (470) 1,410 1.75% (2) Sep-19 4,00 - (470) 4,00 1.75% (2) Sep-19 940 - (470) 940 1.75% (2) Sep-19 470 - (470) (0) 1.75% (0) 1.75% (0) 1.75% (0) 1.75% (0) Sep-19 (0) (0) 1.75% (0) 1.75	Jun-18	5,641	-	-	5,641	1.75%	(8)						
Nov-18   5,641   -	Aug-18	5,641	-	-	5,641	1.75%	(8)			32 696			432 762
Nov-18			_	(470)				32.696	(2.142)		432.762	(880)	
Dec-18			-					•	,		,	, ,	
Feb-19   3,761   -	Dec-18	4,701	-	(470)	4,231	1.75%		28,411	(2,142)	26,269	431,002	(880)	430,122
Mar-19   3,291   -	Jan-19	4,231	-	(470)	3,761	1.75%		26,269	(2,142)	24,127	430,122	(880)	429,242
Apr-19	Feb-19	3,761	-	(470)	3,291	1.75%	(5)	24,127	(2,142)	21,985	429,242	(880)	428,362
May-19	Mar-19	3,291	-	(470)	2,821	1.75%	(4)	21,985	(2,142)	19,843	428,362	(880)	427,482
Jun-19	Apr-19	2,821	-	(470)	2,350		(4)	19,843	(2,142)	17,701	427,482	(880)	426,602
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)         423,082           Oct-19         (0)         -         -         (0)         1.75%         0         6,990         (2,142)         6,990         423,082         (880)         422,202           Nov-19         (0)         -         -         (0)         1.75%         0         4,847         (2,142)         2,705         421,322         (880)         421,322           Nov-19         (0)         -         -         (0)         1.75%         0         2,705         (2,142)         2,563         420,442         (880)         419,561           Enc-19         From RCK-4         Total Col 2 / 12         = Col 1 + Col 2         Input         6,92	May-19	2,350	-	(470)	1,880	1.75%	(3)	17,701	(2,142)	15,558	426,602	(880)	425,722
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 2,705 (2,142) 563 420,442 (880) 449,561			-									, ,	
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)         2,705         421,322         (880)         420,442           Dec-19         (0)         -         -         (0)         1.75%         0         2,705         (2,142)         563         420,442         (880)         419,561           Annual         From RCK-4         Total Col 2 / 12         = Col 1 + Col 2 + Col 3         Input         = Prev Col 4 + Col 4/2 * CP Interest Rate /			-						,			, ,	
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	U		-	, ,			, ,	,	` ' '	,	,	` '	,
Nov-19 (0) (0) 1.75% 0 4,847 (2,142) 2,705 421,322 (880) 420,442 (880) 420,442 (98			-	, ,			, ,	•		,	-	` '	
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			-	-			-	•	, , ,		-	, ,	-
Annual 2018			-	-			-	,		,			
Annual 2018	Dec-19	(0)	-	-	(0)	1.75%	-	2,705	(2,142)	503	420,442	(880)	419,561
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)     -		= Prev Col 4	From RCK-4	Total Col 2 / 12		Input	Col 4)/2 * CP Interest Rate /		Input		= Prev Col 11	Input	
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)     -			5 6/1	(1 410)			(92)	<b>7</b> ℚ //11	(6.427)	2 705		(2.640)	
2020     -     -     0     -     (563)     (0)     (10,560)     -       2021     -     -     0     (0)     -     (0)     (10,560)     -       2022     -     -     0     (0)     -     (0)     (10,560)     -			3,041				, ,	•		-			
2021 0 0 (0) - (0) (10,560) - 2022 (0) (10,560) -			_	(7,231)			, ,	-	,				
2022 (0) (10,560) -			_	_			-	(0)	(303)			, , ,	
			-	-					_				
			-	-					-	-			-

