#### 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.** 

#### DIRECT TESTIMONY OF

# STEPHEN SWETZ SENIOR DIRECTOR – CORPORATE RATES AND REVENUE REQUIREMENTS ON GAS COST OF SERVICE AND RATE DESIGN

January 12, 2018 P-9G

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# PUBLIC SERVICE ELECTRIC AND GAS COMPANY DIRECT TESTIMONY

OF

# STEPHEN SWETZ SENIOR DIRECTOR – CORPORATE RATES AND REVENUE REQUIREMENTS

#### ON

#### GAS 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-G1.
- 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-G1.

#### 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 support the Company's proposed changes to
- its rates for Gas Service which are designed to recover the revenue requirements for the gas
- 18 Distribution business as presented in this filing. I also sponsor other changes to the

1	Company's Tariff for Gas Service ("Tariff"), including the establishment of a Gas Tax			
2	Adjustment Credit ("GTAC"), and a Green Enabling Mechanism ("GEM"). My testimony			
3	provides the Company's embedded cost of service study ("Company ECOSS") used as the			
4	basis for development of the new gas rates. I also present an alternative embedded cost of			
5	service study (the "Staff ECOSS"), as required by the BPU's order in the Company's			
6	previous base rate proceeding and explain why that ECOSS should not be used to set rates in			
7	this case.			
8	Q. Do you sponsor any schedules as part of your direct testimony?			
9	A. Yes. I sponsor the following schedules that were prepared and/or compiled by me or			
10	under my direction and supervision:			
11	SCHEDULE DESCRIPTION NUMBER			
12	Qualifications of Stephen Swetz			
13	Basis of Calculations Schedules			
14	Actual and Weather Normalized Billing DeterminantsSS-G2			
15	COS AdjustmentsSS-G3			
16	Cost of Service Schedules			
17	Details of Complete COS Study			
18	COS Summary Report by Functional Segment			
19	COS Revenue Requirements by Rate and Function			
20	Sync with Rate DesignSS-G7			
21	Rate and Rate Design Schedules			
22	Inter Class Revenue Increase Allocations			
23	Service Charge Calculations			

1	BGSS CalculationsSS-G10
2	Proof of Revenue by Rate Schedule
3	Typical Customer Bill Impacts by Rate ScheduleSS-G12
4	Staff's Cost Allocation Methodology Related Schedules
5	Details of Complete COS Study – Staff's Method
6	Summary Report – by Functional Segment – Staff's Method SS-G14
7	Functional Cost Summary – Staff's Method
8	Service Charge Calculations – Staff's MethodSS-G16
9	Gas Tax Adjustment Credit (GTAC) Schedules
10	Net Revenue RequirementSS-GTAC-1
11	Credit CalculationSS-GTAC-2
12	Over/Under CalculationSS-GTAC-3
13	Credit Impact AnalysisSS-GTAC-4
14	I also sponsor the Company's proposed Tariff which is attached to the Company's
15	Petition as Schedules 3.
16 17	OVERVIEW OF THE COMPANY'S RATE FILING AND BASIS OF CALCULATIONS AND ANALYSIS
18	Overview
19	Q. What terminology does your direct testimony use regarding revenue and rates?
20	A. Throughout this testimony, the revenue or percentage increase for "Distribution" is
21	based only on revenue from the Service Charge and Distribution Charge(s) for the particular
22	rate schedule. The term "Delivery" refers to revenue from the Service Charge and
23	Distribution Charges as indicated on the particular rate schedule, plus the revenue from the
24	Balancing Charge and all of the applicable adjustment clauses. The "Total Bill" equals the

- 1 Delivery Charges plus gas supply, and is calculated as if all customers were supplied on
- 2 BGSS.
- 3 Q. Please describe the gas distribution services provided by the Company.
- 4 A. The Company provides gas distribution services under the following Rate Schedules:
- 5 (i) Rate Schedule RSG sets forth the terms at which the Company provides firm delivery
- 6 service for residential purposes;
- 7 (ii) Rate Schedule GSG sets forth the terms at which the Company provides firm delivery
- 8 service to customers that do not qualify for Rate Schedule RSG and whose usage does
- 9 not exceed 3,000 therms in any month;
- 10 (iii) Rate Schedule LVG sets forth the terms at which the Company provides firm delivery
- service for general purposes;
- 12 (iv) Rate Schedule SLG sets forth the terms at which the Company provides firm delivery
- service for gas street lighting purposes as well as lamp posts and maintenance;
- 14 (v) Rate Schedule TSG-F is a closed service that was available to customers who
- purchased or committed to purchase service prior to December 1, 1994 and whose
- maximum request for firm gas is not less than 150 therms per hour;
- 17 (vi) Rate Schedule TSG-NF sets forth the terms at which the Company provides
- interruptible delivery service to customers whose maximum request for gas is not less
- than a 150 therms per hour; and
- 20 (vii) Rate Schedule CIG is a closed interruptible service that was available to cogeneration
- customers who purchased or committed to purchase service prior to January 9, 2002.
- 22 (viii) Rate Schedule CSG is a firm or interruptible delivery service for general purposes
- where the customer is requesting a discount rate from a Public Service Rate Schedule

- for delivery service based on an (a) Economically Viable Bypass alternative or (b)
- 2 Other Considerations.

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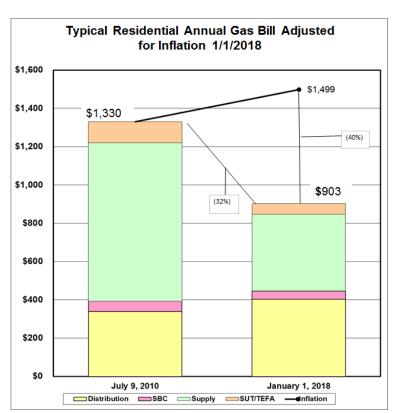
#### 3 Q. Please provide an overview of the Company's filing in this proceeding.

- 4 A. As described more fully by Company witness Mr. Scott Jennings, PSE&G is seeking 5 to increase its base delivery rates effective October 1, 2018 by approximately \$111.0 million 6 annually for its gas distribution business. As discussed further by Mr. Jennings and 7 Company witness Mr. Robert Krueger, the Company further proposes to offset this increase 8 with certain income tax benefits that will result in phased changes over the next five years 9 averaging approximately 1.4% percent for the Company's gas distribution business. This 10 amount is net of certain income tax benefits that the Company proposes to flow through to 11 customers as discussed later in my testimony. My testimony provides support for both the 12 phased rate changes that the Company proposes to implement and the establishment of the 13 GTAC to effectuate the flow through of income tax savings.
- 14 Q. Please provide a summary of the significant rate design changes that you are proposing.
  - A. The Company is proposing some significant changes to rate design. As previously mentioned, the Company is proposing a GTAC, which will adjust rates for certain federal income tax changes. The Company is also proposing a GEM that will eliminate the current disincentive that PSE&G has to reduce customer usage. Finally, the Company is proposing to change the RSG Service Charge, increasing it over a three year period. In years two and three of the proposed Service Charge increase, the Company will reduce per therm distribution charges to ensure revenue neutrality.

#### Q. Can you show how customers' total bills have changed since the last base rate 2 case?

As said forth in Chart 1, the Company's annual bill for a typical residential gas A. customer is 32% lower than it was in 2010 on an absolute basis, and, adjusted for inflation, is down approximately 40%. In addition, PSE&G also provided bill credits totaling \$593 to its residential customers.

7 CHART 1



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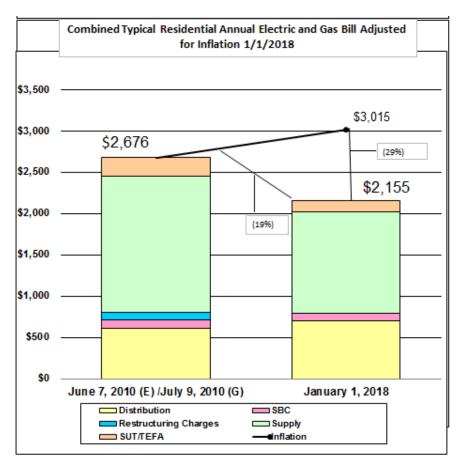
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In addition, the Company's overall bills for a typical residential combined electric and gas customer have also declined by approximately 19% on an absolute basis and approximately 29% on an inflation adjusted basis, as said forth in Chart 2 below.

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1 <u>CHART 2</u>



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

5 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

credit. To be eligible, a customer must be 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

Level. The Lifeline Program helps customers pay their utility bills with a \$225 annual utility

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

Federal Poverty Level.

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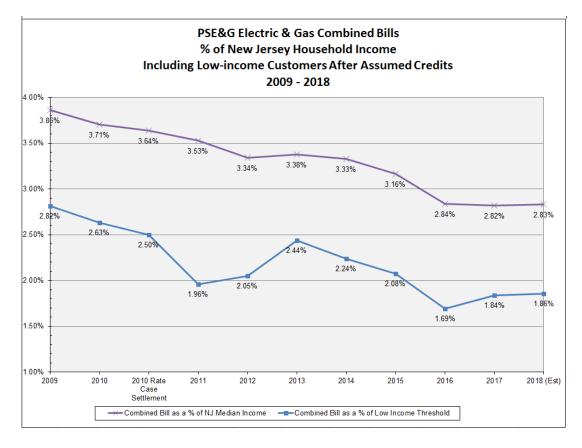
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The Company promotes the use of these programs to our customers through bill inserts and community outreach, conducting this communication in multiple languages where possible and appropriate. PSE&G has more customers eligible for these low income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

## 13 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.

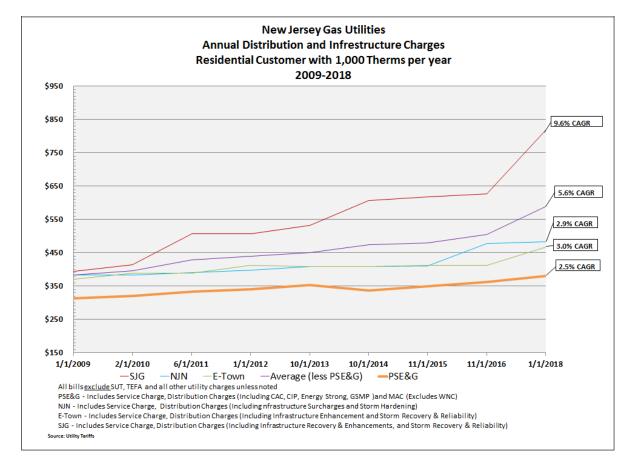
1 <u>CHART 3</u>



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 1.9% today, a relative decline of approximately 32%.

- 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 lowest among gas utilities in the State.
- 8 Additionally, since our last base rate case eight years ago, PSE&G's gas rates have grown
- 9 more slowly than the rates of other gas 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 <u>CHART 4</u>

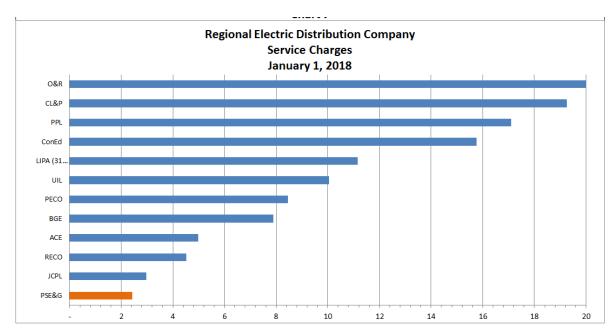


With respect to our gas distribution rates, as can be seen in the chart above, using the State-wide average gas usage for a typical residential customer of 1,000 therms per year, PSE&G's annual distribution bill of \$381 is the lowest in the State, far below the annual average of \$589 for the other New Jersey gas utilities. PSE&G also has the lowest compound annual growth rate ("CAGR") since our last rate case of 2.5%, less than half of the other utilities of approximately 5.6%.

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

As shown in the chart below, PSE&G has the lowest residential gas service charge in the region. Further, PSE&G's service charge is the 4<sup>th</sup> lowest out of 91 gas utilities throughout the country.

5 <u>CHART 5</u>



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, and the proposed *pro forma* Adjustments. These adjustments, as well as the adjustments needed to synchronize the ECOSS results with the proposed rate design as discussed later in my testimony, and the rate design presented in this testimony are based upon the Test Year July 1, 2017 through June 30, 2018 (hereafter "Test Year").

- Q. What billing determinants will be used to determine the revenue requirement and rates that are being established in this proceeding?
- 3 A. The billing determinants used to establish rates and the revenue requirement in this
- 4 proceeding will be the actual Test Year billing determinants for the Test Year ending June
- 5 30, 2018 as adjusted for normal weather. For the initial filing and any updates (prior to the
- 6 final filing) with all actual data, the billing determinants will be a mix of weather normalized
- 7 actuals and forecast billing determinants. Weather normalized billing determinants are
- 8 calculated by adjusting actual recorded monthly gas sales to account for the effects of
- 9 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 is
- shown in Schedule SS-G2.

#### 12 Weather Normalization of Billing Determinants

- 13 Q. What weather pattern is used to weather normalize actual billing determinants?
- 14 A. The Company utilizes a twenty-year weather pattern as measured at Newark Liberty
- 15 International Airport covering the period ended December 31, 2016

#### 16 Scope of the ECOSS

- 17 Q. Please describe the ECOSSs that the Company is presenting in this proceeding.
- 18 A. The Company is presenting two ECOSSs in this proceeding -- its recommended
- 19 ECOSS is referred to as the Company ECOSS and an additional ECOSS based on a
- 20 methodology developed by BPU Staff. As discussed more fully below, the Company does
- 21 not support the use of the Staff ECOSS to establish rates in this proceeding, but is submitting
- 22 the study in compliance with the Board's July 9, 2010 Order in BPU Docket No.
- 23 GR09050422, the Company's previous base rate proceeding. The ECOSSs discussed in this

- 1 testimony are for the gas Distribution portion of the Company's operations. Thus the
- 2 ECOSSs are generally "pipes only" analyses for the Company's regulated gas delivery
- 3 business. They do not include the costs for the Company's Balancing Services or Basis Gas
- 4 Supply Service ("BGSS") because rates for those services are set in another proceeding. The
- 5 impact of changes in distribution margin revenues that flow to the BGSS provider, such as those
- 6 associated with Rate Schedule TSG-F, will, however, be shown as a change in the BGSS
- 7 charges to customers.

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#### Adjustments to Accounting Data

- 9 Q. Did you make any adjustments to the accounting data used in the ECOSSs?
- 10 A. Several adjustments to the 2016 accounting data used in the ECOSSs were necessary
- 11 prior to its use. These adjustments and FERC Account associated with each of these
- adjustments are shown on Page 1 of Schedule SS-G3.
- In the rate design process, the unit charges associated with these adjustments will be
- 14 added back as appropriate in each rate schedule to assure full recovery of these expenses.
- 15 The Company ECOSS and the Staff ECOSS each include these adjustments to costs and
- 16 billing determinants.

#### 17 ECOSS OVERVIEW

#### 18 **Introduction**

- 19 Q. What is the first step in developing new gas rates?
- 20 A. The first step in developing new gas rates is the preparation of an appropriate
- 21 ECOSS. The Company ECOSS was used to both separate costs by functional segments and

- 1 to allocate these segmented costs to the rate classes or sub-classes based upon each class's
- 2 responsibility for that cost.

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

- 4 A. The objective of an ECOSS is to measure the cost responsibility of each rate class and
- 5 distribution function (functionalization).

#### **Cost Allocation Concepts**

- 7 Q. Please describe the cost allocation concepts used in the Company's ECOSS.
- 8 A. Inherent in any ECOSS is the allocation to rate classes of many costs which by their
- 9 nature are difficult to relate precisely to cost causation. Cost causation describes the cause
- and effect relationship between customer requirements, load profile and usage characteristics,
- 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. The key is to
- determine which approach makes the most sense in terms of best answering the question of
- what caused the cost, and then apply the result in a reasoned, balanced manner. At all times,
- 15 it is important to recognize that the ECOSS is intended to be a guide to appropriate
- ratemaking, and that one objective of ratemaking is that the end result should be a reasonable
- 17 one.

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- As I will discuss later, I have used the results from the Company ECOSS as a direct
- 19 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
- 21 increases to reasonable percentage increases based upon the resulting customer impacts.

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

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Q. What is the basis for the cost allocation and functionalization methodologies used in the Company ECOSS?

A. In the gas distribution business, the revenue requirements related to gas mains and services far exceed all other items. Together these facilities comprise the vast majority of rate base and are the basis for much of the operations and maintenance ("O&M") expenses. As previously stated, it is important to ensure that the allocation methods used in the ECOSS reflect the underlying cost causation principles. Gas mains have been, and continue to be, installed to bring gas service to the proximity of each customer's premise and are sized to handle the peak hourly gas flow at design conditions, without regard to the gas flow at any other time of day or season. These are the sole reasons and engineering basis for the design and cost of mains, and as such, the allocation of those costs should properly reflect each rate class's responsibility for the peak gas flow. Mr. Cardenas discusses this in detail in the portion of his testimony entitled "Gas Capital Expenditures". In contrast to the cost of gas mains, the cost of a gas service (the pipe from the gas main to an individual building) is related to both the peak design loads of each building and the distance from the gas main (usually located in the street) to the structure itself. Because often one gas service serves more than one customer (or meter) in a building, the cost responsibility of a customer is a complex combination of site-specific conditions. The Company has relied on a study of actual installations of services and meters and employed that study to determine the allocation of gas service costs.

The methods of allocating the costs of mains and services used in the Company's ECOSS are based on sound cost causation principles and, as such, constitute a reasonable cost allocation methodology for the most significant categories of the Company's costs.

#### **Functionalization into Five Segments**

- 2 Q. What is the first step in the process to start an ECOSS?
- 3 A. As a first step in that process, the ECOSS unbundles total costs into five distinct
- 4 functional segments Distribution Access, Distribution Delivery, Street Lighting Fixtures,
- 5 Customer Service, and Measurement.

#### 6 Q. Once these functional segments are developed, how are they used?

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

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#### 11 Q. What items are included in each of these segments?

- 12 A. The Distribution Access (Access) segment includes the plant and O&M expenses
- related to gas services and regulators.
- 14 The Distribution Delivery (Delivery) segment includes all equipment (plant and
- related O&M) from the city gate interconnections with upstream pipeline suppliers up to the
- point of connection with gas services, including all metering and regulation stations (the
- interface with the interstate gas pipelines), gas load dispatching operations and gas mains.
- 18 This segment also includes Appliance Services, recovery of regulatory assets, and the plant
- and non-commodity expenses related to gas production and storage facilities owned by
- 20 PSE&G. Although these storage and production facilities are included in the Delivery
- segment, these costs are offset by the customer non rate-related revenue received directly
- from the BGSS Supplier for whom these facilities are operated, as stipulated in the Gas

- 1 Contracts Proceeding in Docket No. GM00080564, and thus do not affect the rates
- 2 established in this proceeding.
- The Street Lighting segment is limited to gas street lighting lamps, posts and services.
- 4 The Customer Service segment includes all costs related to billing, inquiry, sales,
- 5 service and collection activity.
- The Measurement segment includes the costs for meter reading, customer-related
- 7 meter plant and meter O&M.

#### 8 Q. Are all costs included in these five segments?

9 Yes, all costs are included in one or more of these of five functional segments.

#### Access Segment

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- 11 Q. Please discuss how the Access segment was allocated among the Company's
- 12 customers classes.
- 13 A. The Access segment is the initial link between the shared or common distribution
- system and the customer's own gas facilities, and is comprised of the gas service line from
- 15 the main in the street to the meter and regulator at the customer's building. The embedded
- 16 costs for this segment were allocated across the rate classes based on a study of actual
- installations of gas services.

#### **Delivery Segment**

- 19 Q. Please discuss how the Delivery segment was allocated among the Company's
- 20 customer classes.
- A. The Delivery segment consists of the portions of the distribution system that are used
- 22 to serve multiple customers and are physically connected with individual customers' service
- 23 lines. Basically, this segment includes all of the gas mains in the distribution system. The

- 1 embedded costs of this segment were allocated across the rate classes through a variety of
- 2 direct and indirect allocators which are discussed in greater detail in Appendix G-1.

#### 3 Street Lighting Fixtures Segment

- 4 Q. Please discuss how the costs were allocated to the Street Lighting segment.
- 5 A. This segment is comprised of the investment for gas street lighting lamps and poles
- 6 and all associated O&M expenses for this equipment. The gas service dedicated to supplying
- 7 a gas streetlight is also segmented to this function. The costs of this segment are allocated
- 8 solely

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#### 9 Customer Service Segment

- 10 Q. Please discuss how the Customer Service costs were allocated to the Company's customer classes.
- 12 A. This segment encompasses all costs related to Customer Service type functions, such
- as costs related to billing, payment receipt and processing, collection activity, and other
- 14 account maintenance type costs, with the exception of meter reading costs, which are
- 15 included in the Measurement segment. These costs are allocated to the rate classes based
- upon a separate cost study of Customer Service functions.

#### **Measurement Segment**

- 18 Q. Please describe how the Measurement segment costs were allocated to the
- 19 Company's customer classes.
- 20 A. This segment includes costs for meter reading and the investment and O&M expenses
- 21 related to meters. Meter reading costs are allocated to the rate classes based upon a separate
- 22 cost study of Customer Service functions, while the meter investment is allocated across the
- rate classes based upon the relative installed cost of new meters.

#### **Modeling Procedure**

2	Λ	lease describe the Company ECOSS modeling procedure.
_	v.	lease describe the Company ECOSS modeling procedure.

- A. The Company ECOSS was developed based upon the weather normalized billing determinants and costs for each of the rate schedules. The revenues received by each rate class were calculated (or target balanced) such that the resulting rate of return ("ROR") for each rate class equals the Company's proposed overall ROR. Schedule SS-G4 contains the complete details of these final ECOSS results. Schedule SS-G5 presents a summary report of the revenue requirements by functional segment, while Schedule SS-G6 shows the revenue requirements by function (or segment) for each rate class.
  - Although Rate Schedule TSG-F and its associated costs are modeled in the ECOSS, all distribution revenue from Rate Schedule TSG-F flows to the BGSS provider as an offset to the "Non-Gulf Coast Cost of Gas." The revenue requirements associated with Rate Schedule TSG-F must therefore be recovered from the remaining firm customers. The allocation of these revenue requirements will be discussed in detail later in the section titled "Syncing the Cost of Service Study to the Rate Design".
  - After expenses or plant investment-related costs have been entered to the model, usually by FERC account or groups of accounts, a modeling allocator is also entered which performs two functions. The allocator shows:
  - 1. Which of the five segments, or functions, the particular plant or expense item has been attributed to, and
- 2. The basis on which the particular plant or expense item has been allocated across the rate classes.

The Cost of Service model starts the calculation procedure by allocating the respective plant and expense items to rate classes using an allocator that reflects the reason the cost was incurred. Rate revenues received by each rate class are then target balanced such that the resulting ROR for each rate class equals the Company's proposed overall ROR. The model continues by separating all plant and expense items into appropriate functional segments by rate class, according to the modeling allocator assigned to the particular plant or expense item. The revenue requirement by segment for each rate class is then calculated to maintain, by rate class, the Company's proposed overall ROR used in the initial calculation.

The Direct and Indirect allocators used in the ECOSS and a detailed review of how all ECOSS items are segmented and functionalized are discussed in the Appendix G-1 to my testimony. In that Appendix, a description of each of the major plant categories (gross plant), is segmented or functionalized is provided. These procedures used on Common and General plant, depreciation reserve, adjustments to rate base, operating revenues, O&M expenses for utility plant, administrative and general (A&G) expenses, depreciation and amortization expenses, *pro forma* expense adjustments, and finally, taxes are also described.

# 16 Q. Please describe how the results of the Company ECOSS are presented in your schedules.

A. Schedule SS-G4 shows the details of how plant and expense items were separated into each of the five segments and allocated to each category of customers represented by the various rate classifications based upon the extent to which those groups of customers caused the costs. Schedule SS-G4 also shows the results of the allocation for each plant and expense item to each rate class. Schedule SS-G5 presents a high level summary of expenses, plant, and revenue requirements for each of the five functional segments. Schedule SS-G6 is a

- 1 summary report of the rate related revenue requirement, by functional segment, for each rate
- 2 class in total.
- The revenue requirements presented in the Company ECOSS do not include the
- 4 revenue requirements associated with the SBC or other adjustment clauses or the revenue
- 5 requirements associated with peaking plant and gas storage facilities. The costs related to the
- 6 Adjustment Clauses will be collected from customers directly through the appropriate
- 7 charges, and the revenue requirement associated with the peaking plant or gas storage
- 8 facilities will be collected directly from the BGSS supplier.

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

- 10 Q. Please explain how the results of the Company ECOSS were synchronized with the proposed rate design.
- 12 A. Two adjustments are made to synchronize the results of the Company ECOSS to the
- proposed rate design. The first is an adjustment for the recovery of Rate Schedule TSG-F
- 14 revenue requirements. The second is to synchronize costs because the ECOSS test period is
- different from the period used for the calculation of revenue requirements and rate design.
- With respect to the recovery of TSG-F revenue requirements, the Stipulation in BPU Docket
- No. GM00080564, requires that all distribution revenues from Rate TSG-F must flow to the
- BGSS provider as an offset to BGSS gas costs, not to PSE&G. Thus, although the ECOSS
- 19 can be used to determine the revenue requirements associated with Rate Schedule TSG-F,
- 20 none of the revenue from these customers will flow to PSE&G. Instead, all of the
- 21 distribution revenue requirements related to Rate Schedule TSG-F must be recovered from
- 22 all other firm customers. The calculations to effectuate this requirement are set forth on Page
- 23 1 of Schedule SS-G7 (Sync with Rate Design). As indicated, the TSG-F revenue

1 requirement is re-distributed to Rate Schedules RSG, GSG, LVG and SLG on an equal per

therm of BGSS-supplied gas basis. The results of this re-distribution by functional segment

3 are set forth on lines 16 to 21 of Page 1 of Schedule SS-G7.

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In addition, as previously noted, the Company ECOSS is based on the period of January to December of 2016 while the Rate Design is based on the test year of July 2017 to June 2018. Thus, it is not possible to use the ECOSS results directly in the rate design process because the number of customers, therms transported, as well as plant and expenses are slightly different between the two time periods. To properly design rates, the ECOSS results must be adjusted slightly to correspond to the rate design test year period. The methodology used to synchronize the Cost of Service results is set forth on Page 2 of Schedule SS-G7. Because the primary difference is in the number of customers and amount of gas delivered, each functional segment's revenue requirement from Schedule SS-G6 was multiplied by the ratio of either the number of customers or gas delivered for the rate design test year to the same value during the ECOSS test year. The revenue requirements associated with Segment #4 - Distribution Delivery were adjusted by the ratio of the gas delivered in these two periods. The revenue requirements associated with Segment #3 – Access, Segment #6 -Customer Service and Segment #7 – Measurement were adjusted by the ratio of the number of customers in these two periods. The revenue requirements associated with Segment #5 – Street Lighting were adjusted by the ratio of the number of gas streetlights between these two periods. These steps are shown on lines 1 to 15 of page 2 of Schedule SS-G7. The resulting adjusted Company ECOSS functionalized revenue requirements are each then adjusted on an equal percentage basis so that the total equals the proposed rate related revenue requirements as

- set forth on lines 16 to 29 of Page 2 of Schedule SS-G7. The final adjusted functionalized
- 2 revenue requirements are used in the rate design process.

#### 3 **RATE DESIGN**

#### 4 Introduction

- 5 Q. What are your objectives for developing the proposed gas rates?
- 6 A. The proposed gas rates have been developed to meet several objectives. The primary
- 7 purpose is to recover revenues equal to the revenue requirement from customers.
- 8 Additionally, this recovery should be effectuated on an equitable basis that provides the
- 9 correct price signals to individual customers based on the cost to serve those customers. The
- final objective is that rates should be simple and understandable for the customer.
- 11 Q. Are the proposed rates based solely on the results of the Company ECOSS?
- 12 A. No. The ECOSS is a guide to appropriate ratemaking; its results are not applied in
- strict mathematical manner to design the proposed rates. While our goal is to move rates
- 14 toward a full cost basis, that goal must be balanced against the need to achieve reasonable
- 15 results.
- 16 Q. Do the rates included in your testimony include or exclude New Jersey Sales and
- 17 Use Tax (SUT)?
- 18 A. The proposed rates described in the next sections of my testimony and associated
- 19 Schedules exclude SUT unless specifically indicated. However, the appropriate prices both
- without and with SUT are, included in the Proof of Revenue by Rate Schedule in Schedule
- 21 SS-G12 as well as the proposed Tariff Sheets set forth Schedule 3 of the Petition, and all
- 22 other schedules that reference rates charged to customers.

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

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- 2 Q. Did you develop and apply limits in designing proposed rates in this proceeding?
- 3 A. Yes. In order to achieve an overall goal of designing just and reasonable rates, I apply
- 4 the principle of "gradualism" to temper the rate increases indicated by the Company ECOSS.
- 5 To apply the principle of gradualism, I developed and employed a number of limits on the
- 6 size of the rate increases that are proposed.
- 7 Q. Please describe the rate increase limits used in developing the proposed gas rates.
  - A. The first limit is that the proposed overall percentage revenue increase will be shared, within limits, among all customer classes. Although a primary goal is to move the delivery rates for each rate class toward costs as indicated by the Company ECOSS, no class will receive less than 50%, nor more than 150% of the overall average percentage Distribution increase. In addition, no class will receive more than 200% of the overall average percentage bill increase. These rate increases limits were selected to provide a reasonable balance between the goal of moving towards costs, and the need to achieve equity among customer classes. The calculation and percentage values of these limits are shown on page 1 of Schedule SS-G8 (Inter Class Revenue Allocations). For Rates RSG, GSG and LVG, any shortfall in the revenue increase (or decrease) from these limitations was transferred to these other rates based upon the magnitude of the revenue increase (or decrease) received by those rates.

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

Yes. The Company has made an exception to the limits for Rate Schedule SLG. 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 lamp revenue in distribution revenues. Since that time, the Company has used this same allocation basis for its Capital Investment Programs (CIPs), Energy Strong Program (ES) and Gas System Modernization Program (GSMP) base rate roll-ins. However, these programs do not include any costs related to the lamps and poles in the SLG rate class. Because the Monthly Charges per Unit for lamps and poles were not increased, the distribution rate for the SLG rate class increased over 104%, well above the overall distribution revenue increase of 8.11%. To restore the Distribution Charge per Therm closer to cost, the Company is proposing to reallocate the current revenue from the Distribution Charge per Therm by reducing it as if it received the appropriate percentage increases from CIPs, ES and GSMP 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 Charge per Unit revenue in an equal amount to the Distribution Charge per Therm revenue decrease, resulting in no change in current SLG rate class distribution revenue. Because Rate Schedule SLG received inequitable increases from the CIPs, ES and GSMP programs the Company is proposing a zero revenue increase for Rate Schedule SLG in this base rate case. In addition, for all future roll-ins for infrastructure programs, the Company proposes to exclude Monthly Charges per Unit revenue and charges from the rate design and only include the Distribution Charge per Therm at one half of the overall distribution increase until it equals its cost to serve as indicated in the Company ECOSS. Once the Distribution Charge per Therm reaches cost, the Company proposes to keep it at that rate.

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Because the prices charged for Rate Schedules TSG-NF and CIG are not cost-based but are based upon other considerations such as value of service, the distribution component

- 1 for these rates was increased by the overall distribution percentage increase to maintain the
- 2 current relationship in the level of distribution charges to the level of overall Company gas
- 3 distribution revenue requirements, with the exception of TSG-NF (Agreements) and CSG,
- 4 for which only the service charge was increased.

#### Inter Class Revenue Increase Allocations

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- 6 Q. Please describe the process for allocating the proposed distribution increase to 7 each rate class.
- 8 A. Page 1 of Schedule SS-G8 shows the calculation of the overall average percentage
- 9 increase for Distribution and total bills, as well as the calculation of the upper and lower
- 10 limits to be used in the inter class revenue increase allocation on Schedule SS-G8, page 2.
- Page 2 of Schedule SS-G8 shows the development of the proposed inter-class allocation of the revenue increase. The Rate Schedules are indicated in Column 1, while 13 Column 2 is the Proposed Distribution Revenue Requirement based upon the Company 14 ECOSS results that were synchronized to the rate design test year. Column 3 is the Present 15 Distribution Revenue, while Column 4 shows the increase that would occur if the 16 synchronized Company ECOSS results were used directly, hence the use of the word "Unlimited" in the column heading. Column 5 is the present total bill revenue calculated as 18 if all customers were supplied at BGSS rates. Column 6 is the percentage increase in 19 distribution if the unlimited increase in dollars (from Column 4) were applied to the rates; 20 that is, the percentage increase to each rate schedule if the ECOSS based increases were applied without constraints. Column 7 is the cost offsets from changes in the Margin 22 Adjustment Clause and the BGSS charges resulting from distribution increases to Rate 23 Schedules TSG-F, TSG-NF, CIG and CSG. The result of the proposed allocation of the

1 Company's revenue requirement increase to the rate classes, consistent with the principles

2 outlined in the previous section, Limitations on Rate Changes, is presented in Column 8 and

Column 10. Specifically, Column 8 shows the percentage increase and Column 10 shows the

proposed Distribution revenue increase by rate class. Column 9 shows the proposed total bill

percentage increase if all customers were supplied at BGSS rates.

Application of these limits is somewhat complex due to the re-distribution of revenue from three sources. Rate Schedule TSG-NF distribution increases are flowed back to customers via the Margin Adjustment Charge (MAC), distribution increases applied to Rate Schedules TSG-F, CIG and CSG flow back to customers as a reduction in their BGSS rates, and increases in the rates for gas supplied for pilot use for Rate Schedules TSG-NF and CIG also flow back to firm customers as a reduction in their BGSS rates. All of these credits are as shown in Column 7 of page 2 of Schedule SS-G8. In order to capture these revenue redistributions correctly, a strict order in which calculations of the inter-class revenue increase allocations was followed.

The first step was the determination of the cost based charges for Rate Schedule TSG-F (as indicated on line 1 of page 2 of Schedule SS-G8). Because the value in Column 7 for Rate Schedule TSG-F, the "Change in MAC and BGSS Credits" is based upon both the final outcome of the Rate Schedule TSG-F increase, as well as that for Rate Schedules TSG-NF and CIG, a value of zero was first utilized for the calculation. Once the upper and lower percentage distribution increase limits were applied (as shown in Column 8), an initial result for the Proposed Total Bill Increase Percentage (Column 9) and Proposed Distribution Revenue Increase (Column 10) was calculated.

1 The next step was to determine the increases for Rate Schedules TSG-NF and CIG. 2 Rate Schedule TSG-NF was separated into two categories, TSG-NF and TSG-NF 3 (Agreements), as shown on Line 2a and Line 2b, respectively. The Limited Final 4 Distribution Charge Increase Percentage for Rate Schedule TSG-NF (Line 2a, Column 8) 5 was set equal to the overall average distribution charge percentage increase (Page 1, Line 8). 6 For Rate Schedule TSG-NF (Agreements), only the service charge can be increased. As a 7 result, the Proposed Distribution Revenue Increase (Line 2b, Column 10) comprises the Rate 8 Schedule TSG-NF (Agreements) service charge revenue multiplied by 150% of the overall 9 average distribution charge increase. For Rate Schedule CIG, the overall average distribution 10 charge percentage increase was used as the Limited Final Distribution Charge Increase 11 Percentage for Rate Schedule CIG (Line 3, Column 8). 12 Once the initial values for the increase to Rate Schedules TSG-NF, TSG-F and CIG 13 were determined, the change in the MAC charge and BGSS credits could be calculated, and 14 then applied to each of the rate schedules affected as indicated in Column 7. The change in 15 the MAC charge used in this schedule relates only to the change in Rate Schedule TSG-NF 16 margins, and does not include a change in the MAC charge due to current over/under 17 recoveries. 18 The final step was to calculate the proposed distribution revenue increases for Rate 19 Schedules RSG, GSG and LVG. These calculations were done in the same manner as 20 performed for Rate Schedule TSG-F discussed above, although at this stage, the MAC and 21 BGSS credits (in Column 7) had been calculated. These calculations and the application of 22 the limits were performed in an Excel spreadsheet utilizing the "Goal Seek" function in order

- 1 to meet all of the requirements of the limits and to properly allocate any revenue shortfall
- 2 between these four rates, while recovering the full requested increase in distribution revenue.
- 4 How should the rate design be affected if the Board approves an amount other than the Company's overall revenue increase request?
- 5 A. If the Board approves an amount other than the Company's overall revenue increase
- 6 request, the increase to each of the classes should be allocated in proportion to the proposed
- 7 revenue increase shown in Column 10, Page 2 of Schedule SS-G8.

#### 8 General Rate Design Principles and Methodology

- 9 Q. Please describe the general rate design principles and methodology used in developing the proposed gas rates.
- 11 A. The rate design methodology presented in this testimony follows the philosophy of
- the cost allocation methodology used in the Company ECOSS. The rate design aligns, as
- 13 close as practical, the rates (prices charged to customers) with the customers' underlying
- 14 costs.
- 15 Changes in the distribution rates for Rate Schedules TSG-F, CIG, CSG and changes
- in the charges for pilot use for Rate Schedules TSG-NF, and CIG and CSG are cost offsets to
- 17 the BGSS rates, and the resulting proposed BGSS tariff sheets have been modified
- appropriately (as indicated in Schedule 5 of the Petition and in Schedule SS-G12).
- The Service Charges for Rate Schedules RSG, GSG, LVG and TSG-F were set to
- 20 move towards the revenue requirements indicated in the Company ECOSS for the sum of the
- 21 Access, Customer Service, and Measurement segments. Except for the Residential Service
- Gas (RSG) Rate Class, which is discussed in the rate class specific changes of my testimony,
- 23 the change in the Service Charges was limited to the same general interrate class limits of no

- 1 more than 150% of the overall average Distribution percentage increase. The proposed
- 2 Service Charges on Rate Schedules TSG-NF and CSG were set equal to the Service Charge
- 3 on Rate Schedule TSG-F and the Service Charge for Rate Schedule CIG was increased at the
- 4 overall average distribution percentage increase.
- 5 These limits were selected to provide a reasonable balance between the goal of
- 6 moving each rate component towards costs, and the goal of achieving reasonable bill
- 7 impacts. Any shortfall in Service Charge revenue resulting from these limitations was
- 8 transferred to the remaining Distribution Charges of each rate schedule. In general, the
- 9 Distribution Charges for each Rate Schedule were set to recover all the revenue requirements
- 10 of the Distribution Delivery segment, plus any shortfall created from limitations in the
- proposed Service Charges. The calculations of the proposed Service Charges are found on
- 12 Schedule SS-G10.

#### 13 GAS TAX ADJUSTMENT CREDIT ("GTAC")

- 14 Q. Please briefly describe PSE&G's proposed GTAC.
- 15 A. As described in more detail in the testimony of Mr. Robert C. Krueger, the Company
- 16 is proposing a GTAC to:
- 17 1. Return the unamortized gas portion of the Company's Safe Harbor Adjusted Repair
- Expense ("GSHARE") deductions to customers, net of the offsets to permit recovery
- for deferred storm and other regulatory asset costs and related rate base impacts;
- 20 2. Return the Company's actual GSHARE deductions after the conclusion of the rate
- 21 case;
- 3. Recover any IRS audit adjustments; and
- 4. Adjust for any major tax changes in the factor, such as tax reform.

- 1 Q. Please describe the methodology used to calculate the GTAC Net Revenue
- 2 **Requirement.**
- 3 A. The Company is proposing to calculate the net revenue requirements associated with
- 4 the GTAC through a new clause in its Tariff. The details of the GTAC and the recovery
- 5 mechanism are described below.
- 6 Q. How does the Company propose to calculate the net revenue requirement associated with the GTAC?
- 8 A. The GTAC revenue requirement formula, which will be calculated on a monthly
- 9 basis, is expressed as:
- 10 GTAC Revenue Requirement = (Amortization of Historic SHARE Deduction
- 11 Accumulated Deferred Income Tax ("ADIT") Balance + After-tax Return on
- 12 Cumulative Historic SHARE Deduction ADIT Change + Actual SHARE Deduction
- 13 Flow-Through + IRS Audit Gas Adjustments + Other Major Gas Tax Adjustments) \*
- 14 Gas Revenue Factor
- See Schedule SS-GTAC-1 for the monthly net revenue requirement calculations.

#### 16 Net Revenue Requirement Components

- 17 Q. What is the Amortization of Historic SHARE Deduction ADIT Balance?
- 18 A. This represents the after-tax amortization of the SHARE Deduction ADIT Balance to
- 19 customers. The Historic SHARE Deduction ADIT Balance is first netted against the gas
- 20 storm costs and other regulatory assets as described in the testimony of Mr. Krueger and
- shown in Schedule RCK-5, Adjustment 2. The remaining balance will then be amortized
- back to customers as reflected in Schedule SS-GTAC-1, Column 1. Because the majority of
- 23 the Historic SHARE Deduction ADIT Balance after the offsets described above is for the gas

- business, the gas amortization was modeled with annual amortizations over a five year period
- 2 to offset other increases such as those from the Company's GSMPII program. Therefore, the
- 3 Historic SHARE Deduction ADIT Balance amortization results in a credit to customers that
- 4 increases over five years.

### 5 Q. What is the "After-tax Return on the Cumulative Historic SHARE Deduction ADIT Change"?

- 7 A. The After-tax Return on the Cumulative Historic SHARE Deduction ADIT Change is
- 8 calculated as the cumulative change in the SHARE Deduction ADIT Balance multiplied by
- 9 the after-tax weighted average cost of capital ("WACC"). The cumulative SHARE
- 10 Deduction ADIT amount changes annually to reflect the SHARE deductions returned to
- customers through the GTAC.

#### 12 Q. What is the WACC for the GTAC?

- 13 A. The Company is proposing to earn a return on its amortized Historic SHARE
- Deduction ADIT Balance based upon the Company's authorized return on equity ("ROE")
- and capital structure including income tax effects. The Company's initial cost of capital for
- 16 the Program will be based on the ROE, long-term debt rate and capital structure approved in
- 17 this base rate case proceeding. Please see the testimony of Company Witness Mr. Jennings
- 18 for the calculation of the WACC, which is proposed at a rate of 7.40%. Any change in the
- 19 WACC authorized by the Board in a subsequent base rate case will be reflected in the
- 20 subsequent monthly GTAC revenue requirement calculations.

# 1 Q. Will the Historic Share Deduction ADIT Balance be adjusted in subsequent rate

- 2 cases?
- 3 A. Yes. For each subsequent base rate case, the Historical SHARE Deduction ADIT
- 4 Balance as of the end of the test year (or the ending period for any post-test year additions)
- 5 will be set to zero as the change in the ADIT balance will be reflected in base rates as a result
- 6 of the case.

# 7 Q. What is the "Actual SHARE Deduction Flow-Through?"

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

# 11 Q. What is the IRS Audit Gas Adjustment?

- 12 A. As described in the testimony of Mr. Krueger, there is the potential for the IRS to
- 13 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
- 16 ultimately is unable to deduct along with any interest assessed by the IRS.

#### 17 O. What are the Other Major Tax Changes?

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

#### 20 O. What is the Gas Revenue Factor?

- 21 A. The Gas Revenue Factor adjusts the revenue requirement net of tax for federal and
- state income taxes and the costs associated with the gas share of BPU and Division of Rate

- 1 Counsel (RC) Annual Assessments. The BPU/RC Assessment Expenses consist of
- 2 payments, based upon a percentage of revenues collected (and updated annually) by the State
- 3 based on the electric and gas intrastate operating revenues for the utility. Company Witness
- 4 Mr. Jennings' discusses the calculation of the revenue factor, which is proposed at 1.4174 for
- 5 gas. Any changes to current tax rates or the assessments would be reflected in an adjustment
- 6 to the Gas Revenue Factor.
- 7 Q. What is the GTAC amount for the initial period after base rates are projected to take effect in this proceeding?
- 9 A. The gas net revenue requirement for the initial period of October 1, 2018 through
- 10 September 30, 2019 is a credit to gas customers of \$118.5 million. See Schedule SS-GTAC-
- 11 1.

#### 12 **GTAC Mechanism**

- 13 Q. How will the GTAC net revenue requirement be assessed or refunded to customers?
- 15 A. PSE&G proposes to assess or refund the GTAC net revenue requirement through the
- operation of a new provision in the Company's Tariff. . For the initial annual rate period,
- 17 the net revenue requirement will be allocated 100% to the Rate Schedule RS. The allocation
- of the net revenue requirement for future annual rate periods will be proposed in a future
- 19 filing.. The amount allocated to each rate class will be divided by the class' most recent
- 20 forecast of net therm sales for each rate class for the recovery period. An example of the
- 21 GTAC net revenue requirement allocation calculation is set forth in Schedule SS-GTAC-2.

# 1 Q. When is the initial implementation of the GTAC anticipated to occur?

- 2 A. The GTAC is proposed to be effective October 1, 2018 along with the change in base
- 3 rates as a result of this proceeding. If the Board approves new base rates earlier or later than
- 4 October 1, 2018, the initial period will be 12 months from the effective date of the Board
- 5 Order.

# 6 Q. How does the Company propose to implement the GTAC in subsequent annual periods?

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

# 14 Q. How will the Company account for any over- or under-recoveries of GTAC revenues?

- 16 A. Under the Company's proposal, any over/under recovery of the actual GTAC revenue
- 17 requirements would be deferred for recovery in subsequent annual periods. Such under/over
- 18 recoveries would accrue interest at a rate equal to the rate on two-year United States Treasury
- 19 notes plus 60 basis points. The interest rate would not exceed PSE&G's Board authorized
- 20 overall rate of return for the relevant period. The interest amount credited to the GTAC
- 21 deferred balance will be computed using the methodology set forth in Schedule SS-GTAC-3.
- 22 The calculation of monthly interest shall be based on the net average monthly balance,
- consistent with the methodology set forth in Schedule SS-GTAC-3. Simple interest would
- accrue on any under and over recovered balances, and would be included in the deferred
- 25 balances at the end of each reconciliation period.

#### **Projected GTAC Residential Bill Impacts**

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

## 10 RATE SCHEDULE SPECIFIC CHANGES

#### Rate Schedule Residential Service Gas ("RSG")

- 12 Q. Please describe the rate design for Rate Schedule RSG.
- 13 A. Currently, Rate Schedule RSG is approximately 27% below its cost to serve. In
- 14 addition, as indicated in Schedule SS-G10 Service Charge Calculations, (line 1), the
- 15 Company ECOSS indicates that a significant increase in the monthly Service Charge is
- warranted, while the current Distribution Charge per Therm is significantly above cost. In
- 17 addition, the RSG allocation of GTAC proposed in this case is a significant offset to the
- 18 Company's proposed RSG base rate increase. Therefore the Company proposes to move the
- service charge to 50% of the cost based monthly service charge equally over three years. This
- will ensure that the Distribution Charge per Therm rate, including GTAC, stays generally
- 21 close to the cost to serve. Accordingly, the Company is proposing to increase the monthly
- service charge in equal increments over three years as well to meet the targeted revenue
- 23 requirements in the initial rate change. In years two and three of the proposed Service

- 1 Charge increase, the Company will reduce Distribution Charge per Therm distribution
- 2 charges to ensure revenue neutrality to the results of the base rate case.
- The Distribution Charge for the Special Provision for Off-Peak use has been set at
- 4 one-half the normal Distribution Charge. This is a continuation of the practice to provide a
- 5 reasonable balance between providing the correct price signals to customers with gas air
- 6 conditioning, while providing some contribution to offset winter peak period costs (and thus
- 7 rates). No changes are proposed for qualification for this Off-Peak provision.
- 8 The results of the Rate Schedule RSG rate design appear on page 5 of the Proof of
- 9 Revenue in Schedule SS-G12. The general format of the calculations is described on the first
- 10 page of that Schedule. The calculation of the annual gas commodity cost utilized in the
- 11 Proof of Revenues for this and all other rate schedules is based upon all customers
- purchasing gas on the appropriate BGSS service as presented in Schedule SS-G11. The
- 13 magnitude of the BGSS values remain constant in both sides in the Proof of Revenue
- 14 (Schedule SS-G12) and their inclusion allows the proposed rate changes to be viewed in the
- 15 context of a customer's overall bill.
- The calculation for the changes in the MAC clause resulting from the change
- in flow back from the TSG-NF rates is included in Schedule SS-G9. Typical residential
- customer bill impacts as a result of these changes are shown on page 1 of Schedule SS-G14.

#### 19 Rate Schedule General Service Gas ("GSG")

- 20 Q. Please describe the rate design for Rate Schedule GSG.
- A. The Service Charge was set to move towards the Company ECOSS results to recover
- 22 the revenue requirements for the Access, Customer Service and Measurement segments
- 23 utilizing the previously discussed limits as shown in Schedule SS-G10.

- 1 The Distribution Charge was set utilizing the balance of the Proposed GSG
- 2 Distribution Revenue Increase from Schedule SS-G8.
- 3 As with Rate Schedule RSG, the Distribution Charge for the Special Provision for
- 4 Off-Peak use has continued to be set at one-half of the normal Distribution Charge. This
- 5 continues the practice of providing a reasonable balance between providing the correct price
- 6 signals to customers with gas air conditioning, while providing some contribution to offset
- 7 winter peak period costs (and thus rates). No changes are proposed for qualification for this
- 8 Off-Peak provision.
- 9 The results of the Rate Schedule GSG rate design are shown on page 7 of Schedule
- 10 SS-G12. The general format of the calculations is described on the first page of that
- Schedule. The typical customer bill impacts as a result of these changes are shown on page 2
- of Schedule SS-G14.

#### 13 Rate Schedule Large Volume Gas ("LVG")

- 14 Q. Please describe the rate design for Rate Schedule LVG.
- 15 A. Similar to what was done for Rate GSG, the LVG Service Charge was set to move
- 16 towards the Company ECOSS results to recover the revenue requirements for the Access,
- 17 Customer Service and Measurement segments utilizing the previously discussed limits as
- shown in Schedule SS-G10.
- The Distribution Charges and Demand Charge were set to recover the balance of the
- 20 revenue requirements. As I have previously discussed, the majority of gas distribution
- 21 related costs are relatively fixed, and do not vary with the monthly volumes of gas
- 22 transported.

1 In order to meet the rate design goals outlined at the start of this Section of my 2 testimony, and to prevent unintended customer migration between Rate Schedules GSG and 3 LVG, the Rate Schedule LVG rate maintains the existing rate design principle that a bill for a 4 12,000 therm per year customer be approximately the same for Rate Schedules GSG and 5 LVG. With this in mind, the demand charge was set to recover the same percentage of the 6 distribution revenue as currently. The block one and block two charges were then calculated 7 to uniquely recover the balance of the Rate Schedule LVG revenue requirements and 8 maintain LVG/GSG bill neutrality at 12,000 therms per year, distributed on the monthly 9 usage pattern of the average GSG customer.