#### 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%	F	ederal Tax Rate =	21.00%			Revenue Factor =	1.3944
13	14	15	16	17	18	19	20	21	22	23
	2. Return Histori	ic ADIT (cont.)		3.6	FCLIADE Dd		4. 0	tha.		
	Return on R	late Base		3. Cu	rrent ESHARE Ded	uciton	4. 0	tner		
Unprotected Excess ADIT Rate Base Related %	Rate Base Related Portion of Unprotected Excess ADIT Amortizaiton 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) (3) (7) (8) (8) (8) (8) (8) (8)	(2) (5) (10) (11) (11) (11) (11) (11)
76% 76% 76% 76% 76% 76%	(1,628) (1,628) (1,628) (1,628) (1,628) (1,628) (1,628)	2,508 5,016 7,524 10,032 12,539 15,047 17,555	7 22 36 50 65 79 93	3,783 3,783 3,783 3,783 3,783 3,783	1,291 1,291 1,291 1,291 1,291 1,291 1,291	(523) (523) (523) (523) (523) (523) (523)	- - - - -	- - - - -	(4,016) (4,001) (3,986) (3,971) (3,956) (3,941) (3,926)	(5,600) (5,579) (5,558) (5,537) (5,516) (5,495) (5,474)
76% 76% 76% 76% 76% 76%	(1,628) (1,628) (1,628) (1,628) (1,628) (1,628) (1,628) (1,628)	20,063 22,571 25,079 27,587 30,095 32,603 35,110 37,618	108 122 137 151 165 180 194 208	3,783 3,783 3,783 3,783 3,783 3,783 3,783 3,783	1,291 1,291 1,291 1,291 1,291 1,291 1,291	(523) (523) (523) (523) (523) (523) (523) (523)	- - - - - -	- - - - - - -	(3,911) (3,896) (3,881) (3,866) (3,851) (3,366) (3,351) (3,337)	(5,453) (5,432) (5,411) (5,390) (5,369) (4,693) (4,673) (4,653)
Input	= Col 8 * Col 13	= Prev Col 15 - Col 11 - Col 14	= (Prev Col 14 + Col 14) / 2 * Monthly WACC	Input	Input	= - (Col 17 - Col 18) * Fed Tax Rate	Input	Input	= Col 3 + Col 6 + Col 8 + Col 11 + Col 16 + Col 18 + Col 19 + Col 20	= Col 22 * Rev Fct
		7,524 37,618 - 49,487 60,047 70,608	65 1,552 2,964 3,705 4,431 5,157	11,348 45,391 45,391 45,391 45,391	3,874 15,496 15,496 15,496 15,496	(1,569) (6,278) (6,278) (6,278) (6,278) (6,278)		- - - - -	(10,571) (40,993) (14,437) (13,133) (12,407) (11,681)	(16,822) (63,098) (20,131) (18,313) (17,301) (16,288)
			17,874	238,303	81,356	(32,959)	-	-	(103,223)	(151,954)

## PSE&G ELECTRIC TAX ADJUSTMENT CREDIT (ETAC) Proposed ETAC Calculation

(\$'s Unless Specified)

Current SUT Rate 6.625%

EXHIBIT P-9E R-1 Schedule SS-ETAC-2 R-1

<u>Line</u> Date(s)										Electric									Source/Description
			<u>RS</u>	RHS	RLM	<u>wH</u>	WHS	<u>HS</u>	GLP	LPL-S	LPL-P	HTS-S	HTS-HV	BPL	BPL-POF	PSAL	<u>Total</u>	Proration Factor	
1	Oct18- Sep19  Oct19- Sep20  Oct20- Sep21  Oct21- Sep22  Oct122- Sep23	RC 9&3 WN Billing Determinants (MWh)	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
		Rate Class Allocation	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		Revenue Requirements	(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
<u>4</u>		Proposed Rate w/o SUT (\$/kWh)	(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]
<u>5</u>		Public Notice Rate w/o SUT (\$/kWh)	(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		Proposed Rate w/ SUT (\$/kWh)	(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]
		Rate Class Allocation	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%	25.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
<u>8</u>		Revenue Requirements	(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		Proposed Rate w/o SUT (\$/kWh)	(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		Proposed Rate w/ SUT (\$/kWh)	(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]
		Rate Class Allocation	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%	50.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
<u>12</u>		Revenue Requirements	(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
<u>13</u>		Proposed Rate w/o SUT (\$/kWh)	(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		Proposed Rate w/ SUT (\$/kWh)	(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]
		Rate Class Allocation	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%	75.00%	ABS( Line 2 - ( ABS( Line19 - Line2 ) * Proration Factor ))
<u>16</u>		Revenue Requirements	(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		Proposed Rate w/o SUT (\$/kWh)	(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]
<u>18</u>		Proposed Rate w/ SUT (\$/kWh)	(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]
<u>19</u>		% of Proposed WN 9&3 Distribution Revenue	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		Revenue Requirements	(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
<u>21</u>		Proposed Rate w/o SUT (\$/kWh)	(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]
<u>22</u>		Proposed Rate w/ SUT (\$/kWh)	(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