The results of the Rate Schedule LVG rate design are shown on page 9 of Schedule SS-G12. The general format of the calculations is described on the first page of that Schedule. Information on the typical customer bill impacts as a result of these changes is indicated on page 3 of Schedule SS-G14.

# 14 Rate Schedule Street Lighting Gas ("SLG")

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- 15 Q. Please describe the rate design for Rate Schedule SLG.
  - A. As stated previously in the Limitation on Rate Changes Section of my testimony, the Company is proposing no revenue change for Rate Schedule SLG. Instead the Company proposes to decrease the Distribution Charge per Therm 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 maintain the current revenue for this rate schedule.

- 1 The results of the Rate Schedule SLG rate design are shown on page 11 of Schedule
- 2 SS-G12. The general format of the calculations is described on the first page of that
- 3 Schedule.

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- 4 As mentioned previously in the Limitation on Rate Changes Section of my testimony
- 5 for all future roll-ins for infrastructure programs, the Company is proposing to exclude
- 6 Monthly Charges per Unit revenue and charges from the rate design. The Company will only
- 7 increase the Distribution Charge per Therm at one-half of the overall distribution increase
- 8 until it equals its cost to serve. Once the Distribution Charge per Therm reaches cost, the
- 9 Company proposes to keep it at that rate.

#### 10 Rate Schedule Transportation Service Gas – Firm ("TSG-F")

- O. Please describe the rate design for Rate Schedule TSG-F.
- 12 A. This rate remains closed except to existing customers. The Service Charge was set to
- move towards the Company ECOSS results to recover the revenue requirements for the
- 14 Access, Customer Service and Measurement segments while applying the previously
- discussed limits as shown in Schedule SS-G10. The balance of the revenue increase is
- proposed to be recovered proportionally from the volumetric Distribution Charge and the
- 17 Demand Charge. The results of the Rate Schedule TSG-F rate design are shown on page
- 18 13 of Schedule SS-G12. The general format of the calculations is described on the first page
- of that Schedule.

#### 1 Rate Schedule Transportation Service Gas – Non Firm ("TSG-NF")

- 2 Q. Please describe the rate design for Rate Schedule TSG-NF.
- 3 A. The Service Charge for TSG-NF has been set equal to the new Service Charge
- 4 proposed for Rate TSG-F, the calculation of which is shown on Schedule SS-G10. The charge
- 5 for gas used for pilots during an interruption is proposed to be increased, based on the highest
- 6 monthly price for gas service on Rate Schedule GSG, including balancing charges and gas
- 7 supply service on BGSS-F, that occurred in the prior 36 month period.
- 8 Special Provision (a) has been modified to add penalty language if a customer does
- 9 not provide an alternative fuel capability affidavit by November 1st.
- The results of the Rate Schedule TSG-NF rate design are shown on page 15 of
- 11 Schedule SS-G12. The general format of the calculations is described on the first page of
- 12 that Schedule.

# 13 Rate Schedule Co-Generation Industrial Gas ("CIG")

- 14 Q. Please describe the rate design for Rate Schedule CIG.
- 15 A. This rate remains closed except to existing customers. Because the Service Charge
- 16 was never based on cost, it was increased by the overall average Distribution percentage
- 17 increase.
- The Company proposes to modify the margin component of the rate so that the net of
- all of the adjustments to the Estimated Average Commodity Cost per therm that are used to
- determine the price paid by customers is increased by the overall average Distribution
- 21 percentage increase. The differential charge for the two usage blocks of Rate Schedule CIG,
- usage less than 600,000 therms per month and usage in excess of this amount, has been kept
- at the same one cent per therm differential that currently exists.

- 1 The results of the rate design are shown on page 17 of Schedule SS-G12. The general
- 2 format of the calculations is described on the first page of that Schedule.

# 3 Rate Schedule Contract Service Gas ("CSG")

- 4 Q. Please describe the rate design for Rate Schedule CSG.
- 5 A. The Service Charge for CSG has been set equal to the new Service Charge proposed
- 6 for Rate TSG-F, the calculation of which is shown on Schedule SS-G10. Because the
- 7 distribution charge for CSG customers is not based on cost the majority of customers on this
- 8 rate class will receive no change in their per therm distribution rate with the exception of
- 9 those that are contracted to be charged under the same per therm rate as TSG-NF customers.

# 10 GREEN ENABLING MECHANISM ("GEM")

- 11 Q. Have you proposed to include a Green Enabling Mechanisms in PSE&G's tariff for gas service?
- 13 A. Yes. The GEM is described by Company witness Daniel Hansen of Christensen
- 14 Associates Energy Consulting, LLC. The proposed tariff provision is consistent with the
- 15 mechanism described by Mr. Hansen and can be found in the proposed Tariff For Gas
- Service B.P.U.NJ No. 16 attached to the Company's petition as Exhibit P-1, Schedule 3.
- 17 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?
- 19 A. Yes. It is reasonable for the Board to approve both rates that reflect proper rate
- 20 design principles and the proposed GEM. Aligning rates with cost causation, as the
- 21 Company is proposing in this filing, sends the correct economic signals to customers,
- 22 allowing them to make accurate economic decisions regarding their gas usage and, as result,
- 23 helps reduce rates for all other customers. At the same time, as discussed by Mr. Hansen, the

- 1 proposed GEM will eliminate the current disincentive that PSE&G has to reduce their usage.
- 2 Adoption of both the rate design changes that I am recommending and the proposed GEM
- 3 will serve as complementary ways to encourage the most efficient use of gas possible at a fair
- 4 and equitable cost.

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#### TARIFF CHANGES

- 6 Q. Are you proposing any further changes to the proposed tariff?
- 7 A. Yes. Please refer to the Guide to Gas Tariff Changes, Exhibit P-1 Schedule 4

#### 8 STAFF ECOSS METHODOLOGY

- 9 Q. Please explain why you are submitting the Staff ECOSS.
- 10 A. As part of the resolution of the Company's previous base rate case in BPU Docket
- No. GR09050422, the Company agreed to perform a COSS in the manner prescribed by Staff
- in the Company's next rate case. In accordance with this requirement, the Staff ECOSS and
- 13 the summary of the resulting functional revenue requirements by rate class are being
- submitted with the Company's rate case filing.
- Specifically, Schedule SS-G18 contains the Details of the complete Staff ECOSS,
- 16 Schedule SS-G19 is the Summary Report by Functional Segment based on Staff's Method,
- and Schedule SS-G20 is the Functional Cost Summary of the Cost of Service Study results
- 18 based on Staff's Method.
- In the Company's previous base rate case, the Company and other signatories to the
- 20 Stipulation made it clear that they were not agreeing that the Staff ECOSS was appropriate or
- 21 consistent with cost causation or would be a useful guide in determining just and reasonable
- rates. Specifically, the Stipulation stated:

The Company and any signatory to this agreement will have the right to file and support any COSS method it considers appropriate. Each party reserves its right to request that adjustments be made to the Cost of Service Studies submitted in that proceeding.

7 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 goes to extraordinary and convoluted 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 level of increase in rates for Rate Schedules RSG and GSG customers with its gradualism-based recommendations that limit the amount of increases for those classes.

The "Average and Excess" methodology underlying the Staff ECOSS has existed for many years. Historically this method was used to allocate costs of electric generation plant and gas production facilities where, arguably, there is an energy investment component beyond that necessary to provide capacity at the time of peak load. However, there is no evidence that costs for Public Service's gas distribution service business are caused for such reasons. It is beyond dispute that the Company's existing design criteria is based solely on peak demand. Thus, the Staff ECOSS has no relationship to actual distribution plant costs or operations. As testified to by Mr. Cardenas in this case, the distribution planners and

designers plan and install facilities to meet the peak demands of customers – not based on the amount of energy (in therms) they consume.

The fundamental error in the Staff ECOSS is that there is no relationship at all between the amount of gas a pipe can carry, its diameter, and any split between a demand and energy cost classification. Determining an energy/peak classification based on the physical nature of natural gas and the pipe it flows within is unrelated to determining the cost of providing gas distribution service. Just because equipment such as gas main delivers energy, such as a gas main, it should not be classified as energy-related unless the amount of energy, other than peak energy, had some basis in the design. Gas mains have been, and continue to be, installed to bring gas service to the proximity of each customer's premise and are sized to handle the peak hourly gas flow at design conditions, without regard to the gas flow at any other time of day or season. These are the sole reasons and engineering basis for their design and cost, and as such, the allocation of these costs should properly reflect each rate class's responsibility for the peak gas flow.

I have prepared Schedule SS-G21, "PSE&G Analysis of Gas Main Costs and Flow Characteristics" based on information provided by the planners in our Gas Distribution Department. This schedule shows the load carrying capacity of several different common gas pipe mains sizes currently installed by Public Service along with a typical unit per foot installed cost of the pipe. Column 1 is the diameter of the pipe, Column 2 indicates the material type, Column 3 is the flow capacity at the conditions as indicated at the bottom of the table, Column 4 is a typical unit installed cost at the conditions as indicated at the bottom of the table, and Column 5 is the resulting calculation of the unit installed cost per thousand cubic feet per hour of flow capacity. As the last column of this Schedule indicates, the cost

- 1 to deliver gas actually decreases as the diameter of the pipe increases. The information
- 2 and calculations, presented in Schedule SS-G21, confirms that there is no relationship
- 3 between the costs of a gas main and the annual amount of gas that flows through it. In the
- 4 absence of such a relationship, Staff's Method is completely flawed and should be rejected.
- 5 Q. Does this conclude your direct testimony?
- 6 A. Yes. It does.

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#### APPENDIX G-1 - DETAILED REVIEW OF COST OF SERVICE STUDY

- Schedule SS-G4 shows the details of the Cost of Service Study used to develop distribution revenue requirements by rate schedule. This study was used in the development of the proposed rates and the following discussion is limited to this analysis. These results are summarized by revenue requirements for each rate schedule and by segment in Schedule SS-G6.
- The study, as previously mentioned, is based on weather normalized costs and billing determinants for the 12 month period ending December 31, 2016, and is limited to the gas delivery business.

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### **ALLOCATOR NAMING CONVENTION**

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

#### **Direct Allocators**

- 15 All modeling allocators that end in a dash and a number (such as "PEAKHOUR-04") are
- 16 direct allocators, meaning that:
- 1. The word portion of the direct allocator denotes the types of external constant or
  value used to allocate the plant or expense item as indicated by the name of the
  modeling allocator. For example, the "PEAKHOUR" denotes the Coincident Peak
- Hour demand of the entire system observed at the City Gate, and
- 21 2. The number portion of the direct allocator denotes the segment to which the plant or 22 expense item is functionalized. For example, the "04" in "PEAKHOUR-04" denotes

1	segment number 4. The business segment numbering method used in our
2	analysis is as follows:
3	Segment #3 - Distribution Access
4	Segment #4 - Distribution Delivery
5	Segment #5 – Street Lighting Fixtures
6	Segment #6 - Customer Service
7	Segment #7 - Measurement
8	Note that labels for Segments #1 and #2 are not used due to programming constraints
9	and the order or numbers assigned the segments are irrelevant.
10 11	Indirect Allocators  All modeling allocators that do not end in a dash and a number (such as A&GEXP)
12	are indirect allocators, meaning that they will both segment and allocate costs in the same
13	proportion as other individual or group of plant or expense items. The names of these
14	modeling allocators are an indication of the basis upon which this allocation and
15	functionalization process takes place.
16	ALLOCATION DETAILS
17 18	Intangible Plant Accounting records indicate that there is no more gas intangible plant booked to
19	Accounts G301 to G303.
20	Production Plant

11) was determined to be related to wholesale balancing services and thus segmented to the

Distribution Delivery segment and allocated on the basis of the total balancing therms for

All production plant (Accounts G304 to G320 on Schedule SS-G4, page 4, lines 9 to

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- each rate schedule. This allocator (BALANCE-04) is the same allocator used throughout the
- 2 Cost of Service model for all production plant assets and expenses, as well as the revenue
- 3 received from the BGSS Supplier for the operation of these facilities.

# 4 Storage Plant

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5 Storage plant (Schedule SS-G4, page 4, lines 12 to 14) is treated in the same manner

as production plant because it relates to balancing services. Therefore, Storage plant is

7 segmented to Distribution Delivery and allocated on the basis of balancing therms.

#### **Transmission Plant**

All of transmission plant (Accounts G365 to G369 on Schedule SS-G4, page 4, lines 15 to 19) was determined to be related to the Distribution Delivery segment. A majority of this plant is for large gas pipes (transmission mains), which are classified as transmission mains rather than distribution mains in accordance with federal and state regulations generally due to the high operating pressure and larger size. Since these facilities perform the same type of function as distribution mains, the plant has been treated in an identical manner to that of distribution mains and allocated to the rates based upon each class's share of the amount of gas transported at the system design peak hour.

#### **Distribution Plant**

In the regulated gas distribution business determining cost causation for the revenue requirements related to gas mains and to gas services is one of the most important issues because together these facilities comprise the vast majority of rate base and are the basis for much of the operations and maintenance expenses. The majority of Distribution Plant (Accounts G374 to G388 as shown on Schedule SS-G4, page 4, line 20, to page 6, line 11) has been functionalized to four primary segments – Distribution Delivery, Distribution Access,

1 Street Lighting Fixtures and Measurement. The plant related to Land and Structures (Accounts

G374 and G375) is related to local Distribution operations field offices, and was functionalized

and allocated in the same proportion as Distribution plant in total. Gas mains have been

functionalized to the Distribution Delivery segment, gas services and house regulators to the

Distribution Access segment, meters to the Measurement segment, and all gas street lighting

related equipment to the Street Lighting Fixtures segment.

After the functionalization was completed, each account was then examined to determine the proper allocation across rate classes. Investment for Gas Services (G380), Gas Meters (G381, G382, G385), and House Regulators (G383, G384) was then allocated to Rate Schedules RSG, GSG and LVG. This was based upon a study of actual customer installations and using the results as the basis for determining the relative investment for all customers. For the reasons that I have previously discussed, the investment for Gas Mains (Account G376) was allocated to all classes on the basis of each class's share of the amount of gas transported at the system design peak hour.

The investment in Compressor Station Equipment (Account G377) was determined to be related to the natural gas refueling stations located at several Public Service locations that are utilized to fuel the natural gas cars and trucks used by the Company. These costs were segmented to Distribution Delivery and allocated in the same manner as total Distribution Plant other than meters. All Street Lighting Facilities (G387) including the services, posts, and heads were directly assigned to Rate SLG.

#### **Other Distribution Plant**

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- The plant associated with Asset Retirement Obligations (booked in Account G388)
- 3 relates almost exclusively to gas mains, and therefore was functionalized and allocated in the
- 4 same proportion as gas mains.

# **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 G389 to G399) and common (Accounts C303, and C389 to C399) plant account items (Schedule SS-G4, page 5). 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

- 1 followed common plant (general plant is shown on Schedule SS-G4, page 5; while common
- 2 plant is on Schedule SS-G4, page 5).

#### **Depreciation Reserve**

- 4 The depreciation reserve associated with Accounts G300 to G399 was segmented and
- 5 allocated in the same proportion as its associated plant account (Schedule SS-G4, page 7, line
- 6 1 to page 8, line 38).

#### **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 were allocated and segmented in proportion to the total plant, other than General and Common. Working capital requirements associated with Cash and Prepayments & Working Funds were allocated and segmented in the same proportion as the total of O&M and capital additions (essentially cash outlays) through the use of the allocator termed "EXPENDITURES". Deferred taxes were segmented and allocated in proportion to the related plant values. These adjustments are indicated in Schedule SS-G4, page 9, lines 1 to 19.

#### **Operating Revenues**

The values indicated in Schedule SS-G4, page 10, line 4 entitled "Total Rate Revenue Requirement from Customers" are the portion of the total target balanced revenue requirements that are necessary to be recovered from rate-related revenues (from service charges, distribution charges, minimum charges, etc.) at the proposed overall ROR, plus the increases in non rate-related revenues.

The effects of other non-rate-related revenues are booked to Accounts G487 to G495 and are shown in Schedule SS-G4, page 10, lines 5 to 18. The primary sources of these other revenues, booked in Account G488, are Competitive Services. These services have been segmented to the Distribution Delivery segment and allocated back to the customer rates from which the revenue was received, and Peaking Services (revenue from the BGSS Supplier for the operation of the peaking facilities), which constitutes the majority of the revenue booked in Account G495 and is segmented to Distribution Delivery and allocated based on balancing therms.

#### **Production Expenses**

Similar to the production plant items, all production expenses (Accounts G710 to G745 on Schedule SS-G4, page 11, lines 1 to 5) relate to wholesale balancing services and are segmented to Distribution Delivery and allocated on the basis of balancing therms, consistent with the methodology used for Production Plant.

#### Gas Supply Expenses

Although booked to Other Gas Supply Expenses - Account G813, an analysis of the actual bookings found that all of these costs relate to the operation of the Gas Systems Operations Center (GSOC) and thus are related to gas dispatching. These were segmented to the Delivery segment and allocated on the basis of total therms delivered. This is shown on Schedule SS-G4, page 11, line 12.

#### Other Storage Expenses

The costs associated with the operation and maintenance of Company owned storage facilities (Account G840-G843 on Schedule SS-G4, page 11, lines 15 and 16) are treated in

- 1 the same manner as production plant and segmented to Distribution Delivery and allocated
- 2 on the basis of balancing therms.

### **Transmission and Distribution O&M Expenses**

O&M expenses for transmission and distribution (Accounts G850 to G894 on Schedule SS-G4, page 11, line 18 to page 12, line 28) were generally segmented and allocated in the same proportion as their associated plant account(s) with the exception of Customer Installations expense (Account G879) which was allocated to the rates based upon

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

an analysis of the customers for which that work was performed.

Expenses from a wide range of customer contact activities are booked to Accounts G901 to G916. 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-G4, page 12, line 30 to page 13, line 9. 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; and the portion of these expenses related to general regulated utility responsibilities was segmented to the Distribution Delivery segment and allocated on the relative costs of performing these activities by rate class. The portion of Customer Records and Collection costs (Account G903 and G905)

- 1 associated with costs to disconnect customers for non-payment of bills (and their eventual
- 2 reconnection) were segmented to the Customer Service segment and allocated based upon the
- 3 number of customers.
- 4 DSM expenses, a component of the SBC, normally recorded in Account G908 were
- 5 not included in this analysis as discussed earlier in this testimony and as indicated on page 1
- 6 of Schedule SS-G3.

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

- 8 Administrative and General Expenses (Accounts G920-935) include a mix of
- 9 expenditures, which were analyzed separately to determine the best functionalization fit. The
- details of this item-by-item functionalization can be found on Schedule SS-G4, page 13, lines
- 11 14 to 30.

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- An adjustment was made to the A&G expenses for G923 and G926 to separate those
- 13 costs associated with the Gas Peaking Plants and to segment them to the Distribution
- 14 Delivery segment. These costs were then allocated on the basis of balancing therms, similar
- to the method applied to other gas production related investment and expenses.

#### **Depreciation and Amortization Expenses**

- All depreciation and amortization expenses were segmented and allocated in the same
- proportion as their associated plant accounts (Schedule SS-G4, page 14, lines 1 to 13).

#### **Taxes Other Than Income Taxes**

- Other non-income type taxes were allocated based on their relationship to other plant
- and expenses, as indicated on Schedule SS-G4, page 14, lines 17 to 24.

# **Pro Forma Expense Adjustments**

The pro forma adjustments the Company is proposing are summarized in Schedule SSJ-26 and detailed as Adjustments #1 to #21 in Schedules SSJ-27 through SSJ-47 of Mr. Jennings' direct testimony in this proceeding. Those adjustments are included in this section of the Cost of Service Study on Schedule SS-G4, Pages 11-12, in lines 13 to 46, with the exception of the pro forma adjustments discussed below.

One specific adjustment, Pro Forma Adjustment #11 Schedule SSJ-37 adjusts revenue related to the switching between Rate Schedules TSG-NF and LVG. The Company currently retains a portion of the margins from gas service to new TSG-NF customers that commenced after the Company's base rate cases in 2001 and 2005, in accordance with the Settlements and Board Orders in Docket Nos. GR01050297 and GR05100845. Also, the Company retains the margins (total revenue less commodity revenue, SUT, SBC, and GPRC) from customers who switch from Rate Schedule LVG to TSG-NF. Conversely, the margins from customers who switch from TSG-NF to LVG are credited to the Margin Adjustment Charge (MAC) in lieu of being retained by the Company. The balance of the margin is credited to the MAC. These retained amounts are reset to zero in each succeeding base rate case. Therefore, this adjustment decreased operating income in the amount of \$185,472.

Each pro forma adjustment included in the Cost of Service Study was segmented and allocated in the same proportion as the associated plant or O&M account(s). The Cost of Service modeling of Pro Forma #3 associated with Interest Synchronization, Pro Forma #5 associated with Gas COLI Interest Expense, and Pro Forma #7 associated with Gains and Losses on Sales of Property all include the added tax effects on revenue requirements as an

- additional expense. Those pro forma adjustments excluded from the Cost of Service Study are as follows:
- Adjustment #6- Weather Normalization Adjustment (Schedule SSJ-32) is a weather
   normalization of operating revenues. The Cost of Service Study is already based on
   weather normalized costs and usage, and no further adjustment is required.
  - Adjustment #11 TSG-NF Margin Sharing (Schedule SSJ-37) is related to the elimination of margin sharing revenue associated with capital investment made for TSG-NF customers since the last base case. Because these investments are already included in the proposed Rate Base, the revenue requirements related to these investments are already included in the Cost of Service Study.

#### **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 from pages 11-14 of Schedule SS-G4.

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1 2	CREDENTIALS OF
3	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.

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# **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,
		FD4707070	***		SAAEXT II, 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 Public Service Electric & Gas Company	E/G E	EO14080897 ER17020136	written written	Mar-17 Feb-17	Energy Efficiency 2017 Program Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	EO16080788	written	Aug-16	Construction of Mason St Substation
Public Service Electric & Gas Company	E	ER16090918	written	Sep-16	Energy Strong / Revenue Requirements & Rate Design - Fifth Roll-in
Public Service Electric & Gas Company	E	ER16080785	written	Aug-16	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company Public Service Electric & Gas Company	G G	GR16070711 GR16070617	written written	Jul-16 Jul-16	Gas System Modernization Program (GSMP) - First Roll-In Weather Normalization Charge / Cost Recovery
, ,					Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT,
Public Service Electric & Gas Company	E/G	ER16070613 - GR16070614	written	Jul-16	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	-	5045050440	***	May-16	Solar 4 All Extension II (S4Allext II) / Revenue Requirements & Rate Design
Public Service Electric & Gas Company	E/G	EO16050412 ER16030272 - GR16030273	written written	Mar-16	Energy Strong / Revenue Requirements & Rate Design - Fourth Roll-in
	•	2.120030272 GN10030273	witten		
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			Green Programs Recovery Charge (GPRC)-Including CA, DR, EEE, EEE Ext, S4All, S4AEXT,
Public Service Electric & Gas Company	E/G	ER15070757-GR15070758	written	Jul-15	SLII, SLIII / Cost Recovery
Public Service Electric & Gas Company	Е	ER15060754	written	Jul-15	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	G	GR15060748	written	Jul-15	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G F/C	GR15060646	written	Jun-15	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company Public Service Electric & Gas Company	E/G E	ER15050558 ER15050558	written written	May-15 May-15	Societal Benefits Charge (SBC) / Cost Recovery  Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER15030389-GR15030390	written	Mar-15	Energy Strong / Revenue Requirements & Rate Design - Second Roll-in
Public Service Electric & Gas Company	G	GR15030272	written	Feb-15	Gas System Modernization Program (GSMP)
Public Service Electric & Gas Company	E/G	GR14121411	written	Dec-14	Remediation Adjustment Charge-RAC 22
Public Service Electric & Gas Company Public Service Electric & Gas Company	E/G E/G	ER14091074 EO14080897	written written	Sep-14 Aug-14	Energy Strong / Revenue Requirements & Rate Design - First Roll-in 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 /
					Cost Recovery
Public Service Electric & Gas Company Public Service Electric & Gas Company	E G	ER13070605 GR13070615	written written	Jul-13 Jun-13	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery  Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	G	GR13060445	written	May-13	Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	E/G	EO13020155-GO13020156	written/oral	Mar-13	Energy Strong / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	G	GO12030188 ER12070599	written/oral	Mar-13	Appliance Service / Tariff Support
Public Service Electric & Gas Company	E		written	Jul-12	Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
Public Service Electric & Gas Company	E/G	ER12070606-GR12070605	written	Jul-12	RGGI Recovery Charges (RRC)-Including DR, EEE, EEE Ext, CA, S4AII, SLII / Cost Recovery
Public Service Electric & Gas Company	E	EO12080721	written/oral	Jul-12	Solar Loan III (SLIII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & das Company	L	1012080721	writtenyorar	Jui-12	
Public Service Electric & Gas Company	E	EO12080721	written/oral	Jul-12	Solar 4 All Extension(S4Allext) / Revenue Requirements & Rate Design - Program
Public Service Electric & Gas Company	G	GR12060489	written	Jun-12	Approval Margin Adjustment Charge (MAC) / Cost Recovery
Public Service Electric & Gas Company	G	GR12060583	written	Jun-12	Weather Normalization Charge / Cost Recovery
Public Service Electric & Gas Company	E/G	ER12030207	written	Mar-12	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER12030207	written	Mar-12	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company	G	GR11060338	written	Jun-11	Margin Adjustment Charge (MAC) / Revenue Requirements & Rate Design - Program Approval
		0044050005	***		Weather Normalization Charge / Revenue Requirements & Rate Design - Program
Public Service Electric & Gas Company	G	GR11060395	written	Jun-11	Approval
Public Service Electric & Gas Company	E	EO11010030	written	Jan-11	Economic Energy Efficiency Extension (EEEext) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	ER10100737	written	Oct-10	RGGI Recovery Charges (RRC)-Including DR, EEE, CA, S4AII, SLII / Cost Recovery
Public Service Electric & Gas Company	E/G	ER10080550	written	Aug-10	Societal Benefits Charge (SBC) / Cost Recovery
Public Service Electric & Gas Company	E	ER10080550	written	Aug-10	Non-Utility Generation Charge (NGC) / Cost Recovery
Public Service Electric & Gas Company Public Service Electric & Gas Company	E/G E	GR09050422 ER10030220	written/oral written	Mar-10 Mar-10	Base Rate Proceeding / Cost of Service & Rate Design  Solar Pilot Recovery Charge (SPRC-Solar Loan I) / Cost Recovery
. ,					
Public Service Electric & Gas Company	E	EO09030249	written	Mar-09	Solar Loan II(SLII) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	EO09010056	written	Feb-09	Economic Energy Efficiency(EEE) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO09020125	written	Feb-09	Solar 4 All (S4All) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E	EO08080544	written	Aug-08	Demand Response (DR) / Revenue Requirements & Rate Design - Program Approval
Public Service Electric & Gas Company	E/G	ER10100737	written	Jun-08	Carbon Abatement (CA) / Revenue Requirements & Rate Design - Program Approval
L					

# Actual & Weather Normalized Billing Determinants Filing "5 and 7"

# Schedule SS-G2 Page 1 of 4

				Weather	Variation
	<u>Rate</u>		Actual	Normalized (WN)	from
			<b>Determinants</b>	<b>Determinants</b>	<u>WN</u>
1	RSG	<u>Delivery</u>			
2		Service Charge	19,537.893	19,537.893	0.000
3		Distribution Therms	1,453,777	1,476,146	22,369
4		Off-Peak Dist. Therms	61	61	0
5		Balancing Therms	902,937	917,225	14,288
6					
7		<u>Supply</u>			
8		BGSS Therms	1,390,994	1,412,308	21,314
9		BGSS Off-Peak Therms	49	49	0
10		Emergency Sales Srvc. Therms	0	0	0
11					
12					
13	GSG	<u>Delivery</u>			
14		Service Charge	1,686.862	1,686.862	0.000
15		Distribution Therms	279,379	284,574	5,195
16		Off-Peak Dist. Therms	58	58	0
17		Balancing Therms	162,669	164,718	2,049
18					
19		Supply			
20		BGSS Therms	211,494	215,361	3,867
21		Emergency Sales Srvc. Therms	0	0	0

# Actual & Weather Normalized <u>Billing Determinants</u> Filing "5 and 7"

Page 2 of 4

				Weather	Variation
	<u>Rate</u>		Actual	Normalized (WN)	from
			<u>Determinants</u>	<b>Determinants</b>	<u>WN</u>
1	LVG	<u>Delivery</u>			
2		Service Charge	220.159	220.159	0.000
3		Demand Therms	17,585	18,028	443
4		Distribution Therms 0 -1,000	249,432	249,433	1
5		Distribution Therms over 1,000	436,771	449,559	12,788
6		Balancing Therms	328,462	334,496	6,034
7		•			
8		Supply			
9		BGSS Therms	244,716	250,079	5,363
10		Emergency Sales Srvc. Therms	0	0	0
11		-			
12					
13	SLG	Delivery			
14		Lamp Chgs:			
15		Single	10.392	10.392	0.000
16		Double	0.696	0.696	0.000
17		Triple Prior to 1/1/93	18.096	18.096	0.000
18		Triple on & after 1/1/93	0.420	0.420	0.000
19		Distribution Therms	577.546	577.546	0.000
20					
21		Supply			
22		BGSS Therms	200.350	200.350	0.000
23		Emergency Sales Srvc. Therms	0.000	0.000	0

# Actual & Weather Normalized Billing Determinants Filing "5 and 7"

	Data		Antonal	Weather	Variation
	<u>Rate</u>		Actual Determinants	Normalized (WN) Determinants	from <u>WN</u>
1	TSG-F	<u>Delivery</u>	<u>Determinants</u>	Determinants	<u> </u>
2		Service Charge	0.438	0.438	0.000
3		Demand Therms	389	389	0
4		Demand Therms - Agreements	0	0	0
5		Distribution Therms	24,319	24,319	0
6		Distribution Therms - Agreements	0	0	0
7					
8		Supply			
9		Emergency Sales Srvc. Therms	0	0	0
10					
11					
12	TSG-NF	Delivery			
13		Service Charge	2.340	2.340	0.000
14		Distribution Therms 0 - 50,000	188,852	188,852	0
15		Distribution Therms 0 - 50,000 - Agreements	600	600	0
16		Distribution Therms over 50,000	95,955	95,955	0
17		Distribution Therms over 50,000 - Agreements	11,327	11,327	0
18		Pilot & Penalty Therms	0	0	0
19					
20		Supply			
21		BGSS Therms	10,375	10,375	0
22		Emergency Sales Srvc. Therms	0	0	0
23		Pilot & Penalty Therms	0	0	0

# Actual & Weather Normalized <u>Billing Determinants</u> Filing "5 and 7"

	Rate		Actual <u>Determinants</u>	Weather Normalized (WN) <u>Determinants</u>	Variation from <u>WN</u>
1	CIG	<u>Delivery</u>			
2		Service Charge	0.157	0.157	0.000
3		Distribution Therms 0 - 600,000	31,707	31,707	0
4		Distribution Therms over 600,000	8,365	8,365	0
5		Extended Sales Srvc. Therms	0	0	0
6					
7		<u>Supply</u>			
8		BGSS Therms	40,072	40,072	0
9		Extended Sales Srvc. Therms	0	0	0
10		Pilot & Penalty Therms	0	0	0
11					
12					
13	CSG	<u>Delivery</u>			
14		Service Charge - Power	0.082	0.082	0.000
15		Service Charge - Power- Non Firm	0.012	0.012	0.000
16		Service Charge - Other	0.100	0.100	0.000
17		Distribution Charge - Power	765,162	765,162	0
18		Distribution Charge - Power- Non Firm	14,495	14,495	0
19		Distribution Charge - Other	204,361	204,361	0
20					
21					
22		Supply:			
23		BGSS-Firm - Power	0	0	0
24		BGSS-Firm - Power- Non Firm	0	0	0
25		BGSS-Firm - Other	0	0	0
26					
27		BGSS-Interruptible - Power	0	0	0
28		BGSS-Interruptible - Power- Non Firm	0	0	0
29		BGSS-Interruptible - Other	0	0	0
30					
31		Emergency Sales Svc Power	0	0	0
32		Emergency Sales Svc Power- Non Firm	0	0	0
33		Emergency Sales Svc - Other	0	0	0
34		Pilot & Penalty Therms	0	0	0

#### **COS Adjustments**

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

<u>line</u>	FERC Account	<u>Amount</u>	Related to:
	Expenses		
1	G905 MAC Adjustment Clause	\$ (2,496,561)	MAC Adjustment Clause
2	G908 DSM Amortization	\$ 62,780,141	SBC
	G908 USF/LifelineAmortization	\$ 29,334,869	SBC
	Amortizations		
3	G407.1 - RAC Amortization	\$ 24,976,879	SBC
	Interest Charges		
4	G427-G431 Interest Charges	\$ (1,383,871)	Interest Expense on Clauses
	Manufactured Gas Production Expenses		
5	G729 BGSS Deferral	\$ 9,679,903	BGSS
	Current Tax Adjustments & Deductions		
6	Clause - Deferred Fuel	\$ (19,956,740)	BGSS
7	RAC - Environmental Cleanup - Debit	\$ -	SBC
8	SBC - Societal Benefits Clause - Unallow Deductions	\$ (3,170,202)	SBC
9	Previously Ded Amort-Reacq Bonds	\$ 578,986	Incl'd in ROR calc.
10	Penalties	\$ 138,073	
11	Diesel Fuel Tax Credit	\$ 43,492	BGSS
12	Plant Related	\$ 228,492	Removal of Gas Sorage & Production Assests
13	Fuel Credit	\$ (106,467)	BGSS
	Deferred Taxes		
14	Clause - Deferred Fuel	\$ 19,956,740	BGSS
15	RAC - Environmental Cleanup - Debit	\$ -	SBC
16	SBC - Societal Benefits Clause - Unallow Deductions	\$ 3,170,202	SBC
17	Previously Ded Amort-Reacq Bonds	\$ (578,986)	Incl'd in ROR calc.
18	Plant Related	\$ (228,492)	Removal of Gas Sorage & Production Assests

COS Test Year - 12 Months Actual 2016

SUB-	COS Test Year - 12 Months Actual 2016								
SCH LINE		ALLOCATION	Total	205			0.0		
10. NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG (E)	TSG Firm	
1	SUMMARY OF RESULTS	Sub-Schedule Ref	(1)	(2)	(3)	(4)	(5)	(6)	
2	DEVELOPMENT OF RETURN								
3	DATE DAGE								
	RATE BASE Plant in Service								
6	Production Plant 304-320	SCH RBP, LN 28	54,051,153	34.404.858	6,551,287	13,095,009	0	0	
7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	6,770,805	1,289,280	2,577,071	0	0	
8	Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414	
9	Distribution Plant	0011000 11155	50 000 744	00 000 407	0.005.045	0.040.445	44.540	004.000	
10 11	Land & Structures 374-375 Mains 376	SCH RBP, LN 55 SCH RBP, LN 61	53,869,741 2,666,043,183	38,698,137 1,647,272,369	6,685,945 325,307,357	8,246,445 675,376,141	14,546 171,315	224,669 17,916,001	
12	Compressor Station Equipment 377	SCH RBP, LN 63	2,000,043,103	1,047,272,303	0 0 0 0 0 0 0	075,570,141	0	0	
13	Meas & Regulating Station Equip 378-379		170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245	
14	Services 380	SCH RBP, LN 74	2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,255	
15	Meters 381	SCH RBP, LN 80	257,235,090	171,445,816	59,459,731	26,326,375	1	3,166	
16 17	Meter Installations 382 House Regulators & Install 383-384	SCH RBP, LN 86 SCH RBP, LN 106	145,989,543 137,183,305	133,096,274 122,770,768	11,675,079 11,114,414	1,217,853 3,291,764	0 6	337 6,352	
18	Industrial Meas & Reg Station Equip 385	SCH RBP, LN 114	83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331	
19	Other Property on Cust Premises 386	SCH RBP, LN 116	0	0,721,020	0	0	0	0	
20	Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	ō	ō	0	1,521,717	ō	
21	Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	6,694,221	1,321,991	2,744,608	696	72,807	
22	Total Distribution Plant	SCH RBP, LN 125	6,380,421,816	4,583,471,738	791,894,419	976,722,670	1,722,826	26,610,163	
23	General Plant E389-E399	SCH RBP, LN 156	94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767	
24 25	Common Plant C389-C399 Intangible Plant E301-E303, E399, C303-C39	SCH RBP, LN 167	78,873,337 5,857,613	62,130,797 5,302,920	8,342,515 461.595	8,062,881 72,574	14,042 (33)	323,102 20.557	
26	Total Plant in Service	SCH RBP, LN 172	6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004	
27			.,,,	,=,,	,,	,,,,,	.,,-50		
28 29	Less: Reserve for Depreciation and Amorization	SCH RBD, LN 122	2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258	
30	Plus: Rate Base Additions								
31	Working Capital	SCH RBO, LN 11	292,311,129	224,799,914	33,926,288	32,449,411	141,312	994,204	
32	Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0	
33	Capital Lease Plt & Reserve Deduct	SCH RBO, LN 14	96,280	69,058	11,915	14,880	25	401	
34	Plus: Rate Base Deductions	COLLEDO INICA	(40.700.444)	(44.074.065)	(2.264.806)	(2.000.044)	(2.446)	(72.262)	
35 36	Customer Advances Unbilled Revenue	SCH RBO, LN 21 SCH RBO, LN 22	(19,722,411) (159,485,336)	(14,274,965) (114,393,125)	(2,361,896) (19,736,988)	(3,009,841) (24,648,812)	(2,446) (42,040)	(73,262) (664,371)	
37	Deferred Income Taxes and Credits	SCH RBO, LN 33	(1,884,131,629)	(1,351,613,391)	(233,169,903)	(290,987,536)	(497,723)	(7,863,076)	J
38		-,	, , , . ,		,,,		, . , ,	( )	
39 40	TOTAL RATE BASE		2,672,020,626	1,955,136,769	339,297,744	369.371.424	287.047	7,927,642	
41	TO THE TOTAL BAGE		2,012,020,020	.,330,130,703	333,231,144	303,371,724	201,041	1,321,042	
42									
43									
44									
45 46									
46 47									
48									
	SUMMARY OF RESULTS	Sub-Schedule Ref							
50 51	DEVELOPMENT OF RETURN								
	RATE BASE	SCH RBO, LN 38	3,733,086,585	2,718,345,442	471,465,391	530,530,544	547,109	12,198,099	
53			.,,,	,	,,	,,- ''	2,.50	,,	
54	OPERATING REVENUES								
55	Rate Revenues from Customers	SCH REV, LN 7	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274	
56	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,379,541	1,333,067	1,536,675	148	1,826	
57 58	Revenues from Other Sources Less: Provisions for Rate Refunds	SCH REV, LN 24 SCH REV, LN 26	0	0	0	0	0	0	
	TOTAL OPERATING REVENUES		924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100	
60				,,.07	, ,	,,,	,	-,,	
	OPERATING EXPENSES								
62	Operation and Maintenance Expense								
63 64	Gas Production and Supply Expense	SCH E, LN 20	6,899,840 474,404	4,136,342 301.970	804,023 57,500	1,903,831 114.934	1,476 0	54,169 0	
65	Storage Expense Transmission Expense	SCH E, LN 25 SCH E, LN 29	2,558,168	1,582,080	312,504	114,934 646,396	154	17,034	
66	Distribution Expense	SCH E, LN 69	100,930,816	79,043,948	10,294,514	11,063,620	289,519	239,217	
67	Customer Accounts Expense	SCH E, LN 91	101,220,275	85,836,475	9,294,647	5,621,639	849	466,665	
68	Customer Service & Information Expense	SCH E, LN 109	2,140,391	1,883,422	203,087	51,906	30	1,946	
69	Sales Expense	SCH E, LN 115	924,164	802,266	95,341	26,434	16	107	
70 71	Administrative and General Expense Total Operation and Maintenance Expense	SCH E, LN 139 SCH E, LN 141	105,459,010 320,607,069	88,833,256 262,419,757	8,106,228 29,167,844	8,106,094 27,534,854	90,013 382,056	323,420 1,102,558	
	Depreciation Expense	SCH E, LN 141 SCH DE, LN 10	123,362,242	88,637,110	29,167,844 15,192,473	27,534,854 18,987,811	382,056	1,102,558 512,742	
	-1		,,	,,	, , 0	,,	, . 50		

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_	COS Test Year - 12 Months Actual 2016								
IB- IH LINE ). NO.		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
			(1)	(2)	(3)	(4)	(5)	(6)	
	Amortization Expense	SCH DE, LN 25	(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858)	
	Taxes Other Than Income Taxes Proforma Expense Adjustments	SCH EO, LN 11 SCH EO, LN 46	18,555,601 (114,984,686)	15,530,760 (87,159,209)	1,478,521 (12,533,511)	1,489,544 (14,832,405)	9,228 (38,257)	47,548 (421,304)	
76		SCH TI, LN 79	41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014	
	Federal Income Taxes	SCH TI, LN 85	112,596,464	82,227,432	14,214,423	15,777,072	15,959	361,578	
78		SCH TI, LN 137	158,802,288	114,448,527	19,431,865	24,224,765	41,968	655,163	
79 80		SCH TI, LN 141 SCH TI, LN 142	0	0	0	0	0	0	
	TOTAL OPERATING EXPENSES	3011 11, EN 142	648,409,290	497,700,575	70,668,150	77,243,244	446,881	2,350,441	
82		,	276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659	
	Plus Operating Income Adjustment	SCH TI, LN 143	276,248,407	201,157,563	34,888,439	39,259,260	40,486 0	902,659	
85 86	TOTAL NET OPERATING INCOME		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659	
87 88	RATE OF RETURN ON RATE BASE (PRESE INDEX RATE OF RETURN (PRESENT)	NT)	7.40% 1.00	7.40% 1.00	7.40% 1.00	7.40% 1.00	7.40% 1.00	7.40% 1.00	
89 90									
91									
92 93									
94									
95									
	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref							
98 99 100	DEVELOPMENT OF RETURN (EQUALIZED F	RATE LEVELS)							
101	RATE BASE	SCH RBO, LN 38	3,733,086,585	2,718,345,442	471,465,391	530,530,544	547,109	12,198,099	
	RATE OF RETURN		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%	
104 105 106	RETURN (RATE BASE * 7.40% ROR)		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659	
107	PLUS:								
108	OPERATING EXPENSES								
109		SCH E, LN 141	320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558	
	Depreciation Expense	SCH DE, LN 10	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742	
111 112		SCH DE, LN 25 SCH EO, LN 11	(12,395,796) 18,555,601	(8,849,965) 15,530,760	(1,542,361) 1,478,521	(1,948,282) 1,489,544	(3,331) 9,228	(51,858) 47,548	
113		SCH EO, LN 46	(114,984,686)	(87,159,209)	(12,533,511)	(14,832,405)	(38,257)	(421,304)	
114		CALCULATED	154,462,572	112,673,594	19,473,320	21,786,956	23,110	505,591	
115	Provision for Deferred Income Taxes	SCH TI, LN 137	158,802,288	114,448,527	19,431,865	24,224,765	41,968	655,163	
116		SCH TI, LN 141	0	0	0	0	0	0	
	Investment Tax Credit Adjustement (Net) TOTAL OPERATING EXPENSES	SCH TI, LN 142	648,409,290	497,700,575	70,668,150	77,243,244	0 446,881	2,350,441	
119	l .								
120 121	EQUALS TOTAL COST OF SERVICE		924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100	
122	LESS:								
	Other Operating Revenues	SCH REV, LN 19	50,251,258	47,379,541	1,333,067	1,536,675	148	1,826	
	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0	
125	Plus: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0	
127	BASE RATE SALES @ EQUALIZED ROR 7.4	10%	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274	
128	TOTAL COST OF SERVICE INCREASE/DEC	RFASE	0	0	0	0	0	0	
	REVENUE INCREASE TO RETAIL REVENUE		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
131		(/-)							
132									
133									
134 135									
136 137									
138									
139									
140									
141									
142 143									
143 144									
1-4									

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SUB-	OOO Test Teal - 12 World S Actual 2010							
SCH LIN NO. NO		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	1 DEVELOPMENT OF RATE BASE		(1)	(2)	(3)	(4)	(5)	(6)
	2 3 GAS PLANT IN SERVICE							
RBP 4	4							
	5 INTANGIBLE PLANT - G301-G303 6 General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
	7 Choice Progect	not_used	0	0	0	0	ő	0
	8 GSMIS - meter related	not_used	0	0	0	0	0	0
	9 - regulator related 0 - appliance safety related	not_used not_used	0	0	0	0	0	0
RBP 1		not_used	0	0	0	0	0	0
RBP 12		not_used	ō	0	ō	ō	0	ō
	3 TOTAL INTANGIBLE PLANT	_	0	0	0	0	0	0
RBP 14	4 5 C303 - INTANGIBLE PLANT - CUST SERVICE							
RBP 16		CUSTSVSX	6,057,549	5,415,914	492,712	126,646	75	22,201
RBP 17		MRCOST_07	170,522	154,019	13,550	2,953	0	0
RBP 18		not_used	0	0	0	0	0	0
RBP 19		t GENPLT not_used	(370,458)	(267,014)	(44,667) 0	(57,025)	(108) 0	(1,644)
	1 TOTAL ACCOUNTS C303-C390.4,G399	not_useu	5,857,613	5,302,920	461,595	72,574	(33)	20,557
RBP 22	2							
RBP 23	3 TOTAL INTANGIBLE PLANT		5,857,613	5,302,920	461,595	72,574	(33)	20,557
RBP 2								
	5 PRODUCTION PLANT 6 G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP 27	7 Not Used	not_used	0	0	0	0	ő	0
	8 TOTAL PRODUCTION PLANT	=	54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP 29								
	O STORAGE PLANT G360-G363 - All Land & Equipment	BALANCE_04	10,637,156	6,770,805	1,289,280	2,577,071	0	0
RBP 3		not_used	10,637,136	0,770,805	1,269,260	2,577,071	0	0
RBP 33	3 TOTAL STORAGE PLANT	1101_0000	10,637,156	6,770,805	1,289,280	2,577,071	ő	ő
RBP 3								
	5 TRANSMISSION PLANT							
RBP 30		PEAKHOUR_04 PEAKHOUR_04	5,421,128 0	3,352,656 0	662,242 0	1,369,806	325 0	36,099 0
RBP 38		PEAKHOUR_04	79,321,099	49,055,540	9,689,816	20,042,794	4,761	528,188
RBP 39		PEAKHOUR_04	4,224,120	2,612,375	516,016	1,067,347	254	28,128
RBP 40	0 TOTAL TRANSMISSION PLANT		88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414
RBP 4								
RBP 43								
RBP 43								
RBP 4								
RBP 46								
RBP 4								
RBP 48	8 9 GAS PLANT IN SERVICE CONTINUED							
RBP 50								
RBP 5	1 DISTRIBUTION PLANT							
RBP 52	2 G374-G375 Land & Structures							
RBP 53		DISTPLT	53,869,741	38,698,137	6,685,945	8,246,445	14,546	224,669
RBP 54		not_used	0 53,869,741	0 38,698,137	0 6,685,945	0 8,246,445	0 14,546	0 224,669
RBP 56			55,005,741	30,030,137	0,000,545	0,240,445	14,540	224,009
RBP 57	7 G376 Mains							
RBP 58		PEAKHOUR_04	2,609,642,309	1,613,913,752	318,792,271	659,402,407	156,638	17,377,241
RBP 59		TRANSPORT_04	56,400,874 0	33,358,618 0	6,515,086 0	15,973,734	14,677 0	538,760
RBP 6		not_used	2,666,043,183	1,647,272,369	325,307,357	0 675,376,141	0 171,315	17,916,001
RBP 62	2							
RBP 63		DISTPLTXMTR	0	0	0	0	0	0
RBP 6								
RBP 6		PEAKHOUR_04	170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
RBP 67	7 Not Used	not_used	0	0	0	0	0	0
RBP 68			170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
RBP 69								
RBP 70		SERVICES 03	2,840,316,509	2,340,387,517	334,236,998	163,232,115	0	2,459,878
RBP 72		TRANSPORT_03	13,753,313	8,134,475	1,588,699	3,895,184	3,579	131,376

SUB-	COS Test Year - 12 Months Actual 2016							
SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
RBP 73 RBP 74	Not Used Total Account G380	not_used	(1) 0 2,854,069,822	(2) 0 2,348,521,992	(3) 0 335,825,697	( <b>4)</b> 0 167,127,299	( <b>5)</b> 0 3,579	(6) 0 2,591,255
RBP 75 RBP 76 RBP 77	G381 Meters Firm Allocation	SMMETERS 07	257,229,506	171,442,513	59,459,085	26,324,794	0	3.113
RBP 78	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	5,584	3,303	645	1,581	1	53
RBP 79	Not Used	not_used	0	0	0	0	0	0
RBP 80 RBP 81	Total Account G381		257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
RBP 82 RBP 83	G382 Meter Installations Firm Allocation	MTRINSTAL_07	145,987,951	133,095,332	11,674,895	1,217,402	0	321
RBP 84	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	1,592	942	184	451	0	15
RBP 85 RBP 86	Not Used Total Account E382	not_used	0 145,989,543	0 133,096,274	0 11,675,079	0 1,217,853	0	0 337
RBP 87	Total Account E362		145,969,543	133,096,274	11,675,079	1,217,053	U	337
RBP 88								
RBP 89 RBP 90								
RBP 91								
RBP 92								
RBP 93 RBP 94								
RBP 95								
	GAS PLANT IN SERVICE CONTINUED							
RBP 98	DISTRIBUTION PLANT CONTINUED							
RBP 100								
RBP 101 RBP 102	G383-384 House Regulators & Installation Firm Allocation - Regulators - G383	HOUSEREG_03	38,504,809	32,617,782	3,995,936	1,886,182	0	4,910
RBP 102	Firm Allocation - Regulators - G383 Firm Allocation - Installation - G384	HSEREGINST_03	38,504,809 98,655,591	90,139,439	7,115,833	1,886,182	0	4,910 1,224
RBP 104	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	22,904	13,547	2,646	6,487	6	219
RBP 105 RBP 106	Not Used Total Account G383-384	not_used	0 137,183,305	0 122,770,768	0 11,114,414	0 3,291,764	0 6	0 6,352
RBP 107			101,100,000	.22,770,700	,,	0,201,704	Ü	0,002
RBP 108	G385 Industrial Meas and Regul Station Equip	100000 00	40.004.000	0.047.0==	44 440 000	40.450.40-	_	4.005.775
RBP 109 RBP 110	Firm Allocation - Regulators Firm Allocation - Meters	LRGREG_03 LRGMTR_07	40,304,082 40,304,082	8,017,957 0	14,440,886 4,940,716	13,459,495 35,114,296	0	4,385,743 249,070
RBP 111	CIG, TSG-NF & CSG Redistribution - Regulat		1,440,400	851,933	166,386	407,947	375	13,759
RBP 112	CIG, TSG-NF & CSG Redistribution - Meters		1,440,400	851,933	166,386	407,947	375	13,759
	Not Used Total Account G385	not_used	0 83,488,964	9,721,823	0 19,714,375	0 49,389,685	0 750	0 4,662,331
RBP 115 RBP 116	Cane Other Deep on Cart Deep	TRANSPORT OF			0		•	
RBP 116 RBP 117	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0
RBP 118	G387-Other Equipment	DIDOLO				_	404	_
RBP 119 RBP 120	G387.1 Other Eqmt - Street Ltg Posts G387.2 Other Eqmt - Street Ltg Services	DIRSLG_05 DIRSLG_03	1,011,930 509,787	0	0	0	1,011,930 509,787	0
RBP 121	Total Accounts G387	020_00	1,521,717	0	0	0	1,521,717	0
RBP 122 RBP 123	G388 - Asset Retirement Obligations	PLT_376	10,834,324	6,694,221	1,321,991	2,744,608	696	72,807
RBP 124	TOTAL DISTRIBUTION PLANT		6,380,421,816	4,583,471,738	791,894,419	976,722,670	1,722,826	26,610,163
RBP 126	TO THE BIOTHER TION TO EART		0,000,121,010	1,000,171,700	701,001,110	070,722,070	1,722,020	20,010,100
RBP 127 RBP 128								
RBP 128								
RBP 130								
RBP 131 RBP 132								
RBP 133								
RBP 134								
RBP 135 RBP 136								
RBP 137								
RBP 138								
RBP 139 RBP 140								
RBP 141								
RBP 142								
RBP 143 RBP 144								

Updated for 5&7

SUB-	COO Test Tear - 12 World's Actual 2010							
SCH LIN		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
RBP 145	5 GAS PLANT IN SERVICE CONTINUED		(1)	(2)	(3)	(4)	(5)	(6)
RBP 146								
	7 GENERAL AND COMMON PLANT							
RBP 148	8 E390-E398 GENERAL PLANT 9 Meter Related	METERPLT	0	0	0	0	0	0
RBP 150		PLT_3834	0	0	ő	0	ő	0
RBP 151		CINST_04	0	0	0	0	0	0
RBP 152		DISTPLTXMTR COMPSVSWK_04	94,801,809.33	68,330,004 0	11,430,493 0	14,593,034 0	27,511 0	420,767 0
RBP 154	4 SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBP 155	5 Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0
RBP 156			94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767
RBP 158								
RBP 159	9 ASB Work Related	CINST_04	0	0	0	0	0	0
RBP 160		METERPLT	0	0	0	0	0	0
RBP 161	1 Meter Reading Related 2 Not Used	MRCOST_07 not used	0	0	0	0	0	0
RBP 163		CUSTSVSX	30,712,825.39	27,459,626	2,498,137	642,118	380	112,565
RBP 164	4 Distribution Delivery Related	DISTPLTXMTR	36,360,558.08	26,207,486	4,384,084	5,597,054	10,552	161,382
RBP 165		UTILWORK_04	0	0 462 695	0	0	0	0
RBP 166		TOTPLT	11,799,953.63 78,873,337	8,463,685 62,130,797	1,460,294 8,342,515	1,823,709 8,062,881	3,110 14,042	49,155 323,102
RBP 168	В							
RBP 169	9 TOTAL GENERAL AND COMMON PLANT		173,675,146	130,460,801	19,773,009	22,655,914	41,553	743,869
RBP 170								
	1 2 TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004
RBP 173	3		-,,,	, , ,		,	.,,0	
RBP 174								
RBP 175								
RBP 177								
RBP 178								
RBP 179								
RBP 180								
RBP 182								
RBP 183	3							
RBP 184	4							
RBP 185								
RBP 186								
RBP 188								
RBP 189	9							
RBP 190								
RBP 191								
	LESS: DEPRECIATION RESERVE & AMORT							
RBD 2	2							
RBD 3	3 G301-G303 - INTANGILE PLANT - RESERVE	TOTAL T	0			•	0	
	4 General - AWMS & Misc. 5 Choice Progect	TOTPLT not_used	0	0	0	0	0	0
	6 GSMIS - meter related	not_used	0	0	0	0	0	0
RBD 7	7 - regulator related	not_used	0	0	ō	0	0	0
	appliance safety related	not_used	0	0	0	0	0	0
RBD 9		not_used not_used	0	0	0	0	0	0
RBD 10		IIUL_useu	0	0	0	0	0	0
RBD 12	2		•	-	-	-	-	-
RBD 13	3 C303 - INTANGIBLE PLANT - CUST SERVICE							
RBD 14 RBD 15		CUSTSVSX MRCOST_07	1,758,988 41,423	1,572,670 37,414	143,074 3,292	36,775 717	22 0	6,447 0
RBD 16		not_used	41,423	37,414	3,292	0	0	0
RBD 17	7 G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0	0
RBD 18		not_used	0	0	0	0	0	0
RBD 19 RBD 20	9 TOTAL ACCOUNTS C303-C390.4,G399		1,800,411	1,610,085	146,365	37,493	22	6,447
	1 TOTAL INTANGIBLE PLANT		1,800,411	1,610,085	146,365	37,493	22	6,447
RBD 22	2		**	,,-	-,	- ,	_	
RBD 23		DALANCE 04	50 404 05:	05 054 7:-	0.045.000	10 000 705		_
RBD 24	4 PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	35,951,717	6,845,836	13,683,768	0	0

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
25			(1)	(2)	(3)	(4)	(5)	(6)
26	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0	0
27	TRANSMISSION PLANT G365-G369 RESERV	E TRANPLT	45,868,864	28,367,256	5,603,312	11,590,109	2,753	305,434
29			,,		-,,	,,	_,	,
30 31	DISTRIBUTION PLANT RESERVE							
32		PLT_3745	37,333,548	26,819,115	4,633,585	5,715,065	10,081	155,703
33	G376 Mains Reserve							
D 35	Firm Allocation	PEAKHOUR_04	1,014,058,840	627,137,099	123,876,793	256,231,606	60,867	6,752,475
D 36	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	19,298,130	11,413,989	2,229,203	5,465,575	5,022	184,342
D 37 D 38	Not Used Total Account G376	not_used	0 1,033,356,970	0 638,551,088	0 126,105,996	0 261,697,181	0 65,889	0 6,936,817
39								
40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0
D 41	G378-G379 Meas & Regulatory Equip Reserve							
D 43	Firm Investment	PEAKHOUR_04	77,019,065	47,631,864	9,408,601	19,461,118	4,623	512,859
0 44 0 45	Not Used Total Account G378-G379	not_used	77,019,065	0 47,631,864	9,408,601	0 19,461,118	0 4,623	0 512,859
D 45 D 46	i otal Account G370-G379		77,019,065	41,031,064	9,400,001	19,401,118	4,023	512,059
D 47								
D 48 D 49	DEPRECIATION RESERVE & AMORT CONTIN	IIIED						
50 50	DEFRECIATION RESERVE & AMORT CONTIN	IOED						
D 51	DISTRIBUTION PLANT CONTINUED							
D 52 D 53	G380 Services Reserve							
D 53	Firm Allocation	SERVICESR_03	783,395,795	654,521,214	88,717,495	38,974,051	0	1,183,034
D 55	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	6,209,011	3,672,355	717,227	1,758,503	1,616	59,311
56	Not Used	not_used	700 604 806	0	0	0	0	0
57	Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
59	G381 Meters Reserve							
60	Firm Allocation	SMMETERSR_07	19,192,159	12,967,609	4,290,983	1,933,236	0	330
0 61 0 62	CIG, TSG-NF & CSG Redistribution Not Used	TRANSPORT_07 not used	3,301 0	1,952 0	381 0	935 0	1 0	32 0
63	Total Account G381	not_useu	19,195,460	12,969,561	4,291,364	1,934,171	1	362
D 64								
D 65 D 66	G382 Meter Installations Reserve Firm Allocation	MTRINSTALR_07	42,287,036	39,032,056	2,958,725	296,185	0	70
D 67	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	42,287,030	334	2,936,725	160	0	5
D 68	Not Used	not_used	0	0	0	0	0	0
D 69 D 70	Total Account E382		42,287,602	39,032,391	2,958,791	296,345	0	75
D 71	G383-384 House Regulators & Installation Res	erve						
3D 72	Firm Allocation - Regulators - G383	HOUSEREGR_03	18,990,814	15,975,699	2,013,202	995,760	0	6,152
D 73 D 74	Firm Allocation - Installation - G384	HSEREGINSTR_03 TRANSPORT_03	42,071,980	38,507,476	2,971,813	591,287	0	1,403 96
D 74	CIG, TSG-NF & CSG Redistribution Not Used	not_used	10,012 0	5,922 0	1,157 0	2,836 0	0	96 0
76			61,072,806	54,489,097	4,986,172	1,589,883	3	7,651
D 77	COSS Industrial Mass and Decul Co. Facility De-							
D 78 D 79	G385 Industrial Meas and Regul Sta Equip Res Firm Allocation - Regulators	erve LRGREGR_03	11,491,185	404,953	4,914,733	3,362,025	0	2,809,474
D 80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	1,397,152	9,954,542	0	139,490
D 81	CIG, TSG-NF & CSG Redistribution - Regular		472,616	279,532	54,594	133,853	123	4,515
82	CIG, TSG-NF & CSG Redistribution - Meters Not Used	TRANSPORT_07 not_used	472,616 0	279,532 0	54,594 0	133,853 0	123 0	4,515 0
84	Total Account G385		23,927,602	964,016	6,421,072	13,584,274	246	2,957,994
85	Conn Other Breeze or Out Breeze	TRANSPORT A:	_	_	_	_	_	_
D 86 D 87	G386 Other Prop on Cust Prem G387.1 Other Eqmt - Street Ltg Posts	TRANSPORT_04 DIRSLG_05	0 660,435	0	0	0	0 660,435	0
88 C		DIRSLG_03	318,986	ő	ő	0	318,986	ő
D 89			0.004.777.075	4 470 050 701	040 040 055	045.040.50	4 004 077	44.040.005
BD 90 BD 91	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	1,478,650,701	248,240,303	345,010,591	1,061,878	11,813,806
BD 92								
BD 93								
BD 94								
3D 95 3D 96								

SUB-	500	Test Test - 12 World's Actual 2010							
SCH LINE NO. NO.		DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		RECIATION RESERVE & AMORT CONT	TINUED	(1)	(2)	(3)	(4)	(5)	(6)
	GEN	ERAL AND COMMON PLANT RESERV	'E						
RBD 100 RBD 101		0-E398 GENERAL PLANT - RESERVE							
RBD 102		eter Related	METERPLT	0	0	0	0	0	0
RBD 103 RBD 104		egulator Plant Related	PLT_3834	0	0	0	0	0	0
RBD 104 RBD 105		ppliance Safety Related stribution Delivery	CINST_04 DISTPLTXMTR	48,514,558.42	34,967,687	5,849,523	7,467,944	14,079	215,326
RBD 106	S Co	ompetitive Service	COMPSVSWK_04	0	0	0	0	0	0
RBD 107		ONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0
RBD 108 RBD 109		as Peaking Plant Related al Accounts E390-E398	BALANCE_04	0 48,514,558	0 34,967,687	0 5,849,523	0 7,467,944	0 14,079	0 215,326
RBD 110	)			10,011,000	01,001,001	0,010,020	7,107,011	. 1,070	210,020
RBD 111		39-C399 COMMON PLANT		_	_	_		_	_
RBD 112 RBD 113		SB Work Related eter Plant Related	CINST_04 METERPLT	0	0	0	0	0	0
RBD 114		eter Reading Related	MRCOST_07	0	0	ő	0	0	ő
RBD 115	5 No	ot Used	not_used	0	0	0	0	0	0
RBD 116		ustomer Service Related	CUSTSVSX	12,935,151.77	11,565,020	1,052,127	270,437	160 1.170	47,408
RBD 117 RBD 118		stribution Delivery Related ervice & Support Related	DISTPLTXMTR UTILWORK_04	4,030,076.32 0	2,904,746 0	485,916 0	620,358 0	1,170	17,887 0
RBD 119	9 Ur	nassigned	TOTPLT	6,469,392.13	4,640,264	800,615	999,859	1,705	26,950
RBD 120 RBD 121	) Tota	al Accounts C389-C399 Reserve		23,434,620	19,110,029	2,338,658	1,890,654	3,035	92,245
		AL DEPRECIATION RESERVE & AMOR	RT.	2,270,656,638	1,604,882,415	270,209,333	382,049,865	1,081,767	12,433,258
RBD 123	3			_,_, 0,000,000	.,001,002,110	_, 0,200,000	232,010,000	.,00.,.01	12,100,200
RBD 124		CAS DI ANT IN SERVICE		4 442 052 524	2 240 540 272	560 600 000	6EE EEO 200	607.040	45 500 740
RBD 125 RBD 126		GAS PLANT IN SERVICE		4,442,952,594	3,210,549,278	560,628,329	655,553,322	687,919	15,533,746
RBD 127									
RBD 128	3								
RBD 129									
RBD 130 RBD 131									
RBD 131									
RBD 133									
RBD 134									
RBD 135 RBD 136									
RBD 136									
RBD 138									
RBD 139	9								
RBD 140 RBD 141									
RBD 141									
RBD 143	3								
RBD 144		TIONS AND DEDUCTIONS TO SATE	ACE						
RBO 1 RBO 2		TIONS AND DEDUCTIONS TO RATE B	SASE						
RBO 3	PLUS	S: ADDITIONS TO RATE BASE							
RBO 4		tion One had							
RBO 5 RBO 6		king Capital terials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	28,457,468	4,929,348	6,171,541	10,509	165,421
RBO 7		el Stock & Fuel Stock Expense	not_used	0	20,457,400	4,929,346	0,171,541	0,309	0
RBO 8	Ga Ga	s Stored Underground	not_used	0	0	0	0	0	0
RBO 9		sh (lead/lag)	EXPENDITURES	252,143,812	196,005,827	28,947,226	26,232,818	130,579	827,362
RBO 10 RBO 11		epayments/Working Funds Il Working Capital	EXPENDITURES	433,030 292,311,129	336,619 224,799,914	49,714 33,926,288	45,052 32,449,411	224 141,312	1,421 994,204
RBO 12	Net	Plant Adds - Distribution	DISTPLT	831,475,215	597,302,696	103,197,030	127,283,229	224,513	3,467,747
RBO 13	3 Capi	ital Stimulas Adjust	DISTPLT	0	0	0	0	0	0
		t Held for Future Use Plant Adds - General & Other	TOTPLT TOTPLTNET	96,280 229,590,743	69,058 165,905,978	11,915 28,970,616	14,880 33,875,890	25 35,548	401 802,710
		AL ADDITIONS TO RATE BASE	IOIPLINEI	1,353,473,367	988,077,646	166,105,849	193,623,411	35,548 401,399	5,265,063
RBO 17	7			,===, =,=0'	,,,-	,,- 10		,	-,,0
RBO 18 RBO 19		S: DEDUCTIONS TO RATE BASE							
RBO 19 RBO 20		5. DEDUCTIONS TO KATE BASE							
RBO 21	Cust	tomer Advances for Construction	MAIN_SERV	(19,722,411)	(14,274,965)	(2,361,896)	(3,009,841)	(2,446)	(73,262)
		MP Roll-in #3	TOTPLT	(159,485,336)	(114,393,125)	(19,736,988)	(24,648,812)	(42,040)	(664,371)
		erred Income Taxes and Credits  T Test/Post year	TOTPLT	(258,442,874)	(185,371,826)	(31,983,404)	(39,942,919)	(68,125)	(1,076,600)
24	. ,.51		. 5 2.	(200, 1.12,014)	(100,011,020)	(51,555,154)	(30,0 12,0 13)	(00,120)	(1,010,000)

SUB-	COS Test Year - 12 Months Actual 2016							
SCH LINE		ALLOCATION	Total	200	000	11/0	01.0	T00 F'
NO. NO.	DESCRIPTION	BASIS	Company	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm
RBO 25	5 Liberalized Depreciation	TOTPLT	(1) 128,670,440	(2) 92,290,703	(3) 15,923,514	( <b>4</b> ) 19,886,302	<b>(5)</b> 33,917	(6) 536,005
RBO 26	6 Liberalized Depreciation - Production	BALANCE_04	2,823,347	1,797,128	342,205	684,014	0	0
RBO 27 RBO 28		TOTPLT	8,400,204	6,025,166	1,039,561	1,298,270	2,214	34,993
	8 3% Investment Tax Credit 9 Computer Software	DISTPLT TOTPLT	0	0	0	0	0	0
RBO 30		TOTPLTNET	70,915	51,244	8.948	10,463	11	248
RBO 31	NJ Corporate Business Tax	STATEINCTAX	3,451,998	2,510,386	433,613	495,535	590	11,874
RBO 32		TOTPLT	(1,769,105,659)	(1,268,916,192)	(218,934,341)	(273,419,201)	(466,331)	(7,369,596)
	Total Deferred Income Taxes and Credits		(1,884,131,629)	(1,351,613,391)	(233,169,903)	(290,987,536)	(497,723)	(7,863,076)
RBO 34 RBO 35	4 5 TOTAL DEDUCTIONS TO RATE BASE		(2,063,339,377)	(1,480,281,482)	(255,268,787)	(318,646,189)	(542,209)	(8,600,709)
RBO 36			(2,003,339,377)	(1,400,201,402)	(233,200,767)	(310,040,109)	(342,209)	(8,000,709)
RBO 37	7							
	B TOTAL RATE BASE		3,733,086,585	2,718,345,442	471,465,391	530,530,544	547,109	12,198,099
RBO 39								
RBO 40								
RBO 41 RBO 42								
RBO 43								
RBO 44								
RBO 45	5							
RBO 46	6							
RBO 47								
RBO 48								
REV 1 REV 2	1 OPERATING REVENUES							
	2 3 SALES REVENUES							
	4 BASE RATE SALES @ EQUALIZED ROR 7.40	1%	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
	5 Revenue Requirement - Other #1	not_used	0	051,470,550	0	0	0	0,231,274
REV 6	6 Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
	7 TOTAL SALES OF GAS		874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
REV 8								
	9 OTHER OPERATING REVENUES 0 G487-Forfeited Discounts	REVLATEP	925,271	0	439.962	485,309	0	0
	1 G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	44,463,356	345,476	465,309	0	0
	2 G489-Revenues from Transmission from Other		44,000,032	44,463,356	345,476	0	0	0
	3 G493-Rent from Gas Property	TOTPLT	347,393	249,173	42,991	53,690	92	1,447
REV 14	4 G495-Other Gas Revenues							
REV 15		TOTREV	107,809	81,482	12,307	13,583	57	379
REV 16		BALANCE_04	4,061,953	2,585,531	492,330	984,092	0	0
	7 Not Used	not_used	0	0	0	0	0	0
	8 Not Used 9 TOTAL OTHER OPERATING REV	not_used	0	47 270 544	0 1,333,067	0	0 148	0
REV 19			50,251,258	47,379,541	1,333,067	1,536,675	148	1,826
	1 OTHER REVENUE SOURCES							
	2 Not Used	not_used	0	0	0	0	0	0
REV 23	3 Not Used	not_used	0	0	0	0	0	0
	4 TOTAL OTHER REVENUE SOURCES		0	0	0	0	0	0
REV 25	5							
	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
REV 27 REV 28	7 8 TOTAL OPERATING REVENUES		924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
REV 28			924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
REV 29								
REV 31								
REV 32								
REV 33								
REV 34	4							
REV 35								
REV 36								
REV 37 REV 38								
REV 39								
REV 40								
REV 40								
REV 42								
REV 43	3							
REV 44	4							
REV 45								
REV 46								
REV 47 REV 48								
REV 48	5							

Updated for 5&7

SUB- SCH LINE		ALLOCATION	Total					
NO. NO.	DESCRIPTION	BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	OPERATION & MAINTENANCE EVERYOR		(1)	(2)	(3)	(4)	(5)	(6)
E 1 E 2	OPERATION & MAINTENANCE EXPENSE							
E 3	MANUFACTURED GAS PRODUCTION EXPE							
E 4 E 5	G710-G718 Production Expenses Incl Labor G722-G736 Gas Raw Materials	BALANCE_04 BALANCE_04	251,901 0	160,341 0	30,532 0	61,028 0	0	0
E 6	G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	621,991	118,438	236,739	0	0
E 7	Not Used	not_used	0	0	0	0	0	0
E 8	TOTAL MANUFACTURED GAS PRODUCTION	ON EXP	1,229,069	782,332	148,970	297,767	0	0
E 9	OTHER GAS SUPPLY EXPENSE							
E 11	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0
E 12	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0
E 13	G805 Other Gas Purchases	not_used	0	0	0	0	0	0
E 14 E 15	G808.1,.2 GasInject & W/D from Storage G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
E 16	G813 Other Gas Supply Expenses	not_used	U	U	U	U	U	U
E 17	Supply Related	not_used	0	0	0	0	0	0
E 18	Distribution Related	TRANSPORT_04	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
	TOTAL OTHER GAS SUPPLY EXPENSE		5,670,771	3,354,010	655,053	1,606,063	1,476	54,169
E 20 E 21	TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
	OTHER STORAGE EXPENSE							
E 23	G840-G842 Operation	BALANCE_04	161,767	102,969	19,607	39,191	0	0
E 24		BALANCE_04	312,637	199,001	37,893	75,743	0	0
	TOTAL OTHER STORAGE EXPENSE		474,404	301,970	57,500	114,934	0	0
E 26 E 27	TRANSMISSION EXPENSES							
E 28		TRANPLT	2,558,168	1,582,080	312,504	646,396	154	17,034
E 29	TOTAL TRANSMISSION EXPENSE		2,558,168	1,582,080	312,504	646,396	154	17,034
E 30								
	DISTRIBUTION EXPENSES							
E 32 E 33	Operation G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
E 34	G871 Load Dispatching	TRANSPORT_04	0	ő	0	0	0	0
E 35	G872 Compressor Station Labor & Expense		0	0	0	0	0	0
E 36	G874 Mains & Services	MAIN_SERV	20,145,891	14,581,478	2,412,611	3,074,469	2,499	74,835
E 37 E 38	G875 Meas & Reg Station - General	PLT_3789 PLT_3789	2,184,897 13,963	1,351,233 8,635	266,906 1,706	552,078 3,528	131	14,549 93
E 38	G876 Meas & Reg Station - Industrial G877 Meas & Reg Station - City Gate	PL1_3789 PLT_3789	13,963 410,080	8,635 253,611	1,706 50,095	3,528 103,619	1 25	93 2,731
E 40	G878 Meter & House Reg	PLT_3814	8,418,451	6,656,661	1,281,275	480,362	25	154
E 41	G879 Customer Installations						-	
E 42	- Customer Installations	CINST_04	24,548,330	24,470,266	78,064	0	0	0
E 43	- Competitive Services by ASB	COMPSVSWK_04	0	0	0	0	0	0
E 44 E 45	G880.0,.1,.2 Other Expenses G880.3 Operation of Street Lighting	DISTEXPO DIRSLG 05	9,359,608	7,947,812 0	687,256 0	708,552 0	447 0	15,541 0
E 45		TRANSPORT_04	20,476	12,111	2,365	5,799	5	196
E 47			65,101,696	55,281,807	4,780,277	4,928,407	3,107	108,098
E 48	·							
	OPERATION & MAINTENANCE EXPENSE C	ONTINUED						
E 50 E 51	DISTRIBUTION EXPENSES CONTINUED							
E 52	Maintenance							
E 53	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
E 54	G886 Structures & Improvements	PLT_3745	4,408,455	3,166,880	547,147	674,852	1,190	18,386
E 55 E 56	G887 Mains	PLT_376	12,392,584 0	7,657,026 0	1,512,128 0	3,139,355 0	796 0	83,279
E 56	G888 Compressor Station Equip G889 Meas & Reg Station - General	PLT_377 PLT_3789	1,746,894	1,080,353	213,399	441,404	105	0 11,632
E 58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	45,870	9,061	18,741	4	494
E 59	G891 Meas & Reg Station - City Gate	PLT_3789	2,032,508	1,256,990	248,290	513,573	122	13,534
E 60	G892 Services	SERVICES	4,033,930	3,318,798	474,570	236,175	725	3,662
E 61 E 62	G893 Meters & House Reg G893.1 - Meters	SMMETERS 07	40.057.440	7 226 222	2.500.641	4 444 440	0	131
E 62	G893.1 - Meters G893.4 - House Regulators	PLT_3834	10,857,110 0	7,236,223 0	2,509,641 0	1,111,113 0	0	131
E 64	Not Used	not_used	0	0	ő	0	0	0
E 65	G894 Maint of Other Equipment	_					_	
E 66	G894.0 - Maint of Other Equip	DISTEXPM	0	0	0	0	0	0
E 67 E 68	G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468 35,829,120	0 23,762,141	0 5,514,237	0 6,135,213	283,468 286,411	0 131,119
	Total Distribution Maintenance TOTAL DISTRIBUTION PLANT O&M EXPENS	SES	100,930,816	79,043,948	5,514,237 10,294,514	11,063,620	286,411 289,519	239,217
E 70			100,000,010	. 0,0 .0,0 10	10,201,014	,000,020	200,010	200,217
	TOTAL OPER & MAINT EXP (PROD,STOR, T	RAN,& DIST)	110,863,229	85,064,339	11,468,541	13,728,781	291,148	310,420
E 72								

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SUB-	OOO TESE TEAT - 12 WORKING ACTUAL 2010							
SCH LINE NO. NO.		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NO. NO.	DESCRIPTION	CICAG	(1)	(2)	(3)	(4)	(5)	(6)
E 73			(.,	(-)	(0)	(-)	(0)	(0)
	CUSTOMER ACCOUNTS EXPENSES	011074.0070	_	0	_	_	_	_
E 75 E 76		CUSTACCTS	0	0	0	0	0	0
E 77	- Meter Reading Related	MRCOST_07	12,640,464	11,417,158	1,004,417	218,890	0	0
E 78	- Billing Related	BILLING_06	0	0	0	0	0	0
E 79		MRCOST_07	0	0	0	0	0	0
E 80 E 81		CUSTAVG_06	1,016,462	917,912	80,775	17,696	15	65
E 81 E 82		METERPLT	1,016,462	917,912 30,754	7,678	6,351	0	27
E 83		MRCOST_07	82,681	74,679	6,570	1,432	0	0
E 84		BILLING_06	12,406,599	10,817,227	1,002,583	434,840	395	151,554
E 85	- Acct Maint Related	ACCTMAINT_06	33,695,241	30,525,174	2,693,512	452,335	185	24,035
E 86		UTILWORK_04	2,295,820	1,992,999	236,848	65,668	39	267
E 87		BILLING_06	6,765,990	5,899,220	546,763	237,142	215	82,651
E 88 E 89		not_used EXP_904	0 32,272,208	0 24,161,353	0 3,715,502	0 4,187,288	0	0 208,066
E 90		CUSTACCTS	32,272,200	24,101,333	3,713,302	4,107,200	0	200,000
		000170010	101,220,275	85,836,475	9,294,647	5,621,639	849	466,665
E 92			,,	,,	-,	-,		,
E 93								
E 94								
E 95								
E 96 E 97		CONTINUED						
E 97		CONTINUED						
	CUSTOMER SERVICE & INFO EXPENSES							
E 100								
E 101	- Billing	BILLING_06	107,720	93,920	8,705	3,775	3	1,316
E 102		ACCTMAINT_06	237,202	214,886	18,961	3,184	1	169
E 103		UTILWORK_04	1,289,604	1,119,504	133,042	36,887	22	150
E 104		ACCTMAINT_06	0	0	0	0	0	0
E 105 E 106		TRANSPORT_04	0	0	0	0	0	0
E 106	- Utility Work Related	UTILWORK_04	83,593	72,567	8,624	2,391	1	10
E 108		ACCTMAINT_06	422,272	382,545	33,755	5,669	2	301
	TOTAL CUSTOMER SERVICE & INFO EXPI		2,140,391	1,883,422	203,087	51,906	30	1,946
E 110								
	SALES EXPENSES							
E 112		UTILWORK_04	924,164	802,266	95,341 0	26,434	16 0	107 0
E 113 E 114		UTILWORK_04 UTILWORK_04	0	0	0	0	0	0
	SALES EXPENSES TOTAL (ACCT 916)	GIILWORK_04	924,164	802,266	95,341	26,434	16	107
E 116			324,104	002,200	33,341	20,404	.0	107
E 117	TOTAL OPER & MAINT EXCL A&G		215,148,058	173,586,501	21,061,616	19,428,760	292,043	779,138
E 118								
E 119								
	ADMINISTRATIVE & GENERAL EXPENSE	LABOR	0.000.455	0.400.4=:	044.055	101.00:	0.045	7.500
E 121 E 122		LABOR LABOR	3,929,409 1,584,556	3,486,471 1,405,938	241,063 97,210	191,994 77,423	2,342 945	7,539 3,040
E 122 E 123		LADUK	1,564,556	1,405,938	97,210	11,423	945	3,040
E 123	- Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0	0
E 125		TOMXFUEL904	39,493,695	32,666,731	3,480,681	3,170,684	52,555	123,044
E 126	G924 Property Insurance	TOTPLT	290,662	208,481	35,971	44,922	77	1,211
E 127	G925 Injuries & Damages	LABOR	4,878,224	4,328,332	299,271	238,354	2,908	9,359
E 128		B.1. 1.1.6					_	_
E 129		BALANCE_04	218,107	138,830	26,436	52,841	0	0
E 130 E 131		LABOR TRANSPORT_04	42,964,638 4,531,596	38,121,497 2,680,238	2,635,809 523,462	2,099,289 1,283,429	25,612 1,179	82,431 43,287
E 131		INTRAREV	(615,275)	2,000,230	(31,513)	(583,762)	1,179	43,267
E 133		TRANSPORT_04	1,729,189	1,022,739	199.745	489,737	450	16,518
E 134	G930.2 Misc General Expenses	TRANSPORT_04	2,647,808	1,566,061	305,859	749,906	689	25,293
E 135	G931 Rents	AGEXP	3,806,384	3,207,926	292,232	291,272	3,256	11,698
E 136		COMGENPLT	0	0	0	0	0	0
E 137		COMGENPLT	0	0	0	0	0	0
E 138 E 139	Not Used TOTAL A&G EXPENSE	not_used	0 105,459,010	0 88,833,256	0 8,106,228	0 8,106,094	0 90,013	0 323,420
E 139	TOTAL AGG EXPENSE		100,409,010	00,033,236	0,100,228	0,100,094	90,013	323,420
	TOTAL OPERATION & MAINTENANCE EX	PENSES	320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558
E 142			020,001,000	_02,0,.07	20, 101,014	27,001,004	302,000	1,102,000
E 143								
E 144								

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

COS Test Year - 12 Months Actual 2016

Updated for 5&7

SUB- SCH LINE	=		ALLOCATION	Total					
NO. NO.		ESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
DE 1	DEDDECIATION	AND AMODEIZATION SYSSE	NCEC	(1)	(2)	(3)	(4)	(5)	(6)
DE 1 DE 2		AND AMORTIZATION EXPE	NSES						
DE 3		TION EXPENSE							
DE 4			BALANCE_04	1,503,562	957,053	182,240	364,269	0	0
DE 5			BALANCE_04	304,695	193,946	36,931	73,819	0	0
DE 6 DE 7			TRANPLT DISTPLT	1,844,051 109,035,692	1,140,440 78,327,425	225,268 13,532,766	465,953 16,691,315	111 29,442	12,279 454,744
DE 8			COMGENPLT	10,674,242	8,018,247	1,215,268	1,392,454	2,554	454,744
DE 9		illion i lanc	not_used	0	0,010,247	1,213,200	0	2,554	43,719
DE 10		CIATION EXPENSE		123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
DE 11									
		OF OTHER LIMITED TERM P							
DE 13		e Related	CUSTSVSX	234,265	209,451	19,055	4,898	3	859
DE 14			DISTPLT	0	0	0	0	0	0
DE 15 DE 16			DISTPLT METERPLT	540,220	388,075	67,048	82,698	146 0	2,253 18
DE 10			PSTDPLT	29,719 0	20,397	5,092 0	4,212 0	0	0
DE 17		OF OTHER LIMITED TERM		804,204	617,923	91,195	91,807	149	3,129
DE 19				,	,	,0	,	0	-,0
DE 20	G407 AMORT OF	PROPERTY LOSSES							
DE 21			not_used	0	0	0	0	0	0
DE 22			TOTPLT	(13,200,000)	(9,467,888)	(1,633,556)	(2,040,089)	(3,479)	(54,987)
DE 23		OF PROPERTY LOSSES		(13,200,000)	(9,467,888)	(1,633,556)	(2,040,089)	(3,479)	(54,987)
DE 24 DE 25		IZATION EXPENSE		(12,395,796)	(8,849,965)	(1,542,361)	(1,948,282)	(3,331)	(51,858)
DE 25		IZATION EAFENSE		(12,395,790)	(0,049,900)	(1,042,301)	(1,340,202)	(3,331)	(31,000)
DE 27		ATION AND AMORTIZATIO	N EXPENSES	110,966,446	79,787,146	13,650,112	17,039,529	28,775	460,884
DE 28				,	, ,	,,	.,,	,	,
DE 29	)								
DE 30	)								
DE 31									
DE 32									
DE 33									
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DE 38									
DE 39									
DE 40									
DE 41									
DE 42									
DE 43 DE 44									
DE 45									
DE 46									
DE 47									
DE 48									
EO 1		NG EXPENSES							
EO 2									
		IER THAN INCOME TAXES							
EO 4			TEFA_04	0	0	0	0	0	0
EO 5		es	TOTPLT	4,565,378.00	3,274,582	564,985	705,589	1,203	19,018
EO 6	State Unemploy	Insur (SUI) Tax	LABOR	566,300.00	502,464	34,742	27,670	338	1,086
EO 7			LABOR	12,535,434.00	11,122,391	769,028	612,492	7,473	24,050
EO 8		& UnempTax - Gas Peaking F		73,813.00	46,984	8,947	17,883	0	0
EO 9		tate and Municipal Tax	TOTPLT	814,676.00	584,338	100,820	125,910	215	3,394
EO 10		mental Tax	PSTDPLT	0.00	0	0	0	0	. 0
		THER THAN INCOME		18,555,601	15,530,760	1,478,521	1,489,544	9,228	47,548
EO 12		ENCE AD ILICTATATO							
		ENSE ADJUSTMENTS	LABOR	(4.750.040)	(4.046.640)	(204 E40)	(222.204)	(0.020)	(0.440)
EO 14 EO 15		ation of Wages ation of Payroll Taxes	LABOR LABOR	(4,752,346) (318,157)	(4,216,643) (282,294)	(291,548) (19,518)	(232,204) (15,545)	(2,833) (190)	(9,118) (610)
EO 16		Synchronization Tax Savings	TOTPLTNET	709,210	512,486	89,491	104,643	110	2,480
EO 17		ects on rev req	TOTPLTNET	489,792	353,932	61,804	72,268	76	1,712
EO 18		and Fringe Benefits	LABOR	(17,021,827)	(15,103,060)	(1,044,261)	(831,701)	(10,147)	(32,658)
EO 19		I Interest Expense	LABOR	(1,051,453)	(932,929)	(64,505)	(51,375)	(627)	(2,017)
EO 20		ects on rev req	LABOR	(726,152)	(644,297)	(44,548)	(35,480)	(433)	(1,393)
EO 21	Postage		CUSTACCTS	0	0	o o	0	o o	0
EO 22	BPU/RPA Assess		TRANSPORT_04	0	0	0	0	0	0
EO 23	Adj #6 - Weather	Normalization	not_used	0	0	0	0	0	0
EO 24	Adj #7 - Gains/Lo	sses on Sales of Property	TOTPLT	35,407	25,396	4,382	5,472	9	147

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SUB- SCH			ALLOCATION						
NO.	NO.	DESCRIPTION	BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
EO EO	25 26	add'l tax effects on rev req Management/Affiliated Standards Audit	TOTPLT TOTPLT	24,453	17,539 0	3,026	3,779	6	102
EO	26 27	Adj #11 - Customer Information System Amort	CUSTSVSX	0	0	0	0	0	0
EO	28	Adj #8 - Real Estate Taxes	TOTPLT	(320,001)	(229,525)	(39,602)	(49,457)	(84)	(1,333)
EO		Capital Stimulus (Depreciation)	DISTPLT	0	0	0	0	0	0
EO EO	30 31	Adj #9 - Insurance EMP Clauses	TOTPLT not_used	(54,565)	(39,137)	(6,753)	(8,433)	(14)	(227)
EO	32	Adj #15 & 16 - Cost of Removal	TOTPLT	(24,314,724)	(17,440,081)	(3,009,050)	(3,757,894)	(6,409)	(101,288)
EO	33	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0	0
EO		Adj #12 - Depreciation Rate Change/Annualization		(62,595,530)	(44,975,568)	(7,708,849)	(9,634,650)	(16,291)	(260,172)
EO EO		Capital Stimulus Revenue Adj #10 - ASB Margin	DISTPLT TOTPLT	0 (9,513,575)	0 (6,823,747)	0 (1,177,345)	0 (1,470,344)	(2.500)	(39,631)
EO	37	Adj #10 - ASB Margin Adj #13 - Storm Cost Amortization	TOTPLTNET	(9,513,575)	(0,023,747)	(1,177,345)	(1,470,344)	(2,508)	(39,631)
EO	38	Adj #17 - Regulatory Assets	TOTPLT	ő	ŏ	ő	Ö	ő	ő
EO		Adj #18 - Rate Case Expenses	TOTPLT	59,784	42,881	7,399	9,240	16	249
EO		Tax - Repair Allowance	DISTPLT	0	0	0	0	0	0
EO EO		Tax - Flow Through Items Adj #14 Post Rate Case Storm Cost Normalization	DISTPLT	0	0	0	0	0	0
EO	42	Adj #19 - Credit Card Fees	CUSTSVSX	(1,669,824)	(1,492,951)	(135,821)	(34,911)	(21)	(6,120)
EO		Adj #20 - Vacation Accrual	LABOR	(1,527,967)	(1,355,729)	(93,738)	(74,658)	(911)	(2,932)
EO	45	Adj #21 - Energy Strong / GSMP Revenue Adjus	st TOTPLT	7,562,788	5,424,517	935,927	1,168,846	1,994	31,504
EO		TOTAL PROFORMA EXPENSE ADJUSTMENTS	S	(114,984,686)	(87,159,209)	(12,533,511)	(14,832,405)	(38,257)	(421,304)
EO EO	47	TOTAL OTHER OPERATING EXPENSES		(96,429,085)	(71,628,450)	(11,054,990)	(13,342,861)	(29,029)	(373,756)
TI		DEVELOPMENT OF INCOME TAXES		(90,429,085)	(71,028,450)	(11,054,990)	(13,342,861)	(29,029)	(3/3,/56)
Ti	2	DETECT MENT OF INCOME TAKES							
Τi	3	TOTAL OPERATING REVENUES	SCH REV, LN 28	924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
TI	4	LESS:							
TI			SCH E, LN 141	320,607,069	262,419,757	29,167,844	27,534,854	382,056	1,102,558
TI		DEPRECIATION & AMORTIZATION EXPENSE		110,966,446	79,787,146	13,650,112	17,039,529	28,775	460,884
TI TI		OTHER OPERATING EXPENSES NET OPERATING INCOME BEFORE TAXES	SCH EO, LN 48	(96,429,085) 589,513,267	(71,628,450) 428,279,684	(11,054,990) 73,793,623	(13,342,861) 85,270,982	(29,029) 105,564	(373,756) 2,063,414
TI		I FSS:		303,313,207	+20,213,004	13,133,023	05,210,302	100,004	2,003,414
TI	10	G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	47,199,063	8,241,933	9,637,448	10,113	228,365
TI		TOTAL OPERATING INCOME BEFORE TAXES	3	524,196,344	381,080,621	65,551,690	75,633,534	95,450	1,835,049
TI TI	12	TAV AD ILIETMENTS FEDERAL							
TI	13 14	TAX ADJUSTMENTS - FEDERAL							
Ti		Credits & Adjustments	TOTPLT	325,000	233,111	40,220	50,229	86	1,354
TI	16	Repair Allowance	TOTPLT	0	0	0	0	0	0
TI		Uncollectible Accounts - Writeoff	EXP_904	1,729,674	1,294,961	199,137	224,424	0	11,152
TI		Injuries and Damages	TOTPLT	606,244	434,837	75,025	93,696	160	2,525
TI TI		Meals & Entertainment Company owned life insurance	LABOR LABOR	172,075 (367,196)	152,678 (325,804)	10,556 (22,527)	8,408 (17,942)	103 (219)	330 (704)
Ti		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	(814,930)	(142,304)	(166,398)	(219)	(3,943)
ΤÏ		Medicare Subsidy	LABOR	316,199	280,555	19,398	15,450	188	607
TI	23	Allowable Depreciation	DEPREXP	(158,671,156)	(114,006,948)	(19,540,884)	(24,422,528)	(41,296)	(659,500)
TI		Book Depreciation	DEPREXP	0	0	0	0	0	0
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
TI TI		Amortization of Computer Software  *Amort Def Gain - Sale of Gen Asset	INTANGPLT not used	0	0	0	0	0	0
Ti		*Gain on Sale of Services Corp Asset	not_used not_used	0	0	0	0	0	0
Τi		AFUDC / IDC	TOTPLT	(124,561)	(89,343)	(15,415)	(19,251)	(33)	(519)
TI	30	Cost of removal	TOTPLT	0	0	0	0	0	0
TI		*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0
TI		*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0
TI TI		*SBC-Societal Benefits Clause - Unallow Deduction Deferred Comp - officers	ornot_used LABOR	0 (5,518)	0 (4,896)	(339)	0 (270)	0 (3)	0 (11)
Ti		*Deduction of Securitizartion	not used	(5,516)	(4,696)	(339)	(270)	(3)	(11)
ΤÏ		Accrued vacation pay adjustment	LABOR	85,318	75,701	5,234	4,169	51	164
TI	37	3rd Party Claims	TOTPLT	(948)	(680)	(117)	(146)	(0)	(4)
TI		Gain/loss bond reacq	not_used	0	0	0	0	0	0
TI TI		Amortization of Call Option Sale Contribution in Aid of Construct	LABOR TOTPLTNET	(E73 EEE)	0 (414,460)	(72 272)	(94.627)	0 (89)	(2.005)
Ti		Pension Accrual Adjustment	LABOR	(573,555) 3,900,029	3,460,402	(72,373) 239,260	(84,627) 190,559	2,325	(2,005) 7,482
Ti		Unallowable OPEB Amortization	LABOR	(6,122,331)	(5,432,198)	(375,595)	(299.142)	(3,650)	(11,746)
TI	43	NJ BPU assessment	TOTPLTNET	115,925	83,769	14,628	17,105	18	405
TI		Unicap book/tax inventory	TOTPLTNET	30,217	21,835	3,813	4,458	5	106
TI		W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	315,058	21,784	17,350	212	681
TI TI		Diesel Fuel Tax Credit Deferred Depreciation & Return on CIP II	not_used TOTPLTNET	0 38,244	0 27,636	0 4,826	0 5,643	0	0 134
Ti		Capitalized Interest - Section 263A	TOTPLINE	38,244 254,491	182,537	4,826 31,494	5,643 39,332	67	1,060
	.0			207,701	.02,001	31,737	33,332	07	1,000

SUB-	COS Test Year - 12 Months Actual 2016							
SCH LI		ALLOCATION	Total					
NO. N	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
TI 4	19 Clause - Deferred Fuel	not_used	<b>(1)</b>	(2)	(3)	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
TI 5	60 Restricted Stock - Permanent	LABOR	(313,507)	(278,167)	(19,233)	(15,318)	(187)	(601)
	11 Materials & Supplies Reserve	TOTPLT	(659,085)	(472,738)	(81,565)	(101,863)	(174)	(2,746)
	2 Amortization of Reacquisition of Pref Stock 3 Lobbying Expenses	TOTPLTNET LABOR	(5,087) 181,641	(3,676) 161,165	(642) 11,143	(751) 8,875	(1) 108	(18) 348
	64 Penalties	not_used	0	0	0	0,070	0	0
	55 Dividends Received Deduction	TOTPLTNET	(14,574)	(10,532)	(1,839)	(2,150)	(2)	(51)
	66 Real Estate Taxes 67 Line Pack Adjustment	TOTPLTNET TOTPLTNET	(370,590) (31,240)	-267794.2957 -22574.85356	-46762.4246 -3942.036498	-54680.18861 -4609.497927	-57.37986724 -4.837078763	-1295.68123 -109.2249331
	68 Legal Reserves	TOTPLTNET	(53,487)	(38,651)	(6,749)	(7,892)	-4.637076763	(187)
TI 5	9 PIP Adjustment	LABOR	(163,297)	(144,890)	(10,018)	(7,979)	(97)	(313)
	60 Casualty Insurance Proceeds 51 Miscellaneous (R&D Exp., Limit Term Util Plant,	TOTPLT	(141,430) 9,119	(101,443) 6.541	(17,503) 1,129	(21,858) 1,409	(37)	(589) 38
	2 TOTAL TAX ADJUSTMENTS - FEDERAL	ARTOTPLI	(160,626,053)	(115,698,938)	(19,680,157)	(24,546,300)	(42,702)	(657,956)
TI 6	33		(,,,	(,,	(,,,	(= 1,0 10,000)	(,,	(,)
	54							
	65 DEVELOPMENT OF INCOME TAXES CONTIN	NUED						
TI 6	37	1020						
TI 6	8 TAX ADJUSTMENTS - STATE							
	9 Reverse TEFA 70 Federal Depreication Reversal	TEFA_04 TOTPLT	0 78,560,441	0 56,348,593	0 9,722,188	0 12,141,690	0 20,708	0 327,261
	'0 Federal Depreication Reversal '1 State Tax Depreciation	DEPREXP	78,560,441 23,048,241	56,348,593 16,560,411	9,722,188 2,838,468	12,141,690 3,547,565	20,708 5,999	327,261 95,798
	2 Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0,547,505	0,555	0
	73 NOL Utilization	TOTPLTNET	0	0	0	0	0	0
	74 TOTAL TAX ADJUSTMENTS - STATE 75		101,608,681	72,909,004	12,560,656	15,689,256	26,707	423,058
	6 TAXABLE NET INCOME - STATE		465,178,972	338,290,688	58,432,189	66,776,489	79,455	1,600,151
TI 7	77 State Tax Liability at 9.000%		41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
	8 Prior Year Adjustment & State Credit	TOTPLTNET	0	0	0	0	0	0
	79 TOTAL STATE INCOME TAX LIABILITY		41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
	TAXABLE NET INCOME - FEDERAL		321,704,183	234,935,521	40,612,636	45,077,350	45,597	1,033,079
TI 8	32 Federal Tax Liability at 35.000%		112,596,464	82,227,432	14,214,423	15,777,072	15,959	361,578
	33 Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	0
	Not Used TOTAL FEDERAL INCOME TAX LIABILITY	not_used	0 112,596,464	0 82,227,432	0 14,214,423	0 15,777,072	0 15,959	0 361,578
TI 8			112,000,404	02,221,432	14,214,423	15,777,072	10,539	301,370
TI 8	7 TOTAL INCOME TAX EXPENSE		154,462,572	112,673,594	19,473,320	21,786,956	23,110	505,591
	88 89 <u>TAX RATES</u>							
	9 IAX RATES 90 FEDERAL TAX RATE - CURRENT	35.000%						
	1 NEW JERSEY CORP BUSINESS TAX RATE	9.000%						
	2 CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%						
	33 EFFECTIVE TAX RATE 34 COMPOSITE RATE	40.850%						
TI S	14 COMPOSITE RATE 15 1 - EFFECTIVE TAX RATE	40.850% 59.15000%						
TI S	96							
	7 DEVELOPMENT OF OPERATING INCOME A	DJUSTED						
TI 9	98 99 G410 + G411- PROVISION FOR DEFERRED I	NCOME TAX						
	Depreciation	DEPREXP	156,532,670	112,470,423	19,277,522	24,093,375	40,739	650,611
TI 10	11 Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0
	22 Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0
	3 Clause - Deferred Fuel 94 *Gain on Sale of Services Corp Asset	not_used not_used	0	0	0	0	0	0
	5 AFUDC / IDC	TOTPLT	124,561	89,343	15,415	19,251	33	519
TI 10	06 Capitalized interest-Section 263A	TOTPLT	(254,491)	(182,537)	(31,494)	(39,332)	(67)	(1,060)
	77 Cost of removal	TOTPLT	0	0	0	0	0	0
	18 *Utility Commodity Costs-Non-Taxable Income 19 *RAC-Environmental Cleanup Costs - Debit	not_used not_used	0	0	0	0	0	0
TI 11	0 *SBC-Societal Benefits Clause - Unallow Deduction	tior not_used	ő	ő	ō	0	0	ō
TI 11	1 Deferred Comp - Officers	LABOR	5,518	4,896	339	270	3	11
	2 *Deduction of Securitizartion	not_used	0 (85,318)	(75.704)	(5,234)	0 (4,169)	0 (51)	0 (164)
	3 Accrued vacation pay adjustment 4 3rd Party Claims & Injuries & Damages	LABOR TOTPLT	(85,318) (97)	(75,701) (70)	(5,234)	(4,169) (15)	(51)	(164)
	5 Gain/loss bond reacq	not_used	0	0	0	0	0	0
TI 11	6 Amortization of Call Option Sale	LABOR	0	0	0	0	0	0
	7 Defer Dividend Equivalents/Restricted Stock-Ter 8 Contribution in Aid of Construct	mp LABOR TOTPLTNET	0 573,555	0 414.460	0 72,373	0 84,627	0 89	0 2,005
	8 Contribution in Aid of Construct 9 Pension Accrual Adjustment	TOTPLTNET LABOR	573,555 (3,900,029)	414,460 (3,460,402)	72,373 (239,260)	84,627 (190,559)	89 (2,325)	2,005 (7,482)
	20 Unallowable OPEB Amortization	LABOR	6,122,331	5,432,198	375,595	299,142	3,650	11,746
			-,,	-,,.50	,	,	-,-50	,