Reflects a tax rate of

EXHIBIT P-9E R-1 Schedule SS-ETAC-3 R-1

(3) (4) (5) (6) (7) (8) (9) (10)

28.11%

	(1) (2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Monthly	Over / (Under) Recovery Beginning Balance	Electric Revenues	Revenue Requirement Excluding WACC Cost	Over / (Under) Recovery	Over / (Under) Recovery Ending Balance	Over / (Under) Average Monthly Balance	Interest Rate (Annualized)	Interest On Over / (Under) Average Monthly Balance	Interest Roll-In	Cumulative Interest
Calculation										
Sep-18 Oct-18		(2.646.272)	(F CO4 024)	2,068,660	2.069.660	1 024 220	1.75%	1,084		1,084
Nov-18	2,068,660	(3,616,272) (6,204,762)	(5,684,931) (5,579,148)	(625,614)	2,068,660 1,443,046	1,034,330 1,755,853	1.75%		-	2,925
Dec-18	1,443,046	(9,245,422)	(5,579,146)	(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	* ' '		* ' '	. , , ,		* ' '	1.75%	(10,039)		(12,688)
Mar-19	(7,588,973)	(9,489,637)	(5,516,171)	(3,973,466)	(11,562,440)	(9,575,707)		,		
	(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%	, , ,		(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

# **PSE&G ELECTRIC TAX ADJUSTMENT CREDIT (ETAC) Credit Impact Analysis**

**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 (\$)					
Current	ETAC w/o SUT (\$/kWh)	ETAC w/ SUT (\$/kWh) <sup>3</sup>	<u>RS</u> 0.172266	Summer Monthly Bill -	Winter Monthly Bill -	Annual Bill -	Change in RS Typical Annual Bill (\$'s)	RS Typical Annual Bill (\$'s) 4 1,192.08	% Change in RS Typical Annual Bill
Oct18 - Sep19	(0.005113)	(0.005452)	0.166814	(4.03)	(2.70)	(37.72)	-\$37.72	1,154.36	-3.16%
Oct19 - Sep20 Oct20 - Sep21 Oct21 - Sep22 Oct22 - Sep23	(0.001974) (0.001080) (0.000835) (0.000621)	(0.002105) (0.001152) (0.000890) (0.000662)	0.171114	(1.56) (0.85) (0.66) (0.49)	(1.04) (0.57) (0.44) (0.33)	(14.56) (7.96) (6.16) (4.60)	-\$14.56 -\$7.96 -\$6.16 -\$4.60	1,177.52 1,184.12 1,185.92 1,187.48	-1.22% -0.67% -0.52% -0.39%
Total									
	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	n Current Class Avera	ge Rate w/SU	Т				
		Oct18 - Sep19 Oct19 - Sep20 Oct20 - Sep21 Oct21 - Sep22 Oct22 - Sep23	-1.22% -0.67% -0.52%						

<sup>&</sup>lt;sup>1</sup> All customers assumed to have BGS Supply

<sup>&</sup>lt;sup>2</sup> Initial Rate period is October 2018 to September 2019

<sup>&</sup>lt;sup>3</sup> SUT is assumed at the SUT rate effective January 1, 2018 through the life of the Program

<sup>&</sup>lt;sup>4</sup> The rates are based on a typical residential bill proposed as of October 1, 2018