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SUB- SCH			ALLOCATION	Total					
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
		Fin Def-Energy Competition Act Ct	TOTPLT	518	372	64	80	0	2
		Rabbi Trust Unrealized Losses Additional Real Estate Taxes	LABOR TOTPLT	2,291 370,590	2,033 265,811	141 45,862	112 57,276	1 98	4 1,544
		PIP Adjustment	LABOR	163,297	144,890	10,018	7,979	97	313
		Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET	0	0	0	0	0	0
		Misc	TOTPLT	141,450	101,457	17,505	21,861	37	589
		Construction Period Interest	TOTPLTNET	0	0	0	0	0	0
		Cost of Removal-Flowthrough Deferred Return on CIP II	TOTPLT TOTPLT	(26,238)	0 (18,820)	0 (3,247)	0 (4,055)	0 (7)	0 (109)
		Deferred Depreciation on CIP II	TOTPLT	(12.006)	(8,612)	(3,247)	(4,055)	(3)	(50)
		Investment Tax Credit	TOTPLT	(1,268,004)	(909,494)	(156,921)	(195,973)	(334)	(5,282)
		Assessment by Board of Public Utilities of the Stat		(115,925)	(83,769)	(14,628)	(17,105)	(18)	(405)
		Legal Reserves	LABOR	53,487	47,458	3,281	2,613	32	103
		Line Pack Adjustment	TOTPLT	31,240	22,408	3,866	4,828	8	130
		Materials & Supply	TOTPLT LABOR	659,085 (316,199)	472,738 (280,555)	81,565 (19,398)	101,863 (15,450)	174 (188)	2,746 (607)
		Medicare Subsidy - Temp NC TOTAL DEFERRED INCOME TAX	LABUR	158,802,288	(280,555)	19,431,865	(15,450) 24,224,765	(188) 41,968	655,163
	138	TOTAL DEFERRED INCOME TAX		130,002,200	114,440,327	19,431,003	24,224,700	41,500	055,105
TI	139	This Section is not used at this time PROFORMA OPERATING INCOME ADJUSTMI	ENTS						
		Not Used	not_used	0	0	0	0	0	0
TI	142	Not Used	not_used	0	0	0	0	0	0
		Not Used	not_used	0	0	0	0	0	0
		OPERATING INCOME ADJUSTED	OTOD	276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659
LR		DEVELOPMENT OF LABOR ALLOCATION FA	CIOR						
LR LR	2	Labor portion included in O&M Expense							
LR		G700-G742 MANUFACTURED GAS LABOR E)	(IMEGO M	792.921	504.713	96.106	192.102	0	0
LR		G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	2,446,087	477,732	1,171,306	1,076	39,506
LR		G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	157,144	29,923	59,812	0	0
R		G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	285,233	56,341	116,539	28	3,071
.R	8								
LR		DISTRIBUTION LABOR EXPENSE							
LR LR	10	Operation G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
₋ĸ ₋R	12	G870 Operation Supervision & Engineering G871 Load Dispatching	EXP_871	0	0	0	0	0	0
I R	13	G872 Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
LR	14	G874 Mains & Services	EXP_874	13,057,133	9,450,676	1,563,683	1,992,652	1,619	48,503
LR	15	G875-877 Meas & Reg Station	EXP_8757	1,194,470	738,711	145,916	301,818	72	7,954
LR	16	G878 Meter & House Reg	EXP_878	5,986,888	4,733,969	911,195	341,615	0	109
LR	17	G879 Customer Installations - Total	EXP_879	80,906,789	80,649,506	257,284	0	0	0
LR	18	G880.1 Miscellaneous Dist Exp	EXP_8801	2,537,720	2,154,932	186,339	192,114	121	4,214
LR	19	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0
LR LR	20 21	G881 Rents Total Operation	EXP_881	0 103,683,001	0 97,727,794	0 3,064,416	0 2,828,199	0 1,812	0 60,780
LR	22	Naintenance		100,000,001	31,121,194	3,004,410	2,020,199	1,012	00,700
LR	23	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
LR	24	G886 Structures & Improvements	EXP_886	1,646,174	1,182,554	204,312	251,998	444	6,866
LR	25	G887 Mains	EXP_887	5,402,667	3,338,154	659,227	1,368,632	347	36,306
LR	26	G888 Compressor Station Equip	EXP_888	0	0	0	0	0	0
LR	27	G889-891 Meas & Reg Station	EXP_8891	2,314,353	1,431,294	282,720	584,789	139	15,411
LR LR	28 29	G892 Services	EXP_892	2,074,639	1,706,848	244,070	121,464	373 0	1,883 92
LR LR	30	G893 Meters & House Reg G894 Maint of Other Equipment - Total	EXP_893 EXP_894	7,565,228 98,629	5,042,196 0	1,748,717 0	774,223 0	98,629	92
LR LR	31	Not Used	not_used	98,629	0	0	0	98,629	0
R	32	Total Maintenance	0000	19,101,689	12,701,047	3,139,045	3,101,106	99,933	60,558
R	33	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	110,428,841	6,203,461	5,929,305	101,745	121,337
R	34								
.R		G901-G903,G905 CUST ACCOUNTS EXPENSI		44,132,242	39,476,979	3,571,096	918,099	544	165,524
.R .R		G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	2,092,728	225,657	57,675	34	2,162
R R		G911-G916 SALES EXPENSE ADMIN & GENERAL EXP ACCOUNTS xG926	SALESEXP AGEXP	269,430 3,902,390	233,892 3,288,837	27,796 299,603	7,707 298,619	5 3,338	31 11,993
₹		Employee Pension/Benefits Acct G926	LABOR	3,502,350	0	299,003	0	0	0
R R		TOTAL OPERATION & MAINT LABOR EXPEN	SE	179,103,725	158,914,456	10,987,715	8,751,161	106,769	343,623
LR	42		-	,,.	,,.50	,	-,,		,
LR	43								
LR	44								
LR	45								
LR	46								
LR LR	47								
LΚ	48								

SUB-	COS Test Year - 12 Months Actual 2016							
SCH LINE		ALLOCATION	Total	DCC	000	LVC	81.6	TCC F:
O. NO.	DESCRIPTION	BASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
A 1	DEVELOPMENT OF CAPITAL ADDITIONS A	LLOCATION FACTOR	(1)	(2)	(3)	(4)	(3)	(0)
A 2	!							
	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
	PRODUCTION PLANT - G304-G347 STORAGE PLANT - G360-G363	PRODPLT STORPLT	727,439 312,169	463,032 198,703	88,169	176,237	0	0
	STORAGE PLANT - G360-G363 TRANSMISSION PLANT - G365-G371	TRANPLT	312,169 0	198,703	37,837 0	75,629 0	0	0
4 6 4 7		INMINELL	U	U	U	0	U	U
	DISTRIBUTION PLANT							
	G374 Land and Land Rights & G375 Structure	e & PLT_3745	826,172	593,493	102,539	126,471	223	3,446
A 10		PLT_376	116,314,171	71,867,223	14,192,514	29,465,320	7,474	781,640
A 11		PLT_377	0	0	0	0	0	0
A 12		PLT_3789	4,127,895	2,552,866	504,261	1,043,033	248	27,487
A 13		SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,872
A 14		PLT_381	36,350,464	24,227,391	8,402,387	3,720,239	0	447
A 15		PLT_382	202,082	184,234	16,161	1,686	0	0
A 16		PLT_3834	149,016	133,360	12,073	3,576	0	7
A 17		PLT_385	11,305,357	1,316,446	2,669,551	6,687,926	102	631,333
	TOTAL DISTRIBUTION PLANT		566,819,360	427,942,895	72,668,390	64,323,303	79,541	1,805,232
A 19	OOMMON BY ANT	COMPLE	•			•		
	COMMON PLANT	COMPLT GENPLT	0	4 607 825	705.000	1 002 200	0	0
	GENERAL PLANT EXCL INTANGIBLE PLT	GENPLI	6,517,814	4,697,825	785,869	1,003,300	1,891	28,929
A 22 A 23								
	TOTAL CAPITAL ADDITIONS		574,376,783	433,302,455	73,580,265	65,578,470	81,432	1,834,160
A 25			514,510,103	+33,302,433	13,300,203	00,010,410	01,432	1,034,100
A 25								
A 20	•							
A 28								
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1	ALLOCATION FACTOR TABLE							
2		ACTORS						
3								
4								
5								
	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287	796	157	325	0	9
. 7		/	.,201	. 30	.51	020	Ü	3
8								
9								
10								
11								
12								
13								
14								
15								
16								
	COMMODITY RELATED							
	Annual transported gas @mtr - delivery	TRANSPORT_04	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
	Balancing therms - delivery	BALANCE_04	1,393,064,631	886,719,099	168,846,822	337,498,709	040,471	23,310,079
	Annual transported gas @mtr - access	TRANSPORT_03	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
	Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
F 22		Alitoi Olti_0/	2,701,273,111	., 100,720,141	204,000,000	537,003,020	070,771	20,010,019
	TEFA \$ responsibility W/N - delivery	TEFA_04	0	0	0	0	0	0
F 24		. E.I. A_04	U	U	U	U	U	U
. 24								

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AF 2	IO. DESCRIPTION		Total					
AF 2		BASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
	25		(1)	(2)	(3)	(4)	(3)	(0)
F 2	26 27							
F 2	28							
	29 30							
F 3	31							
	32							
	33 34							
NF 3	35							
	36 BILLING DETERMINANTS 37							
AF 3	38 Number of Customers		1,816,880	1,652,784	145,403	18,640	16	37
AF 3	39 Transported Gas at Meter (calendar) 40		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
	40 41							
	42							
	43 44							
AF 4	45							
AF 4	46 47							
AF 4	4 <i>1</i> 48							
VF 4	49 ALLOCATION FACTOR TABLE CONTINUES	D						
\F 5	50 EXTERNALLY DEVELOPED ALLOCATION   51	FACTORS						
\F 5	52 CUSTOMER RELATED							
	53 54 G380 services - access	SERVICES 03	1,215,971,988	1,001,946,668	143,090,682	69,881,536	0	1,053,102
	55 Cust Installns LDC G879 - delivery	CINST_04	1,213,971,988	100	143,090,002	03,001,330	0	1,033,102
	56 Avg Customer Bills - delivery	CUSTAVG_04	1,103,707	996,698	87,708	19,214	17	70
F 5	57 Avg Customer Bills - cust svs 58 G381 meters - measurement	CUSTAVG_06 SMMETERS_07	<b>1,103,707</b> 95,374,258	996,698 <b>63,566,590</b>	87,708 <b>22,045,940</b>	19,214 <b>9,760,574</b>	17 0	70 <b>1,154</b>
: 5	59	_						
	60 Billing Function costs - cust svs 61 Competitive Service work - delivery	BILLING_06 COMPSVSWK_04	<b>13,588,445</b> 100	11,847,670 99	1,098,089	476,262 0	433 0	165,991 0
	62 Competitive Service work - delivery	COMPSVSWK_04	100	99	!	U	U	U
VF 6	63 Account Maint - cust svs	ACCTMAINT_06	57,801,700	52,363,685	4,620,521	775,947	317	41,230
	64 G382 meter install - measurement 65 G383 house regulators - access	MTRINSTAL_07 HOUSEREG_03	149,490,508 27,727,735	136,288,569 23,488,422	11,955,000 2,877,517	1,246,610 1,358,260	0	329 3.536
AF 6	66 G384 house reg install - access	HSEREGINST_03	49,550,720	45,273,401	3,573,995	702,709	ő	615
	67 G385 lrg regulators - access	LRGREG_03	2,654,025	527,983	950,933	886,308	0	288,801
	68 G385 lrg mtrs - measurement 69 G380 services - reserve - access	LRGMTR_07 SERVICESR_03	46,733,414 302,367,424	0 252,625,678	5,728,862 34,242,308	40,715,751 15,042,822	0	288,801 456,616
AF 7	70 G381 meters - reserve - measurement	SMMETERSR_07	39,638,103	26,782,366	8,862,287	3,992,767	0	682
	71 G382 meter install - reserve -measurement 72 G383 house regulators - reserve - access	MTRINSTALR_07 HOUSEREGR 03	70,947,689 4,745,744	65,486,599 3,992,277	4,964,044 503,093	496,929 248.837	0	117 1,537
	72 G383 house regulators - reserve - access 73 G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	0	330
AF 7	74 G385 lrg regulators - reserve - access	LRGREGR_03	384,163	13,538	164,305	112,396	0	93,924
	75 G385 lrg mtrs - reserve - measurement 76 Direct LVG - delivery	LRGMTRR_07 DIRLVG_04	7,737,443 <b>1</b>	<b>0</b>	<b>940,755</b>	6,702,764 1	0	93,924
7	77 Direct LVG - cust svs	DIRLVG_06	1	0	0	1	0	0
	78 Direct SLG - streetlights 79 Meter Reading Costs - measurement	DIRSLG_05 MRCOST_07	1 13,815,195	0 12,478,202	0 1,097,762	0 239,232	1 0	0
	80 Other Utility work by Cust Ops - delivery	UTILWORK_04	13,815,195 4,987,422	12,478,202 4,329,575	514,527	239,232 142,656	85	579
AF 8	81 Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	579
	82 Direct SLG - access 83 Direct Competitive Services - delivery	DIRSLG_03 DIRCOMPSVS_04	1	0	0	0	1 0	0
AF 8	84 Direct TSG-F - access	DIRTSGF_03	1	0	0	0	0	1
	85 Direct TSG-F - delivery 86 Direct TSG-F - measurement	DIRTSGF_04	1	0	0	0	0	1
	86 Direct TSG-F - measurement 87	DIRTSGF_07	1	0	0	0	0	1
AF 8	88 Direct - RSG - delivery	DIRRSG_04	1	1	0	0	0	0
	89 90							
AF 9	91							
	92 Choice - delivery 93	CHOICE_04	1,956,016	1,652,784	247,185	55,920	16	111
	93 94							
AF 9	95							
AF 9	96							

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

COS Test Year - 12 Months Actual 2016

SUB- SCH	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
۸۲	07	ALL OCATION FACTOR TARLE CONTINUES		(1)	(2)	(3)	(4)	(5)	(6)
AF AF		ALLOCATION FACTOR TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FA	CTORS						
AF	99								
AF AF	100 I	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF		Plant Related							
AF	103	Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
AF AF		Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613	5,302,920	461,595	72,574	(33)	20,557
AF AF		Production Plant Total Storage Plant Total	PRODPLT STORPLT	54,051,153 10.637.156	34,404,858 6,770,805	6,551,287 1,289,280	13,095,009 2,577,071	0	0
AF		Transmission Plant Total	TRANPLT	88,966,347	55,020,571	10,868,073	22,479,948	5,340	592,414
AF		Distribution Plant Total	DISTPLT	6,380,421,816	4,583,471,738	791,894,419	976,722,670	1,722,826	26,610,163
AF		G391-G398 General Plant	GENPLT	94,801,809	68,330,004	11,430,493	14,593,034	27,511	420,767
AF AF		Common Plant Accts C389-C399, G391-E398 Com & Gen Plt	COMPLT COMGENPLT	78,873,337 173,675,146	62,130,797 130,460,801	8,342,515 19,773,009	8,062,881 22,655,914	14,042 41,553	323,102 743,869
AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472	4,679,667,972	810,603,059	1,014,874,699	1,728,166	27,202,577
AF	113	Total Plant	TOTPLT	6,713,609,232	4,815,431,693	830,837,663	1,037,603,187	1,769,686	27,967,004
AF	114								
AF AF		Distribution Plant x Meters & Installs Acct G374-375 - Land & Structures	DISTPLTXMTR PLT_3745	5,935,452,701 53,869,741	4,278,077,715 38,698,137	715,652,508 6,685,945	913,656,199 8,246,445	1,722,449 14,546	26,343,831 224,669
AF AF		Acct G374-375 - Land & Structures Acct G376 - Mains	PLT_3745 PLT_376	2,666,043,183	1,647,272,369	325,307,357	8,246,445 675,376,141	171,315	17,916,001
AF	118	Acct G377 - Compressor Station Equip	PLT_377	0	0	0	0	0	0
AF		Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128	105,250,337	20,789,831	43,002,500	10,215	1,133,245
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609	2,348,521,992	335,825,697	167,127,299	513,366	2,591,255
AF AF		Acct G376, G380 & 387.2 - Mains & Services Acct G381 - House Meters	MAIN_SERV PLT_381	5,520,622,792 257,235,090	3,995,794,361 171,445,816	661,133,054 59,459,731	842,503,440 26,326,375	684,681 1	20,507,255 3,166
AF		Acct G382 - Meter Installations	PLT_382	145,989,543	133,096,274	11,675,079	1,217,853	0	337
AF	124	Acct G381,382, & 385 - Meters	METERPLT	444,969,115	305,394,023	76,241,912	63,066,471	377	266,332
AF		Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937	427,312,858	82,249,224	30,835,992	8	9,855
AF AF		Acct G382-384 - House Reg & Install & Meter Ins Acct G383-384 - House Reg & Installation	taPLT_3824 PLT_3834	283,172,848 137,183,305	255,867,042 122,770,768	22,789,493 11,114,414	4,509,617 3,291,764	6	6,689 6.352
AF		Acct G385-384 - House Reg & Installation Acct G385 - Ind & Com Meas & Regul Station Eq		83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
AF	129	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
AF		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
AF AF	131 132								
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638	1.604.882.415	270,209,333	382.049.865	1.081.767	12.433.258
AF	134	Total Net Plant	TOTPLTNET	4,442,952,594	3,210,549,278	560,628,329	655,553,322	687,919	15,533,746
AF	135								
AF	136 137								
AF AF	137								
AF	139								
AF	140	Revenue Related							
AF		Total Operating Revenue	TOTREV	924,657,697	698,858,137	105,556,589	116,502,504	487,367	3,253,100
AF AF	142 I	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	114,362,111	0	5,857,362	108,504,749	0	0
AF	144								
AF	145	ALLOCATION FACTOR TABLE CONTINUED							
AF		INTERNALLY DEVELOPED ALLOCATION FA	CTORS						
AF AF	147 148 I	Expense Related							
AF		Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069	782,332	148,970	297,767	0	0
AF		Other Storage Plant O&M Expense	STOREXP	474,404	301,970	57,500	114,934	ő	ő
AF	151	Transmission Plant O&M Expense	TRANEXP	2,558,168	1,582,080	312,504	646,396	154	17,034
AF AF		Acct 813-Other Gas Supply Expense	EXP_813 EXP_871	5,670,771	3,354,010	655,053	1,606,063	1,476	54,169 0
AF AF		Acct 871 - Distribution Load Dispatching Acct 872 - Compressor Station Labor & Expense		0	0	0	0	0	0
AF		Acct 874-Mains & Services Expenses	EXP_874	20,145,891	14,581,478	2,412,611	3,074,469	2,499	74,835
AF		Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940	1,613,479	318,706	659,225	157	17,373
AF		Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451	6,656,661	1,281,275	480,362	0	154
AF AF		Acct 879 - Customer Installation Expenses Acct 880.0,.1,.2 - Other Expenses	EXP_879 EXP_8801	24,548,330 9,359,608	24,470,266 7,947,812	78,064 687,256	0 708,552	0 447	0 15,541
AF		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	9,359,606	7,947,612	007,256	700,552	0	15,541
AF	161	Acct 881 - Rents	EXP_881	20,476	12,111	2,365	5,799	5	196
AF		Acct 886-Maint of Structures & Improvements Ex		4,408,455	3,166,880	547,147	674,852	1,190	18,386
AF AF		Acct 887-Maint of Mains Exp Acct 888-Maint of Compressor Station Equip Exp	EXP_887 EXP_888	12,392,584	7,657,026 0	1,512,128 0	3,139,355 0	796 0	83,279 0
AF		Acct 889-891 - Main of Meas & Reg Station Equip		3,853,573	2,383,213	470,750	973,718	231	25,660
AF		Acct 892-Main of Services Exp	EXP_892	4,033,930	3,318,798	474,570	236,175	725	3,662
AF	167	Acct 893-Maint of Meters & House Regulators Ex		10,857,110	7,236,223	2,509,641	1,111,113	0	131
AF	168	Acct 894-Maint of Other Equipment	EXP_894	283,468	0	0	0	283,468	0

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Updated for 5&7

	COS Test Year - 12 Months Actual 2016							
SUB- SCH LIN		ALLOCATION	Total					
NO. NO	DESCRIPTION	BASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
AF 16 AF 17	69 70 Distr Oper Exp	DISTEXPO	65,101,696	55,281,807	4,780,277	4,928,407	3,107	108,098
AF 17	1 Distr Maint Exp	DISTEXPM	35,829,120	23,762,141	5,514,237	6,135,213	286,411	131,119
	72 Cust Serv & Info Expense 73 Acct 901-903,905 Cust Acct Exp Excl 904	CUSTS_I CACCTEXP	2,140,391 68,948,067	1,883,422 61,675,123	203,087 5,579,145	51,906 1,434,351	30 849	1,946 258,598
	'4 Accts 901-910 Excl 904 - Cust Accts, Serv & Info		71,088,458	63,558,544	5,782,233	1,486,257	880	260,544
	75 Sales Expense	SALESEXP	924,164	802,266	95,341	26,434	16	107 779,138
	6 Total O&M Expense Excl A&G Expense 7 Total O&M Expense Excl 904 Expense	TOTOMXAG TOTOMX904	215,148,058 288,334,861	173,586,501 238,258,404	21,061,616 25,452,342	19,428,760 23,347,566	292,043 382,056	779,138 894,491
F 17	'8 Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	287,105,792	237,476,072	25,303,373	23,049,799	382,056	894,491
	<ol> <li>Tot Admin &amp; Genl Exp xPension/Ben</li> <li>Accts 901-905 Cust Accts Exp Excl 904-Uncol</li> </ol>	AGEXP CUSTACCTS	105,240,904 68,948,067	88,694,426 61,675,123	8,079,792 5,579,145	8,053,254	90,013 849	323,420 258,598
	81 O&M + Capital Additions	EXPENDITURES	894,983,851	695,722,212	102,748,109	1,434,351 93,113,324	463,489	2,936,718
18	32							
18	33 Depreciation Expense (Total) 34	DEPREXP	123,362,242	88,637,110	15,192,473	18,987,811	32,106	512,742
	85 NJ State Income Tax (CBT)	STATEINCTAX	41,866,108	30,446,162	5,258,897	6,009,884	7,151	144,014
· 18	86 NJ State Deferred Income Tax 87	DFSTATEINCTAX	2,595,701	2,240,011	182,401	166,051	1,424	5,814
F 18	88 Labor Expense Related							
	89 Total Distribution Exp (Oper) Labor 80 Total Distribution Exp (Maint) Labor	TLABDO TLABDM	103,683,001 19,101,689	97,727,794 12,701,047	3,064,416 3,139,045	2,828,199 3,101,106	1,812 99,933	60,780 60,558
- 19	1 Total Labor	LABOR	179,103,725	158,914,456	10,987,715	8,751,161	106,769	343,623
19 19	32 33 REVENUES AND BILLING DETERMINANTS							
F 19								
	95 Base Rate Sales Revenue	SALESREV	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
	96 97 Residential Service Gas	REVRSG	651,478,596	651,478,596	0	0	0	0
19	98 General Service Gas	REVGSG	104,223,522	0	104,223,522	0	0	0
	9 Large Volume Service Gas	REVLVG	114,965,829	0	0	114,965,829	0	0
	00 Street Light Gas 01 Firm Transportation Gas Service	REVSLG REVTSGF	487,218 3,251,274	0	0	0	487,218 0	0 3,251,274
20		KEVIOOI	3,231,214	0	Ü	· ·	· ·	3,231,214
20	03 04 Total Rev Reg @ Desired ROR	REVREQ	874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
20		NEVKEY	074,400,439	051,476,096	104,223,322	114,900,029	401,218	3,231,274
20								
20								
20								
- 21	0							
F 21 F 21								
F 21								
F 21	4							
F 21 F 21								
F 21 F 21								
F 21	8							
F 21 F 22	9							
22								
22	22							
= 22 = 22	23 PRESENT REVENUES FROM SALES INPUT							
F 22	25 Total Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
	26 Sales of Gas Revenues - Rates		788,246,384 0	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
22	7 Sales of Gas Revenues - Other 28		0	0	U	0	0	0
22	29							
23 23								
23	32							
F 23	3 RATE OF RETURN	COLLAF IN 224	7.400/	7.400/	7.400/	7.400/	7.400/	7.400/
AF 23	84 Rate of Return (Equalized) 85	SCH AF, LN 234	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
AF 23	36							
F 23								
F 23	99							
F 24								

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SUB-	COS Test Year - 12 Months Actual 2016							
	INE IO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	4 ALLOCATION PROCESSIONS TAS: 5		(1)	(2)	(3)	(4)	(5)	(6)
AP AP	1 ALLOCATION PROPORTIONS TABLE 2 EXTERNALLY DEVELOPED ALLOCATION	I FAC						
AP	3							
	4 CAPACITY RELATED 5							
	6 Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
AP	7							
	8							
	9 10							
	11							
	12							
	13							
	14 15							
	16							
	17 COMMODITY RELATED							
	18 Annual transported gas @mtr - delivery	TRANSPORT_04	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
	19 Balancing therms - delivery	BALANCE_04	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
	20 Annual transported gas @mtr - access 21 Annual transported gas @mtr - meters	TRANSPORT_03 TRANSPORT_07	1.000000 1.000000	0.591456 0.591456	0.115514 0.115514	0.283218 0.283218	0.000260 0.000260	0.009552 0.009552
	22	TRANSFORT_07	1.000000	0.591450	0.113314	0.203210	0.000200	0.009332
AP	23 TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	24							
	25 26							
	26 27							
AP :	28							
AP :	29							
	30							
	31 32							
	33							
AP :	34							
	35							
	36 BILLING DETERMINANTS 37							
	37 38 Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP :	39 Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP .	40		<del>-</del>					
	41							
	42 43							
	43 44							
AP .	45							
	46							
	47 48							
	48 49 ALLOCATION PROPORTIONS TABLE CON	NTINUED						
AP :	50 EXTERNALLY DEVELOPED ALLOCATION							
	51							
	52 CUSTOMER RELATED 53							
	53 54 G380 services - access	SERVICES_03	1.000000	0.823988	0.117676	0.057470	0.000000	0.000866
	55 Cust Installns LDC G879 - delivery	CINST_04	1.000000	0.996820	0.003180	0.000000	0.000000	0.000000
AP	56 Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
	57 Avg Customer Bills - cust svs	CUSTAVG_06	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
	58 G381 meters - measurement 59	SMMETERS_07	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
	60 Billing Function costs - cust svs	BILLING 06	1.000000	0.871893	0.080810	0.035049	0.000032	0.012216
AP	61 Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.992290	0.007710	0.000000	0.000000	0.000000
AP	62							
	63 Account Maint - cust svs	ACCTMAINT_06	1.000000	0.905919	0.079937	0.013424	0.000005	0.000713
	64 G382 meter install - measurement 65 G383 house regulators - access	MTRINSTAL_07 HOUSEREG_03	1.000000 1.000000	0.911687 0.847109	0.079972 0.103778	0.008339 0.048986	0.000000	0.000002 0.000128
	66 G384 house reg install - access	HSEREGINST_03	1.000000	0.913678	0.072128	0.014182	0.000000	0.000128
AP	67 G385 lrg regulators - access	LRGREG_03	1.000000	0.198937	0.358298	0.333949	0.000000	0.108816
	68 G385 Irg mtrs - measurement	LRGMTR_07	1.000000	0.000000	0.122586	0.871234	0.000000	0.006180
	69 G380 services - reserve - access	SERVICESR_03	1.000000	0.835492	0.113247	0.049750	0.000000	0.001510
	70 G381 meters - reserve - measurement 71 G382 meter install - reserve -measurement	SMMETERSR_07 MTRINSTALR_07	1.000000 1.000000	0.675672 0.923027	0.223580 0.069968	0.100731 0.007004	0.000000	0.000017 0.000002
	72 G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.841233	0.106009	0.052434	0.000000	0.000324
	•	=						

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SUB-									
	.INE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
NO.	10.	DESCRIPTION	DASIS	(1)	(2)	(3)	(4)	(5)	(6)
AP	73 G3	84 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.915276	0.070636	0.014054	0.000000	0.000033
AP	74 G3	85 lrg regulators - reserve - access	LRGREGR_03	1.000000	0.035240	0.427696	0.292574	0.000000	0.244490
AP	75 G3	85 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.121585	0.866276	0.000000	0.012139
		ect LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
		ect LVG - cust svs	DIRLVG_06	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
		ect SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
		ter Reading Costs - measurement	MRCOST_07	1.000000	0.903223	0.079460	0.017317	0.000000	0.000000
	80 Oth 81	er Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
		ect SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		ect Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
,		ect TSG-F - access	DIRTSGF_03	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		ect TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		ect TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87					********			
AP	88 Dire	ect - RSG - delivery	DIRRSG_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	89								
AP	90								
	91								
AP		pice - delivery	CHOICE_04	1.000000	0.844975	0.126372	0.028589	80000008	0.000057
AP	93								
AP	94								
AP	95								
AP	96		WIED.						
AP		LOCATION PROPORTIONS TABLE CONTIN							
AP		ERNALLY DEVELOPED ALLOCATION FAC	CIUKS						
	99	many allocator for various disco		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	00 Dui	mmy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		nt Related							
,		ct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		ct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.905304	0.078803	0.012390	(0.000006)	0.003509
,		duction Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
		rage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
		nsmission Plant Total	TRANPLT	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
		tribution Plant Total	DISTPLT	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
AP 1	09 G3	91-G398 General Plant	GENPLT	1.000000	0.720767	0.120573	0.153932	0.000290	0.004438
AP 1	10 Co	mmon Plant	COMPLT	1.000000	0.787729	0.105771	0.102226	0.000178	0.004096
AP 1	11 Acc	ts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.751177	0.113851	0.130450	0.000239	0.004283
AP 1	12 Tot	al Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.716194	0.124058	0.155320	0.000264	0.004163
	13 Tot	al Plant	TOTPLT	1.000000	0.717264	0.123754	0.154552	0.000264	0.004166
	14								
		tribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.720767	0.120573	0.153932	0.000290	0.004438
		ct G374-375 - Land & Structures	PLT_3745	1.000000	0.718365	0.124113	0.153081	0.000270	0.004171
		et G376 - Mains	PLT_376	1.000000	0.617872	0.122019	0.253325	0.000064	0.006720
		et G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		ct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
		ct G380 & 387.2 - Services	SERVICES	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
		et G376, G380 & 387.2 - Mains & Services et G381 - House Meters	MAIN_SERV PLT 381	1.000000 1.000000	0.723794 0.666495	0.119757 0.231149	0.152610 0.102344	0.000124	0.003715 0.000012
		ct G381 - House Meters ct G382 - Meter Installations	PLT_381 PLT_382	1.000000	0.666495 0.911684	0.231149 0.079972	0.102344 0.008342	0.000000	0.000012
		ct G382 - Meter Installations ct G381,382, & 385 - Meters	METERPLT	1.000000	0.911684	0.079972	0.008342	0.000000	0.000002
		t G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.790723	0.171342	0.057061	0.000001	0.000599
		t G382-384 - Meters & House Regulators		1.000000	0.903572	0.080479	0.057061	0.000000	0.000018
,		t G383-384 - House Reg & Installation	PLT_3834	1.000000	0.894940	0.081019	0.023995	0.000000	0.000024
,		t G385 - Ind & Com Meas & Regul Station Eq		1.000000	0.116444	0.236132	0.591571	0.000009	0.055844
,		t G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP 1		et G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP 1	31								
	32								
		al Distribution Plant Reserve	TOTDRESERVE	1.000000	0.706792	0.119001	0.168255	0.000476	0.005476
		al Net Plant	TOTPLTNET	1.000000	0.722616	0.126184	0.147549	0.000155	0.003496
	35								
	36								
	37								
	38								
	39 40 <b>Pa</b>	venue Related							
,		venue Related al Operating Revenue	TOTREV	1.000000	0.755802	0.114157	0.125995	0.000527	0.003518
,		a Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.755602	0.051218	0.125995	0.000000	0.000000
,	42 1111	a Dept Nev Ney - 3.02 / 39.30% LV	HAT I VALVE A	1.000000	0.000000	0.001210	0.540102	0.000000	0.000000
	44								

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SUB-		COS Test Year - 12 Months Actual 2016							
SCH I	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
AP ·	1/15	ALLOCATION PROPORTIONS TABLE CONTINU	IED	(1)	(2)	(3)	(4)	(5)	(6)
		INTERNALLY DEVELOPED ALLOCATION FACT							
AP ·	147								
		Expense Related							
			MFGO_M	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
			STOREXP TRANEXP	1.000000 1.000000	0.636524	0.121205	0.242271	0.000000	0.000000 0.006659
			EXP_813	1.000000	0.618443 0.591456	0.122159 0.115514	0.252679 0.283218	0.000260	0.009552
			EXP_871	0.000000	0.000000	0.000000	0.000000	0.000200	0.000000
	154	Acct 872 - Compressor Station Labor & Expenses		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP '	155	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.723794	0.119757	0.152610	0.000124	0.003715
			EXP_8757	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
			EXP_878	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
			EXP_879	1.000000	0.996820 0.849161	0.003180 0.073428	0.000000	0.000000 0.000048	0.000000 0.001660
,			EXP_8801 EXP_8803	1.000000 0.000000	0.849161	0.073428	0.075703 0.000000	0.000048	0.000000
			EXP 881	1.000000	0.591456	0.115514	0.283218	0.000260	0.000000
		Acct 886-Maint of Structures & Improvements Exp		1.000000	0.718365	0.124113	0.153081	0.000270	0.003332
			EXP_887	1.000000	0.617872	0.122019	0.253325	0.000064	0.006720
		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		Acct 889-891 - Main of Meas & Reg Station Equip		1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
			EXP_892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
		Acct 893-Maint of Meters & House Regulators Exp		1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
		Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
	169	Distr Oper Exp	DISTEXPO	1.000000	0.849161	0.073428	0.075703	0.000048	0.001660
			DISTEXPO	1.000000	0.849161	0.073428	0.075703	0.000048	0.001660
			CUSTS_I	1.000000	0.879943	0.094883	0.024251	0.007994	0.003660
			CACCTEXP	1.000000	0.894516	0.080918	0.020803	0.000014	0.003751
AP ·	174	Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	1.000000	0.894077	0.081339	0.020907	0.000012	0.003665
			SALESEXP	1.000000	0.868099	0.103165	0.028603	0.000017	0.000116
			TOTOMXAG	1.000000	0.806823	0.097894	0.090304	0.001357	0.003621
			TOTOMX904	1.000000	0.826325	0.088274	0.080974	0.001325	0.003102
			TOMXFUEL904	1.000000	0.827138	0.088133	0.080283	0.001331	0.003116
			AGEXP	1.000000	0.842775	0.076774	0.076522	0.000855	0.003073
			CUSTACCTS EXPENDITURES	1.000000 1.000000	0.894516 0.777357	0.080918 0.114804	0.020803 0.104039	0.000012 0.000518	0.003751 0.003281
	181	Odivi + Capital Additions	EVERNITORES	1.000000	0.777357	0.114004	0.104039	0.000318	0.003281
		Depreciation Expense (Total)	DEPREXP	1.000000	0.718511	0.123153	0.153919	0.000260	0.004156
	184	Doprodulori Exportos (Total)	DET TREAT	1.000000	0.7 100 1 1	0.120100	0.100010	0.000200	0.001100
AP ·	185	NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.727227	0.125612	0.143550	0.000171	0.003440
		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	0.862969	0.070271	0.063972	0.000549	0.002240
	187								
AP ·	188	Labor Expense Related							
			TLABDO	1.000000	0.942563	0.029556	0.027277	0.000017	0.000586
			TLABDM LABOR	1.000000 1.000000	0.664917 0.887276	0.164333 0.061348	0.162347 0.048861	0.005232 0.000596	0.003170 0.001919
	191	I Utai LauUi	LADUK	1.000000	0.001216	0.001348	0.040001	0.0000396	0.001919
	193	REVENUES AND BILLING DETERMINANTS							
	194								
AP ·	195	Base Rate Sales Revenue	SALESREV	1.000000	0.745052	0.119193	0.131479	0.000557	0.003718
	196								
			REVRSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
			REVGSG	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000
			REVLVG	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
			REVSLG REVTSGF	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
	201 202	Firm Transportation Gas Service	KEV I SUF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
	202								
AP 2		Total Rev Req @ Desired ROR	REVREQ	1.000000	0.745052	0.119193	0.131479	0.000557	0.003718
AP 2	205	•							
	206								
	207								
AP :	208								
	209								
	210 211								
	211 212								
	213								
	214								
AP :	215								
	216								

SUB- SCH LIN	E	ALLOCATION	Total					
SCH LIN NO. NO		BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	-		(1)	(2)	(3)	(4)	(5)	(6)
AP 21								
AP 21	9							
AP 22								
AP 22								
AP 22	PRESENT REVENUES FROM SALES INPI	<u>UT</u>						
AP 22	4 5 Total Sales of Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
	6 Sales of Gas Revenue Requirement		1.000000	0.747690	0.114979	0.129579	0.001314	0.006439
AP 22	7 Sales of Gas Revenues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP 22								
AP 23								
AP 23	1							
AP 23:								
AP 23								
AP 23	5							
AP 23								
AP 23								
AP 23	9							
AP 24	ALLOCATED DIRECT ASSISTANCES							
	1 ALLOCATED DIRECT ASSIGNMENTS 2 DIRECT ASSIGN TO CLASSES W/SALES	REV FUNCTIONS						
ADA :	3							
	4 Account 904 - Uncollectible Accounts	DEVIDOS	500 500 500	500 0	_	_	_	
	5 Residential Service Gas 6 General Service Gas	REVRSG REVGSG	589,363,974 90,631,629	589,363,974 0	0 90,631,629	0	0	0
ADA	7 Large Volume Service Gas	REVLVG	102,139,830	0	0 00,031,029	102,139,830	0	0
ADA :	8 Street Light Gas	REVSLG	0	0	0	0	0	0
ADA 1	9 Firm Transportation Gas Service	REVTSGF	5,075,324	0	0	0	0	5,075,324
ADA 1	1 Total 904-Unollectible	EXP_904	787,210,757	589,363,974	90,631,629	102,139,830	0	5,075,324
ADA 1:	2							
ADA 1: ADA 1:	3 Total 904-Unollectible 4	EXP_904	1.000000	0.748674	0.115130	0.129749	0.000000	0.006447
ADA 1	5 Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0
ADA 1								
ADA 1								
ADA 1								
ADA 2								
ADA 2								
ADA 2	<u>2</u> 3							
ADA 2	4							
ADA 2	5							
ADA 2	5 7							
ADA 2								
ADA 2	9 Rev Req (cal) to Customers Late Paymen							
	D Residential Service Gas	REVRSG	104 222 522	0	104 222 522	0	0	0
	1 General Service Gas 2 Large Volume Service Gas	REVGSG REVLVG	104,223,522 114,965,829	0	104,223,522 0	114,965,829	0	0
ADA 3	3 Street Light Gas	REVSLG	0	0	0	0	0	0
ADA 3	4 Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0
ADA 3	5 6 Total Late Payment Fees	REVLATEP	219,189,351	0	104,223,522	114,965,829	0	0
ADA 3	7							
	B Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.475495	0.524505	0.000000	0.000000
ADA 3								
ADA 4								
ADA 4	2							
ADA 4	3							
ADA 4								
ADA 4	6							
ADA 4								
ADA 4	В							

SUB- SCH LI	NE		ALLOCATION	Total					
	0.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
ADA 4	49 ALLOCATE	ED DIRECT ASSIGNMENTS		(1)	(2)	(3)	(4)	(5)	(6)
DA :	50 DIRECT AS	SIGN TO CLASSES W/SALES	S REV FUNCTIONS						
	51 52 <b>AVAILABLE</b>	E							
A :	53 Residential S	Service Gas	REVRSG	0	0	0	0	0	0
	54 General Ser		REVGSG	0	0	0	0	0	0
	55 Large Volum 56 Street Light		REVLVG REVSLG	0	0	0	0	0	0
		ortation Gas Service	REVTSGF	0	ő	0	0	0	0
١ :	58								
. 6	59 Total Availab 60		REVAVAIL	0	0	0	0	0	0
	61 Total Availab 62	ble	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	52 53								
. 6	64								
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١ ١	96								
		EVENUE REQUIREMENTS							
	2	PRESENT RATES							
Ν	4								
N	5 RATE BAS	E		3,733,086,585	2,718,345,442	471,465,391	530,530,544	547,109	12,198,099
		R INC (PRESENT RATES)		276,248,407	201,157,563	34,888,439	39,259,260	40,486	902,659
		RETURN (PRES RATES) RATE OF RETURN		7.40% 1.00	7.40% 1.00	7.40% 1.00	7.40% 1.00	7.40% 1.00	7.40% 1.00
		VENUE (PRE RATES)		874,406,439	651,478,596	104,223,522	114,965,829	487,218	3,251,274
٧ .	10 REVENUE	PRES RATES \$/THERM		\$0.3553	\$0.4475	\$0.3666	\$0.1649	\$0.7607	\$0.1383
		REQUIRED - \$/MO/CUST		\$40,105.68	\$32,847.54	\$59,732.56	\$513,974.56	\$2,537,594.69	\$7,322,688.10
	12 13								
		LAIMED RATE OF RETURN							
N ·	15								
		RATE OF RETURN		7.40%	7.40%	7.40% 34,888,439	7.40%	7.40% 40,486	7.40% 902,659
		REQ FOR CLAIMED ROR VENUE REQ CLAIMED ROR		276,248,407 874,406,439	201,157,563 651,478,596	104,223,522	39,259,260 114,965,829	40,486 487,218	3,251,274
		DEFICIENCY SALES REV		074,400,439	051,476,350	0	0	467,218	0,231,274
RW :	20 PERCENT	INCREASE REQUIRED		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		OOKED THERM SALES		2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
		V REQUIRED \$/THERM		\$0.3553 \$0.0000	\$0.4475 \$0.0000	\$0.3666 \$0.0000	\$0.1649 \$0.0000	\$0.7607 \$0.0000	\$0.1383 \$0.0000
RW :		DEFICIENCY \$/THERM		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

	(	COS Test Year - 12 Months Actual 2016							
SUB-									
	LINE		ALLOCATION	Total					
NO.	NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
-				(1)	(2)	(3)	(4)	(5)	(6)
DDW	25			(.,	(-)	(0)	()	(0)	(0)
RRW	25								
	26								
RRW									
RRW	28								
RRW	29								
RRW									
RRW									
DDW	31								
RRW	32								
	33								
RRW	34								
RRW	35								
RRW	36								
RRW									
	38								
DDW	39								
KKVV	39								
	40								
RRW									
RRW	42								
RRW	43								
RRW	44								
	45								
	46								
RRW	40								
RRW	48								

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
S S S		SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref							
S	4	RATE BASE								
S	5	Plant in Service								
S	6	Production Plant 304-320	SCH RBP, LN 28	54,051,153	0	0	54,051,153	0	0	0
S	7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	0	0	10,637,156	0	0	0
S	8	Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	0	0	88,966,347	0	0	0
S S	9 10	Distribution Plant Land & Structures 374-375	SCH RBP, LN 55	53,869,741	0	25,829,908	24,242,365	8,616	0	3,788,852
S	11	Mains 376	SCH RBP, LN 61	2,666,043,183	0	25,629,906	2,666,043,183	0,010	0	3,700,032
S	12	Compressor Station Equipment 377	SCH RBP, LN 63	2,000,043,103	0	0	2,000,043,103	0	0	0
S	13	Meas & Regulating Station Equip 378-379	SCH RBP, LN 68	170,186,128	0	0	170,186,128	0	0	0
S	14	Services 380	SCH RBP, LN 74	2,854,069,822	0	2,854,069,822	0	0	0	0
S	15	Meters 381	SCH RBP, LN 80	257,235,090	0	0	0	0	0	257,235,090
S	16	Meter Installations 382	SCH RBP, LN 86	145,989,543	0	0	0	0	0	145,989,543
S	17	House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	0	137,183,305	0	0	0	0
S	18	Industrial Meas & Reg Station Equip 385	SCH RBP, LN 114	83,488,964	0	41,744,482	0	0	0	41,744,482
S	19	Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	0	0
S	20	Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	509,787	0	1,011,930	0	0
S	21	Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	0	0	10,834,324	0	0	0
S	22	Total Distribution Plant	SCH RBP, LN 125	6,380,421,816	0	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967
S	23	General Plant E389-E399	SCH RBP, LN 156	94,801,809	0	48,864,127	45,860,866	16,300	0	60,516
S	24	Common Plant C389-C399	SCH RBP, LN 167	78,873,337	0	24,246,796	24,615,586	8,088	23,661,222	6,341,645
S	25	Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 23	5,857,613	0	(190,947)	133,431	(64)		1,258,261
S S	26 27	Total Plant in Service	SCH RBP, LN 172	6,713,609,232	0	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
S	28	Less: Reserve for Depreciation and Amorization	SCH RBD, LN 122	2,270,656,638	0	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
S S	29 30	Plus: Rate Base Additions								
S	31	Working Capital	SCH RBO, LN 11	292,311,129	0	145,175,901	96,386,625	110,504	22,536,537	28,101,562
S	32	Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0	0
S S	33 34	Capital Lease Plt & Reserve Deduct Plus: Rate Base Deductions	SCH RBO, LN 14	96,280	0	44,920	44,394	15	406	6,546
S	35	Customer Advances	SCH RBO, LN 21	(19,722,411)	0	(10,197,978)	(9,524,433)	0	0	0
Š	36	Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	0	(74,408,427)	(73,536,915)	(24,821)		(10,842,460)
S	37	Deferred Income Taxes and Credits	SCH RBO, LN 33	(1,884,131,629)	0	(880,232,861)	(867,452,976)	(293,873)		(128,211,311)
S S	38 39		·	,		, , , ,	, , , ,	, , ,	(, , ,	, , ,
S	40	TOTAL RATE BASE	_	2,672,020,626	0	1,401,675,802	973,020,556	160,248	30,917,905	266,246,116
S	41			,- ,,-		, - ,,	,,	,	,- ,	, -,
S	42									
S	43									
S	44									
S	45									
S	46									
S	47									
S	48	OUR ARY OF REQUIETS	0.10.1.1.0.4							
S	49	SUMMARY OF RESULTS	Sub-Schedule Ref							
S S	50 51	DEVELOPMENT OF RETURN								
S		RATE BASE	SCH RBO, LN 38	3,733,086,585	0	1,915,144,363	1,441,615,615	312,280	31,796,089	344,218,237
S	53		,	, , , , ,		, , ,===	, ,,	, , , , ,	,,-	, -, -
S	54	OPERATING REVENUES	0011051/1117	074 400 400	•	0.40.400.000	0.40.707.000	107.107	00 007 000	07.050.750
S	55	Rate Revenues from Customers	SCH REV, LN 7	874,406,439	0	346,199,982	346,797,683	427,187	83,027,833	97,953,753

S   57   Revenues from Other Sources	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
S   5   Revenues from Other Sources					(1)	(2)	(3)	(4)	(5)	(6)	
8 B Lass: Provisions for Rate Refunds SCH REV. IN 28 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258	0	467,727	49,590,757	104	46,432	146,239
S					-						0
S   00   OPERATING EXPENSES   C   Operation and Maintenance Expense   SCH E, I.N 20   6.889,840   O   O   474,404   O   O   O   O   O   O   O   O   O				SCH REV, LN 26							0
S   OPERATING EXPENSES			TOTAL OPERATING REVENUES		924,657,697	0	346,667,708	396,388,440	427,291	83,074,265	98,099,992
\$ 62 Operation and Melimenanoe Expenses 63 Gan Production and Supply Expenses 83 Call Ed. N. 20 84 Storage Expense 85 CH Ed. N. 20 85 CH Ed. N			ODED ATIMO EVENINES								
\$ 63 Gas Production and Supply Expresse SCHE, LN 20 6,898,840 0 0 0 8,899,840 0 0 0 0 8,899,840 0 0 0 0 8,899,840 0 0 0 0 8,899,840 0 0 0 0 8,899,840 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
S   64   Storage Expense   SCH E, IN 25   474,404   0   0   474,404   0   0   0				COLLE IN 20	0.000.040	0	0	0.000.040	0	0	0
\$ 65 Transmission Expense SCH E, IA 29 2,555,168 0 0 2,555,168 0 0 0 18,503,2 66 67 Customer Accounts Expense SCH E, IA 69 100,930,816 0 20,009,647 61,333,701 294,173 0 55,053,782 16,371,0 67 Customer Accounts Expense SCH E, IA 91 11,220,275 0 12,778,16 15,107,173 0 55,053,782 16,371,0 67 Customer Accounts Expense SCH E, IA 191 11,220,275 0 12,778,16 15,107,173 0 55,053,782 16,371,0 67 Customer Accounts Expense SCH E, IA 191 11,220,275 0 12,778,16 15,107,173 0 55,053,782 16,371,0 67 Customer Accounts Expense SCH E, IA 193 105,459,010 (0) 7,805,055 62,879,100 84,144 22,125,872 12,783,8 77 To Administrative and General Expense SCH E, IA 193 105,459,010 (0) 7,805,055 62,879,100 84,144 22,125,872 12,783,8 77 To Administrative Expense SCH E, IA 193 120,000,009 0 14,394,528 15,134,8,907 388,317 79,856,239 14,533,1 73 Amortization Expense SCH E, IA 193 123,000,009 0 0 14,394,528 15,134,8,907 388,317 79,856,239 14,533,1 73 Amortization Expense SCH E, IA 194 123,000,009 0 0 5,774,601 57,051,906 18,939 1,454,242 8,062,3 73 Amortization Expense SCH E, IA 194 123,000,009 0 0 5,774,601 57,051,906 18,939 1,454,242 8,062,3 73 Amortization Expense SCH E, IA 194 18,555,601 (0) 3,237,201 (0),503,503 (0),503 (0),504 (776,785,785,785,785,785,785,785,785,785,785	0						-				0
Section   Continue Expense   SCH E, LN 89   100,390,816   0   20,809,674   61,333,701   24,173   0   18,503,255   67   Customer Service & Sch E, LN 91   101,220,275   0   12,78,316   15,107,173   0   56,963,782   16,371,07   0   77,071,94   16,371,07   0   77,071,94   17,071,94	9										0
S   67   Customer Accounts Expense   SCH E, LN 91   101,220,275   0   12,778,316   15,171,73   0   56,968,782   16,371,074   10   1,371,197   0   70   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   70,714   10   1,371,197   10   1,371	S			,	, ,	-	•	, ,	-	-	-
S   68   Customer Service & Information Expense			•	,	, ,	-	, ,			•	, ,
S   69   Sales Expense	S					•					0
S   70   Administrative and General Expense   SCH E, IN 139   105,459,010   (0)   7,266,565   26,779,160   84,144   22,125,262   12,763,8   S 71   Total Operation and Maintenance Expense   SCH E, IN 141   320,007,099   0   41,394,525   151,349,807   368,317   79,865,39   47,858,13   S 72   Depreciation Expense   SCH DE, IN 14   123,362,242   0   56,774,801   57,051,906   18,939   1,454,242   8,062,3   S 73   Amonitation Expense   SCH DE, IN 15   123,362,242   0   56,774,801   57,051,906   18,939   1,454,242   8,062,3   S 74   Taxes Other Than Income Taxes   SCH ED, IN 14   118,555,601   (0)   3,337,639   1,0583,802   8,300   2,666,064   1,907,7   S 75   Provision for Depter Aljustments   SCH ED, IN 14   118,555,601   (1)   4,062,80   (6),535,100	S				, ,						0
S   71   Total Operation and Maintenance Expense				,	,		7.806.565	,	84.144	22.125.262	12,763,879
S   73   Amontization Expense   SCH DE, LN 25   (12,395,796)   0   (6,993,476)   (5,831,173)   (1,968)   124,421   (787,657,65)   74   Taxes Other Than Income Taxes   SCH EC, LN 46   (114,984,686)   0   (42,283,122)   (6,335,155)   (28,104)   (7,257,035)   (9,081,257,75)   (9,081,257,75)   (7,257,035)   (9,081,257,75)   (7,257,035)   (9,081,257,75)   (7,257,035)   (9,081,257,75)   (7,257,035)   (9,081,257,257,75)   (7,257,035)   (9,081,257,257,257,257,257,257,257,257,257,257	S	71					, ,		,		47,638,177
S   74   Taxes Other Than Income Taxes   SCH EO, LN 11   18,555,601   (0)   3,387,630   10,583,802   8,300   2,688,084   1,907,7		72	Depreciation Expense	SCH DE, LN 10	123,362,242	0	56,774,801	57,051,906	18,939	1,454,242	8,062,355
S         75         Proforma Expense Adjustments         SCH EO, LN 46         (114,984,686)         0         (42,283,122)         (68,385,155)         (28,104)         (7,257,035)         (9,081,23,035)           S         76         Sizale Income Taxes         SCH TI, LN 85         112,596,444         0         55,164,970         42,513,316         9,310         1,213,762         10,695,15           S         77         Federal Income Taxes         SCH TI, LN 185         112,596,444         0         55,164,970         42,513,316         9,310         1,213,762         10,695,15           S         77         Provision for Deferred Income Taxes         SCH TI, LN 141         0	S	73	Amortization Expense	SCH DE, LN 25	(12,395,796)	0	(5,899,476)	(5,831,173)	(1,968)	124,421	(787,600)
State Income Taxes		74	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	(0)	3,387,630	10,583,802	8,300	2,668,084	1,907,786
S   77   Federal Income Taxes   SCH TI, LN 85   112,596,464   0   58,164,970   42,513,316   9,310   1,213,762   10,695,1     S   78   Provision for Deletred Income Taxes   SCH TI, LN 137   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,019   10,493,5     S   80   Income Taxes Deferred in Prior Years   SCH TI, LN 141   0   0   0   0   0   0   0   0     S   81   TOTAL OPERATING EXPENSES   648,409,290   0   204,947,026   289,708,885   404,183   80,721,354   72,627,8     S   83   OPERATING INCOME (RETURN)   276,248,407   0   141,720,683   106,679,556   23,109   2,352,911   25,472,1     S   85   TOTAL NET OPERATING INCOME   SCH TI, LN 143   0   0   0   0   0   0   0     S   85   TOTAL NET OPERATING INCOME   SCH TI, LN 143   0   0   0   0   0   0   0   0   0     S   86   TOTAL NET OPERATING INCOME   SCH TI, LN 143   0   0   0   0   0   0   0   0   0		75	Proforma Expense Adjustments	SCH EO, LN 46	(114,984,686)	0	(42,283,122)	(56,335,155)	(28,104)	(7,257,035)	(9,081,270)
S   78   Provision for Deferred Income Taxes   SCH TI, LN 137   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,199   10,493,855   79   100cm Taxes Deferred in Prior Years   SCH TI, LN 141   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											3,699,358
S   Route   Potential Prior Years   SCH TI, LN 141   0   0   0   0   0   0   0   0   0											10,695,105
S				,		. ,					10,493,930
S	S						-				0
8 80 OPERATING INCOME (RETURN) 8 84 Plus Operating Income Adjustment 8 64 Plus Operating Income Adjustment 8 65 R5 TOTAL NET OPERATING INCOME 8 7 RATE OF RETURN ON RATE BASE (PRESENT) 9 0	S			SCH TI, LN 142					ŭ		0
S   83   OPERATING INCOME (RETURN)   276,248,407   0   141,720,683   106,679,556   23,109   2,352,911   25,472,10   25,472,1	S S		TOTAL OPERATING EXPENSES		648,409,290	0	204,947,026	289,708,885	404,183	80,721,354	72,627,843
S	S	83	OPERATING INCOME (RETURN)	_	276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
S 86		84	Plus Operating Income Adjustment	SCH TI, LN 143	0	0	0	0	0	0	0
S         87         RATE OF RETURN ON RATE BASE (PRESENT)         7.40%         581.53%         7.40%	S		TOTAL NET OPERATING INCOME	_	276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
S			DATE OF DETUDN ON DATE DACE (DDECENT)		7.400/	E04 E20/	7.400/	7 400/	7 400/	7.400/	7.400/
\$ 89											7.40% 1.00
\$ 90   \$ 91   \$ 92   \$ 92   \$ 93   \$ 94   \$ 95   \$ 95   \$ 95   \$ 96   \$ 97   \$ EQUALIZED RETURN AT PROPOSED ROR Sub-Schedule Ref \$ 99   \$ DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS) \$ 100   \$ 100			INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00
\$ 91											
\$ 92 \$ 93 \$ 94 \$ 95 \$ 96 \$ 97 EQUALIZED RETURN AT PROPOSED ROR Sub-Schedule Ref \$ 98 \$ 100 \$ 101 \$ 101 RATE BASE SCH RBO, LN 38 3,733,086,585 0 1,915,144,363 1,441,615,615 312,280 31,796,089 344,218,2 \$ 102 \$ 103 RATE OF RETURN (RATE BASE * 7.40% ROR) 7.40%											
\$ 93   94   95   95   96   97   EQUALIZED RETURN AT PROPOSED ROR   Sub-Schedule Ref   Sub   Sub   Schedule Ref   Sub   S											
\$ 94											
S   95   96   97   EQUALIZED RETURN AT PROPOSED ROR   Sub-Schedule Ref   S   98   98   99   DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)   S   100   S   101   RATE BASE   SCH RBO, LN 38   3,733,086,585   0   1,915,144,363   1,441,615,615   312,280   31,796,089   344,218,2   S   102   S   103   RATE OF RETURN   7.40%   15.06%   7.40%   7.											
S   97   EQUALIZED RETURN AT PROPOSED ROR   Sub-Schedule Ref   S   98		95									
S   98     99   DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)	S	96									
S   99   DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)     S   100     S   101   RATE BASE   SCH RBO, LN 38   3,733,086,585   0   1,915,144,363   1,441,615,615   312,280   31,796,089   344,218,2     S   102   S   103   RATE OF RETURN   7.40%   15.06%   7.40%	S	97	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref							
S       100         S       101       RATE BASE       SCH RBO, LN 38       3,733,086,585       0       1,915,144,363       1,441,615,615       312,280       31,796,089       344,218,2         S       102       Name	S	98									
S       101       RATE BASE       SCH RBO, LN 38       3,733,086,585       0       1,915,144,363       1,441,615,615       312,280       31,796,089       344,218,2         S       102       Name       103       RATE OF RETURN       7.40%	S		DEVELOPMENT OF RETURN (EQUALIZED RATE LE	VELS)							
S       103       RATE OF RETURN       7.40%       15.06%       7.40%	S		RATE BASE	SCH RBO, LN 38	3,733,086,585	0	1,915,144,363	1,441,615,615	312,280	31,796,089	344,218,237
S     104       S     105     RETURN (RATE BASE * 7.40% ROR)     276,248,407     0     141,720,683     106,679,556     23,109     2,352,911     25,472,1       S     106       S     107     PLUS:       S     108     OPERATING EXPENSES       S     109     Total Operation and Maintenance Expense     SCH E, LN 141     320,607,069     0     41,394,528     151,349,807     368,317     79,856,239     47,638,1	S		DATE OF DETUDN		7 409/	15.06%	7 40%	7.409/	7.400/	7 409/	7.40%
S       106         S       107 PLUS:         S       108 OPERATING EXPENSES         S       109 Total Operation and Maintenance Expense       SCH E, LN 141       320,607,069       0       41,394,528       151,349,807       368,317       79,856,239       47,638,1	S		RATE OF RETURN		7.40%	15.00 /6	7.40 /	7.40%	7.40 /	7.40/0	7.40%
S       107       PLUS:         S       108       OPERATING EXPENSES         S       109       Total Operation and Maintenance Expense       SCH E, LN 141       320,607,069       0       41,394,528       151,349,807       368,317       79,856,239       47,638,1			RETURN (RATE BASE * 7.40% ROR)		276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
S 109 Total Operation and Maintenance Expense SCH E, LN 141 320,607,069 0 41,394,528 151,349,807 368,317 79,856,239 47,638,1	S	107									
		108	OPERATING EXPENSES								
S 110 Depreciation Expense SCH DE, LN 10 123,362,242 0 56,774,801 57,051,906 18,939 1,454,242 8,062,3				,	, ,	-	, ,	, ,		, ,	47,638,177
	S	110	Depreciation Expense	SCH DE, LN 10	123,362,242	0	56,774,801	57,051,906	18,939	1,454,242	8,062,355

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
\$ \$ \$ \$	111 112 113 114 115	Amortization Expense Taxes Other Than Income Taxes Proforma Expense Adjustments Income Taxes Provision for Deferred Income Taxes	SCH DE, LN 25 SCH EO, LN 11 SCH EO, LN 46 CALCULATED SCH TI, LN 137	(12,395,796) 18,555,601 (114,984,686) 154,462,572 158,802,288	0 (0) 0 0 (0)	(5,899,476) 3,387,630 (42,283,122) 79,274,987 72,297,678	(5,831,173) 10,583,802 (56,335,155) 59,163,236 73,726,463	(1,968) 8,300 (28,104) 13,500 25,198	124,421 2,668,084 (7,257,035) 1,616,385 2,259,019	(787,600) 1,907,786 (9,081,270) 14,394,463 10,493,930
S	116	Income Taxes Deferred in Prior Years	SCH TI, LN 141	0	0	0	0	0	0	0
S S S	117 118 119	Investment Tax Credit Adjustement (Net) TOTAL OPERATING EXPENSES	SCH TI, LN 142	0 648,409,290	0	0 204,947,026	0 289,708,885	0 404,183	80,721,354	72,627,843
S S		EQUALS TOTAL COST OF SERVICE	-	924,657,697	0	346,667,708	396,388,440	427,291	83,074,265	98,099,992
S	122	LESS:	0011 DEV 1 N 40	50.054.050	0	407.707	40 500 757	404	40,400	440,000
S S S	123 124 125	Other Operating Revenues Revenues from Other Sources Plus: Provisions for Rate Refunds	SCH REV, LN 19 SCH REV, LN 24 SCH REV, LN 26	50,251,258 0 0	0 0 0	467,727 0 0	49,590,757 0 0	104 0 0	46,432 0 0	146,239 0 0
S S		EQUALS: BASE RATE SALES @ EQUALIZED ROR 7.40%	· -	874,406,439	0	346,199,982	346,797,683	427,187	83,027,833	97,953,753
S	128		=	· · ·	-		· · · · · ·		· · · · · · · · · · · · · · · · · · ·	<u> </u>
S S S		TOTAL COST OF SERVICE INCREASE/DECREASE REVENUE INCREASE TO RETAIL REVENUES (%)		0 0.00%	#DIV/0!	0 0.00%	0 0.00%	0 0.00%	0 0.00%	(0) 0.00%
\$ \$ \$ \$	132 133 134 135									
S S S	136 137 138									
S S	139 140 141									
S S	142 143									
S RBP RBP	144 1 2	DEVELOPMENT OF RATE BASE								
RBP RBP		GAS PLANT IN SERVICE								
RBP RBP	5 6	INTANGIBLE PLANT - G301-G303 General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0	0
RBP RBP	7 8	Choice Progect GSMIS - meter related	not_used not_used	0 0	0	0	0	0	0	0
RBP	9	- regulator related	not_used	0	0	0	0	0	0	0
RBP RBP	10 11	- appliance safety related	not_used	0	0	0	0	0	0	0
RBP	12	<ul> <li>Comp Svs related</li> <li>Cust Svs related</li> </ul>	not_used not_used	0	0	0	0	0	0	0
RBP RBP		TOTAL INTANGIBLE PLANT	not_useu	0	0	0	0	0	0	0
RBP	15	C303 - INTANGIBLE PLANT - CUST SERVICE	CHETCVCY	6.057.540	0	^	242.040	2	4.050.004	1 007 070
RBP RBP	16 17	Customer Service Measurement	CUSTSVSX MRCOST 07	6,057,549 170,522	0	0	312,642 0	0	4,656,931 0	1,087,976 170,522
RBP	18	Not Used	not_used	0	Ő	0	Ő	0	0	0
RBP	19	G399.1 Asset Retirement Costs of General Plt	GENPLT	(370,458)	0	(190,947)	(179,211)	(64)	(0)	(236)
RBP RBP	20 21	Not Used TOTAL ACCOUNTS C303-C390.4,G399	not_used	0 5,857,613	0 0	0 (190,947)	0 133,431	0 (64)	0 4,656,931	0 1,258,261

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBP	22									
RBP		TOTAL INTANGIBLE PLANT		5,857,613	0	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24			-,,-		(,- ,	,	(- /	,,	,, -
RBP		PRODUCTION PLANT								
RBP RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	0	0	54,051,153 0	0	0	0
RBP	27	Not Used TOTAL PRODUCTION PLANT	not_used	0 54,051,153	0	0	54,051,153	0	0	0
RBP	29	TOTAL I RODOCTION LANT		34,031,133	O	O	34,031,133	O	O	0
RBP		STORAGE PLANT								
RBP	31	G360-G363 - All Land & Equipment	BALANCE_04	10,637,156	0	0	10,637,156	0	0	0
RBP	32	Not Used	not_used	0	0	0	0	0	0	0
RBP		TOTAL STORAGE PLANT		10,637,156	0	0	10,637,156	0	0	0
RBP RBP	34 35	TRANSMISSION PLANT								
RBP	36	G365 Land & Land Rights	PEAKHOUR_04	5,421,128	0	0	5,421,128	0	0	0
RBP	37	G366 Structures & Improvements	PEAKHOUR_04	0	0	0	0	0	0	0
RBP	38	G367 Mains	PEAKHOUR_04	79,321,099	0	0	79,321,099	0	0	0
RBP	39	G369 Meas. & Reg. Station Equipment	PEAKHOUR_04	4,224,120	0	0	4,224,120	0	0	0
RBP RBP		TOTAL TRANSMISSION PLANT		88,966,347	0	0	88,966,347	0	0	0
RBP	41 42									
RBP	43									
RBP	44									
RBP	45									
RBP	46									
RBP	47									
RBP RBP	48 40	GAS PLANT IN SERVICE CONTINUED								
RBP	50	GAST LANT IN SERVICE CONTINUED								
RBP		DISTRIBUTION PLANT								
RBP	52	G374-G375 Land & Structures								
RBP	53	General	DISTPLT	53,869,741	0	25,829,908	24,242,365	8,616	0	3,788,852
RBP	54	Not Used	not_used	0	0	0	0	0	0	0
RBP RBP	55 56	Total Accounts G374-G375		53,869,741	0	25,829,908	24,242,365	8,616	0	3,788,852
RBP	57	G376 Mains								
RBP	58	Firm Allocation	PEAKHOUR 04	2,609,642,309	0	0	2,609,642,309	0	0	0
RBP	59	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	56,400,874	0	0	56,400,874	0	0	0
RBP	60	Not Used	not_used	0	0	0	0	0	0	0
RBP	61	Total Account G376		2,666,043,183	0	0	2,666,043,183	0	0	0
RBP RBP	62 63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0	0
RBP	64	G377 Compressor Station Equip	DISTPLIAINTR	U	U	U	U	0	U	U
RBP	65	G378-G379 Meas & Regulatory Equipment								
RBP	66	Firm Investment	PEAKHOUR_04	170,186,128	0	0	170,186,128	0	0	0
RBP	67	Not Used	not_used	0	0	0	0	0	0	0
RBP	68	Total Account G378-G379		170,186,128	0	0	170,186,128	0	0	0
RBP RBP	69 70	C390 Sarvisas								
RBP	70	G380 Services Firm Allocation	SERVICES_03	2,840,316,509	0	2,840,316,509	0	0	0	0
RBP	72	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	13,753,313	0	13,753,313	0	0	0	0
RBP	73	Not Used	not_used	0	ő	0	0	0	0	0
RBP	74	Total Account G380		2,854,069,822	0	2,854,069,822	0	0	0	0
RBP	75									
RBP	76	G381 Meters								

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	•			(1)	(2)	(3)	(4)	(5)	(6)	
RBP RBP RBP RBP	77 78 79 80	Firm Allocation CIG, TSG-NF & CSG Redistribution Not Used Total Account G381	SMMETERS_07 TRANSPORT_07 not_used	257,229,506 5,584 0 257,235,090	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	257,229,506 5,584 0 257,235,090
RBP RBP	81 82	G382 Meter Installations	MEDINOTAL	, ,		-				
RBP RBP	83 84	Firm Allocation CIG, TSG-NF & CSG Redistribution	MTRINSTAL_07 TRANSPORT_07	145,987,951 1,592	0	0	0	0	0	145,987,951 1,592
RBP RBP RBP RBP RBP RBP RBP RBP RBP RBP	98	Not Used Total Account E382  GAS PLANT IN SERVICE CONTINUED	not_used	0 145,989,543	0 0	0 0	0 0	0	0 0	0 145,989,543
RBP RBP	99 100	DISTRIBUTION PLANT CONTINUED								
RBP RBP RBP RBP RBP RBP RBP	101 102 103 104 105 106 107	G383-384 House Regulators & Installation Firm Allocation - Regulators - G383 Firm Allocation - Installation - G384 CIG, TSG-NF & CSG Redistribution Not Used Total Account G383-384	HOUSEREG_03 HSEREGINST_03 TRANSPORT_03 not_used	38,504,809 98,655,591 22,904 0 137,183,305	0 0 0 0	38,504,809 98,655,591 22,904 0 137,183,305	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
RBP RBP RBP RBP RBP RBP RBP	108 109 110 111 112 113 114	G385 Industrial Meas and Regul Station Equip Firm Allocation - Regulators Firm Allocation - Meters CIG, TSG-NF & CSG Redistribution - Regulators CIG, TSG-NF & CSG Redistribution - Meters Not Used Total Account G385	LRGREG_03 LRGMTR_07 TRANSPORT_03 TRANSPORT_07 not_used	40,304,082 40,304,082 1,440,400 1,440,400 0 83,488,964	0 0 0 0 0	40,304,082 0 1,440,400 0 0 41,744,482	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 40,304,082 0 1,440,400 0 41,744,482
RBP RBP	115 116	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0	0
RBP RBP RBP RBP RBP RBP	117 118 119 120 121 122	G387-Other Equipment G387.1 Other Eqmt - Street Ltg Posts G387.2 Other Eqmt - Street Ltg Services Total Accounts G387	DIRSLG_05 DIRSLG_03	1,011,930 509,787 1,521,717	0 0 0	0 509,787 509,787	0 0 0	1,011,930 0 1,011,930	0 0 0	0 0 0
RBP RBP	123 124	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	0	10,834,324	0	0	0
RBP RBP RBP RBP RBP RBP RBP		TOTAL DISTRIBUTION PLANT		6,380,421,816	0	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBP RBP	132 133			( )	,,	(-)	( )	.,	(3)	
RBP RBP	134 135									
RBP	136									
RBP	137									
RBP	138									
RBP	139									
RBP	140									
RBP	141									
RBP	142									
RBP RBP	143 144									
RBP		GAS PLANT IN SERVICE CONTINUED								
RBP	146									
RBP		GENERAL AND COMMON PLANT								
RBP	148	E390-E398 GENERAL PLANT								
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0	0
RBP	150	Regulator Plant Related	PLT_3834	0	0	0	0	0	0	0
RBP	151	Appliance Safety Related	CINST_04	0	0	0	0	10 200 20	0	0
RBP RBP	152 153	Distribution Delivery Competitive Service	DISTPLTXMTR COMPSVSWK_04	94,801,809.33 0	0.00 0	48,864,126.52 0	45,860,866.48 0	16,300.30 0	0.00	60,516.03 0
RBP	154	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0	0
RBP	155	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0	0
RBP	156	Total Accounts E390-E398		94,801,809	0	48,864,127	45,860,866	16,300	0	60,516
RBP	157									
RBP	158	C389-C399 COMMON PLANT								
RBP	159	ASB Work Related	CINST_04	0	0	0	0	0	0	0
RBP RBP	160 161	Meter Plant Related	METERPLT MRCOST 07	0	0	0	0	0	0	0
RBP	162	Meter Reading Related Not Used	not_used	0	0	0	0	0	0	0
RBP	163	Customer Service Related	CUSTSVSX	30,712,825.39	0.00	0.00	1,585,150.19	0.00	23,611,449.90	5,516,225.30
RBP	164	Distribution Delivery Related	DISTPLTXMTR	36,360,558.08	0.00	18,741,487.35	17,589,608.37	6,251.86	0.00	23,210.49
RBP	165	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
RBP	166	Unassigned	TOTPLT	11,799,953.63	0.00	5,505,308.60	5,440,827.36	1,836.48	49,772.47	802,208.71
RBP	167	Total Accounts C389-C399		78,873,337	0	24,246,796	24,615,586	8,088	23,661,222	6,341,645
RBP	168	TOTAL OFFICIAL AND COMMON DIANT		170 075 110		70.440.000	70 170 150	24.000	00 004 000	0.400.404
RBP RBP	169 170	TOTAL GENERAL AND COMMON PLANT		173,675,146	0	73,110,922	70,476,452	24,389	23,661,222	6,402,161
RBP	171									
RBP		TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	0	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
RBP	173	` '		, , ,			, , ,	, ,	, ,	, ,
RBP	174									
RBP	175									
RBP	176									
RBP RBP	177 178									
RBP	179									
RBP	180									
RBP	181									
RBP	182									
RBP	183									
RBP	184									
RBP	185									
RBP	186									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBP RBP RBP RBP	187 188 189 190									
RBP RBP RBD RBD	2	LESS: DEPRECIATION RESERVE & AMORT								
RBD		G301-G303 - INTANGILE PLANT - RESERVE								
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0		0
RBD	5	Choice Progect	not_used	0	0	0	0	0		0
RBD	6	GSMIS - meter related	not_used	0	0	0	0	0	0	0
RBD	7	- regulator related	not_used	0	0	0	0	0	0	0
RBD	8	- appliance safety related	not_used	0	0	0	0	0	0	0
RBD	9	- Comp Svs related	not_used	~	-	0	0	0	•	0
RBD	10	- Cust Svs related	not_used	0	0	0	0	0	0	0
RBD RBD	11 12	Total Accounts E301-E303 Reserve		U	U	U	0	U	U	U
RBD	13	C303 - INTANGIBLE PLANT - CUST SERVICE								
RBD	14	Customer Service	CUSTSVSX	1,758,988	0	0	90,785	0	1,352,277	315,926
RBD	15	Measurement	MRCOST 07	41,423	0	0	90,783	0	, ,	41,423
RBD	16	Not Used	not_used	41,423	0	0	0	0	-	0
RBD	17	G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0	0	0
RBD	18	Not Used	not_used	0	0	0	0	0	0	0
RBD	19	TOTAL ACCOUNTS C303-C390.4,G399	not_useu	1,800,411	0	0	90,785	0	1,352,277	357,349
RBD	20	101/1E /100001110 0000 0000.4,0000		1,000,411	O	O	30,703	O	1,002,211	001,040
RBD		TOTAL INTANGIBLE PLANT		1,800,411	0	0	90,785	0	1,352,277	357,349
RBD	22	TOTAL INTO IDEE T EART		1,000,111	v	v	00,100	· ·	1,002,211	001,010
RBD	23									
RBD		PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	0	0	56,481,321	0	0	0
RBD	25		_	, ,			, ,			
RBD	26	STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	0	0	9,779,585	0	0	0
RBD	27									
RBD RBD RBD	28 29 30	TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	0	0	45,868,864	0	0	0
RBD		DISTRIBUTION PLANT RESERVE								
RBD	32	G374-G375 Land & Structures Reserve	PLT_3745	37,333,548	0	17,900,998	16,800,777	5,971	0	2,625,802
RBD	33	03/4-03/3 Land & Structures Neserve	1 1 21 45	37,333,340	U	17,300,330	10,000,777	3,371	U	2,020,002
RBD	34	G376 Mains Reserve								
RBD	35	Firm Allocation	PEAKHOUR 04	1,014,058,840	0	0	1,014,058,840	0	0	0
RBD	36	CIG, TSG-NF & CSG Redistribution	TRANSPORT_04	19,298,130	0	0	19,298,130	0		0
RBD	37	Not Used	not_used	0	0	0	0	0		0
RBD	38	Total Account G376		1,033,356,970	0	0	1,033,356,970	0		0
RBD	39	Total / toodalit Go/ C		1,000,000,070	· ·	· ·	1,000,000,010	ŭ	· ·	ŭ
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0	0
RBD	41	Gott Gomprossor Granen Equip (1666) 16	2.61. 217	· ·	· ·	· ·	ŭ	ŭ	· ·	ŭ
RBD	42	G378-G379 Meas & Regulatory Equip Reserve								
RBD	43	Firm Investment	PEAKHOUR_04	77,019,065	0	0	77,019,065	0	0	0
RBD	44	Not Used	not_used	0	0	0	0	0		0
RBD	45	Total Account G378-G379		77,019,065	0	0	77,019,065	0		0
RBD	46			,,	-	•	,,	-	•	•
RBD	47									
RBD	48									
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED								

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBD RBD RBD	50 51 52	DISTRIBUTION PLANT CONTINUED								
RBD	53	G380 Services Reserve								
RBD	54	Firm Allocation	SERVICESR_03	783,395,795	0	783,395,795	0	0	0	0
RBD	55	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	6,209,011	0	6,209,011	0	0	0	0
RBD	56	Not Used	not_used	0	0	0	0	0	0	0
RBD	57	Total Account G380		789,604,806	0	789,604,806	0	0	0	0
RBD	58									
RBD	59	G381 Meters Reserve	01414575000 07	10 100 150	•	•			•	10 100 150
RBD	60	Firm Allocation	SMMETERSR_07	19,192,159	0	0	0	0	0	19,192,159
RBD RBD	61	CIG, TSG-NF & CSG Redistribution	TRANSPORT_07	3,301	0	0	0	0	0	3,301
RBD	62 63	Not Used Total Account G381	not_used	0 19,195,460	0	0	0	0	0	0 19,195,460
RBD	64	Total Account G361		19,195,460	U	U	U	U	U	19,195,460
RBD	65	G382 Meter Installations Reserve								
RBD	66	Firm Allocation	MTRINSTALR 07	42,287,036	0	0	0	0	0	42,287,036
RBD	67	CIG, TSG-NF & CSG Redistribution	TRANSPORT 07	565	0	0	0	0	0	565
RBD	68	Not Used	not used	0	0	0	0	0	0	0
RBD	69	Total Account E382		42,287,602	0	0	0	0	0	42,287,602
RBD	70									
RBD	71	G383-384 House Regulators & Installation Reserve								
RBD	72	Firm Allocation - Regulators - G383	HOUSEREGR_03	18,990,814	0	18,990,814	0	0	0	0
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR_03	42,071,980	0	42,071,980	0	0	0	0
RBD	74	CIG, TSG-NF & CSG Redistribution	TRANSPORT_03	10,012	0	10,012	0	0	0	0
RBD	75	Not Used	not_used	0	0	0	0	0	0	0
RBD	76	Total Account G383-384		61,072,806	0	61,072,806	0	0	0	0
RBD	77	COOF to destrict Manager of Description Francis Description								
RBD	78	G385 Industrial Meas and Regul Sta Equip Reserve	LDCDECD 00	44 404 405	0	44 404 405	0	0	0	0
RBD RBD	79 80	Firm Allocation - Regulators Firm Allocation - Meters	LRGREGR_03 LRGMTRR_07	11,491,185 11,491,185	0	11,491,185 0	0	0	0	0 11,491,185
RBD	81	CIG, TSG-NF & CSG Redistribution - Regulators	TRANSPORT_03	472,616	0	472,616	0	0	0	11,491,100
RBD	82	CIG, TSG-NF & CSG Redistribution - Regulators CIG, TSG-NF & CSG Redistribution - Meters	TRANSPORT 07	472,616	0	472,010	0	0	0	472,616
RBD	83	Not Used	not_used	472,010	0	0	0	0	0	472,010
RBD	84	Total Account G385	not_dood	23,927,602	0	11,963,801	0	0	0	11,963,801
RBD	85				-	, ,	•	·	<u> </u>	,,
RBD	86	G386 Other Prop on Cust Prem	TRANSPORT 04	0	0	0	0	0	0	0
RBD	87	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	660,435	0	0	0	660,435	0	0
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	0	318,986	0	0	0	0
RBD	89									
RBD	90	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	0	880,861,396	1,127,176,812	666,406	0	76,072,665
RBD	91									
RBD	92									
RBD RBD	93									
RBD	94 95									
RBD	95 96									
RBD		DEPRECIATION RESERVE & AMORT CONTINUED								
RBD	98	DEL REGISTION RESERVE & AMORT SONTINGED								
RBD	99	GENERAL AND COMMON PLANT RESERVE								
RBD	100									
RBD	101	E390-E398 GENERAL PLANT - RESERVE								
RBD	102	Meter Related	METERPLT	0	0	0	0	0	0	0
RBD	103	Regulator Plant Related	PLT_3834	0	0	0	0	0	0	0
RBD	104	Appliance Safety Related	CINST_04	0	0	0	0	0	0	0

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBD RBD	105 106	Distribution Delivery Competitive Service	DISTPLTXMTR COMPSVSWK_04	48,514,558.42 0	0.00	25,006,078.87 0	23,469,169.02	8,341.63 0	0.00	30,968.91 0
RBD	107	SONP/RNP Related	CUSTAVG_04	0	0	0	0	0	0	0
RBD	108	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0	0
RBD RBD	109 110	Total Accounts E390-E398		48,514,558	0	25,006,079	23,469,169	8,342	0	30,969
RBD	111	C389-C399 COMMON PLANT								
RBD	112	ASB Work Related	CINST_04	0	0	0	0	0	0	0
RBD	113	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
RBD	114	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0
RBD	115	Not Used	not_used	0	0	0	0	0	0	0
RBD RBD	116	Customer Service Related	CUSTSVSX	12,935,151.77	0.00	0.00	667,608.99	0.00	9,944,304.51	2,323,238.28
RBD	117 118	Distribution Delivery Related Service & Support Related	DISTPLTXMTR UTILWORK 04	4,030,076.32 0	0.00	2,077,240.51 0	1,949,570.30 0	692.93 0	0.00	2,572.57 0
RBD	119	Unassigned	TOTPLT	6,469,392.13	0.00	3,018,316.96	2,982,964.75	1,006.86	27,288.04	439,815.52
RBD	120	Total Accounts C389-C399 Reserve		23,434,620	0	5,095,557	5,600,144	1,700	9,971,593	2,765,626
RBD	121			, ,		, ,	, ,	,	, ,	, ,
RBD	122	TOTAL DEPRECIATION RESERVE & AMORT.		2,270,656,638	0	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
RBD	123									
RBD RBD	124	NET CAS DI ANT IN SEDVICE		4,442,952,594	0	2 224 204 247	1 927 102 960	260 422	16 004 294	277 101 700
RBD	126	NET GAS PLANT IN SERVICE		4,442,952,594	U	2,221,294,247	1,827,103,860	368,423	16,994,284	377,191,780
RBD	127									
RBD	128									
RBD	129									
RBD	130									
RBD	131									
RBD	132									
RBD RBD	133 134									
RBD	135									
RBD	136									
RBD	137									
RBD	138									
RBD	139									
RBD RBD	140 141									
RBD	142									
RBD	143									
RBD	144									
RBO		ADDITIONS AND DEDUCTIONS TO RATE BASE								
RBO	2									
RBO		PLUS: ADDITIONS TO RATE BASE								
RBO RBO	4 5	Working Capital								
RBO	6	Materials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	0	18,604,096	18,395,049	6,206	0	2,728,936
RBO	7	Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0,200	0	0
RBO	8	Gas Stored Underground	not_used	0	0	0	0	0	0	0
RBO	9	Cash (lead/lag)	EXPENDITURES	252,143,812	0	126,354,804	77,857,864	104,119	22,497,899	25,329,126
RBO	10	Prepayments/Working Funds	EXPENDITURES	433,030	0	217,001	133,713	179	38,638	43,500
RBO	11	Total Working Capital	DIOTRI T	292,311,129	0	145,175,901	96,386,625	110,504	22,536,537	28,101,562
RBO RBO	12 13	Net Plant Adds - Distribution	DISTPLT DISTPLT	831,475,215 0	0	398,682,598 0	374,178,987 0	132,994 0	0	58,480,636
RBO	14	Capital Stimulas Adjust Plant Held for Future Use	TOTPLT	96,280	0	44,920	44,394	15	406	0 6,546
RBO	15	Net Plant Adds - General & Other	TOTPLTNET	229,590,743	0	114,785,964	94,416,072	19,038	878,184	19,491,484
								,		

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	_			(1)	(2)	(3)	(4)	(5)	(6)	
RBO RBO RBO	16 T 17 18	TOTAL ADDITIONS TO RATE BASE		1,353,473,367	0	658,689,383	565,026,078	262,551	23,415,127	106,080,228
RBO RBO		PLUS: DEDUCTIONS TO RATE BASE								
RBO RBO RBO	22	Customer Advances for Construction GSMP Roll-in #3 Deferred Income Taxes and Credits	MAIN_SERV TOTPLT	(19,722,411) (159,485,336)	0	(10,197,978) (74,408,427)	(9,524,433) (73,536,915)	0 (24,821)	0 (672,713)	0 (10,842,460)
RBO RBO	24	ADIT Test/Post year Liberalized Depreciation	TOTPLT TOTPLT	(258,442,874) 128,670,440	0	(120,577,404)	(119,165,134) 59,328,509	(40,223) 20,026	(1,090,118)	(17,569,995)
RBO		Liberalized Depreciation - Production	BALANCE 04	2,823,347	0	60,031,633 0	2,823,347	20,026	542,735 0	8,747,538 0
RBO		Cost of Removal	TOTPLT	8,400,204	0	3,919,144	3,873,241	1,307	35,432	571,080
RBO		3% Investment Tax Credit	DISTPLT	0,400,204	0	0,515,144	0,070,241	0	00,402	0
RBO		Computer Software	TOTPLT	0	0	0	0	0	0	0
RBO	30	Capitalized Interest	TOTPLTNET	70,915	0	35,455	29,163	6	271	6,020
RBO	31	NJ Corporate Business Tax	STATEINCTAX	3,451,998	0	1,740,590	1,372,840	345	33,198	305,024
RBO	32	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,769,105,659)	0	(825,382,278)	(815,714,941)	(275,334)	(7,462,127)	(120,270,979)
RBO		Total Deferred Income Taxes and Credits		(1,884,131,629)	0	(880,232,861)	(867,452,976)	(293,873)	(7,940,609)	(128,211,311)
RBO	34									
RBO		FOTAL DEDUCTIONS TO RATE BASE		(2,063,339,377)	0	(964,839,267)	(950,514,323)	(318,694)	(8,613,322)	(139,053,771)
RBO	36									
RBO RBO	37	TOTAL RATE BASE		3,733,086,585	0	1,915,144,363	1,441,615,615	312,280	31,796,089	344,218,237
RBO	39	TOTAL NATE BASE		3,733,000,303	U	1,915,144,505	1,441,015,015	312,200	31,790,009	344,210,237
RBO	40									
RBO	41									
RBO	42									
RBO	43									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48	DED ATIMO DEVENUES								
REV		OPERATING REVENUES								
REV REV	2	SALES REVENUES								
REV		BASE RATE SALES @ EQUALIZED ROR 7.40%		874,406,439	0	346,199,982	346,797,683	427,187	83,027,833	97,953,753
REV		Revenue Requirement - Other #1	not_used	074,400,439	0	0	0	427,107	03,027,033	0
REV		Revenue Requirement - Other #2	not_used	0	0	0	0	0	0	0
REV		ΓΟΤAL SALES OF GAS		874,406,439	0	346,199,982	346,797,683	427,187	83,027,833	97,953,753
REV	8			, ,		, ,	, ,	,	, ,	, ,
REV	9 (	OTHER OPERATING REVENUES								
REV	10	G487-Forfeited Discounts	REVLATEP	925,271	0	265,230	513,576	0	35,280	111,184
REV		G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	0	0	44,808,832	0	0	0
REV		G489-Revenues from Transmission from Others	not_used	0	0	0	0	0	0	0
REV		G493-Rent from Gas Property	TOTPLT	347,393	0	162,077	160,179	54	1,465	23,617
REV REV	14 15	G495-Other Gas Revenues Miscellaneous Gas Revenues	TOTREV	107,809	0	40,419	46,216	50	9,686	11,438
REV	16	Peak Shaving Revenues	BALANCE_04	4,061,953	0	40,419	4,061,953	0	9,080	11,438
REV		Not Used	not used	4,061,955	0	0	4,061,955	0	0	0
REV		Not Used	not used	0	0	0	0	0	0	0
REV		TOTAL OTHER OPERATING REV		50,251,258	0	467,727	49,590,757	104	46,432	146,239
REV	20			/ , 0	ŭ	,	-,,-		,	,
REV	21 (	OTHER REVENUE SOURCES								
REV	22	Not Used	not_used	0	0	0	0	0	0	0

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	_			(1)	(2)	(3)	(4)	(5)	(6)	
REV REV REV		Not Used TOTAL OTHER REVENUE SOURCES	not_used	0 0	0	0	0	0	0	0
REV	26 L	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
REV REV REV REV REV REV REV REV REV REV	29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	TOTAL OPERATING REVENUES		924,657,697	0	346,667,708	396,388,440	427,291	83,074,265	98,099,992
REV REV E E E E E	2 3 M 4 5 6 7 8	MANUFACTURED GAS PRODUCTION EXPENSE G710-G718 Production Expenses Incl Labor G722-G736 Gas Raw Materials G739-G745 Operation & Maintenance Exp Not Used TOTAL MANUFACTURED GAS PRODUCTION EXP	BALANCE_04 BALANCE_04 BALANCE_04 not_used	251,901 0 977,169 0 1,229,069	0 0 0 0	0 0 0 0	251,901 0 977,169 0 1,229,069	0 0 0 0	0 0 0 0	0 0 0 0
E E	9 10 C	OTHER GAS SUPPLY EXPENSE								
E E E E E	11 12 13 14 15	G801 Natural Gas Field Line Purchases G804 Natural Gas City Gate Purchases G805 Other Gas Purchases G808.1,.2 GasInject & W/D from Storage G812 Gas Used for Other Util Oper G813 Other Gas Supply Expenses	not_used not_used not_used 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 0
E E E E	20 T 21	Supply Related Distribution Related FOTAL OTHER GAS SUPPLY EXPENSE FOTAL GAS PRODUCTION AND SUPPLY	not_used TRANSPORT_04	0 5,670,771 5,670,771 6,899,840	0 0 0 0	0 0 0 0	0 5,670,771 5,670,771 6,899,840	0 0 0	0 0 0 0	0 0 0 0
E E E E	23 24 25 T 26	OTHER STORAGE EXPENSE G840-G842 Operation G843 Maintenance FOTAL OTHER STORAGE EXPENSE	BALANCE_04 BALANCE_04	161,767 312,637 474,404	0 0 0	0 0 0	161,767 312,637 474,404	0 0 0	0 0 0	0 0 0
E E E	28	TRANSMISSION EXPENSES G850-G867 Transmission Exp TOTAL TRANSMISSION EXPENSE	TRANPLT	2,558,168 2,558,168	0 0	0	2,558,168 2,558,168	0	0 0	0

Comparison   Com	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
STRICTHON EXPENSES   1   STRICTHON EXPENSES		-			(1)	(2)	(3)	(4)	(5)	(6)	
E   32   Operation   Supervision & Engineering   TLABOO   0   0   0   0   0   0   0   0   0			DISTRIBITION EXPENSES								
E 33 G870 Operation Supervision & Engineering TABDO 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
E 36 G871 Load Dispatching TRANSPORT_04 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	TLABDO	0	0	0	0	0	0	0
E 36 GR74 Mains & Services MARN SERV 20,145,991 0 10,416,950 9,728,941 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Е	34	G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0	0
E   37   G875 Mens & Reg Station - General   PLT_3789   2,144,897   0 0 0 1,168,97   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Е	35	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0	0
E   38   GS78 Meas & Reg Station - Industrial   PLT_3789   13,863   0   0   11,963   0   0   0   0   0   0   0   0   0	Е	36	G874 Mains & Services	MAIN_SERV	20,145,891	0	10,416,950	9,728,941	0	0	0
E   39   G877 Mees & Rog Station - City Gale		37	G875 Meas & Reg Station - General	PLT_3789	2,184,897	0	0	2,184,897	0	0	0
E   40   G878 Merie A Fusine Reg   PLT_3814   8,418.451   0   2,137.035   0   0   0   6,281,415   E   41   20 - Customer Installations							0		0	0	0
E   41   G879 Customer Installations   CINST_04   24,548,330   0   0   0   24,548,330   0   0   0   0   0   0   0   0   0					410,080		-	410,080	•		-
E   42   - Customer Installations				PLT_3814	8,418,451	0	2,137,035	0	0	0	6,281,415
E   43											
E 44 GB80.01,2 Other Expenses DISTEXPO 9,359,608 0 2,107,929 6,196,971 0 0 0 1,054,707   E 46 GB81 Rents TRANSPORT_04 20,476 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					24,548,330			24,548,330			-
E   46   G880.3 operation of Sitenet Lighting   DIRSLG, 05   0   0   0   0   0   0   0   0   0							-		-		
Fig.   48   G881 Rents   TRANSPORT_04   20.476   0   0   20.476   0   0   7.336,123						-			•		
Total Distribution Operation						-	-		-		
E				TRANSPORT_04			-	,	-		
Page			Total Distribution Operation		65,101,696	0	14,661,914	43,103,659	0	0	7,336,123
F											
E   51   DISTRIBUTION EXPENSES CONTINUED			OPERATION & MAINTENANCE EXPENSE CONTINU	JED							
Fig.   Signature   Signature											
E 53 G888 Maint. Supervision & Engineering TLABDM 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
E 54 G886 Structures & Improvements PLT, 3745 4.408.455 0 2,113,803 1,983,885 705 0 310,062 E 55 G887 Mains PLT, 376 12,392,584 0 12,392,584 0 0 12,392,584 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						_		_	_	_	_
E 55 G887 Mains PLT_376 12,392,584 0 0 12,392,584 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-		-	-		-	-
E         56         G888 Compressor Station Equip         PLT_3779         1,746,894         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td>						•					
E         57         G889 Meas & Reg Station - General         PLT_3789         1,746,894         0         0         1,746,894         0										-	
Fig.   Signature   Signature   Fig.   Signature   Signature   Fig.   Signature   Signature					•			-	-		-
E         59         G891 Meas & Reg Station - City Gate         PLT_3789         2,032,508         0         0         2,032,508         0         0         0           E         60         G892 Services         SERVICES         4,033,930         0         4,033,930         0         0         0         0           E         61         G893 Meters & House Reg         SMMETERS_07         10,857,110         0					, ,	-	-		•	•	-
E   60   G892 Services   SERVICES   4,033,930   0   4,033,930   0   0   0   0   0   0   0   0   0						•	-		0	-	-
Fig.							-				
E   62   G893.1 - Meters				SERVICES	4,033,930	U	4,033,930	U	U	U	U
E         63         G893.4 - House Regulators         PLT_3834         0				SMMETERS 07	10.057.110	0	0	0	0	0	10 057 110
Fig.   64   Not Used				_	, ,	•	-	-	-		, ,
Fig.					-	-	-	-	•		-
Fig.				not_useu	U	U	U	U	U	U	U
Fig.				DISTEVEM	0	0	0	0	0	0	0
E 68 Total Distribution Maintenance 35,829,120 0 6,147,733 18,230,042 284,173 0 11,167,172 E 69 TOTAL DISTRIBUTION PLANT O&M EXPENSES 100,930,816 0 20,809,647 61,333,701 284,173 0 18,503,295 E 70			• • •		•	•	•	-	•	-	· ·
E 69 TOTAL DISTRIBUTION PLANT O&M EXPENSES 100,930,816 0 20,809,647 61,333,701 284,173 0 18,503,295   E 70				DINGEO_05		•	•	-			· ·
E 70							, ,			-	
F			TOTAL BIOTABOTION I EANT ON EXTENDED		100,330,010	O	20,000,047	01,000,701	204,170	O .	10,000,200
E 72 E 73 E 74 CUSTOMER ACCOUNTS EXPENSES E 75 G901 Supervision CUSTACCTS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			TOTAL OPER & MAINT EXP (PROD STOR TRAN &	DIST)	110 863 229	0	20 809 647	71 266 113	284 173	0	18 503 295
E 73			TOTAL OF ER A MAINTENE (FROD, OTOR, TRUIT, A	2.01)	110,000,220	ŭ	20,000,017	71,200,110	201,170	Ŭ	10,000,200
E       74       CUSTOMER ACCOUNTS EXPENSES         E       75       G901 Supervision       CUSTACCTS       0											
E         75         G901 Supervision         CUSTACCTS         0 <td></td> <td></td> <td>CUSTOMER ACCOUNTS EXPENSES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			CUSTOMER ACCOUNTS EXPENSES								
E 76 G902 Meter Reading E 77 - Meter Reading Related MRCOST_07 12,640,464 0 0 0 0 0 0 0 12,640,464 E 78 - Billing Related BILLING_06 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				CUSTACCTS	0	0	0	0	0	0	0
E       77       - Meter Reading Related       MRCOST_07       12,640,464       0       0       0       0       0       0       12,640,464         E       78       - Billing Related       BILLING_06       0			•		•	•	•	•	•	•	-
E         78         - Billing Related         BILLING_06         0         1,016,462         0         0         0         0         0         1,016,462         0         0         0         0         0         0         44,809         0         0         0         0         0         44,809         0         0         0         0         0         0         82,681         0         82,681         0         0         0         0         0         0         82,681         0         0         0         0         0         0         0         82,681         0         0         0         0         0         0         0         0         82,681         0         0         0         0         0         0         0         0         0         0         0				MRCOST 07	12.640.464	0	0	0	0	0	12.640.464
E       79       - Remaining       MRCOST_07       0       1,016,462       0       0       0       0       1,016,462       0       0       0       0       0       0       0       0       44,809       0       0       0       0       0       0       0       44,809       0       0       0       0       0       0       0       82,681         E       83       - Meter Reading Related       MRCOST_07       82,681       0       0       0       0       0       0       0       0       82,681							0				
E 80 G903 Customer Records and Collection  E 81 - SONP/RNP CUSTAVG_06 1,016,462 0 0 0 0 1,016,462 0  E 82 - Meter O&M Related METERPLT 44,809 0 0 0 0 0 0 0 44,809  E 83 - Meter Reading Related MRCOST_07 82,681 0 0 0 0 0 0 0 82,681			•							0	0
E       81       - SONP/RNP       CUSTAVG_06       1,016,462       0       0       0       0       1,016,462       0         E       82       - Meter O&M Related       METERPLT       44,809       0       0       0       0       0       0       0       0       44,809         E       83       - Meter Reading Related       MRCOST_07       82,681       0       0       0       0       0       0       0       82,681					· ·	ŭ	· ·	ŭ	ŭ	ŭ	•
E       82       - Meter O&M Related       METERPLT       44,809       0       0       0       0       0       0       0       44,809         E       83       - Meter Reading Related       MRCOST_07       82,681       0       0       0       0       0       0       0       0       0       82,681				CUSTAVG 06	1,016,462	0	0	0	0	1,016,462	0
E 83 - Meter Reading Related MRCOST_07 82,681 0 0 0 0 0 82,681						0	0	0			44,809
_ , , , , , , , , , , , , , , , , , , ,										0	
	E	84	- Billing Related	BILLING_06	12,406,599	0	0	0	0	12,406,599	0

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
E E E	85 86 87	<ul><li>- Acct Maint Related</li><li>- Utility Work Related</li><li>- Remaining</li></ul>	ACCTMAINT_06 UTILWORK_04 BILLING_06	33,695,241 2,295,820 6,765,990	0 0 0	0 0 0	0 2,295,820 0	0 0 0	33,695,241 0 6,765,990	0 0 0
E E	88 89	Not used G904 Uncollectible Accounts	not_used EXP_904	0 32,272,208	0	0 12,778,316	0 12,811,353	0	0 3,079,490	0 3,603,049
E E E E	92 93 94 95	G905 Misc Customer Accounts TOTAL CUSTOMER ACCTS EXPENSE	CUSTACCTS	0 101,220,275	0	0 12,778,316	0 15,107,173	0	0 56,963,782	0 16,371,003
E E E	96 97 98	OPERATION & MAINTENANCE EXPENSE CONTINUE	ED							
E E		CUSTOMER SERVICE & INFO EXPENSES G907 & 908 - Customer Service & Information								
Е	101	- Billing	BILLING_06	107,720	0	0	0	0	107,720	0
E	102	- Acct Maint Related	ACCTMAINT_06	237,202	0	0	0	0	237,202	0
E E	103 104	- Utility Work Related	UTILWORK_04 ACCTMAINT_06	1,289,604 0	0	0	1,289,604 0	0	0	0 0
E	104	- Remaining G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0	0
E	106	G910 - Misc Cust Service & Info	TRANSFORT_04	U	U	U	U	0	U	U
Ē	107	- Utility Work Related	UTILWORK 04	83,593	0	0	83,593	0	0	0
Ē	108	- Remaining	ACCTMAINT_06	422,272	0	0	0	0	422,272	0
E		TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	0	0	1,373,197	0	767,194	0
Е	110									
Е	111	SALES EXPENSES								
Е	112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	0	0	924,164	0	0	0
Е	113	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0	0
E	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0	0
E		SALES EXPENSES TOTAL (ACCT 916)		924,164	0	0	924,164	0	0	0
E E		TOTAL OPER & MAINT EXCL A&G		215,148,058	0	33,587,963	88,670,647	284,173	57,730,977	34,874,298
E E E	118 119 120	ADMINISTRATIVE & GENERAL EXPENSE								
Ē	121	G920 A&G Salaries	LABOR	3,929,409	(0)	263,190	2,408,111	2,238	793,393	462,478
Ē	122	G921 Office Supplies & Exp	LABOR	1,584,556	(0)	106,133	971,084	903	319,940	186,497
Е	123	G923 Outside Services Employed			( )					
E	124	- Gas Peaking Plant Related	BALANCE_04	17	0	0	17	0	0	0
E	125	- Remaining	TOMXFUEL904	39,493,695	(0)	3,936,389	18,888,003	50,665	10,561,255	6,057,384
Е	126	G924 Property Insurance	TOTPLT	290,662	0	135,609	134,021	45	1,226	19,760
E	127	G925 Injuries & Damages	LABOR	4,878,224	(0)	326,741	2,989,586	2,778	984,970	574,150
E	128	G926 Employee Pension & Benefits	DALANOE 04	040 407	0	0	040 407		0	•
E E	129 130	- Gas Peaking Plant Related - Remaining	BALANCE_04 LABOR	218,107 42,964,638	0 (0)	0 2,877,748	218,107 26,330,577	0 24,471	0 8,675,054	0 5,056,788
Ē	131	G928 Regulatory Comm Exp	TRANSPORT_04	4,531,596	(0)	2,077,740	4,531,596	24,471	0,675,054	0,056,766
Ē	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	(0)	(121,595)	(428,047)	(0)	-	(54,825)
Ē	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	0	0	1,729,189	0	0	0
Е	134	G930.2 Misc General Expenses	TRANSPORT_04	2,647,808	0	0	2,647,808	0	0	0
E	135	G931 Rents	AGEXP	3,806,384	(0)	282,350	2,259,110	3,043	800,233	461,648
Е	136	G932 Maint of General Plant	COMGENPLT	0	0	0	0	0	0	0
E	137	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
E	138	Not Used	not_used	0	0	0	0	0	0	0
Е	139	TOTAL A&G EXPENSE		105,459,010	(0)	7,806,565	62,679,160	84,144	22,125,262	12,763,879

COS Test Year - 12 Months Actual 2016

	COS Test Year - 12 Months Actual 2016								
SCH LIN		ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
			(1)	(2)	(3)	(4)	(5)	(6)	
E 14	10								
	1 TOTAL OPERATION & MAINTENANCE EXPENSES		320,607,069	0	41,394,528	151,349,807	368,317	79,856,239	47,638,177
E 14									
E 14									
E 14									
	1 DEPRECIATION AND AMORTIZATION EXPENSES								
	2 3 G403 DEPRECIATION EXPENSE								
	4 Production Plant	BALANCE 04	1,503,562	0	0	1,503,562	0	0	0
	5 Storage Plant	BALANCE_04	304,695	0	0	304,695	0		0
	6 Transmission Plant	TRANPLT	1,844,051	0	0	1,844,051	0		0
	7 Distribution Plant	DISTPLT	109,035,692	0	52,281,333	49,068,047	17,440		7,668,872
	8 General and Common Plant	COMGENPLT	10,674,242	0	4,493,468	4,331,551	1,499		393,483
	9 Not Used	not_used	0	0	4,455,460	4,551,551	0,433	, ,	000,400
	0 TOTAL DEPRECIATION EXPENSE	not_uoou	123,362,242	0	56,774,801	57,051,906	18,939		8,062,355
	1		120,002,212	ŭ	00,77,007	0.,00.,000	.0,000	.,,	0,002,000
	2 G404.3 AMORT OF OTHER LIMITED TERM PLANT								
	3 Customer Service Related	CUSTSVSX	234,265	0	0	12,091	0	180,099	42,076
DE 1	4 AWMS	DISTPLT	0	0	0	0	0	0	0
DE 1	5 Distribution	DISTPLT	540,220	0	259,029	243,109	86	0	37,996
DE 1	6 Metering	METERPLT	29,719	0	0	0	0	0	29,719
	7 All Other	PSTDPLT	0	0	0	0	0	0	0
	8 TOTAL AMORT OF OTHER LIMITED TERM PLT		804,204	0	259,029	255,200	86	180,099	109,790
	9								
	20 G407 AMORT OF PROPERTY LOSSES								
	21 Remediation Adjustment Clause	not_used	0	0	0	0	0	-	0
	22 Excess Cost of Removal	TOTPLT	(13,200,000)	0	(6,158,505)	(6,086,373)	(2,054		(897,390)
	23 TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	0	(6,158,505)	(6,086,373)	(2,054	) (55,678)	(897,390)
	24		// <del></del>		(= (=-)	(= ,)	//		/
	25 TOTAL AMORTIZATION EXPENSE		(12,395,796)	0	(5,899,476)	(5,831,173)	(1,968	) 124,421	(787,600)
	26 27 Total Depreciation and Amortization exp	THEFE	440.000.440	0	E0 07E 22E	E4 220 722	10 074	4 570 000	7 074 755
	27 TOTAL DEPRECIATION AND AMORTIZATION EXP	ENSES	110,966,446	U	50,875,325	51,220,732	16,971	1,578,663	7,274,755
	29								
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1 OTHER OPERATING EXPENSES

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Column   C	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
Fig.					(1)	(2)	(3)	(4)	(5)	(6)	
For   Free   F	EO	3	G408 TAXES OTHER THAN INCOME TAXES								
FO   6   Silver   Linearry   Years   ESU  Trait   LABOR   566,300.00   (0.00)   37,690.47   37,476.02.38   322.55   114,432.47   66,651.53		4	TEFA		0	0	0	0	0	0	0
For   For					4,565,378.00	0.00					310,372.92
Fool   See   Fool Hard Court & Unimprifax - Gas Presiding Plas   BALANCE_04   73.813.00   0					,	, ,	,	,		,	,
For			•		, ,	, ,	,	, ,	,	, ,	, ,
Formal   F			,								
For the color of											,
Col   13   PROFORMA EXPENSE ADJUSTMENTS   1   4   Ag # 1 - Annualization of Wages   LABOR   (4,782,346)   0   (318,310)   (2,912,442)   (2,707)   (959,553)   (559,344)   (19,442)   (2,707)   (959,553)   (559,344)   (19,442)   (19				FSIDELI							
For   13   PROFORMA EXPENSE ADJUSTMENTS					.0,000,001	(0)	0,001,000	.0,000,002	0,000	2,000,001	.,007,700
EO   16		13	PROFORMA EXPENSE ADJUSTMENTS								
For   For	EO	14	Adj #1 - Annualization of Wages	LABOR	(4,752,346)	0	(318,310)	(2,912,442)	(2,707)	(959,553)	(559,334)
FO   17   additax effects on rev req   TOTPLTNET   489,792   0   244,876   201,420   41   1,873   41,5820   (20,3481)   (E)   18   41 - Pension and Fringe Benefits   LABOR   (17,021,827)   0   (1,140,113)   (10,431,707)   (9,69)   (3,438,602)   (2,03,481)   (E)   19   Adj #5 - Gas COLI Interest Expense   LABOR   (1,051,453)   0   (70,426)   (644,376)   (644,376)   (699)   (212,300)   (123,752)   (E)   21   Potaligis   (44,376)   (44,3		15			(318,157)	-	(21,310)	(194,981)		(64,240)	(37,446)
EO   18   Adj #4 - Pension and Fringe Bainellis   LABOR   (17,021,827)   0   (1,140,113)   (1,140,1707)   (38,895)   (3,496,902)   (2,003,410)   (20,002,1707)   (2,002,1						•					
EO   19											
EO   20   add  tax effects on rev reg   LABOR   (726,152)   0   (48,837)   (445,017)   (414)   (146,618)   (85,466)   EO   21   Postage   CUSTACOTS   0   0   0   0   0   0   0   0   0						-					
Fool   Postage   CUSTACCTS   0											
EO   22   BPU/RPA Assessments   TRANSPORT_04   0   0   0   0   0   0   0   0   0			·			•				, ,	
EO   23   Adj #G   Weather Normalization   N						-	-			•	-
EO   24   Adj #T - GainesLosses on Sales of Property   TOTPLT   \$5,407   0   16,519   16,326   6   149   2,407				_	-	•	•	-	-	-	-
EO   25   add  tax effects on rev req   TOTPLT   24,453   0   11,408   11,275   4   103   1,862   105   12   12   14   103   1,862   105   12   14   103   1,862   105   12   14   103   1,862   105   12   14   103   1,862   105					35.407	-	16.519	16.326	-	149	-
EO   27   Adj #11 - Customer Information System Amort   CUSTSVSX   0   0   0   0   0   0   0   0   0		25				0			4	103	
EO   28   Adj #8 - Real Estate Taxes   TOTPLT   (320,001)   0   (149,298)   (147,549)   (50)   (1,350)   (21,755)   (20	EO	26	Management/Affiliated Standards Audit	TOTPLT	0	0	0	0	0	0	0
EO   29   Capital Stimulus (Depreciation)   DISTPLT   0   0   0   0   0   0   0   0   0			Adj #11 - Customer Information System Amort		0	0	0	0	0	0	-
EO   30   Adj #9 - Insurance   TOTPLT   (54,565)   0   (25,457)   (25,159)   (8)   (230)   (3,710)   EO   31   EMP Clauses   not used   0   0   0   0   0   0   0   EO   32   Adj #15 & 16 - Cost of Removal   TOTPLT   (24,314,724)   0   (11,344,117)   (11,211,249)   (3,784)   (102,560)   (1,653,014)   EO   33   Adj #11 - TSGNF Margin Sharing   not used   0   0   0   0   0   0   0   0   0   EO   34   Adj #12 - Depreciation Rate Change/Annualization   DEPREXP   (62,595,530)   0   (28,808,238)   (28,948,44)   (9,610)   (737,900)   (4,909,099)   EO   35   Capital Stimulus Revenue   DISTPLT   0   0   0   0   0   0   0   0   EO   36   Adj #10 - ASB Margin   TOTPLT   (9,513,575)   0   (4,438,591)   (4,386,604)   (1,481)   (40,128)   (645,771)   EO   37   Adj #13 - Storm Cost Amortization   TOTPLT   59,784   0   27,893   27,566   9   252   4,064   EO   40   Tax - Repair Allowance   DISTPLT   0   0   0   0   0   0   0   EO   39   Adj #18 - Rate Case Expenses   TOTPLT   59,784   0   27,893   27,566   9   252   4,064   EO   40   Tax - Repair Allowance   DISTPLT   0   0   0   0   0   0   0   EO   41   Tax - Flow Through Items   DISTPLT   0   0   0   0   0   0   0   EO   42   Adj #14 Post Rate Case Storm Cost Normalization   TOTPLT   7,562,788   0   3,528,445   3,487,117   1,177   31,900   51,918   EO   44   Adj #20 - Vacation Accrual   LABOR   (1,527,967)   0   (12,231,22)   (56,335,155)   (28,104)   (7,257,035)   (9,081,279)   EO   45   TOTAL OTHER OPERATING EXPENSES   SCH EU, LN 28   924,657,697   0   346,667,708   396,388,440   427,291   83,074,265   98,099,992   EO   45   TOTAL OTHER OPERATING EXPENSES   SCH EU, LN 28   924,657,697   0   346,667,708   396,388,440   427,291   83,074,265   98,099,992   EO   46   EVENCATION & MAINTAINNENCE EXPENSES   SCH EU, LN 28   924,657,697   0   346,667,708   396,388,440   427,291   83,074,265   98,099,992   EO   47   Tax - Flow Thing ROMEN EXPENSES   SCH EU, LN 28   924,657,697   0   346,667,708   396,388,440   427,291   83,074,265   98,099,992   EO   48   TOTAL OTHER OPERATING EXPE			•		, , ,	•	, , ,		` ,	( , ,	, , ,
EO   31   EMP Clauses					-	-	· ·	· ·		•	-
EO   32   Adj #11 St. 16 - Cost of Removal   TOTPLT   (24,314,724)   0   (11,344,117)   (11,211,249)   (3,784)   (102,560)   (1,653,014)   (102,560)   (1,653,014)   (1,257,015)   (1,241,1244)   (1,24					(54,565)	•	(25,457)	(25,159)	. ,		(3,710)
EO   33   Adj #11 - TSGNF Margin Sharing   not_used   0   0   0   0   0   0   0   0   0					(24 244 724)	-	(11 244 117)	(11 211 240)	•	•	(1 652 014)
EO   34   Adj #12 - Depreciation Rate Change/Annualization   DEPREXP   (62,595,530)   0   (28,808,238)   (28,948,844)   (9,610)   (737,900)   (4,090,939)   EO   35   Capital Stimulus Revenue   DISTPLT   0   0   0   0   0   0   0   0   0					(24,314,724)	-		(11,211,249)			(1,055,014)
Capital Stimulus Revenue					(62 595 530)	-	•	(28 948 844)	•	•	(4 090 939)
EO   36   Adj #10 - ASB Margin   TOTPLT   (9,513,575)   0   (4,438,591)   (4,386,604)   (1,481)   (40,128)   (646,771)					0	-		0		, , ,	0
EO 37 Adj #13 - Storm Cost Amortization TOTPLTNET 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EO	36		TOTPLT	(9,513,575)	0	(4,438,591)	(4,386,604)	(1,481)	(40,128)	(646,771)
FO   39   Adj #18 - Rate Case Expenses   TOTPLT   59,784   0   27,893   27,566   9   252   4,064	EO	37	Adj #13 - Storm Cost Amortization	TOTPLTNET	0	0	0	0			0
EO 40 Tax - Repair Allowance DISTPLT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EO	38	Adj #17 - Regulatory Assets	TOTPLT	0	0	0	0	0	0	0
FO   41   Tax - Flow Through Items   DISTPLT   0   0   0   0   0   0   0   0   0					59,784	-	,	27,566	-	252	4,064
EO 42 Adj #14 Post Rate Case Storm Cost Normalization TOTPLT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•		· ·	•	•	•	•	•	-
EO 43 Adj #19 - Credit Card Fees CUSTSVSX (1,669,824) 0 0 0 (86,183) 0 (1,283,729) (299,911) EO 44 Adj #20 - Vacation Accrual LABOR (1,527,967) 0 (102,342) (936,404) (870) (308,514) (179,836) EO 45 Adj #21 - Energy Strong / GSMP Revenue Adjustment TOTPLT 7,562,788 0 3,528,445 3,487,117 1,177 31,900 514,149 EO 46 TOTAL PROFORMA EXPENSE ADJUSTMENTS (114,984,686) 0 (42,283,122) (56,335,155) (28,104) (7,257,035) (9,081,270) EO 47					0	•	•	•	•	ŭ	-
EO 44 Adj #20 - Vacation Accrual LABOR (1,527,967) 0 (102,342) (936,404) (870) (308,514) (179,836) EO 45 Adj #21 - Energy Strong / GSMP Revenue Adjustment TOPLT 7,562,788 0 3,528,445 3,487,117 1,177 31,900 514,149 EO 46 TOTAL PROFORMA EXPENSE ADJUSTMENTS (114,984,686) 0 (42,283,122) (56,335,155) (28,104) (7,257,035) (9,081,270) EO 47 EO 48 TOTAL OTHER OPERATING EXPENSES (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 1 DEVELOPMENT OF INCOME TAXES  TI 2 TI 3 TOTAL OPERATING REVENUES SCH REV, LN 28 924,657,697 0 346,667,708 396,388,440 427,291 83,074,265 98,099,992 TI 4 LESS:  TI 4 LESS: TI 5 OPERATION & MAINTAINENCE EXPENSE SCH E, LN 141 320,607,069 0 41,394,528 151,349,807 368,317 79,856,239 47,638,177 TI 6 DEPRECIATION & AMORTIZATION EXPENSE SCH DE, LN 27 110,966,446 0 50,875,325 51,220,732 16,971 1,578,663 7,274,755 TI 7 OTHER OPERATING EXPENSES SCH EO, LN 48 (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543					(4 660 924)	•	•	· ·	•	0	•
EO 45 Adj #21 - Energy Strong / GSMP Revenue Adjustment TOTPLT 7,562,788 0 3,523,445 3,487,117 1,177 31,900 514,149 EO 46 TOTAL PROFORMA EXPENSE ADJUSTMENTS (114,984,686) 0 (42,283,122) (56,335,155) (28,104) (7,257,035) (9,081,270) EO 47						-	· ·	, ,	-	* ' '	, , ,
EO 46 TOTAL PROFORMA EXPENSE ADJUSTMENTS (114,984,686) 0 (42,283,122) (56,335,155) (28,104) (7,257,035) (9,081,270) EO 47 EO 48 TOTAL OTHER OPERATING EXPENSES (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 1 DEVELOPMENT OF INCOME TAXES TI 2 TI 3 TOTAL OPERATING REVENUES SCH REV, LN 28 924,657,697 0 346,667,708 396,388,440 427,291 83,074,265 98,099,992 TI 4 LESS: TI 5 OPERATION & MAINTAINENCE EXPENSE SCH E, LN 141 320,607,069 0 41,394,528 151,349,807 368,317 79,856,239 47,638,177 TI 6 DEPRECIATION & AMORTIZATION EXPENSE SCH DE, LN 27 110,966,446 0 50,875,325 51,220,732 16,971 1,578,663 7,274,755 TI 7 OTHER OPERATING EXPENSES SCH EO, LN 48 (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543			•			-			, ,	, ,	` ' '
EO 47 EO 48 TOTAL OTHER OPERATING EXPENSES (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 1 DEVELOPMENT OF INCOME TAXES TI 2 TI 3 TOTAL OPERATING REVENUES SCH REV, LN 28 924,657,697 0 346,667,708 396,388,440 427,291 83,074,265 98,099,992 TI 4 LESS: TI 5 OPERATION & MAINTAINENCE EXPENSE SCH E, LN 141 320,607,069 0 41,394,528 151,349,807 368,317 79,856,239 47,638,177 TI 6 DEPRECIATION & AMORTIZATION EXPENSE SCH DE, LN 27 110,966,446 0 50,875,325 51,220,732 16,971 1,578,663 7,274,755 TI 7 OTHER OPERATING EXPENSES SCH EO, LN 48 (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543						-			,	,	,
TI 1 DEVELOPMENT OF INCOME TAXES  TI 2 TI 3 TOTAL OPERATING REVENUES SCH REV, LN 28 924,657,697 0 346,667,708 396,388,440 427,291 83,074,265 98,099,992 TI 4 LESS: TI 5 OPERATION & MAINTAINENCE EXPENSE SCH E, LN 141 320,607,069 0 41,394,528 151,349,807 368,317 79,856,239 47,638,177 TI 6 DEPRECIATION & AMORTIZATION EXPENSE SCH DE, LN 27 110,966,446 0 50,875,325 51,220,732 16,971 1,578,663 7,274,755 TI 7 OTHER OPERATING EXPENSES SCH EO, LN 48 (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543	EO				, , , ,		, , , ,	, , ,	, , ,	, , , ,	, , ,
TI 2 TI 3 TOTAL OPERATING REVENUES SCH REV, LN 28 924,657,697 0 346,667,708 396,388,440 427,291 83,074,265 98,099,992 TI 4 LESS: TI 5 OPERATION & MAINTAINENCE EXPENSE SCH E, LN 141 320,607,069 0 41,394,528 151,349,807 368,317 79,856,239 47,638,177 TI 6 DEPRECIATION & AMORTIZATION EXPENSE SCH DE, LN 27 110,966,446 0 50,875,325 51,220,732 16,971 1,578,663 7,274,755 TI 7 OTHER OPERATING EXPENSES SCH EO, LN 48 (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543					(96,429,085)	0	(38,895,492)	(45,751,354)	(19,804)	(4,588,951)	(7,173,483)
TI       3 TOTAL OPERATING REVENUES       SCH REV, LN 28       924,657,697       0 346,667,708       396,388,440       427,291       83,074,265       98,099,992         TI       4 LESS:         TI       5 OPERATION & MAINTAINENCE EXPENSE       SCH E, LN 141       320,607,069       0 41,394,528       151,349,807       368,317       79,856,239       47,638,177         TI       6 DEPRECIATION & AMORTIZATION EXPENSE       SCH DE, LN 27       110,966,446       0 50,875,325       51,220,732       16,971       1,578,663       7,274,755         TI       7 OTHER OPERATING EXPENSES       SCH EO, LN 48       (96,429,085)       0 (38,895,492)       (45,751,354)       (19,804)       (4,588,951)       (7,173,483)         TI       8 NET OPERATING INCOME BEFORE TAXES       589,513,267       0 293,293,347       239,569,255       61,807       6,228,315       50,360,543		•	DEVELOPMENT OF INCOME TAXES								
TI       4 LESS:         TI       5 OPERATION & MAINTAINENCE EXPENSE       SCH E, LN 141       320,607,069       0 41,394,528       151,349,807       368,317       79,856,239       47,638,177         TI       6 DEPRECIATION & AMORTIZATION EXPENSE       SCH DE, LN 27       110,966,446       0 50,875,325       51,220,732       16,971       1,578,663       7,274,755         TI       7 OTHER OPERATING EXPENSES       SCH EO, LN 48       (96,429,085)       0 (38,895,492)       (45,751,354)       (19,804)       (4,588,951)       (7,173,483)         TI       8 NET OPERATING INCOME BEFORE TAXES       589,513,267       0 293,293,347       239,569,255       61,807       6,228,315       50,360,543			TOTAL OPERATING DEVENUES	0011 DEV 1 N 05	004.057.655		0.40.007.75	000 000 110	407.00	00.074.00	00 000 000
TI         5         OPERATION & MAINTAINENCE EXPENSE         SCH E, LN 141         320,607,069         0         41,394,528         151,349,807         368,317         79,856,239         47,638,177           TI         6         DEPRECIATION & AMORTIZATION EXPENSE         SCH DE, LN 27         110,966,446         0         50,875,325         51,220,732         16,971         1,578,663         7,274,755           TI         7         OTHER OPERATING EXPENSES         SCH EO, LN 48         (96,429,085)         0         (38,895,492)         (45,751,354)         (19,804)         (4,588,951)         (7,173,483)           TI         8         NET OPERATING INCOME BEFORE TAXES         589,513,267         0         293,293,347         239,569,255         61,807         6,228,315         50,360,543				SCH REV, LN 28	924,657,697	0	346,667,708	396,388,440	427,291	83,074,265	98,099,992
TI       6       DEPRECIATION & AMORTIZATION EXPENSE       SCH DE, LN 27       110,966,446       0       50,875,325       51,220,732       16,971       1,578,663       7,274,755         TI       7       OTHER OPERATING EXPENSES       SCH EO, LN 48       (96,429,085)       0       (38,895,492)       (45,751,354)       (19,804)       (4,588,951)       (7,173,483)         TI       8       NET OPERATING INCOME BEFORE TAXES       589,513,267       0       293,293,347       239,569,255       61,807       6,228,315       50,360,543				CCH E IN 444	220 007 000	^	44 204 522	151 040 007	200 047	70.050.000	47 000 477
TI 7 OTHER OPERATING EXPENSES SCH EO, LN 48 (96,429,085) 0 (38,895,492) (45,751,354) (19,804) (4,588,951) (7,173,483) TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543		•		,	, ,				/ -	-,,	, ,
TI 8 NET OPERATING INCOME BEFORE TAXES 589,513,267 0 293,293,347 239,569,255 61,807 6,228,315 50,360,543		-			-,,						
				23 20, 21, 10							
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COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
TI TI TI	12	TOTAL OPERATING INCOME BEFORE TAXES	TOTPLTNET	65,316,923 524,196,344	0	32,655,785 260,637,562	26,860,697 212,708,558	5,416 56,391	249,837 5,978,478	5,545,188 44,815,355
TI TI	13 14	TAX ADJUSTMENTS - FEDERAL								
TI		Credits & Adjustments	TOTPLT	325,000	0	151,630	149,854	51	1,371	22,095
Ti		Repair Allowance	TOTPLT	0 323,000	0	131,030	149,034	0	1,371	22,093
ΤÏ		Uncollectible Accounts - Writeoff	EXP_904	1,729,674	0	684,872	686,642	0	165,050	193,110
TI		Injuries and Damages	TOTPLT	606,244	0	282,845	279,532	94	2,557	41,215
TI	19	Meals & Entertainment	LABOR	172,075	(0)	11,525	105,455	98	34,744	20,253
TI	20	Company owned life insurance	LABOR	(367,196)	0	(24,595)	(225,033)	(209)	(74,141)	(43,218)
TI		ESOP/401(k) Cash Dividends	TOTPLTNET	(1,127,749)	0	(563,828)	(463,772)	(94)		(95,742)
TI		Medicare Subsidy	LABOR	316,199	(0)	21,179	193,780	180	63,844	37,215
TI		Allowable Depreciation	DEPREXP	(158,671,156)	0	(73,024,964)	(73,381,382)	(24,360)		(10,369,973)
TI		Book Depreciation	DEPREXP	0	0	0	0	0	0	0
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI TI		Amortization of Computer Software *Amort Def Gain - Sale of Gen Asset	INTANGPLT 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
Τi		AFUDC / IDC	TOTPLT	(124,561)	0	(58,114)	(57,433)	(19)		(8,468)
ΤÏ		Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI	31	*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0	0
TI	32	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0	0
TI	33	*SBC-Societal Benefits Clause - Unallow Deductions	not_used	0	0	0	0	0	0	0
TI		Deferred Comp - officers	LABOR	(5,518)	0	(370)	(3,382)	(3)	(1,114)	(649)
TI		*Deduction of Securitizartion	not_used	0	0	0	0	0	0	0
TI		Accrued vacation pay adjustment	LABOR	85,318	(0)	5,715	52,287	49	17,227	10,042
TI		3rd Party Claims	TOTPLT	(948)	0	(442)	(437)	(0)		(64)
TI TI		Gain/loss bond reacq Amortization of Call Option Sale	not_used LABOR	0	0	0	0	0	0	0
Ti		Contribution in Aid of Construct	TOTPLTNET	(573,555)	0	(286,754)	(235,867)	(48)	-	(48,693)
ΤÏ		Pension Accrual Adjustment	LABOR	3,900,029	(0)	261,222	2,390,105	2,221	787,461	459,020
ΤÏ		Unallowable OPEB Amortization	LABOR	(6,122,331)	0	(410,070)	(3,752,028)	(3,487)		(720,577)
TI		NJ BPU assessment	TOTPLTNET	115,925	0	57,958	47,672	10	443	9,842
TI		Unicap book/tax inventory	TOTPLTNET	30,217	0	15,107	12,426	3	116	2,565
TI	45	W-2 Earnings Exceeding \$1,000,000	LABOR	355,085	(0)	23,783	217,611	202	71,696	41,792
TI	46	Diesel Fuel Tax Credit	not_used	0	0	0	0	0	0	0
TI		Deferred Depreciation & Return on CIP II	TOTPLTNET	38,244	0	19,120	15,727	3	146	3,247
TI		Capitalized Interest - Section 263A	TOTPLT	254,491	0	118,734	117,343	40	1,073	17,301
TI		Clause - Deferred Fuel	not_used	0 (040 507)	0	0	0 (400 400)	0	0	0
TI TI		Restricted Stock - Permanent Materials & Supplies Reserve	LABOR TOTPLT	(313,507) (659,085)	0	(20,999) (307,498)	(192,130) (303,897)	(179) (103)		(36,899) (44,807)
TI		Amortization of Reacquisition of Pref Stock	TOTPLT	(5,087)	0	(307,496)	(2,092)	(103)	` ' '	(432)
ΤÏ		Lobbying Expenses	LABOR	181,641	(0)	12,166	111,317	103	36,675	21,378
ΤÏ		Penalties	not used	0	0	0	0	0	00,070	0
TI		Dividends Received Deduction	TOTPLTNET	(14,574)	0	(7,287)	(5,994)	(1)	(56)	(1,237)
TI		Real Estate Taxes	TOTPLTNET	(370,590)	0	(185,280)	(152,400)	(31)		(31,462)
TI		Line Pack Adjustment	TOTPLTNET	(31,240)	0	(15,619)	(12,847)	(3)		(2,652)
TI	58	Legal Reserves	TOTPLTNET	(53,487)	0	(26,741)	(21,996)	(4)		(4,541)
TI		PIP Adjustment	LABOR	(163,297)	0	(10,938)	(100,075)	(93)	, , ,	(19,219)
TI		Casualty Insurance Proceeds	TOTPLT	(141,430)	0	(65,985)	(65,212)	(22)		(9,615)
TI		Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fir	1 IOIPLT	9,119	0	4,255	4,205	(25,004)	38	620
TI TI	62	TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	0	(73,341,917)	(74,592,020)	(25,601)	(2,107,962)	(10,558,554)
TI	64									
• • •	0-7									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
TI TI TI	65 66 67	DEVELOPMENT OF INCOME TAXES CONTINUED								
Τi		TAX ADJUSTMENTS - STATE								
TI	69	Reverse TEFA	TEFA_04	0	0	0	0	0	0	0
TI	70	Federal Depreication Reversal	TOTPLT	78,560,441	0	36,652,642	36,223,345	12,227	331,370	5,340,857
ΤI	71	State Tax Depreciation	DEPREXP	23,048,241	0	10,607,454	10,659,226	3,538	271,702	1,506,321
TI	72	Amortization of Service's Asset Sale	TOTPLTNET	0	0	0	0	0	0	0
TI TI	73	NOL Utilization	TOTPLTNET	101 000 001	0	0	0	0	0	0
TI	74 75	TOTAL TAX ADJUSTMENTS - STATE		101,608,681	U	47,260,095	46,882,572	15,765	603,071	6,847,178
TI		TAXABLE NET INCOME - STATE		465,178,972	0	234,555,741	184,999,110	46,556	4,473,586	41,103,979
Ti	77	State Tax Liability at 9.000%		41,866,108	0	21,110,017	16,649,920	4,190	402,623	3,699,358
TI	78	Prior Year Adjustment & State Credit	TOTPLTNET	41,000,100	0	21,110,017	0	4,130	402,020	0,000,000
ΤΪ		TOTAL STATE INCOME TAX LIABILITY		41,866,108	0	21,110,017	16,649,920	4,190	402,623	3,699,358
TI	80									
TI	81	TAXABLE NET INCOME - FEDERAL		321,704,183	0	166,185,629	121,466,618	26,600	3,467,892	30,557,443
TI	82	Federal Tax Liability at 35.000%		112,596,464	0	58,164,970	42,513,316	9,310	1,213,762	10,695,105
ΤI	83	Prior Yr & Oth Adjustments	TOTPLTNET	0	0	0	0	0	0	0
TI	84	Not Used	not_used	0	0	0	0	0	0	0
TI		TOTAL FEDERAL INCOME TAX LIABILITY		112,596,464	0	58,164,970	42,513,316	9,310	1,213,762	10,695,105
TI TI	86	TOTAL INCOME TAX EXPENSE		154,462,572	0	79,274,987	59,163,236	13,500	1,616,385	14,394,463
Ti	88	TOTAL INCOME TAX EXPENSE		154,402,572	U	19,214,901	59,105,250	13,300	1,010,303	14,394,403
Ti		TAX RATES								
TI		FEDERAL TAX RATE - CURRENT	35.000%							
Ti		NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
TI		CUSTOMER ACCT UNCOLLECTIBLE RATE	0.000%							
TI	93	EFFECTIVE TAX RATE	40.850%							
TI		COMPOSITE RATE	40.850%							
TI		1 - EFFECTIVE TAX RATE	59.15000%							
TI	96									
TI		DEVELOPMENT OF OPERATING INCOME ADJUSTE	:D							
TI TI	98	G410 + G411- PROVISION FOR DEFERRED INCOME	TAV							
Ti		Depreciation	DEPREXP	156,532,670	0	72,040,773	72,392,387	24,032	1,845,267	10,230,212
Ti		Previously Ded Amort-Reacq Bonds	not used	130,332,070	0	72,040,773	72,392,367	24,032	1,045,207	10,230,212
TI		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
TI		Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
TI	104	*Gain on Sale of Services Corp Asset	not_used	0	0	0	0	0	0	0
TI	105	AFUDC / IDC	TOTPLT	124,561	0	58,114	57,433	19	525	8,468
TI		Capitalized interest-Section 263A	TOTPLT	(254,491)	0	(118,734)	(117,343)	(40)	(1,073)	(17,301)
ΤI		Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI		*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0	0
TI	109	*RAC-Environmental Cleanup Costs - Debit	not_used	0	0	0	0	0	0	0
TI TI	110		not_used	0 5 5 1 8	0 (0)	0 370	0 3,382	0	0	0 649
TI		Deferred Comp - Officers *Deduction of Securitizartion	LABOR not_used	5,518 0	(0)	370	3,362	0	1,114	049
Ti		Accrued vacation pay adjustment	LABOR	(85,318)	0	(5,715)	(52,287)	(49)	0	(10,042)
Τi		3rd Party Claims & Injuries & Damages	TOTPLT	(97)	0	(45)	(45)	(0)	, , ,	(7)
Ti		Gain/loss bond reacq	not used	0	0	0	0	0	0	0
TI		Amortization of Call Option Sale	LABOR	0	0	0	0	0	0	0
TI		Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	0	0	0	0	0	0	0
TI		Contribution in Aid of Construct	TOTPLTNET	573,555	0	286,754	235,867	48	2,194	48,693
TI	119	Pension Accrual Adjustment	LABOR	(3,900,029)	0	(261,222)	(2,390,105)	(2,221)	(787,461)	(459,020)

11   120   Unalexandra OPEF Arrantantor	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
Till   22   Find Def-Energy Competition Act C						(2)	(3)	(4)	(5)	(6)	
To   12   Fin De-Energy Compesition Act O   TOTPLT   518   0   242   239   0   2   35   35   140   1   463   270   1   12   Rindbornal Actal Estate Taxes	TI	120	Unallowable OPEB Amortization	LABOR	6,122,331	(0)	410,070	3,752,028	3,487	1,236,169	720,577
Till   122   Additional Reads Estate Taxess	TI	121	Fin Def-Energy Competition Act Ct	TOTPLT	518		242	239	0	2	35
Till   12   Pic-Aglisament   LABOR   18,3297   (0)   10,338   10,0075   83   23,972   19,219   11   125   126	TI				2,291	(0)	153	1,404	1	463	270
Till   122   PiP-Aglustment	TI			TOTPLT			172,900		58	1,563	25,194
Till   128   Micro	TI	124	PIP Adjustment	LABOR		(0)			93		19,219
Ti   127 Construction Period Interest   TOTPLT	TI	125	Deferred NJ Corp Bus Tax(Net of FIT)	TOTPLTNET		, ,			0	0	0
Ti   127 Construction Period Interest   TOTPLT	TI			TOTPLT	141,450	0	65,994	65,221	22	597	9,616
Till   128   Cost of Removal-Flowthrough   TOTPLT   0   0   0   0   0   0   0   0   0	TI	127	Construction Period Interest	TOTPLTNET		0	0	0	0	0	0
Till   130   Deferred Exprication on Cili	TI			TOTPLT	0	0	0	0	0	0	0
Till   130   Deletred Deprociation on CIP	TI	129	Deferred Return on CIP II	TOTPLT	(26,238)	0	(12,241)	(12,098)	(4)	(111)	(1,784)
Till   131   Investment Tax Credit   TOTPLT   (1,28,004)   0   (591,592)   (594,683)   (197)   (5,348)   (8,626)	TI	130	Deferred Depreciation on CIP II	TOTPLT		0	(5,602)				(816)
Till   132   Assessment by Board of Public Utilities of the State of NJ TOTPLTNET   (115,025)   0 (75,085)   (77,085)   (76,075)   (10)   (143)   (9,942)   (13)   (143)   (	TI	131	Investment Tax Credit	TOTPLT		0	(591,592)	,	(197)	(5.348)	(86,204)
Ti   134   Logal Reservés   LABOR   53.487   (0)   3.583   32.779   30   10.800   6.295     Ti   134   Line Pack Adjustment   TOTPLT   31.240   0   14.875   14.405   5   132   2.1240     Ti   135   Mulerials & Supply   TOTPLT   669.085   0   307.498   303.897   103   2.780   44.807     Ti   136   Mulerials & Supply   TOTAL DEFERRED INCOME TAX   158.00.2988   (0)   72.297.678   73.726.463   25.198   2.299.019   10.483.939     Ti   137   TOTAL DEFERRED INCOME TAX   158.00.2988   (0)   72.297.678   73.726.463   25.198   2.299.019   10.483.939     Ti   137   TOTAL DEFERRED INCOME TAX   158.00.2988   (0)   72.297.678   73.726.463   25.198   2.299.019   10.483.939     Ti   141   Not Used of the Supply   Total DEFERRED INCOME ADJUSTMENTS   1.141   Not Used of not Used   0   0   0   0   0   0   0   0     Ti   142   Not Used   not, Used   not, Used   0   0   0   0   0   0   0   0   0	TI			TOTPLTNET		0					
Ti   134   Line   Pack Adjustment   TOTPLT   31,240   0   14,575   14,405   5   732   2,124     Ti   135   Maciniars & Suprily   TOTPLT   659,085   0   307,498   303,897   103   2,780   44,957     Ti   136   Maciniars & Subsidy - Temp NC   LABOR   (316,199)   0   (21,178)   (193,780)   (180)   (33,844)   (37,215)     Ti   137   TOTAL DEFERRED INCOME TAX   158,002,288   0   72,297,678   73,726,493   25,198   2,259,019   10,493,930     Ti   138   This Section is not used at this time   140   1						(0)					
Ti   135   Materials & Supply   TOTPLT   659,085   0   307,498   303,897   103   2,780   44,807   113   70TAL DEFERRED INCOME TAX   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,019   10,493,930   11   137   TOTAL DEFERRED INCOME TAX   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,019   10,493,930   11   137   TOTAL DEFERRED INCOME TAX   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,019   10,493,930   11   137   TOTAL DEFERRED INCOME TAX   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,019   10,493,930   11   137   TOTAL DEFERRED INCOME TAX   158,802,288   (0)   72,297,678   73,726,463   25,198   2,259,019   10,493,930   10,4	TI			TOTPLT					5		
Ti   136 Medicans Obserily - Temp NC   LABOR   (316,199)   (0   72,297,678   73,726,463   25,198   2,259,019   10,493,930   11   137   138   139   118   Section is not used at this time   11   140 PROFORMA OPERATING INCOME ADJUSTMENTS   1   141 Not Used						0					
Ti   137   TOTAL DEFERRED INCOME TAX   158,802,288   (0)   72,297,678   73,726,463   25,198   2,29,019   10,493,930   11   139   This Section is not used at this time											
Ti						(0)					
Ti	TI	138				* *					
Ti	TI	139	This Section is not used at this time								
Ti   142   Not Used	TI	140	PROFORMA OPERATING INCOME ADJUSTMENTS								
Ti   144   OPERATING INCOME ADJUSTED   276.248,407   0   141,720,683   106,679,556   23,109   2,352,911   25,472,150	TI	141	Not Used	not used	0	0	0	0	0	0	0
Til   143   Not Used	TI	142	Not Used	_	0	0	0	0	0	0	0
Ti	TI				0	0	0	0	0	0	0
LR					276,248,407				23,109	2,352,911	25,472,150
LR   4   G700-G742 MANUFACTURED GAS LABOR EXP   MFGO_M   792.921   0   0   0   0   0   0   0   0   0					-, -, -		, -,	,,	-,	, ,-	-, ,
LR   4   G700-G742 MANUFACTURED GAS LABOR EXP   MFGO_M   792.921   0   0   0   0   0   0   0   0   0		2									
LR   4   G700-G742 MANUFACTURED GAS LABOR EXP   MFGO_M   792.921   0   0   792.921   0   0   0   0   0   0   0   0   0											
LR         6         G840-G843 STORAGE PLANT LABOR EXP         STOREXP         246,879         0         0         246,879         0		4	G700-G742 MANUFACTURED GAS LABOR EXP	MFGO M	792,921	0	0	792,921	0	0	0
LR         6         G840-G843 STORAGE PLANT LABOR EXP         STOREXP         246,879         0         0         246,879         0				_	,	0	0	,	0	0	0
LR   8   DISTRIBUTION LABOR EXPENSE	LR	6	G840-G843 STORAGE PLANT LABOR EXP		246,879	0	0	246,879	0	0	0
LR   10   Operation   Operat	LR	7	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	0	0	461,212	0	0	0
LR         10         Operation           LR         11         G870 Operation Supervision & Engineering         TLABDO         0	LR	8									
LR         11         G870 Operation Supervision & Engineering         TLABDO         0	LR	9	DISTRIBUTION LABOR EXPENSE								
LR         12         G871 Load Dispatching         EXP_871         0	LR	10	Operation								
LR         13         G872 Compressor Station Labor & Expenses         EXP_872         0         0         0         0         0         0         0           LR         14         G874 Mains & Services         EXP_874         13,057,133         0         6,751,526         6,305,608         0         0         0           LR         15         G875-877 Meas & Reg Station         EXP_8757         1,194,470         0         0         1,194,470         0         0         0         0           LR         16         G878 Meter & House Reg         EXP_878         5,986,888         0         1,519,780         0         0         0         4,467,108           LR         17         G879 Customer Installations - Total         EXP_879         80,906,789         0	LR	11	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0	0
LR         14         G874 Mains & Services         EXP_874         13,057,133         0         6,751,526         6,305,608         0         0         0           LR         15         G875-877 Meas & Reg Station         EXP_8757         1,194,470         0         0         1,194,470         0         0         0         0           LR         16         G878 Meter & House Reg         EXP_878         5,986,888         0         1,519,780         0         0         4,467,108           LR         17         G879 Customer Installations - Total         EXP_879         80,906,789         0         0         0         0         4,67,108           LR         18         G880.1 Miscellaneous Dist Exp         EXP_8801         2,537,720         0         571,534         1,680,217         0         0         285,968           LR         19         G880.3 Operation of Street Lighting         EXP_8803         0	LR	12		EXP 871	0	0	0	0	0	0	0
LR         14         G874 Mains & Services         EXP_874         13,057,133         0         6,751,526         6,305,608         0         0         0           LR         15         G875-877 Meas & Reg Station         EXP_8757         1,194,470         0         0         1,194,470         0         0         0         0           LR         16         G878 Meter & House Reg         EXP_878         5,986,888         0         1,519,780         0         0         4,467,108           LR         17         G879 Customer Installations - Total         EXP_879         80,906,789         0         0         80,906,789         0         0         0         4,467,108           LR         18         G880.1 Miscellaneous Dist Exp         EXP_8801         2,537,720         0         571,534         1,680,217         0         0         285,968           LR         19         G880.3 Operation of Street Lighting         EXP_8803         0 <th< td=""><td>LR</td><td>13</td><td>G872 Compressor Station Labor &amp; Expenses</td><td>EXP 872</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	LR	13	G872 Compressor Station Labor & Expenses	EXP 872	0	0	0	0	0	0	0
LR         16         G878 Meter & House Reg         EXP_878         5,986,888         0         1,519,780         0         0         4,467,108           LR         17         G879 Customer Installations - Total         EXP_879         80,906,789         0         0         80,906,789         0         0         0         0           LR         18         G880.1 Miscellaneous Dist Exp         EXP_8801         2,537,720         0         571,534         1,680,217         0         0         285,968           LR         19         G880.3 Operation of Street Lighting         EXP_8803         0         <					13,057,133	0	6,751,526	6,305,608	0	0	0
LR       16       G878 Meter & House Reg       EXP_878       5,986,888       0       1,519,780       0       0       4,467,108         LR       17       G879 Customer Installations - Total       EXP_879       80,906,789       0       0       80,906,789       0       0       0       0         LR       18       G880.1 Miscellaneous Dist Exp       EXP_8801       2,537,720       0       571,534       1,680,217       0       0       285,968         LR       19       G880.3 Operation of Street Lighting       EXP_8803       0 </td <td>LR</td> <td>15</td> <td>G875-877 Meas &amp; Reg Station</td> <td>EXP 8757</td> <td>1,194,470</td> <td>0</td> <td>0</td> <td>1,194,470</td> <td>0</td> <td>0</td> <td>0</td>	LR	15	G875-877 Meas & Reg Station	EXP 8757	1,194,470	0	0	1,194,470	0	0	0
LR       17       G879 Customer Installations - Total       EXP_879       80,906,789       0       0       80,906,789       0       285,968       LR       19       G880.3 Operation of Street Lighting       EXP_8803       0       4,753,077       0	LR	16		EXP 878	5,986,888	0	1,519,780		0	0	4,467,108
LR       18       G880.1 Miscellaneous Dist Exp       EXP_8801       2,537,720       0       571,534       1,680,217       0       0       285,968         LR       19       G880.3 Operation of Street Lighting       EXP_8803       0       115,781	LR	17	G879 Customer Installations - Total	EXP 879	80,906,789	0		80,906,789	0	0	0
LR       19       G880.3 Operation of Street Lighting       EXP_8803       0	LR	18	G880.1 Miscellaneous Dist Exp		2,537,720	0	571,534	1,680,217	0	0	285,968
LR         20         G881 Rents         EXP_881         0         4,753,077         LR         22         Maintenance         CV         0	LR	19				0			0	0	
LR       21       Total Operation       103,683,001       0       8,842,840       90,087,085       0       0       4,753,077         LR       22       Maintenance       Image: Control of the control of	LR	20			0	0	0	0	0	0	0
LR       22       Maintenance         LR       23       G885 Maint. Supervision & Engineering       TLABDM       0       115,781       LR       25       G887 Mains       EXP_887       5,402,667       0       0       0       5,402,667       0 <t< td=""><td></td><td></td><td></td><td></td><td>103.683.001</td><td>0</td><td>8.842.840</td><td>90.087.085</td><td>0</td><td></td><td>4.753.077</td></t<>					103.683.001	0	8.842.840	90.087.085	0		4.753.077
LR     24     G886 Structures & Improvements     EXP_886     1,646,174     0     789,321     740,808     263     0     115,781       LR     25     G887 Mains     EXP_887     5,402,667     0     0     5,402,667     0     0     0     0       LR     26     G888 Compressor Station Equip     EXP_888     0     0     0     0     0     0     0     0     0     0       LR     27     G889-891 Meas & Reg Station     EXP_8891     2,314,353     0     0     2,314,353     0     0     0     0     0     0       LR     28     G892 Services     EXP_892     2,074,639     0     2,074,639     0     0     0     0     0     0       LR     29     G893 Meters & House Reg     EXP_893     7,565,228     0     0     0     0     0     0     7,565,228	LR	22					, ,	, ,			, ,
LR     24     G886 Structures & Improvements     EXP_886     1,646,174     0     789,321     740,808     263     0     115,781       LR     25     G887 Mains     EXP_887     5,402,667     0     0     5,402,667     0     0     0     0       LR     26     G888 Compressor Station Equip     EXP_888     0     0     0     0     0     0     0     0     0     0       LR     27     G889-891 Meas & Reg Station     EXP_8891     2,314,353     0     0     2,314,353     0     0     0     0     0     0       LR     28     G892 Services     EXP_892     2,074,639     0     2,074,639     0     0     0     0     0     0       LR     29     G893 Meters & House Reg     EXP_893     7,565,228     0     0     0     0     0     0     7,565,228				TLABDM	0	0	0	0	0	0	0
LR       25       G887 Mains       EXP_887       5,402,667       0       0       5,402,667       0					1,646,174		789,321	740,808	263	0	115,781
LR     26     G888 Compressor Station Equip     EXP_888     0     7,565,228			·	_	, ,	0	,	,			,
LR     27     G889-891 Meas & Reg Station     EXP_8891     2,314,353     0     0     2,314,353     0     0     0     0       LR     28     G892 Services     EXP_892     2,074,639     0     2,074,639     0     0     0     0     0     0       LR     29     G893 Meters & House Reg     EXP_893     7,565,228     0     0     0     0     0     0     7,565,228					, ,		0	, ,		0	
LR 28 G892 Services EXP_892 2,074,639 0 2,074,639 0 0 0 0 0 0 0 LR 29 G893 Meters & House Reg EXP_893 7,565,228 0 0 0 0 0 7,565,228				_	2.314.353	0	0	-	-	0	~
LR 29 G893 Meters & House Reg EXP_893 7,565,228 0 0 0 0 0 0 7,565,228			•	_	, ,	-	•		•	•	0
						0		0	0	0	7.565.228
			G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	0	98,629		

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
LR LR LR	31 32 33		not_used	0 19,101,689 122,784,690	0 0 0	0 2,863,960 11,706,799	0 8,457,828 98,544,912	0 98,892 98,892		7,681,009 12,434,086
LR LR	34 35	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	0	0	1,469,507	0	34,490,229	8,172,505
LR LR	37	G907-G910, xDSM CUST SERV & INFO EXP G911-G916 SALES EXPENSE	CUSTS_I SALESEXP	2,378,255 269,430	0	0	1,525,802 269,430	0	0	0
LR LR LR		ADMIN & GENERAL EXP ACCOUNTS xG926 Employee Pension/Benefits Acct G926	AGEXP LABOR	3,902,390 0	(0) 0	289,472 0	2,316,090 0	3,120 0		473,292 0
LR LR LR LR		TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	(0)	11,996,271	109,762,459	102,012	36,163,099	21,079,883
LR LR LR LR	45 46 47 48									
CA CA		DEVELOPMENT OF CAPITAL ADDITIONS ALLOCATION	ON FACTOR							
CA CA	4	INTANGIBLE PLANT - G301-G303 PRODUCTION PLANT - G304-G347	INTANGPLT PRODPLT	0 727,439	0	0	0 727,439	0		0
CA CA CA		STORAGE PLANT - G360-G363 TRANSMISSION PLANT - G365-G371	STORPLT TRANPLT	312,169 0	0	0	312,169 0	0	0	0
CA CA		DISTRIBUTION PLANT	ov PLT 3745	826,172	0	396,140	371,792	132	0	58,108
CA CA	10 11	G376 Mains	PLT_376 PLT_377	116,314,171 0	0	0	116,314,171	0	0	0
CA CA	12 13	G380 Services	PLT_3789 SERVICES	4,127,895 397,544,204	0 0	0 397,544,204	4,127,895 0	0	0 0	0 0
CA CA	14 15	G382 Meter Installations	PLT_381 PLT_382	36,350,464 202,082	0	0 0	0	0	0	36,350,464 202,082
CA CA CA	16 17 18 19	G385 Ind Reg & Meas Eqmt TOTAL DISTRIBUTION PLANT	PLT_3834 PLT_385	149,016 11,305,357 566,819,360	0 0 0	149,016 5,652,678 403,742,038	0 0 120,813,858	0 0 132	0	5,652,678 42,263,332
CA CA CA	20 21 22	COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	COMPLT GENPLT	0 6,517,814	0	0 3,359,507	0 3,153,027	0 1,121		0 4,161
CA CA	25	TOTAL CAPITAL ADDITIONS		574,376,783	0	407,101,545	125,006,492	1,253	0	42,267,493
CA CA CA CA CA	26 27 28 29 30 31									
CA CA CA CA	32 33 34 35									
CA CA	36 37									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	E DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
CA	38									
CA	39									
CA	40									
CA CA	41 42									
CA	43									
CA	44									
CA CA	45 46									
CA	46									
CA	48									
AF		ALLOCATION FACTOR TABLE								
AF AF		EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF AF	3 4									
AF	5									
AF		Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287						
AF AF	7 8									
AF AF	9									
AF	10									
AF	11									
AF AF	12 13									
AF	14									
AF	15									
AF	16									
AF AF		COMMODITY RELATED Annual transported gas @mtr - delivery	TRANSPORT_04	2,461,249,717						
AF	19	Balancing therms - delivery	BALANCE_04	1,393,064,631						
AF	20	Annual transported gas @mtr - access	TRANSPORT_03	2,461,249,717						
AF		Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717						
AF AF	22 23	TEFA \$ responsibility W/N - delivery	TEFA_04	0						
AF	24			-						
AF	25									
AF AF	26 27									
AF	28									
AF	29									
AF	30									
AF AF	31 32									
AF	33									
AF	34									
AF AF	35	BILLING DETERMINANTS								
AF	37									
AF	38	Number of Customers		1,816,880						
AF		Transported Gas at Meter (calendar)		2,461,249,717						
AF AF	40 41									
AF AF	41									
AF	43									
AF	44									

COS Test Year - 12 Months Actual 2016

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
			(1)	(2)	(3)	(4)	(5)	(6)	
45									
46									
47 48									
	ALLOCATION FACTOR TABLE CONTINUED								
		RS							
51									
	CUSTOMER RELATED								
53 54	G380 services - access	SERVICES_03	1,215,971,988						
	Cust Installns LDC G879 - delivery	CINST_04	1,215,971,988						
	Avg Customer Bills - delivery	CUSTAVG_04	1,103,707						
	Avg Customer Bills - cust svs	CUSTAVG_06	1,103,707						
	G381 meters - measurement	SMMETERS_07	95,374,258						
59	Billio E. C. C. C.	DILLING OG	40 500 445						
	Billing Function costs - cust svs Competitive Service work - delivery	BILLING_06 COMPSVSWK 04	<b>13,588,445</b> 100						
62	Competitive Service work - delivery	COMPSVSVVK_04	100						
	Account Maint - cust svs	ACCTMAINT_06	57,801,700						
64	G382 meter install - measurement	MTRINSTAL_07	149,490,508						
	G383 house regulators - access	HOUSEREG_03	27,727,735						
	G384 house reg install - access	HSEREGINST_03	49,550,720						
	G385 Irg regulators - access G385 Irg mtrs - measurement	LRGREG_03 LRGMTR 07	2,654,025 46,733,414						
	G380 services - reserve - access	SERVICESR_03	302,367,424						
	G381 meters - reserve - measurement	SMMETERSR_07	39,638,103						
	G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689						
	G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744						
	G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635						
	G385 Irg regulators - reserve - access	LRGREGR_03	384,163						
	G385 lrg mtrs - reserve - measurement Direct LVG - delivery	LRGMTRR_07 DIRLVG_04	7,737,443 <b>1</b>						
	Direct LVG - cust svs	DIRLVG 06	1						
	Direct SLG - streetlights	DIRSLG_05	1						
	Meter Reading Costs - measurement	MRCOST_07	13,815,195						
	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
	Other Utility work by Cust Ops - delivery Direct SLG - access	UTILWORK_04 DIRSLG_03	4,987,422 1						
	Direct Competitive Services - delivery	DIRCOMPSVS_04	0						
	Direct TSG-F - access	DIRTSGF_03	1						
	Direct TSG-F - delivery	DIRTSGF_04	1						
	Direct TSG-F - measurement	DIRTSGF_07	1						
87	D: 1 DOO 11	DIDDOO OA							
88	Direct - RSG - delivery	DIRRSG_04	1						
90									
91									
92	Choice - delivery	CHOICE_04	1,956,016						
93									
94									
95 96									
	ALLOCATION FACTOR TABLE CONTINUED								
		RS							
99		<del></del>							

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AF		Dummy allocator for unused lines	not_used	0						
AF AF	101	Plant Related								
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0						
AF		Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613						
AF		Production Plant Total	PRODPLT	54,051,153						
AF		Storage Plant Total	STORPLT	10,637,156						
AF		Transmission Plant Total	TRANPLT	88,966,347						
AF	108	Distribution Plant Total	DISTPLT	6,380,421,816						
AF	109	G391-G398 General Plant	GENPLT	94,801,809						
AF		Common Plant	COMPLT	78,873,337						
AF		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146						
AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472						
AF		Total Plant	TOTPLT	6,713,609,232						
AF	114	Distribution Disease Materia O Installa	DIOTRI TVMTD	E 00E 4E0 704						
AF AF		Distribution Plant x Meters & Installs Acct G374-375 - Land & Structures	DISTPLTXMTR PLT 3745	5,935,452,701 53,869,741						
AF AF		Acct G374-375 - Land & Structures Acct G376 - Mains	PLT_3745 PLT_376	2,666,043,183						
AF		Acct G377 - Compressor Station Equip	PLT_377	2,000,043,103						
AF		Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128						
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609						
AF		Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,792						
AF	122	Acct G381 - House Meters	PLT_381	257,235,090						
AF	123	Acct G382 - Meter Installations	PLT_382	145,989,543						
AF		Acct G381,382, & 385 - Meters	METERPLT	444,969,115						
AF		Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937						
AF		Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848						
AF		Acct G383-384 - House Reg & Installation	PLT_3834	137,183,305						
AF AF		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964 0						
AF AF		Acct G386 - Other Property on Cust Premises Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_386 PLT_387_1	1,011,930						
AF	131	Acct G367.1 - Other Equipment (St Etg F65t5)	FL1_30/_1	1,011,930						
AF	132									
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638						
AF		Total Net Plant	TOTPLTNET	4,442,952,594						
AF	135									
AF	136									
AF	137									
AF	138									
AF	139	Davisson Balata d								
AF	140		TOTREV	004 057 007						
AF AF		Total Operating Revenue Intra Dept Rev Req - 5.62% GS / 94.38% LV	TOTREV INTRAREV	924,657,697 114,362,111						
AF	143	IIIIa Dept Nev Neq - 5.02 / 93 / 94.30 / LV	INTRAKEV	114,302,111						
AF	144									
AF		ALLOCATION FACTOR TABLE CONTINUED								
AF	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	147									
AF		Expense Related								
AF		Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069						
AF		Other Storage Plant O&M Expense	STOREXP	474,404						
AF		Transmission Plant O&M Expense	TRANEXP	2,558,168						
AF AF		Acct 813-Other Gas Supply Expense	EXP_813	5,670,771 0						
AF AF		Acct 871 - Distribution Load Dispatching Acct 872 - Compressor Station Labor & Expenses	EXP_871 EXP_872	0						
/ \l	104	71001 072 Compressor Gradien Labor & Expenses	L/11 _0/2	U						

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AF AF	156	Acct 874-Mains & Services Expenses Acct 875-877 - Meas & Regulating Station Exp	EXP_874 EXP_8757	20,145,891 2,608,940						
AF		Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451						
AF AF		Acct 879 - Customer Installation Expenses	EXP_879	24,548,330						
AF AF		Acct 880.0,.1,.2 - Other Expenses Acct 880.3 - Operation of Street Lighting Exp	EXP_8801 EXP_8803	9,359,608 0						
AF		Acct 881 - Rents	EXP_881	20,476						
AF		Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455						
AF		Acct 887-Maint of Mains Exp	EXP_887	12,392,584						
AF		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0						
AF		Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573						
AF		Acct 892-Main of Services Exp	EXP_892	4,033,930						
AF AF		Acct 893-Maint of Meters & House Regulators Exp Acct 894-Maint of Other Equipment	EXP_893	10,857,110						
AF AF	169	Acct 694-Maint of Other Equipment	EXP_894	283,468						
AF		Distr Oper Exp	DISTEXPO	65,101,696						
AF		Distr Maint Exp	DISTEXPM	35,829,120						
AF	172	Cust Serv & Info Expense	CUSTS_I	2,140,391						
AF		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067						
AF		Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,088,458						
AF AF		Sales Expense	SALESEXP	924,164						
AF AF		Total O&M Expense Excl A&G Expense Total O&M Expense Excl 904 Expense	TOTOMXAG TOTOMX904	215,148,058 288,334,861						
AF		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	287,105,792						
AF		Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904						
AF		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	68,948,067						
AF	181	O&M + Capital Additions	EXPENDITURES	894,983,851						
AF	182									
AF		Depreciation Expense (Total)	DEPREXP	123,362,242						
AF AF	184	NJ State Income Tax (CBT)	STATEINCTAX	41,866,108						
AF		NJ State Deferred Income Tax	DESTATEINCTAX	2,595,701						
AF	187		5. 6.72	2,000,101						
AF		<u>Labor Expense Related</u>								
AF		Total Distribution Exp (Oper) Labor	TLABDO	103,683,001						
AF AF		Total Distribution Exp (Maint) Labor Total Labor	TLABDM LABOR	19,101,689 179,103,725						
AF AF	192	Total Labor	LADUR	179,103,725						
AF	193	REVENUES AND BILLING DETERMINANTS								
AF	194									
AF	195	Base Rate Sales Revenue	SALESREV	874,406,439						
AF	196									
AF		Residential Service Gas	REVRSG	651,478,596						
AF AF		General Service Gas Large Volume Service Gas	REVGSG REVLVG	104,223,522 114,965,829						
AF AF		Street Light Gas	REVSLG	487,218						
AF		Firm Transportation Gas Service	REVTSGF	3,251,274						
AF	202			-,						
AF	203									
AF		Total Rev Req @ Desired ROR	REVREQ	874,406,439						
AF	205									
AF	206									
AF AF	207 208									
AF	209									
- ••	_00									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AF AF AF	210 211 212 213									
AF AF	214 215 216									
AF AF	217 218 219									
AF AF AF	220 221 222									
AF AF AF	224 225	PRESENT REVENUES FROM SALES INPUT  Total Sales of Gas Revenue Requirement		788,246,384						
AF AF AF	227 228	Sales of Gas Revenues - Rates Sales of Gas Revenues - Other		788,246,384 0						
AF AF AF AF	229 230 231 232	RATE OF RETURN								
AF AF AF AF AF	234 235 236 237 238 239		SCH AF, LN 234	7.40%						
AF AP AP AP		ALLOCATION PROPORTIONS TABLE EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP AP AP	4 5 6	CAPACITY RELATED  Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP AP AP AP AP AP AP	7 8 9 10 11 12 13 14 15 16									
AP AP AP AP	18 19 20 21	COMMODITY RELATED  Annual transported gas @mtr - delivery  Balancing therms - delivery  Annual transported gas @mtr - access  Annual transported gas @mtr - meters	TRANSPORT_04 BALANCE_04 TRANSPORT_03 TRANSPORT_07	1.000000 1.000000 1.000000 1.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 1.000000 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 1.000000
AP AP AP	22 23 24	TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
4.5	0.5									
AP	25									
AP AP	26 27									
AP	28									
AP	29									
AP	30									
AP	31									
AP	32									
AP	33									
AP	34									
AP	35									
AP		BILLING DETERMINANTS								
AP	37									
AP		Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	39	Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	40 41									
AP AP	41									
AP	43									
AP	44									
AP	45									
AP	46									
AP	47									
AP	48									
AP		ALLOCATION PROPORTIONS TABLE CONTINUED								
AP		EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	51									
AP		CUSTOMER RELATED								
AP	53	0000	050/4050 00	4 000000	0.000000	4 000000	0.000000	0.000000	0.000000	0.000000
AP AP		G380 services - access Cust Installns LDC G879 - delivery	SERVICES_03	1.000000	0.000000	1.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000
AP		Avg Customer Bills - delivery	CINST_04 CUSTAVG 04	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000	0.000000	0.000000	0.000000 0.000000
AP		Avg Customer Bills - cust svs	CUSTAVG_04	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G381 meters - measurement	SMMETERS_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	59		•							
AP	60	Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	61	Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62									
AP		Account Maint - cust svs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G382 meter install - measurement	MTRINSTAL_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G383 house regulators - access	HOUSEREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - access	HSEREGINST_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP AP		G385 Irg regulators - access G385 Irg mtrs - measurement	LRGREG_03 LRGMTR_07	1.000000 1.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000
AP		G380 services - reserve - access	SERVICESR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G382 meter install - reserve -measurement	MTRINSTALR 07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg regulators - reserve - access	LRGREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 lrg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct LVG - cust svs	DIRLVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	79	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000

SCH NO.	LINE NO.	: Description	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AP AP	80 81	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - access	DIRTSGF_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87	Direct BOO deliceres	DIDDOO 04	4 000000	0.000000	0.000000	4 000000	0.000000	0.000000	0.000000
AP AP	88 89	Direct - RSG - delivery	DIRRSG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	90									
AP	91									
AP		Choice - delivery	CHOICE_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	93		0110102_01	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	94									
AP	95									
AP	96									
AP	97									
AP	98									
AP	99									
AP		Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP AP	101	Plant Related								
AP		Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.000000	(0.032598)	0.022779	(0.000011)		0.214808
AP		Production Plant Total	PRODPLT	1.000000	0.000000	0.000000	1.000000	0.0000011)	0.000000	0.000000
AP		Storage Plant Total	STORPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Transmission Plant Total	TRANPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Distribution Plant Total	DISTPLT	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP	109	G391-G398 General Plant	GENPLT	1.000000	0.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP	110	Common Plant	COMPLT	1.000000	0.000000	0.307414	0.312090	0.000103	0.299990	0.080403
AP		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.000000	0.420964	0.405795	0.000140	0.136238	0.036863
AP		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.000000	0.468213	0.462952	0.000156	0.000000	0.068680
AP		Total Plant	TOTPLT	1.000000	0.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP	114		DIOTOL TYMED	4 000000	0.000000	0.545405	0.400755	0.000470	0.000000	0.000000
AP AP		Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP AP		Acct G374-375 - Land & Structures Acct G376 - Mains	PLT_3745 PLT_376	1.000000 1.000000	0.000000 0.000000	0.479488 0.000000	0.450018 1.000000	0.000160 0.000000	0.000000 0.000000	0.070334 0.000000
AP		Acct G377 - Mains Acct G377 - Compressor Station Equip	PLT 377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G378-379 - Meas & Regul Station Equip	PLT 3789	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct G380 & 387.2 - Services	SERVICES	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G376, G380 & 387.2 - Mains & Services	MAIN SERV	1.000000	0.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP		Acct G381 - House Meters	PLT_381	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	123	Acct G382 - Meter Installations	PLT_382	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP		Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.000000	0.484451	0.000000	0.000000	0.000000	0.515549
AP		Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	1.000000	0.000000	0.500000	0.000000	0.000000	0.000000	0.500000
AP AP		Acct G386 - Other Property on Cust Premises Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_386 PLT 387 1	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000	0.000000 0.00000	0.000000 0.000000
AP AP	130	Acci Goot. 1 - Other Equipment (of Ltg Posts)	FL1_30/_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	132									
AP		Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.000000	0.401189	0.558634	0.000298	0.004987	0.034891
AP		Total Net Plant	TOTPLTNET	1.000000	0.000000	0.499959	0.411236	0.000083	0.003825	0.084897

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AP	135									
AP	136									
AP	137									
AP	138									
AP	139									
AP	140	Revenue Related								
AP	141	Total Operating Revenue	TOTREV	1.000000	0.000000	0.374915	0.428687	0.000462	0.089843	0.106093
AP		Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.197626	0.695701	0.000000	0.017566	0.089107
AP	143									
AP	144									
AP		ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP AP	147	Expense Related								
AP		Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Other Storage Plant O&M Expense	STOREXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Transmission Plant O&M Expense	TRANEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	155	Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP	156	Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	157	Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP		Acct 879 - Customer Installation Expenses	EXP_879	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 880.0,.1,.2 - Other Expenses	EXP_8801	1.000000	0.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 881 - Rents	EXP_881	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP AP		Acct 888-Maint of Compressor Station Equip Exp	EXP_888 EXP_8891	0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.000000	0.000000 0.000000
AP		Acct 889-891 - Main of Meas & Reg Station Equip Acct 892-Main of Services Exp	EXP_892	1.000000 1.000000	0.000000	1.000000	0.000000	0.000000	0.000000 0.000000	0.000000
AP		Acct 893-Maint of Meters & House Regulators Exp	EXP 893	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct 894-Maint of Other Equipment	EXP 894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	169	7.000 00 7 Maint of Othor Equipmont	L/11 _00 1	1.000000	0.000000	0.000000	0.000000	1.000000	0.00000	0.00000
AP		Distr Oper Exp	DISTEXPO	1.000000	0.000000	0.225216	0.662097	0.000000	0.000000	0.112687
AP		Distr Maint Exp	DISTEXPM	1.000000	0.000000	0.171585	0.508805	0.007931	0.000000	0.311679
AP		Cust Serv & Info Expense	CUSTS_I	1.000000	0.000000	0.000000	0.641564	0.000000	0.358436	0.000000
AP	173	Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP		Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	1.000000	0.000000	0.000000	0.051612	0.000000	0.768781	0.179607
AP		Sales Expense	SALESEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.000000	0.156116	0.412138	0.001321	0.268331	0.162094
AP		Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	(0.000000)	0.099246	0.480478	0.001277	0.266276	0.152722
AP		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	(0.000000)	0.099671	0.478254	0.001283	0.267416	0.153376
AP		Tot Admin & Genl Exp xPension/Ben	AGEXP	1.000000	(0.000000)	0.074178	0.593505	0.000800	0.210234	0.121282
AP AP		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS EXPENDITURES	1.000000 1.000000	0.000000 0.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP AP	182	O&M + Capital Additions	EVLENDIIOKES	1.000000	0.000000	0.501122	0.308784	0.000413	0.089226	0.100455
AP		Depreciation Expense (Total)	DEPREXP	1.000000	0.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184	Depression Expense (10tal)	DEI NEM	1.000000	0.000000	0.400220	0.402473	0.000134	0.011700	0.000000
AP		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.000000	0.504227	0.397694	0.000100	0.009617	0.088362
AP		NJ State Deferred Income Tax	DFSTATEINCTAX	1.000000	(0.000000)	0.124107	0.591147	0.000510	0.173647	0.110589
AP	187		<u> </u>		(2.000000)		3.0017	3.333310	00017	2.1.0000
AP	188	Labor Expense Related								
AP	189	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.000000	0.085287	0.868870	0.000000	0.000000	0.045842

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AP AP		Total Distribution Exp (Maint) Labor Total Labor	TLABDM LABOR	1.000000 1.000000	0.000000 (0.00000)	0.149932 0.066979	0.442779 0.612843	0.005177 0.000570	0.000000 0.201911	0.402112 0.117697
AP AP	192 193	REVENUES AND BILLING DETERMINANTS			(,					
AP AP	194	Base Rate Sales Revenue	SALESREV	1.000000	0.000000	0.395926	0.396609	0.000489	0.094953	0.112023
AP	196		SALLONEV	1.000000	0.000000	0.393920	0.390009	0.000489	0.094933	0.112023
AP		Residential Service Gas	REVRSG	1.000000	0.000000	0.434120	0.341993	0.000000	0.113989	0.109897
AP AP		General Service Gas Large Volume Service Gas	REVGSG REVLVG	1.000000 1.000000	0.000000 0.000000	0.396707 0.186879	0.381185 0.712679	0.000000 0.000000	0.063551 0.015084	0.158557 0.085357
AP		Street Light Gas	REVSLG	1.000000	0.000000	0.071601	0.049091	0.876789	0.002447	0.000072
AP		Firm Transportation Gas Service	REVTSGF	1.000000	0.000000	0.158126	0.710575	0.000000	0.125282	0.006017
AP	202	·								
AP AP	203 204		REVREQ	1.000000	0.000000	0.395926	0.396609	0.000489	0.094953	0.112023
AP	205		REVREQ	1.000000	0.000000	0.393920	0.390009	0.000469	0.094933	0.112023
AP	206									
AP	207									
AP	208									
AP AP	209 210									
AP AP	210									
AP	212									
AP	213									
AP	214									
AP	215									
AP AP	216 217									
AP	218									
AP	219									
AP	220									
AP	221									
AP AP	222 223									
AP	223	PRESENT REVENUES FROM SALES INFUT								
AP		Total Sales of Gas Revenue Requirement		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Gas Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP	227			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228									
AP AP	229 230									
AP	231									
AP	232									
AP	233									
AP	234									
AP	235									
AP AP	236 237									
AP	238									
AP	239									
AP	240									
ADA ADA		DIRECT ASSIGN TO CLASSES W/SALES REV FUNC	TIONS							
ADA ADA	3 4	Account 904 - Uncollectible Accounts								

SCH NO.	LINE NO.	E DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
ADA ADA		Residential Service Gas General Service Gas	REVRSG REVGSG	589,363,974 90,631,629						
ADA	7	Large Volume Service Gas	REVLVG	102,139,830	102,139,830	102,139,830	102,139,830	102,139,830	102,139,830	102,139,830
ADA		Street Light Gas	REVSLG	0	0	0	0	0	0	0
ADA ADA	10	Firm Transportation Gas Service	REVTSGF	5,075,324	5,075,324	5,075,324	5,075,324	5,075,324	5,075,324	5,075,324
ADA ADA		Total 904-Unollectible	EXP_904	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757	787,210,757
ADA ADA		Total 904-Unollectible	EXP_904	1.000000	0.000000	0.395954	0.396978	0.000000	0.095422	0.111646
ADA ADA	15 16	Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
ADA ADA	17 18									
ADA ADA	19 20									
ADA	21									
ADA ADA	22 23									
ADA	24									
ADA	25									
ADA	26									
ADA ADA	27 28									
ADA		Rev Req (cal) to Customers Late Payment fees								
ADA		Residential Service Gas	REVRSG	0	0	0	0	0	0	0
ADA	31	General Service Gas	REVGSG	104,223,522	104,223,522	104,223,522	104,223,522	104,223,522	104,223,522	104,223,522
ADA		Large Volume Service Gas	REVLVG	114,965,829	114,965,829	114,965,829	114,965,829	114,965,829	114,965,829	114,965,829
ADA		Street Light Gas	REVSLG	0	0	0	0	0	0	0
ADA ADA	34 35	Firm Transportation Gas Service	REVTSGF	0	0	0	0	0	0	0
ADA ADA	36 37	Total Late Payment Fees	REVLATEP	219,189,351	219,189,351	219,189,351	219,189,351	219,189,351	219,189,351	219,189,351
ADA	38		REVLATEP	1.000000	0.000000	0.286652	0.555055	0.000000	0.038130	0.120163
ADA ADA	39 40									
ADA	41									
ADA	42									
ADA ADA	43 44									
ADA	44									
ADA	46									
ADA	47									
ADA	48									
ADA ADA		ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUNC	TIONS							
ADA	51		TIONS							
ADA		AVAILABLE								
ADA	53	Residential Service Gas	REVRSG	0	0	0	0	0	0	0
ADA		General Service Gas	REVGSG	0	0	0	0	0	0	0
ADA		Large Volume Service Gas	REVLVG	0	0	0	0	0	0	0
ADA ADA		Street Light Gas Firm Transportation Gas Service	REVSLG REVTSGF	0	0	0	0	0	0	0
ADA	5 <i>1</i>		NEVIOUE	U	Ü	U	U	Ü	U	U
ADA		Total Available	REVAVAIL	0	0	0	0	0	0	0

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
ADA	60									
ADA		Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62									
ADA ADA	63 64									
ADA	65									
ADA	66									
ADA	67									
ADA	68									
ADA	69									
ADA ADA	70 71									
ADA	72									
ADA	73									
ADA	74									
ADA	75									
ADA ADA	76 77									
ADA	78									
ADA	79									
ADA	80									
ADA	81									
ADA	82									
ADA ADA	83 84									
ADA	85									
ADA	86									
ADA	87									
ADA	88									
ADA	89 90									
ADA ADA	91									
ADA	92									
ADA	93									
ADA	94									
ADA	95									
ADA RRW	96 1	REVENUE REQUIREMENTS								
RRW	2	REVERSE REGULEMENTS								
RRW	3	PRESENT RATES								
RRW	-									
RRW		RATE BASE		3,733,086,585	0	1,915,144,363	1,441,615,615	312,280	31,796,089	344,218,237
RRW RRW		NET OPER INC (PRESENT RATES) RATE OF RETURN (PRES RATES)		276,248,407 7.40%	0 581.52%	141,720,683 7.40%	106,679,556 7.40%	23,109 7.40%	2,352,911 7.40%	25,472,150 7.40%
RRW		RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW		SALES REVENUE (PRE RATES)		874,406,439	0	346,199,982	346,797,683	427,187	83,027,833	97,953,753
RRW	10	REVENUE PRES RATES \$/THERM		\$0.3553	\$0.0000	\$0.1407	\$0.1409	\$0.0002	\$0.0337	\$0.0398
RRW		REVENUE REQUIRED - \$/MO/CUST		\$40,105.68	\$0.00	\$15,878.87	\$15,906.28	\$19.59	\$3,808.17	\$4,492.76
RRW	12									
RRW RRW	13 14	CLAIMED RATE OF RETURN								
RRW										
RRW		CLAIMED RATE OF RETURN		7.40%	30.64%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		276,248,407	0	141,720,683	106,679,556	23,109	2,352,911	25,472,150
RRW	18	SALES REVENUE REQ CLAIMED ROR		874,406,439	0	346,199,982	346,797,683	427,187	83,027,833	97,953,753

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	NO. DESCRIPTION BASIS Com		Total Company	GAvailable1			GDistDelivery GStreetLighting		GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RRW RRW RRW RRW RRW RRW RRW RRW RRW RRW	19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	REVENUE DEFICIENCY SALES REV PERCENT INCREASE REQUIRED ANNUAL BOOKED THERM SALES SALES REV REQUIRED \$/THERM REVENUE DEFICIENCY \$/THERM			(2) (0) -70.34% 2,461,249,717 \$0.0000 (\$0.0000)	(3) 0 0.00% 2,461,249,717 \$0.1407 \$0.0000	(4) 0 0.00% 2,461,249,717 \$0.1409 \$0.0000	(5) 0 0.00% 2,461,249,717 \$0.0002 \$0.0000	0	(0) 0.00% 2,461,249,717 \$0.0398 (\$0.0000)
RRW	45 46 47									

# **Functional Cost Summary**

# **COS Results - Rate Related Revenue Requirements**

	Based COS Test Year (calendar 2016)		CE ELECTRIC & COST OF SER\ ENDING DECE	Y	values shown in \$		
		Total					
Line		Company	RSG	GSG	LVG	SLG	TSG-F
#	FUNCTIONAL SEGMENTS	(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution Access	\$346,199,982	\$282,820,014	\$41,346,230	\$21,484,740	\$34,885	\$514,112
2	Distribution Delivery	\$346,797,683	\$222,801,335	\$39,728,395	\$81,933,762	\$23,918	\$2,310,273
3	Streetlighting Fixtures	\$427,187	\$0	\$0	\$0	\$427,187	\$0
4	Customer Service	\$83,027,833	\$74,261,651	\$6,623,533	\$1,734,133	\$1,192	\$407,325
5	Measurement	\$97,953,753	\$71,595,596	\$16,525,364	\$9,813,194	<u>\$35</u>	<u>\$19,564</u>
6	Total rate related revenue requirement	\$874,406,439	\$651,478,596	\$104,223,522	\$114,965,829	\$487,218	\$3,251,274

Cost of	Service	and Rate	Design	Sync
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All amounts shown in \$	(1)	(2)	(3)	(4)	(5)	(6)	Page 1 of 2				
All amounts shown in \$	Total	RSG	GSG	LVG	SLG	TSG-F	Source:				
Part 1 - Cost of Service Study Results											
Functionalized Revenue Requirements											
Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	\$ 346,199,982 \$ 346,797,683 \$ 427,187 \$ 83,027,833 \$ 97,953,753	\$ 222,801,335 \$ 0 \$ 74,261,651	\$ 39,728,395 \$ 0 \$ 6,623,533 \$ 16,525,364	\$ 81,933,762 \$ 0 \$ 1,734,133 \$ 9,813,194	\$ 23,918 \$ 427,187 \$ 1,192 \$ 35	2,310,273 0 407,325 19,564	SS-G6, line 1 SS-G6, line 2 SS-G6, line 3 SS-G6, line 4 SS-G6, line 5				
Total	\$ 874,406,439	\$ 651,478,596	\$ 104,223,522	\$ 114,965,829	\$ 487,218	3,251,274	= sum of lines 1 to 5				
Part 2 - Redistribution of TSG-F Revenue Requirements											
BGSS Therms Supplied - COS period % of Total BGSS Therms Supplied	2,437,739,038 100.0000%	1,455,720,141 5 59.7160%	284,308,600 11.6628%	697,069,826 28.5949%			COS workpapers = line 7 (Col 2 thru Col 5)/line 7 Col 1 - rounded to .0001%				
Redistribution of TSG-F Revenue Requirer	nents						(all rounded to \$)				
Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	\$ 514,112 \$ 2,310,274 \$ - \$ 407,324 \$ 19,564	\$ 1,379,603 \$ - \$ 243,238 \$ 11,683	\$ 269,443 \$ - \$ 47,505 \$ 2,282	\$ 660,620 \$ - \$ 116,474 \$ 5,594	\$ 608 \$ - \$ 107 \$ 5		= TSG-F line 1 * line 8 = TSG-F line 2 * line 8 = TSG-F line 3 * line 8 = TSG-F line 4 * line 8 = TSG-F line 5 * line 8				
Total	\$ 3,251,274	\$ 1,941,531	\$ 379,190	\$ 929,698	\$ 855		= sum of lines 9 to 13				
Functionalized Revenue Requirements - To	otal										
Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement Total	\$ 346,199,982 \$ 346,797,684 \$ 427,187 \$ 83,027,833 \$ 97,953,753 \$ 874,406,439	\$ 224,180,938 \$ 0 \$ 74,504,889 \$ 71,607,279	\$ 39,997,838 \$ 0	\$ 82,594,382 \$ 0 \$ 1,850,607 \$ 9,818,788	\$ 24,526 \$ 427,187 \$ 1,299 \$ 40		= line 1 + line 9 = line 2 + line 10 = line 3 + line 11 = line 4 + line 12 = line 5 + line 13 = sum of lines 15 to 19				

Cost of	f Service and	d Rate	Design	Sync
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			(1)		(2)		(3)	(4	.)		(5)	Page 2 of 2
					RSG		GSG	LV	G	;	SLG	Source:
line #	Part 3 - Calculation of Sync Factors											
1 2 3	# of Customers - Rate Design period # of Customers - Cost of Service period Customer Sync Adjustment Factor				1,628,158 1,652,784 0.98510		140,572 145,403 0.96677		18,347 18,640 0.98426		16 16 1.00000	SS-G12 COS workpapers = line 1 / line 2
4 5 6	Therms Delivered - Rate Design period Therms Delivered - Cost of Service period Delivery Sync Adjustment Factor				1,476,206,535 1,455,720,141 1.01407		284,631,653 284,308,600 1.00114	697,	991,576 069,826 1.00276		577,546 640,471 0.90175	SS-G12 COS workpapers = line 4 / line 5
7 8 9	# of Streetlights - Rate Design period # of Streetlights - Cost of Service period Streetlight Sync Adjustment Factor										2,467 2,501 0.98641	SS-G12 COS Workpapers - SLG Analysis = line 7 / line 8
	Part 4 - Initial Snyc (in \$)		Total									
10 11 12 13 14	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	\$ \$ \$ \$ \$ \$	340,265,192 350,223,333 421,380 81,666,941 96,183,123	\$	278,908,474 227,335,843 0 73,394,778 70,540,342	\$	40,030,422 \$ 40,043,286 \$ 0 \$ 6,449,385 \$ 15,978,496 \$	82, 6 1,	291,276 \$ 822,087 \$ 0 \$ 821,479 \$ 664,245 \$	; ;	35,020 22,116 421,380 1,299 40	= line 15 (Page 1) * line 3 = line 16 (Page 1) * line 6 = line 17 (Page 1) * line 9 = line 18 (Page 1) * line 3 = line 19 (Page 1) * line 3
15	Total	\$	868,759,969	\$	650,179,437	\$	102,501,590 \$	115,	599,086 \$	6	479,856	= sum of lines 10 to 14
	Part 5 - Final Sync (in \$)											
16	Requested increase in Revenue Re	equir	ements =			\$	186,695,237					S:\regulato\2017 Rate Case\03-09RevReq\Jennings Workpape
17 18 19	Total Target Distribution Revenue Requirem Sum of Initial Sync Revenue Requirements Final Sync Adjustment Factor		S			<b>\$</b> \$	987,560,622 868,759,969 1.13675					=Line 16 + Schedule SS-G8, page 2, Col 3, line 10 = line 15 = line 16 / line 17
			Total									for rates RSG to SLG
20 21 22 23 24	Distribution Access Distribution Delivery Streetlighting Fixtures Customer Service Measurement	\$ \$ \$ \$ \$ \$	386,795,567 398,115,457 479,003 92,834,682 109,335,913	\$ \$ \$	317,048,478 258,423,425 0 83,431,321 80,186,549	\$ \$ \$	45,504,478 \$ 45,519,101 \$ 0 \$ 7,331,322 \$ 18,163,513 \$	94, 5 2, 5 10,	202,802 \$ 147,790 \$ 0 \$ 070,561 \$ 985,805 \$	; ;	39,809 25,141 479,003 1,477 46	= line 10 * line 19 = line 11 * line 19 = line 12 * line 19 = line 13 * line 19 = line 14 * line 19
25	Total	\$	987,560,622	\$	739,089,774	\$	116,518,414 \$	131,	406,959 \$	6	545,475	= sum of lines 20 to 24

### **Inter Class Revenue Allocations**

Calculation of Increase Limits

EXHIBIT P-9G Schedule SS-G8 Page 1 of 3

line #		(in \$1,000)							
1	Requested Revenue Increase to be recovered from rate schedule charges = \$	186,695							
2	Present Distribution Revenue = \$ Present Total Customer Bills (all on BGSS) = \$	800,865 from RSG, GSG, LVG & SLG 2,073,921	SS-G12 workpapers SS-G12 pg 3, col 2						
4 5 6	Average Distribution Increase = Average Total Bill Increase = Lower Distribution increase limit =	23.312% 9.002% 11.656% in Distribution charges	= Line 1 / Line 2 = Line 1 / Line 3 = 0.5 * Line 4						
7 8	Upper Distribution increase limit =  Upper Bill increase limit #2 =	34.968% in Distribution charges 18.004% in Bill Increase	= 1.5 * Line 4 = 1.5 * Line 4 = 2.0 * Line 5						

all rounded to 0.001%

## Inter Class Revenue Allocations

Calculation of Increases

	(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)	(9)	(10)
	Rate Schedule	Proposed Distribution Revenue Requirement (from COS)	Present Distribution Revenue	Unlimited COS Distribution Charge \$ Increase	(;	Present Total Bill Revenue all on BGSS)	Unlimited Distribution Charge Increase	MA	hange in C & BGSS credits	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)	(%)	(i	n \$1,000)	(%)	(%)	(in \$1,000)
Calcula	tion of TSG-F Incre	ease_										
1	TSG-F	\$3,251	\$ 2,726	\$ 525.05	\$	16,262	19.259%	\$	(36)	19.259%	3.007%	\$ 525
<u>Calcula</u>	ution of TSG-NF & 0	CIG Increase										
2	TSG-NF		\$ 19,723		\$	176,894				19.259%	2.147%	\$ 3,798
3	CIG		\$ 2,573		\$	17,437				23.312%	3.441%	
4	CSG <sup>1</sup>		\$ 9,687		\$	10,782					2.115%	\$ 228
<u>Calcula</u>	tion of Margin Rate	es (RSG, GSG, LVG	& SLG) Increase									
6	RSG	\$ 739,090	\$ 581,930	\$ 157,160	\$	1,248,624	27.007%	\$	(3,307)	25.919%	11.815%	\$ 150,830
7	GSG	\$ 116,518		22,265	\$	272,396	23.623%	\$	(524)	22.672%	7.652%	
8	LVG	\$ 131,407		7,043	\$	551,969	5.663%		(1,283)	11.656%	2.394%	\$ 14,496
9	SLG	\$ 545	\$ 318	\$ 227	\$	932	71.326%	\$	(1)	0.000%	-0.107%	\$ -
10	Total for Margin Rates	\$ 987,561	\$ 800,865	\$ 186,695	\$	2,073,921	23.312%	\$	(5,115)	23.312%	8.755%	\$ 186,695
	<sup>1</sup> CSG Credits all f	low back through BG	SSS									
Source	:	for TSG-F - SS-G7, pg 1, col 6, line 6 for RSG to SLG - SS-G7, pg 2,	SS-G12 workpapers W/O present CAC adjustment	= Col 2 - Col 3		SS-G12 pg 3, col 2	= Col 4 / Col 3		SS-G12 orkpapers	calculated on limits	= (Col 10 + Col 7) / Col 5	= Col 8 * Col 3 result rounded to \$10^3
		cols 2-5, line 25										

Inter Class Revenue Allocations	
Calculation of Increases	

EXHIBIT P-9G Schedule SS-G8 Page 3 of 3

Page 2 Col 5

	(1)		(2)		(3)		(4)	(5)	)
	Rate Schedule	Dis Re	oposed tribution evenue crease		Proposed Tax Adjustment Credit		Net Distribution Revenue Increase	Ne Tot Bil Incre	al I
		(in	\$1,000)		(in \$1,000)		(in \$1,000)	(%	)
<u>Calculati</u>	on of TSG-F Increa	ase							
1	TSG-F	\$	525	\$	-	\$	525		3.23%
<u>Calculati</u>	on of TSG-NF, CIG	6, & C	SG Increa	<u>se</u>					
2	TSG-NF CIG	\$ \$	3,798 600	\$ \$	-	\$ \$	3,798 600		2.15% 3.44%
4	CSG	\$	228	\$	-	\$	228		2.11%
<u>Calculati</u>	on of Margin Rates	(RSC	3, GSG, L\	/G	& SLG) Increase	<u>e</u>			
6	RSG	\$	150,830	\$	(118,538)	\$	32,292		2.59%
7	GSG	\$	21,369	\$	-	\$	21,369		7.84%
8	LVG	\$	14,496	\$	-	\$	14,496		2.63%
9	SLG	\$	, -	\$	-	\$	-		0.00%
10	Total for Margin Rates	\$	186,695	\$	(118,538)	\$	68,157		2.97%
11	Overall Total	\$	191,846	\$	(118,538)	\$	73,308		3.19%
		Page	e 2 Col 10	W	P-SSTAC-1 G	= (	Col 2 + Col 3	= Col 4 /	

#### Service Charge Calculations

	(1)		(2)		(3)		(4)		(5)	(6)		(7)	(8)		(9)	Notes
			,	Avera	age Distrib	ution	Increase =		23.312%							From Schedule SS-G8 pg. 1, line 4
line #	Rate	F	istribution Access Rev Req n \$1,000)	R	ustomer Service Rev Req	F	asurement Rev Req n \$1,000)	F	COS ndicated Total Rev Req	# of Customers		ost Based Monthly Service Charge (\$/month)	Current Monthly Service Charge (\$/month)	   	roposed Limited Monthly Service Charge	
1	RSG	\$	317,048	\$	83,431	\$	80,187	\$	480,666	1,628,158	\$	24.60	\$ 5.46	\$	7.74	3 annual increases to move to 50% of cost year 2 & 3 revenue neutral via reductions in per therm charges
2	GSG	\$	45,504	\$	7,331	\$	18,164	\$	70,999	140,572	\$	42.09	\$ 12.23	\$	16.51	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	LVG	\$	24,203	\$	2,071	\$	10,986	\$	37,259	18,347	\$	169.24	\$ 100.12	\$	135.13	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	TSG-F	\$	514	\$	407	\$	20	\$	941	37	\$	2,119.37	\$ 580.42	\$	783.38	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-NF												\$ 580.42	\$	783.38	set equal to new TSG-F Service Charge
6	CIG												\$ 147.31	\$	181.65	increase current @ average Distribution % increase
7	CSG												\$ 580.42	\$	783.38	set equal to new TSG-F Service Charge
	(1)		(2)		(3)		(4)		(5)	(6)		(7)	(8)		(9)	
Notes:		for o	ues for RSG Cols 2, 3, & 2, lines 20, ues for TSG	4 fro 23 & 6-F fo	om SS-G7 24 r Cols 2, 3			=(2)		& LVG from SS-G7, pg 2 line 1 TSG-F from		(5)*1000 / (6) / 12 rounded to \$.01	SS-G12	me	ased on thodology escribed	
		11011	n SS-G7, p	y 1, 1	1,4 &	J			C	OS workpape	3					

PSE&G is proposing to move the residential service charges to 50% of cost with equal increases over three years offset by a corresponding decrease to per therm charges to ensure revenue neutrality in years two and three

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		5 & 7 Weather  Normalized Units	1/1/18 Annuali Norr		Year 1	Proposed Incre	ease	Year 2	Proposed Incr	ease	Year	3 Proposed Incr	rease
Line #		(000)	Rate wo SUT	<u>Revenue</u> (\$000)	Rate wo SUT	Revenue (\$000)	Change (\$000)	Rate wo SUT	Revenue (\$000)	Change (\$000)	Rate wo SUT	(\$000)	Change (\$000)
1	Residential Service												
2	Service Charge	19,538	5.46	106,676.90	7.74	151,223.29	44,546.39	10.02	195,769.69	44,546.40	12.30	240,316.08	44,546.39
3	Distribution Charge	1,476,146	0.321832	475,071.02	0.393819	581,334.34	106,263.32	0.363642	536,788.68	(44,545.66)	0.333465	492,243.03	(44,545.65)
4	Off-Peak Distribution Charge	61	0.160916	9.82	0.196910	12.01	2.19	0.181821	11.09	(0.92)	0.166733	10.17	(0.92)
5	Net Distribution Revenue Change						\$150,812			-\$0.18			-\$0.18
6													
7		See SS-G11	See SS-G11	= (1) * (2)	See SS-G11	= (1) * (4)	= (5) - (3)	See SS-G11	= (1) * (7)	= (8) - (5)	See SS-G11	= (1) * (10)	= (11) - (8)

Exhibit P-9G Filing "5 and 7" COMMODITY BGSS Schedule SS-G10 Page 1 of 3

	REVENUES	<u>Jul-17</u>	<u>Aug-17</u>	Sep-17	Oct-17	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	Feb-18	<u>Mar-18</u>	<u>Apr-18</u>	May-18	<u>Jun-18</u>	<u>Total</u>
1	BGSS-RSG	9,646	8,517	9,647	11,047	32,798	67,793	77,438	70,809	59,301	42,211	23,433	14,607	427,247
2	BGSSF-GSG	2,712	2,461	2,687	2,866	6,783	13,124	17,960	19,250	16,250	8,775	4,195	2,988	100,051
3	BGSSF-LVG	3,417	2,998	3,124	3,321	7,558	14,603	20,237	21,883	18,615	11,031	5,310	3,687	115,784
4	BGSSF-SLG	11	10	4	10	(11)	11	10	10	11	9	9	9	94
5	TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
7	BGSSI-TSGNF	137	171	144	157	171	376	493	599	479	325	255	192	3,499
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CIG - Supply Component	1,105	1,038	983	910	1,083	483	862	832	708	920	625	514	10,063
12	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CSG - BGSS-I	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16														
17	<u>THERMS</u>	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	<u>Total</u>
18	BGSS-RSG	29,679	27,616	31,086	33,705	95,331	195,855	254,939	261,150	218,709	133,054	67,681	42,189	1,390,994
19	BGSSF-GSG	5,159	5,150	5,453	5,855	13,853	28,260	37,740	40,130	34,083	19,368	9,602	6,841	211,494
20	BGSSF-LVG	6,421	6,069	6,276	6,852	15,526	31,444	42,523	45,618	39,044	24,347	12,156	8,440	244,716
21	BGSSF-SLG	22	21	. 8	20	(21)	23	21	21	23	21	22	21	200
22	TSGF	0	0	0	0	` o´	0	0	0	0	0	0	0	0
23	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
24	BGSSI-TSGNF	278	357	311	339	366	1,234	1,538	1,833	1,478	1,077	894	670	10,375
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CIG - Supply Component	3.176	3.126	3.062	2.830	3,358	3.206	4.412	3.993	3.153	4.114	2.858	2.784	40,072
29	CSG - BGSS-F	0	0,120	0	0	0,000	0	., 2	0	0,100	.,	0	2,701	0
30	CSG - BGSS-I	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
32														
33														
34	AVG \$/THERM	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	<u>Total</u>
35	BGSS-RSG	0.325011	0.308408	0.310333	0.327756	0.344043	0.346139	0.303751	0.271143	0.271141	0.317247	0.346227	0.346228	0.307152
36	BGSSF-GSG	0.525683	0.477864	0.492756	0.489496	0.489641	0.464402	0.475888	0.479691	0.476777	0.453067	0.436888	0.436778	0.473068
37	BGSSF-LVG	0.532160	0.493986	0.497769	0.484676	0.486796	0.464413	0.475907	0.479701	0.476770	0.453074	0.436821	0.436848	0.473136
38	BGSSF-SLG	0.509904	0.499641	0.497732	0.498088	0.501905	0.464414	0.475912	0.479699	0.476780	0.453046	0.436840	0.436844	0.470931
39	TSGF	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
40	Emergency Sales - TSGF	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
41	BGSSI-TSGNF	0.492806	0.478992	0.463023	0.463127	0.467213	0.304700	0.320546	0.326787	0.324087	0.301764	0.285235	0.286567	0.337253
42	BGSSI-TSGNF - Pilot Use	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
43	BGSSI-TSGNF - Penalty Use	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
43	Emergency Sales - TSGNF	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
45	CIG - Supply Component	0.347922	0.332054	0.321032	0.321555	0.322513	0.150655	0.195376	0.208365	0.224548	0.223627	0.218684	0.184626	0.251123
45 46	CSG - BGSS-F	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
40	CSG - BGSS-F	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
48	CSG - BGSS-I CSG - Emergency Sales	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
70	200 Emergency dates	0.000000	0.000000	0.000000	3.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMODITY BGSS WEATHER NORMALIZED "5 and 7" Months Ended June 30, 2018

(Units, \$, 000)

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	REVENUES	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
1	BGSS-RSG	9,646	8,517	9,647	13,651	37,398	67,793	77,438	70,809	59,301	42,211	23,433	14,607	434,451
2	BGSSF-GSG	2,712	2,460	2,687	3,999	7,542	13,125	17,960	19,250	16,250	8,775	4,195	2,988	101,943
3	BGSSF-LVG	3,417	2,998	3,124	4,565	8,920	14,603	20,237	21,883	18,615	11,031	5,310	3,687	118,390
4	BGSSF-SLG	11	10	4	10	(11)	11	10	10	11	9	9	9	94
5	TSGF	0	0	0	0	0	0	0	0	0	0	Ö	0	0
6	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
7	BGSSI-TSGNF	137	171	144	157	171	376	493	599	479	325	255	192	3,499
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0,433
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CIG - Supply Component	1,105	1,038	983	910	1,083	483	862	832	708	920	625	514	10,063
	CSG - BGSS-F	1,105	1,036	963	0	1,063	463	002	0	708	920	025	0	0,063
12		0	0	0	0	0		0		0	0	0	0	0
13	CSG - BGSS-I	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CSG - Emergency Sales	U	U	U	U	U	U	U	U	U	U	U	U	U
15														
16	TUEDMO				0.44		D 4-		E 1 40					
17	THERMS	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	Oct-17	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u>
18	BGSS-RSG	29,679	27,616	31,086	41,648	108,702	195,855	254,939	261,150	218,709	133,054	67,681	42,189	1,412,308
19	BGSSF-GSG	5,159	5,150	5,453	8,172	15,404	28,260	37,740	40,130	34,083	19,368	9,602	6,840	215,361
20	BGSSF-LVG	6,420	6,069	6,276	9,420	18,322	31,444	42,523	45,618	39,044	24,347	12,156	8,440	250,079
21	BGSSF-SLG	22	21	8	20	(21)	23	21	21	23	21	22	21	200
22	TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
24	BGSSI-TSGNF	278	357	311	339	366	1,234	1,538	1,833	1,478	1,077	894	670	10,375
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CIG - Supply Component	3,176	3,126	3,062	2,830	3,358	3,206	4,412	3,993	3,153	4,114	2,858	2,784	40,072
29	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
30	CSG - BGSS-I	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
32														
33														
34	AVG \$/THERM	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
35	BGSS-RSG	0.325011	0.308408	0.310333	0.327771	0.344042	0.346139	0.303751	0.271143	0.271141	0.317247	0.346227	0.346228	0.307618
36	BGSSF-GSG	0.525683	0.477670	0.492756	0.489354	0.489613	0.464437	0.475888	0.479691	0.476777	0.453067	0.436888	0.436842	0.473359
37	BGSSF-LVG	0.532243	0.493986	0.497769	0.484607	0.486846	0.464413	0.475907	0.479701	0.476770	0.453074	0.436821	0.436848	0.473410
38	BGSSF-SLG	0.509904	0.499641	0.497732	0.498088	0.501905	0.464414	0.475912	0.479699	0.476780	0.453046	0.436840	0.436844	0.470931
39	TSGF	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
40	Emergency Sales - TSGF	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
41	BGSSI-TSGNF	0.492806	0.478992	0.463023	0.463127	0.467213	0.304700	0.320546	0.326787	0.324087	0.301764	0.285235	0.286567	0.337253
42	BGSSI-TSGNF - Pilot Use	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
43	BGSSI-TSGNF - Penalty Use	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
43	Emergency Sales - TSGNF	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
45	CIG - Supply Component	0.347922	0.332054	0.321032	0.321555	0.322513	0.150655	0.195376	0.208365	0.224548	0.223627	0.218684	0.184626	0.251123
46	CSG - BGSS-F	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
47	CSG - BGSS-F	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
48		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
40	CSG - Emergency Sales	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

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	REVENUES	11.47	Aug. 47	Com 47	0-4 47	Nev 47	Dec 17	lan 40	Fab 40	May 40	A 40	May 40	lum 40	Tatal
		<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	Total
1	BGSS-RSG	10,028	9,242	10,394	15,179	39,405	70,714	92,007	94,428	79,110	48,046	24,469	15,266	508,288
2	BGSSF-GSG	4,057	3,512	3,721	5,543	9,904	19,272	28,948	28,241	20,925	13,356	6,740	5,152	149,371
3	BGSSF-LVG	12,497	12,193	12,284	16,534	25,778	43,028	62,559	62,291	48,161	35,193	18,164	16,510	365,192
4	BGSSF-SLG	30	11	4	27	22	31	32	29	28	28	28	28	299
5	TSGF @ BGSSF (LVG)	851	802	809	753	862	1,009	1,384	1,566	1,300	1,377	985	867	12,565
6	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TSGNF @ BGSSI	7,304	5,293	6,262	5,244	5,628	14,676	20,608	16,342	14,367	17,266	15,204	16,054	144,248
8	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CIG - Supply Component	1,057	1,005	985	915	1,008	1,069	1,831	1,440	894	1,393	958	974	13,529
12	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CSG - BGSS-I	40,293	49,310	42,935	25,642	29,085	34,341	44,641	39,143	29,399	45,558	46,252	45,719	472,318
14	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16														
17	<u>THERMS</u>	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	<u>Total</u>
18	BGSS-RSG	31,576	29,102	32,729	43,853	113,840	204,293	265,806	272,800	228,548	138,804	70,692	44,103	1,476,146
19	BGSSF-GSG	7,978	7,045	7,478	11,109	20,364	37,121	48,405	51,830	44,704	25,578	13,220	9,800	284,632
20	BGSSF-LVG	24,578	24,461	24,685	33,136	53,005	82,878	104,606	114,323	102,889	67,399	35,627	31,405	698,992
21	BGSSF-SLG	58.199	21.917	8.802	53.544	44.919	59.136	53.931	53.932	59.511	53.932	55.791	53.932	577.546
22	TSGF @ BGSSF (LVG)	1,674	1,608	1,625	1,509	1,773	1,944	2,315	2,874	2,778	2,638	1,932	1,649	24,319
23	Emergency Sales - TSGF	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TSGNF @ BGSSI	15,450	11,439	13,556	11,321	12,490	30,357	36,614	32,064	33,188	35,457	32,033	32,765	296,734
25	BGSSI-TSGNF - Pilot Use	0	0	0	0	0	0	0	0	0	0	0	0	0
26	BGSSI-TSGNF - Penalty Use	0	0	0	0	0	0	0	0	0	0	0	0	0
27	BGSSI-TSGNF - Less Pilot & Penalty	15,450	11,439	13,556	11,321	12,490	30,357	36,614	32,064	33,188	35,457	32,033	32,765	296,734
28	Emergency Sales - TSGNF	0	0	0	0	0	0	0	0	0	0	0	0	0
29	CIG - Supply Component	3,176	3,126	3,062	2,830	3,358	3,206	4,412	3,993	3,153	4,114	2,858	2,784	40,072
30	CSG - BGSS-F	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CSG - BGSS-I	85,235	106,561	92,949	55,352	64,547	71,034	79,314	76,801	67,914	93,557	97,445	93,309	984,018
32	CSG - Emergency Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34														
35	AVG \$/THERM w/o SUT	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	<u>Jan-18</u>	Feb-18	Mar-18	Apr-18	May-18	<u>Jun-18</u>	<u>Total</u>
36	BGSS-RSG	0.317575	0.317575	0.317564	0.346142	0.346142	0.346142	0.346142	0.346142	0.346142	0.346142	0.346142	0.346142	0.344335
37	BGSS RSG OFF Peak	0.354247	0.354247	0.354247	0.354247	-	-	-	-	-	-	0.354247	0.354247	0.354247
38	BGSSF-GSG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.598041	0.544871	0.468089	0.522163	0.509847	0.525701	0.524786
39	BGSSF-LVG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.598041	0.544871	0.468089	0.522163	0.509847	0.525701	0.522455
40	BGSSF-SLG (BGSS-F)	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.598041	0.544871	0.468089	0.522163	0.509847	0.525701	0.517039
41	TSGF @ BGSSF	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.598041	0.544871	0.468089	0.522163	0.509847	0.525701	0.516674
42	Emergency Sales - TSGF	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.640848	0.584086	0.504219	0.559202	0.555845	0.574240	0.000000
43	TSGNF @ BGSSI	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.562837	0.509667	0.432885	0.486959	0.474643	0.489972	0.486119
44	BGSSI-TSGNF - Pilot Use	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.562837	0.509667	0.432885	0.486959	0.474643	0.489972	0.000000
45	BGSSI-TSGNF - Penalty Use	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.562837	0.509667	0.432885	0.486959	0.474643	0.489972	0.000000
46	Emergency Sales - TSGNF	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.640848	0.584086	0.504219	0.559202	0.555845	0.574240	0.000000
47	CIG - Supply Component	0.332693	0.321559	0.321781	0.323200	0.300298	0.333431	0.414939	0.360706	0.283650	0.338575	0.335262	0.349854	0.337617
48	CSG - BGSS-F	0.508463	0.498467	0.497645	0.498971	0.486327	0.519171	0.598041	0.544871	0.468089	0.522163	0.509847	0.525701	0.000000
49	CSG - BGSS-I	0.472734	0.462738	0.461919	0.463245	0.450601	0.483445	0.562837	0.509667	0.432885	0.486959	0.474643	0.489972	0.479989
50	CSG - Emergency Sales	0.556543	0.543507	0.544751	0.546190	0.522281	0.558287	0.640848	0.584086	0.504219	0.559202	0.555845	0.574240	0.000000
	. 3,	· <del>-</del>			<del>-</del>			<del>-</del>		· · ·	<del>-</del>	<del>-</del>	<del>-</del>	<del>-</del>

(Units, \$, 000)

51

<sup>53</sup> BGSS-RSG "Weather Normalized All" - used tariff rates with out SUT (effective 5/1/2017 the rate was \$0.317575; effective as of 9/1/2017 the rate was \$0.317564; and effective as of 10/1/2017 the rate is \$0.346142).

<sup>54</sup> BGSS-RSG excludes Off-Peak volume because it has its own specific BGSS-RSGOP rate (effective as of 5/1/2017 the rate is \$0.378601). Applicable May - October only.

<sup>55</sup> BGSS-RSG does not include any BGSS-RSG Bill Credits.

<sup>56</sup> GSG includes Off-Peak usage.

<sup>57</sup> All BGSS rates (BGSS-Firm, BGSS-Interruptible, BGSS-CIG) are monthly changing rates and are based on the most current Tariff rates applicable for that month.

<sup>58</sup> All BGSS rates exclude SUT.

Gas Schedule SS-G11 Page 1 of 22

### Gas 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 BGSS and revenue based on current tariff rates), 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 Balancing Charge, Societal Benefits Charge, Margin Adjustment Charge, Green Programs Recovery Charge, Facilities Charge, Minimum items, Miscellaneous items, and Unbilled Revenue. The first column shows the actual billing units for the test year from Schedule SS-G2. The second column shows annual average rates (without Sales and Use Tax, SUT) occurring during the test period. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11. 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-G2. 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 BGSS) 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 Balancing Charge, Societal Benefits Charge, Margin Adjustment Charge, Green Programs Recovery Charge, Facilities Charge, Minimum items, Miscellaneous items, and Unbilled Revenue. The first column shows the annualized weather normalized billing units for the test year from Schedule SS-G2. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective January 1, 2018. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGSS 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 Balancing Charge, Societal Benefits Charge, Margin Adjustment Charge, Green Programs Recovery Charge, Facilities Charge, Minimum items, Miscellaneous items, and Unbilled Revenue. The first column shows the annualized weather normalized billing units for the test year from Schedule SS-G2. The second column shows present Delivery rates (without Sales and Use Tax, SUT) effective January 1, 2018. The commodity rates in the second column reflect class-weighted averages for the test year from SS-G11. The third column presents annualized revenue for the test period assuming all customers are provided service under their applicable BGSS 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 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-G11

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Filing "5 and 7"

# GAS PROOF OF REVENUE SUMMARY

### GAS RATE INCREASE

"5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

	Rate Schedule		Α	ctual	Weather No	ormalized	Differer	nce
			Therms	Revenue	<b>Therms</b>	Revenue	Revenue	Percent
			(1)	(2)	(3)	(4)	(5)	(6)
1	RSG		1,453,838	\$1,152,859	1,476,207	\$1,169,411	\$16,552	1.44
2	GSG		279,437	220,413	284,632	224,053	3,640	1.65
3	LVG		686,203	298,499	698,992	304,509	6,010	2.01
6	SLG		578	613	578	613	0	0.00
7		Subtotal	2,420,056	1,672,384	2,460,409	1,698,586	26,202	1.57
8								
9	TSG-F		24,319	3,689	24,319	3,689	0	0.00
10	TSG-NF		296,734	36,618	296,734	37,011	393	1.07
11	CIG		40,072	14,090	40,072	14,090	0	0.00
12	CSG		984,018	9,967	765,162	9,967	0	0.00
15		Subtotal	1,345,143	64,364	1,126,287	64,757	393	1.07
16								
17		Totals	3,765,199	\$1,736,747	3,586,696	\$1,763,342	\$26,595	1.53

SLG units and revenues shown to 3 decimals. TSG-F revenues shown to 3 decimals.

# GAS PROOF OF REVENUE SUMMARY

#### GAS RATE INCREASE

"5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

	Rate Schedule		Weather Nor	malized	Prop	osed	Differe	nce
			Therms	Revenue	Therms	Revenue	Revenue	Percent
			(1)	(2)	(3)	(4)	(5)	(6)
1	RSG		1,476,207	\$1,248,624	1,476,207	\$1,398,403	\$149,779	12.00
2	GSG		284,632	272,396	284,632	293,677	21,281	7.81
3	LVG		698,992	551,969	698,992	566,251	14,282	2.59
6	SLG		578	932	578	931	(0)	-0.03
7		Subtotal	2,460,409	2,073,921	2,460,409	2,259,263	185,342	8.94
8								
9	TSG-F		24,319	16,262	24,319	16,788	526	3.23
10	TSG-NF		296,734	176,894	296,734	180,692	3,798	2.15
11	CIG		40,072	17,437	40,072	18,037	600	3.44
12	CSG		984,018	10,782	984,018	11,022	240	2.23
13		Subtotal	1,345,143	221,375	1,345,143	226,539	5,164	2.33
14								
15		Totals	3,805,552	2,295,296	3,805,552	2,485,802	\$190,506	8.30

Less change in MAC included above

\$3,811

Schedule SS-G11

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Gas Revenue Requirement

\$186,695

	Increase		
	Before Mac		MAC
	Adjustment	Increase Above	<u>Adjustment</u>
RSG	\$147,523	\$149,779	2,256
GSG	20,845	21,281	436
LVG	13,771	14,282	511
SLG	(1)	(0)	1_
Subtotal	182,138	185,342	3,204
TSG-F	490	526	36
TSG-NF	3,798	3,798	0
CIG	600	600	0
CSG	240	240	0
Subtotal	5,128	5,164	36
Totals	\$187,266	\$190,506	3,240

Notes: All customers assumed to be on BGSS.

SLG units and revenues shown to 3 decimals.

TSG-F revenues shown to 3 decimals.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

plus applicable BGSS charges.

Schedule SS-G11

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Filing "5 and 7"

#### RATE SCHEDULE RSG RESIDENTIAL SERVICE

#### "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

			Actual		Weatl	ner Normalize	d	Differ	ence
	•	<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	19,537.893	5.46	\$106,677	19,537.893	5.46	\$106,677	0	0.00
2	Distribution Charge	1,453,777	0.318065	462,395	1,476,146	0.317939	469,324	6,929	1.50
3	Off-Peak Dist Non Exempt	61	0.245902	15	61	0.245902	15	0	0.00
4	Balancing Charge	902,937	0.082609	74,591	917,225	0.082612	75,774	1,183	1.59
5	SBC	1,453,838	0.043556	63,324	1,476,207	0.043540	64,274	950	1.50
6	Margin Adjustment	1,453,838	(0.006347)	(9,227)	1,476,207	(0.006347)	(9,370)	(143)	1.55
7	Weather Normalization	902,937	0.022772	20,562	917,225	0.022750	20,867	305	1.48
8	Green Programs Recovery Charge	1,453,838	0.004749	6,904	1,476,207	0.004761	7,028	124	1.80
9	Tax Adjustment Credit	1,453,838	0.000000	0	1,476,207	0.000000	0	0	0.00
10	Green Enabling Mechanism	1,453,838	0.000000	0	1,476,207	0.000000	0	0	0.00
11	Facilities Charges			0			0	0	0.00
12	Minimum			0			0	0	0.00
13	Miscellaneous			99			99	0	0.00
14	Delivery Subtotal	1,453,838	_	\$725,340	1,476,207	_	\$734,688	9,348	1.29
15	Unbilled Delivery			92			92	0	0.00
16	Delivery Subtotal w unbilled		_	\$725,432		_	\$734,780	9,348	1.29
17									
18	Supply								
19	BGSS-RSG	1,390,994	0.307152	\$427,247	1,412,308	0.307618	\$434,451	7,204	1.69
20	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
21	Off-Peak Comm. Charge	49	0.204082	10	49	0.204082	10	0	0.00
22									
23	Miscellaneous			0			0	0	0.00
24	Supply subtotal	1,390,994	_	\$427,257	1,412,308	_	\$434,461	7,204	1.69
25	Unbilled Supply			170			170	0	0.00
26	Supply Subtotal w unbilled		_	\$427,427		_	\$434,631	7,204	1.69
27 28	Total Delivery + Supply	1,453,838		\$1,152,859	1,476,207		\$1,169,411	16,552	1.44

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

Exhibit P9-G Filing "5 and 7" RATE SCHEDULE RSG Schedule SS-G11

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#### RESIDENTIAL SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

		Weather Normalized			Proposed	Differ	Difference		
	-	<u>Units</u>	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	19,537.893	5.46	\$106,677	19,537.893	7.74	\$151,223	44,546	41.76
2	Distribution Charge	1,476,146	0.321832	475,071	1,476,146	0.393819	581,334	106,263	22.37
3	Off-Peak Dist	61	0.160916	10	61	0.196910	12	2	20.00
4	Balancing Charge	917,225	0.084457	77,466	917,225	0.084457	77,466	0	0.00
5	SBC	1,476,207	0.041995	61,993	1,476,207	0.041995	61,993	0	0.00
6	Margin Adjustment	1,476,207	(0.006338)	(9,356)	1,476,207	(0.006338)	(9,356)	0	0.00
7	Weather Normalization	917,225	0.021647	19,855	917,225	0.021647	19,855	0	0.00
8	Green Programs Recovery Charge	1,476,207	0.005563	8,212	1,476,207	0.005563	8,212	0	0.00
9	Tax Adjustment Credit	1,476,207	0.000000	0	1,476,207	0.000000	0	0	0.00
10	Green Enabling Mechanism	1,476,207	0.000000	0	1,476,207	0.000000	0	0	0.00
11	Facilities Charges			0			0	0	0.00
12	Minimum			0			0	0	0.00
13	Miscellaneous			99			99	0	0.00
14	Delivery Subtotal	1,476,207	_	\$740,027	1,476,207	_	\$890,838	\$150,811	20.38
15	Unbilled Delivery			93			112	19	20.43
16	Delivery Subtotal w unbilled		_	\$740,120		_	\$890,950	\$150,830	20.38
17									
18	Supply								
19	BGSS-RSG	1,476,146	0.344335	\$508,288	1,476,146	0.344335	\$508,288	\$0	0.00
20	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
21	BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	1,476,207	(0.000712)	(1,051)	(1,051)	0.00
22	Off-Peak Comm. Charge	49	0.354247	17	49	0.354247	17	0	0.00
23									
24	Miscellaneous			0			0	0.00	0.00
25	Supply subtotal	1,476,195		\$508,305	1,476,195	· <del>-</del>	\$507,254	(1,051.00)	(0.21)
26	Unbilled Supply			199			199	0.00	0.00
27	Supply Subtotal w unbilled		_	\$508,504		_	\$507,453	(1,051.00)	(0.21)
28									
29	Total Delivery + Supply	1,476,207	_	\$1,248,624	1,476,207	_	\$1,398,403	149,779.00	12.00
30			_			-			
31									
32									
33	Notes:								
34	All customers assumed to be on BGSS.								
35	Annualized Weather Normalized Revenue reflects D	elivery rates in effect	t 1/1/2018						
36	plus applicable BGSS charges.	•							
37	-								

RESIDENTIAL SERVICE
"5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

# Year 2 Service Charge Increase Annualized

<u>Year 3 Service Charge Increase</u> Annualized

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		Weather Normalized			Annualized						
					<u>Difference</u>		We	Weather Normalized			<u>Difference</u>
	•	<u>Units</u>	Rate	Revenue	Revenue	Percent	<u>Units</u>	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	19,537.893	10.02	\$195,770	\$44,547	29.46	19,537.893	12.30	\$240,316	\$44,546	22.75
2	Distribution Charge	1,476,146	0.363642	536,789	(44,545)	(7.66)	1,476,146	0.333465	492,243	(44,546)	(8.30)
3	Off-Peak Dist	61	0.181821	11	(1)	(7.57)	61	0.166733	10	(1)	(8.30)
4	Balancing Charge	917,225	0.084457	77,466	0	0.00	917,225	0.084457	77,466	0	0.00
5	SBC	1,476,207	0.041995	61,993	0	0.00	1,476,207	0.041995	61,993	0	0.00
6	Margin Adjustment	1,476,207	(0.006338)	(9,356)	(0)	0.00	1,476,207	(0.006338)	(9,356)	0	0.00
7	Weather Normalization	917,225	0.021647	19,855	0	0.00	917,225	0.021647	19,855	0	0.00
8	Green Programs Recovery Charge	1,476,207	0.005563	8,212	0	0.00	1,476,207	0.005563	8,212	0	0.00
9	Tax Adjustment Credit	1,476,207	0.000000	0	0	0.00	1,476,207	0.000000	0	0	0.00
10	Green Enabling Mechanism	1,476,207	0.000000	0	0	0.00	1,476,207	0.000000	0	0	0.00
11	Facilities Charges	0		0	0	0.00	0		0	0	0.00
12	Minimum	0		0	0	0.00	0		0	0	0.00
13	Miscellaneous	0	<u></u>	99	0	0.00	0		99	0	0.00
14	Delivery Subtotal	1,476,207		\$890,839	\$1	0.00	1,476,207	_	\$890,839	(\$0)	0.00
15	Unbilled Delivery		<u></u>	112	0	0.00			112	0	0.00
16	Delivery Subtotal w unbilled			\$890,951	\$1	0.00			\$890,951	(\$0)	0.00
17											
18	<u>Supply</u>										
19	BGSS-RSG	1,476,146	0.344335	\$508,289	1	0.00	1,476,146	0.344335	508,289	0	0.00
20	Emergency Sales Service	0	0.000000	0	0	0.00	0	0.000000	0	0	0.00
21	BGSS Contrib. from TSG-F, TSG-NF & CIG	1,476,207	(0.000712)	(1,051)	0	0.01	1,476,207	(0.000712)	(1,051)	0	0.00
22	Off-Peak Comm. Charge	49	0.354247	17	0	2.12	49	0.354247	17	0	0.00
23											
24	Miscellaneous		<u></u>	0	0	0.00	0		0	0	0.00
25	Supply subtotal	2,952,402		\$507,255	1	0.00	2,952,402		\$507,255	0	0.00
26	Unbilled Supply		<u></u>	199	0	0.00			199	0	0.00
27	Supply Subtotal w unbilled			\$507,454	1	0.00		_	\$507,454	0	0.00
28											
29	Total Delivery + Supply	\$0		\$1,398,405	\$2	0.00			\$1,398,405	(0)	0.00
00											

4 All customers assumed to be on BGSS.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

plus applicable BGSS charges.

36 37

## Filing "5 and 7"

## RATE SCHEDULE GSG GENERAL SERVICE

### "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual			Wea	ther Normaliz	Difference		
		<u>Units</u>	Rate	Revenue	Units	Rate	Revenue	Revenue	Percent
De	eliver <u>y</u>	(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=6-3)	(8=7/3)
1 Sei	ervice Charge	1,686.862	11.92	\$20,109	1,686.862	11.92	\$20,109	\$0	0.00
2 Dis	stribution Charge Pre 7/14/97	2,057	0.245503	505	2,099	0.245831	516	11	2.18
3 Dis	stribution Charge All others	277,322	0.257448	71,396	282,475	0.257357	72,697	1,301	1.82
4 Off	ff-Peak Dist Charge - Pre 7/14/97	0	0.000000	0	0	0.000000	0	0	0.00
5 Off	ff-Peak Dist Charge - All Others	58	0.120690	7	58	0.120690	7	0	0.00
6 Bal	alancing Charge	162,669	0.082597	13,436	164,718	0.082620	13,609	173	1.29
7 SB		279,437	0.043595	12,182	284,632	0.043583	12,405	223	1.83
8 Ma	argin Adjustment	279,437	(0.006341)	(1,772)	284,632	(0.006342)	(1,805)	(33)	1.86
9 We	eather Normalization	162,669	0.022776	3,705	164,718	0.022760	3,749	44	1.19
10 Gre	reen Programs Recovery Charge	279,437	0.004767	1,332	284,632	0.004782	1,361	29	2.18
11 Tax	ax Adjustment Credit	279,437	0.000000	0	284,632	0.000000	0	0	0.00
12 Gre	reen Enabling Mechanism	279,437	0.000000	0	284,632	0.000000	0	0	0.00
	acilities Charges			0			0	0	0.00
	inimum			3			3	0	0.00
15 Mis	iscellaneous			(304)			(304)	0	0.00
16	Delivery Subtotal	279,437	_	\$120,599	284,632	_	\$122,347	\$1,748	1.45
17 Un	nbilled Delivery			90			90	0	0.00
18	Delivery Subtotal w unbilled		_	\$120,689		_	\$122,437	\$1,748	1.45
19	·								
20 <b>Su</b>	ylqqı								
	GSS	211,494	0.473068	\$100,051	215,361	0.473359	\$101,943	1,892	1.89
22 Em	nergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
23									
24 Mis	iscellaneous			(42)			(42)	0	0.00
25	Supply subtotal	211,494	_	\$100,009	215,361	_	\$101,901	\$1,892	1.89
26 Un	nbilled Supply			(285)			(285)	0	0.00
27	Supply Subtotal w unbilled		_	\$99,724		_	\$101,616	\$1,892	1.90
28									
29	Total Delivery + Supply	279,437		\$220,413	284,632		\$224,053	\$3,640	1.65
30			=	<del></del>		=	<del></del>		

32 33 Notes:

31

Rates are annual averages derived from actual, excluding SUT.

# RATE SCHEDULE GSG GENERAL SERVICE 7" Months Ended June 20, 2018

"5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

		Weath	ner Normalize	d		Proposed		Differe	ence
		<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	1,686.862	12.23	\$20,630	1,686.862	16.51	\$27,850	\$7,220	35.00
2	Distribution Charge - Pre 7/14/97	2,099	0.259499	545	2,099	0.309160	649	104	19.08
3	Distribution Charge - All Others	282,475	0.259499	73,302	282,475	0.309160	87,330	14,028	19.14
4	Off-Peak Dist Charge - Pre 7/14/97	0	0.129750	0	0	0.154580	0	0	0.00
5	Off-Peak Dist Charge - All Others	58	0.129750	8	58	0.154580	9	1	12.50
6	Balancing Charge	164,718	0.084457	13,912	164,718	0.084457	13,912	0	0.00
7	SBC	284,632	0.041995	11,953	284,632	0.041995	11,953	0	0.00
8	Margin Adjustment	284,632	(0.006338)	(1,804)	284,632	(0.006338)	(1,804)	0	0.00
9	Weather Normalization	164,718	0.021647	3,566	164,718	0.021647	3,566	0	0.00
10	Green Programs Recovery Charge	284,632	0.005563	1,583	284,632	0.005563	1,583	0	0.00
11	Tax Adjustment Credit	284,632	0.000000	0	284,632	0.000000	0	0	0.00
12	Green Enabling Mechanism	284,632	0.000000	0	284,632	0.000000	0	0	0.00
13	Facilities Charges			0			0	0	0.00
14	Minimum			3			3	0	0.00
15	Miscellaneous			(304)			(304)	0	0.00
16	Delivery Subtotal	284,632	_	\$123,394	284,632	_	\$144,747	\$21,353	17.30
17	Unbilled Delivery		_	91		_	107	16	17.58
18	Delivery Subtotal w unbilled			\$123,485			\$144,854	\$21,369	17.30
19									
20	Supply								
21	BGSS	284,632	0.524786	\$149,371	284,632	0.524786	\$149,371	\$0	0.00
22	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
23	BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	284,632	(0.000308)	(88)	(88)	0.00
24									
25	Miscellaneous		_	(42)		_	(42)	0	0.00
26	Supply subtotal	284,632		\$149,329	284,632		\$149,241	(88)	(0.06)
27	Unbilled Supply		_	(418)		_	(418)	0	0.00
28	Supply Subtotal w unbilled			\$148,911			\$148,823	(88)	(0.06)
29									
30	Total Delivery + Supply	284,632		\$272,396	284,632	_	\$293,677	\$21,281	7.81

Notes:

5 All customers assumed to be on BGSS.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

37 plus applicable BGSS charges.

### RATE SCHEDULE LVG LARGE VOLUME SERVICE "5 and 7" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

			Actual		Wea	ther Normalize	d	Differe	ence
	<del></del>	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	220.159	100.12	\$22,042	220.159	100.12	\$22,042	\$0	0.00
2	Demand Charge	17,585	3.9434	69,344	18,028	3.9410	71,049	1,705	2.46
3	Distribution Charge 0-1,000 pre 7/14/97	73,123	0.046688	3,414	73,123	0.046688	3,414	0	0.00
4	Distribution Charge over 1,000 pre 7/14/97	208,194	0.040750	8,484	209,392	0.040747	8,532	48	0.57
5	Distribution Charge 0-1,000 post 7/14/97	176,309	0.046158	8,138	176,310	0.046157	8,138	0	0.00
6	Distribution Charge over 1,000 post 7/14/97	228,577	0.038630	8,830	240,167	0.038694	9,293	463	5.24
7	Balancing Charge	328,462	0.082606	27,133	334,496	0.082638	27,642	509	1.88
8	SBC	686,203	0.043677	29,971	698,992	0.043670	30,525	554	1.85
9	Margin Adjustment	686,203	(0.006341)	(4,351)	698,992	(0.006341)	(4,432)	(81)	1.86
10	Weather Normalization	328,462	0.022748	7,472	334,496	0.022745	7,608	136	1.82
11	Green Programs Recovery Charge	686,203	0.004754	3,262	698,992	0.004767	3,332	70	2.15
12	Tax Adjustment Credit	686,203	0.000000	0	698,992	0.000000	0	0	0.00
13	Green Enabling Mechanism	686,203	0.000000	0	698,992	0.000000	0	0	0.00
14	Facilities Charges	·		1	•		1	0	0.00
15	Minimum			287			287	0	0.00
16	Miscellaneous			(604)			(604)	0	0.00
17	Delivery Subtotal	686,203	_	\$183,423	698,992	-	\$186,827	\$3,404	1.86
18	Unbilled Delivery			94			94	0	0.00
19	Delivery Subtotal w unbilled		_	\$183,517		-	\$186,921	\$3,404	1.85
20	•								
21									
22	Supply								
23	BGSS	244,716	0.473136	\$115,784	250,079	0.473410	\$118,390	\$2,606	2.25
24	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
25	<b>.</b>								
26	Miscellaneous			(129)			(129)	0	0.00
27	Supply Subtotal	244,716	_	\$115,655	250,079	-	\$118,261	\$2,606	2.25
28	Unbilled Supply	, -		(673)	,		(673)	0	0.00
29	Supply Subtotal w unbilled		_	\$114,982		=	\$117,588	\$2,606	2.27
30				, , ,			, , , , , , , , , , , , , , , , , , , ,	* ,	
31	Total Delivery + Supply	686,203		\$298,499	698,992		\$304,509	\$6,010	2.01
32	7 117	,	=	<u> </u>	,	=			
33									
24									

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35 Notes: 36 37

Rates are annual averages derived from actual, excluding SUT.

#### RATE SCHEDULE LVG LARGE VOLUME SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

		Weather Normalized						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	220.159	100.12	\$22,042	220.159	135.13	\$29,750	\$7,708	34.97	
2	Demand Charge	18,028	4.0054	72,209	18,028	4.2702	76,983	4,774	6.61	
3	Distribution Charge 0-1,000 pre 7/14/97	73,123	0.047350	3,462	73,123	0.064993	4,752	1,290	37.26	
4	Distribution Charge over 1,000 pre 7/14/97	209,392	0.041279	8,643	209,392	0.035954	7,528	(1,115)	(12.90)	
5	Distribution Charge 0-1,000 post 7/14/97	176,310	0.047350	8,348	176,310	0.064993	11,459	3,111	37.27	
6	Distribution Charge over 1,000 post 7/14/97	240,167	0.041279	9,914	240,167	0.035954	8,635	(1,279)	(12.90)	
7	Balancing Charge	334,496	0.084457	28,251	334,496	0.084457	28,251	0	0.00	
8	SBC	698,992	0.041995	29,354	698,992	0.041995	29,354	0	0.00	
9	Margin Adjustment	334,496	(0.006338)	(2,120)	334,496	(0.006338)	(2,120)	0	0.00	
10	Weather Normalization	334,496	0.021647	7,241	334,496	0.021647	7,241	0	0.00	
11	Green Programs Recovery Charge	334,496	0.005563	1,861	334,496	0.005563	1,861	0	0.00	
12	Tax Adjustment Credit	334,496	0.000000	0	334,496	0.000000	0	0	0.00	
13	Green Enabling Mechanism	334,496	0.000000	\$0	334,496	0.000000	\$0	0	0.00	
14	Facilities Charges			1			1	0	0.00	
15	Minimum			287			287	0	0.00	
16	Miscellaneous			(604)			(604)	0	(0.08)	
17	Delivery Subtotal	698,992	_	\$188,889	698,992	_	\$203,378	\$14,489	7.67	
18	Unbilled Delivery	•		95	•		102	7	7.37	
19	Delivery Subtotal w unbilled		_	\$188,984		_	\$203,480	\$14,496	7.67	
20	,									
21										
22	Supply									
23	BGSS	698,992	0.522455	\$365,192	698,992	0.522455	\$365,192	\$0	0.00	
24	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00	
25	BGSS Contrib. from TSG-F, TSG-NF & CIG	0	0.000000	0	698,992	(0.000308)	(215)	(215)	0.00	
26	,			-	,	(,	( -/	( -/		
27	Miscellaneous			(129)			(129)	0	0.00	
28	Supply Subtotal	698,992	=	\$365,063	698,992	-	\$364,848	(\$215)	(0.06)	
29	Unbilled Supply	,		(2,078)	,		(2,077)	1	(0.05)	
30	Supply Subtotal w unbilled		_	\$362,985		_	\$362,771	(\$214)	(0.06)	
31	54pp.) 542.544 4.101104			+00=,000			,	(4= 1 1)	(0.00)	
32	Total Delivery + Supply	698,992		\$551,969	698,992		\$566,251	\$14,282	2.59	
33		,	=	,	<b>,</b> <del>-</del>	=	/ -	- , , , , , , , , , , , , , , , , , , ,		
0.4										

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Notes

7 All customers assumed to be on BGSS.

Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

39 plus applicable BGSS charges.

### RATE SCHEDULE CIG COGENERATION INTERRUPTIBLE SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

		Ac	tual		Weath	er Normalize	d	Differe	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	Service Charge	0.157	146.50	\$23	0.157	146.50	\$23	\$0	0.00
2	Margin 0-600,000	31,707	0.064371	2,041	31,707	0.064371	2,041	0	0.00
3	Margin over 600,000	8,365	0.056426	472	8,365	0.056426	472	0	0.00
4	Extended Gas Service	0	0.000000	0	0	0.000000	0	0	0.00
5	SBC	40,072	0.043696	1,751	40,072	0.043696	1,751	0	0.00
6	Green Programs Recovery Charge	40,072	0.004766	191	40,072	0.004766	191	0	0.00
7	Tax Adjustment Credit	40,072	0.000000	0	40,072	0.000000	0	0	0.00
8	Green Enabling Mechanism	40,072	0.000000	0	40,072	0.000000	0	0	0.00
9	Facilities Charges			0			0	0	0.00
10	Minimum			0			0	0	0.00
11	Miscellaneous			0			0	0	0.00
12	Delivery Subtotal	40,072	-	\$4,478	40,072	_	\$4,478	\$0	0.00
13	Unbilled Delivery			(39)			(39)	0	0.00
14	Delivery Subtotal w unbilled		-	\$4,439		_	\$4,439	\$0	0.00
15									
16	Supply								
17	Commodity Component	40,072	0.251123	\$10,063	40,072	0.251123	\$10,063	\$0	0.00
18	Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
19	Penalty Use	0		0	0		0	0	0.00
20	Extended Gas Service	0	0.000000	0	0	0.000000	0	0	0.00
21	Miscellaneous			0			0	0	0.00
22	Supply Subtotal	40,072	-	\$10,063	40,072	_	\$10,063	\$0	0.00
23	Unbilled Supply			(412)			(412)	0	0.00
24	Supply Subtotal w unbilled		<del>-</del>	\$9,651		_	\$9,651	\$0	0.00
25									
26	Total Delivery + Supply	40,072		\$14,090	40,072		\$14,090	\$0	0.00
27	•		· <b>=</b>			=			
11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Miscellaneous  Delivery Subtotal Unbilled Delivery Delivery Subtotal w unbilled  Supply Commodity Component Pilot Use Penalty Use Extended Gas Service Miscellaneous Supply Subtotal Unbilled Supply Supply Subtotal w unbilled	40,072 0 0 0 0 40,072	0.000000	\$4,439 \$10,063 0 0 0 \$10,063 (412) \$9,651	40,072 0 0 0 40,072	0.000000	\$4,439 \$10,063 0 0 0 \$10,063 (412) \$9,651	\$0 0 \$0 \$0 0 0 0 0 0 50 0	

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30 Notes:

31 Rates are annual averages derived from actual, excluding SUT.

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### RATE SCHEDULE CIG COGENERATION INTERRUPTIBLE SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

## Annualized

		Weath	ner Normalize	d		Proposed		Differe	ence
	•	<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	0.157	147.31	\$23	0.157	198.82	\$31	\$8	34.78
2	Margin 0-600,000	31,707	0.066666	2,114	31,707	0.081170	2,574	460	21.76
3	Margin over 600,000	8,365	0.054703	458	8,365	0.071170	595	137	29.91
4	Extended Gas Service	0	0.150000	0	0	0.150000	0	0	0.00
5	SBC	40,072	0.041995	1,683	40,072	0.041995	1,683	0	0.00
6	Green Programs Recovery Charge	40,072	0.005563	223	40,072	0.005563	223	0	0.00
7	Tax Adjustment Credit	40,072	0.000000	0	40,072	0.000000	0	0	0.00
8	Green Enabling Mechanism	40,072	0.000000	0	40,072	0.000000	0	0	0.00
9	Facilities Charges			0			0	0	0.00
10	Minimum			0			0	0	0.00
11	Miscellaneous			0			0	0	0.00
12	Delivery Subtotal	40,072	_	\$4,501	40,072	_	\$5,106	\$605	13.44
13	Unbilled Delivery		_	(39)		_	(44)	(5)	12.82
14	Delivery Subtotal w unbilled			\$4,462			\$5,062	\$600	13.45
15									
16	Supply								
17	Commodity Component	40,072	0.337617	\$13,529	40,072	0.337617	\$13,529	\$0	0.00
18	Pilot Use	0	1.89	0	0	1.89	0	0	0.00
19	Penalty Use	0		0	0		0	0	0.00
20	Extended Gas Service	0		0	0		0	0	0.00
21	Miscellaneous		_	0		_	0	0	0.00
22	Supply Subtotal	40,072		\$13,529	40,072		\$13,529	\$0	0.00
23	Unbilled Supply		_	(554)		_	(554)	0	0.00
24	Supply Subtotal w unbilled			\$12,975			\$12,975	\$0	0.00
25									
26	Total Delivery + Supply	40,072	<u>-</u>	\$17,437	40,072	_	\$18,037	\$600	3.44
27			-			_			

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30 Notes:

<sup>31</sup> All customers assumed to be on BGSS.

<sup>32</sup> Annualized Weather Normalized Revenue reflects Delivery rates  $\,$  in effect 1/1/2018

<sup>33</sup> plus applicable BGSS charges.

#### RATE SCHEDULE SLG STREET LIGHTING SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

		Actual		Wea	ther Normaliz	ed	Diffe	rence
	<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)
Single	10.392	9.6316	\$100.092	10.392	9.6316	\$100.092	\$0.000	0.00
Double Inverted	0.108	9.4815	1.024	0.108	9.4815	1.024	0.000	0.00
Double Upright	0.588	8.3912	4.934	0.588	8.3912	4.934	0.000	0.00
Triple prior to 1/1/93	18.096	9.4856	171.651	18.096	9.4856	171.651	0.000	0.00
Triple on and after 1/1/93	0.420	61.9952	26.038	0.420	61.9952	26.038	0.000	0.00
Distribution Therm Charge	577.546	0.095900	55.393	577.546	0.095900	55.393	0.000	0.00
SBC	577.546	0.044667	25.797	577.546	0.044667	25.797	0.000	0.00
Margin Adjustment	577.546	(0.010564)	(6.101)	577.546	(0.010564)	(6.101)	0.000	0.00
Green Programs Recovery Charge	0.000	0.000000	2.789	0.000	0.000000	2.789	0.000	0.00
Tax Adjustment Credit	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
Green Enabling Mechanism	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
Facilities Charges			0.000			0.000	0.000	0.00
Minimum			0.000			0.000	0.000	0.00
Miscellaneous			(51.862)			(51.862)	0.000	0.00
Delivery Subtotal	577.546		\$329.755	577.546	_	\$329.755	\$0.000	0.00
Unbilled Delivery			0.000			0.000	0.000	0.00
Delivery Subtotal w unbilled			\$329.755		_	\$329.755	\$0.000	0.00
•								
Supply								
BGSS	200.350	0.470931	\$94.351	200.350	0.470931	\$94.351	\$0.000	0.00
Emergency Sales Service	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
Miscellaneous			94.351			94.351	0.000	0.00
Supply Subtotal	200.350		\$188.702	200.350	_	\$188.702	\$0.000	0.00
Unbilled Supply			94.351			94.351	0.000	0.00
Supply Subtotal w unbilled		_	\$283.053		_	\$283.053	\$0.000	0.00
Total Delivery + Supply	577.546		\$612.808	577.546		\$612.808	\$0.000	0.00
		=			=			
	Single Double Inverted Double Upright Triple prior to 1/1/93 Triple on and after 1/1/93 Distribution Therm Charge SBC Margin Adjustment Green Programs Recovery Charge Tax Adjustment Credit Green Enabling Mechanism Facilities Charges Minimum Miscellaneous  Delivery Subtotal Unbilled Delivery Delivery Subtotal w unbilled  Supply BGSS Emergency Sales Service Miscellaneous  Supply Subtotal Unbilled Supply Supply Subtotal w unbilled	Delivery         (1)           Single         10.392           Double Inverted         0.108           Double Upright         0.588           Triple prior to 1/1/93         18.096           Triple on and after 1/1/93         0.420           Distribution Therm Charge         577.546           SBC         577.546           Margin Adjustment         577.546           Green Programs Recovery Charge         0.000           Tax Adjustment Credit         0.000           Green Enabling Mechanism         0.000           Facilities Charges         Minimum           Miscellaneous         Delivery Subtotal         577.546           Unbilled Delivery         Delivery Subtotal w unbilled         577.546           Supply         200.350         Emergency Sales Service         0.000           Miscellaneous         Supply Subtotal         200.350           Unbilled Supply         Supply Subtotal w unbilled	Delivery         Units         Rate           Single         10.392         9.6316           Double Inverted         0.108         9.4815           Double Upright         0.588         8.3912           Triple prior to 1/1/93         18.096         9.4856           Triple on and after 1/1/93         0.420         61.9952           Distribution Therm Charge         577.546         0.095900           SBC         577.546         0.044667           Margin Adjustment         577.546         0.044667           Green Programs Recovery Charge         0.000         0.000000           Tax Adjustment Credit         0.000         0.000000           Green Enabling Mechanism         0.000         0.000000           Facilities Charges         Minimum         Miscellaneous           Delivery Subtotal w unbilled         577.546         Unbilled Delivery           Delivery Subtotal w unbilled         577.546         0.04470931           Emergency Sales Service         0.000         0.000000           Miscellaneous         Supply Subtotal w unbilled         200.350         0.470931           Unbilled Supply         Supply Subtotal w unbilled         200.350         0.470931	Delivery         Units         Rate         Revenue           Single         10.392         9.6316         \$10.092           Double Inverted         0.108         9.4815         1.024           Double Upright         0.588         8.3912         4.934           Triple prior to 1/1/93         18.096         9.4856         171.651           Triple on and after 1/1/93         0.420         61.9952         26.038           Distribution Therm Charge         577.546         0.095900         55.393           SBC         577.546         0.094667         25.797           Margin Adjustment         577.546         (0.010564)         (6.101)           Green Programs Recovery Charge         0.000         0.000000         2.789           Tax Adjustment Credit         0.000         0.00000         0.000           Green Enabling Mechanism         0.000         0.00000         0.000           Facilities Charges         0.000         0.00000         0.000           Minimum         0.000         \$329.755         \$329.755           Unbilled Delivery         Delivery Subtotal w unbilled         577.546         \$329.755           Supply         Supply Subtotal         200.350         0.470931	Delivery         Units         Rate         Revenue         Units           Single         (1)         (2)         (3=1*2)         (4)           Double Inverted         10.392         9.6316         \$100.092         10.392           Double Upright         0.108         9.4815         1.024         0.108           Double Upright         0.588         8.3912         4.934         0.588           Triple prior to 1/1/93         18.096         9.4856         171.651         18.096           Triple on and after 1/1/93         0.420         61.9952         26.038         0.420           Distribution Therm Charge         577.546         0.095900         55.393         577.546           SBC         577.546         0.095900         55.393         577.546           SBC         577.546         0.044667         25.797         577.546           Margin Adjustment         577.546         (0.010564)         (6.101)         577.546           Green Programs Recovery Charge         0.000         0.0000         0.000         0.000           Green Programs Recovery Charge         0.000         0.0000         0.000         0.000           Miscellaneous         651.862         0.000         0.0	Delivery   Company   Com	Delivery         Units         Rate         Revenue         Units         Rate         Revenue           Single         10.392         9.6316         \$10.0922         10.3922         9.6316         \$100.092           Double Inverted         0.108         9.4815         1.024         0.108         9.4815         1.024           Double Upright         0.588         8.3912         4.934         0.588         8.3912         4.934           Triple prior to 1/1/93         18.096         9.4856         171.651         18.096         9.4856         171.651           Triple on and after 1/1/93         0.420         61.9952         26.038         0.420         61.9952         26.038           Distribution Therm Charge         577.546         0.095900         55.393         577.546         0.095900         55.393           SBC         577.546         0.044667         25.797         577.546         0.044667         25.797         577.546         0.04667         25.797         577.546         0.04667         25.797         577.546         0.04667         25.797         577.546         0.04667         25.797         577.546         0.01664         (6.101)         577.546         0.0000         0.000         0.000         0	Delivery   Commons

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<sup>31</sup> Notes:

<sup>32</sup> SLG units and revenues shown to 3 decimals.

<sup>33</sup> Rates are annual averages derived from actual, excluding SUT.

#### RATE SCHEDULE SLG STREET LIGHTING SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

		We	ather Normaliz	zed	Proposed			Diffe	rence
		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	Single	10.392	9.6316	\$100.092	10.392	10.4254	\$108.341	\$8.249	8.24
2	Double Inverted	0.108	9.4856	1.024	0.108	10.4254	1.126	0.102	9.96
3	Double Upright	0.588	8.3906	4.934	0.588	10.4254	6.130	1.196	24.24
4	Triple prior to 1/1/93	18.096	9.4856	171.651	18.096	10.4254	188.658	17.007	9.91
5	Triple on and after 1/1/93	0.420	61.9958	26.038	0.420	67.9238	28.528	2.490	9.56
6	Distribution Therm Charge	577.546	0.115157	66.508	577.546	0.064866	37.463	(29.045)	(43.67)
7	SBC	577.546	0.041995	24.254	577.546	0.041995	24.254	0.000	0.00
8	Margin Adjustment	577.546	(0.006338)	(3.660)	577.546	(0.006338)	(3.660)	0.000	0.00
9	Green Programs Recovery Charge	577.546	0.005563	3.213	577.546	0.005563	3.213	0.000	0.00
10	Tax Adjustment Credit	577.546	0.000000	0.000	577.546	0.000000	0.000	0.000	0.00
11	Green Enabling Mechanism	577.546	0.000000	0.000	577.546	0.000000	0.000	0.000	0.00
12	Facilities Charges			0.000			0.000	0.000	0.00
13	Minimum			0.000			0.000	0.000	0.00
14	Miscellaneous			(51.862)		_	(51.861)	0.001	0.00
15	Delivery Subtotal	577.546		\$342.192	577.546		\$342.192	\$0.000	0.00
16	Unbilled Delivery			0.000		_	0.000	0.000	0.00
17	Delivery Subtotal w unbilled			\$342.192			\$342.192	\$0.000	0.00
18									
19	Supply								
20	BGSS	577.546	0.517039	\$298.614	577.546	0.517039	\$298.614	\$0.000	0.00
21	Emergency Sales Service	0.000	0.000000	0.000	0.000	0.000000	0.000	0.000	0.00
22	BGSS Contrib. from TSG-F, TSG-NF & CIG	0.000	0.000000	0.000	577.546	(0.000308)	(0.178)	(0.178)	0.00
23	Miscellaneous		_	94.351		_	94.351	0.000	0.00
24	Supply Subtotal	577.546		\$392.965	577.546		\$392.787	(\$0.178)	(0.05)
25	Unbilled Supply		_	196.483		_	196.394	(0.089)	(0.05)
26	Supply Subtotal w unbilled			\$589.448			\$589.181	(\$0.267)	(0.05)
27				•					
28	Total Delivery + Supply	577.546	_	\$931.640	577.546	_	\$931.373	(\$0.267)	(0.03)

31 32 Notes:

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<sup>33</sup> All customers assumed to be on BGSS.

<sup>34</sup> SLG units and revenues shown to 3 decimals.

<sup>35</sup> Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

<sup>36</sup> plus applicable BGSS charges.

#### "5 and 7" Months Ended June 30, 2018

### RATE SCHEDULE TSG-F FIRM TRANSPORTATION GAS SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

			Actual		Wea	ther Normaliz	ed	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	Service Charge	0.438	565.14	\$247.531	0.438	565.14	\$247.531	\$0.000	0.00
2	Demand Charge	389	1.9396	754.523	389	1.9396	754.523	0.000	0.00
3	Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00
4	Distribution Charge	24,319	0.073819	1,795.198	24,319	0.073819	1,795.198	0.000	0.00
5	Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
6	SBC	24,319	0.043856	1,066.527	24,319	0.043856	1,066.527	0.000	0.00
7	SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
8	Margin Adjustment	24,319	(0.006340)	(154.180)	24,319	(0.006340)	(154.180)	0.000	0.00
9	Margin Adjustment, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
10	Green Programs Recovery Charge	24,319	0.004789	116.454	24,319	0.004789	116.454	0.000	0.00
11	Green Programs Recovery Charge, Agreemen	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
12	Tax Adjustment Credit	24,319	0.000000	0.000	24,319	0.000000	0.000	0.000	0.00
13	Green Enabling Mechanism	24,319	0.000000	0.000	24,319	0.000000	0.000	0.000	0.00
14	Facilities Charges			0.000			0.000	0.000	0.00
15	Minimum			0.000			0.000	0.000	0.00
16	Miscellaneous			(18.535)			(18.535)	0.000	0.00
17	Delivery Subtotal	24,319		3,807.518	24,319		3,807.518	0.000	0.00
18	Unbilled Delivery		_	(118.867)		_	(118.867)	0.000	0.00
19	Delivery Subtotal w unbilled		_	3,688.65			3,688.65	0.000	0.00
20									
21	Supply								
22	Commodity Charge, BGSS	0	0.000000	\$0.000	0	0.000000	\$0.000	\$0.000	0.00
23	Emergency Sales Service	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
24	Miscellaneous		_	0.000		_	0.000	0.000	0.00
25	Supply Subtotal	0		\$0.000	0		\$0.000	\$0.000	0.00
26	Unbilled Supply		_	0.000		_	0.000	0.000	0.00
27	Supply Subtotal w unbilled			\$0.000			\$0.000	\$0.000	0.00
28									
29	Total Delivery + Supply	24,319	=	\$3,688.651	24,319	=	\$3,688.651	\$0.000	0.00

31 Notes:

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32 TSG-F revenues shown to 3 decimals.

33 Rates are annual averages derived from actual, excluding SUT.

#### "5 and 7" Months Ended June 30, 2018

#### RATE SCHEDULE TSG-F FIRM TRANSPORTATION GAS SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

		Weat	her Normalize	ed		Proposed		Differen	ice
	_	<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	0.438	580.42	\$254.224	0.438	783.38	\$343.120	\$88.896	34.97
2	Demand Charge	389	1.9555	760.690	389	2.2991	894.350	133.660	17.57
3	Demand Charge, Agreements	0	0.0000	0.000	0	0.0000	0.000	0.000	0.00
4	Distribution Charge	24,319	0.074744	1,817.699	24,319	0.087877	2,137.081	319.382	17.57
5	Distribution Charge, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
6	SBC	24,319	0.041995	1,021.276	24,319	0.041995	1,021.276	0.000	0.00
7	SBC, Agreements	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
8	Margin Adjustment	24,319	(0.006338)	(154.134)	24,319	(0.006338)	(154.134)	0.000	0.00
9	Margin Adjustment, Agreements	0	(0.006338)	0.000	0	(0.006338)	0.000	0.000	0.00
10	Green Programs Recovery Charge	24,319	0.005563	135.287	24,319	0.005563	135.287	0.000	0.00
11	Green Programs Recovery Charge, Agreemen	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
12	Tax Adjustment Credit	24,319	0.000000	0.000	24,319	0.000000	0.000	0.000	0.00
13	Green Enabling Mechanism	24,319	0.000000	0.000	24,319	0.000000	0.000	0.000	0.00
14	Facilities Charges			0.000			0.000	0.000	0.00
15	Minimum			0.000			0.000	0.000	0.00
16	Miscellaneous			(18.535)			(18.555)	(0.020)	0.11
17	Delivery Subtotal	24,319		3,816.507	24,319		4,358.425	541.918	14.20
18	Unbilled Delivery		_	(119.148)		_	(135.066)	(15.918)	13.36
19	Delivery Subtotal w unbilled		_	3,697.359			4,223.359	526.000	14.23
20									
21	<u>Supply</u>								
22	Commodity Charge, BGSS-F	24,319	0.516674	\$12,565.000	24,319	0.516674	\$12,565.000	\$0.000	0.00
23	Emergency Sales Service	0	0.000000	0.000	0	0.000000	0.000	0.000	0.00
24	Miscellaneous		_	0.000		_	0.000	0.000	0.00
25	Supply Subtotal	24,319	_	\$12,565.000	24,319		\$12,565.000	\$0.000	0.00
26	Unbilled Supply			0.000			0.000	0.000	0.00
27	Supply Subtotal w unbilled		_	\$12,565.000		•	\$12,565.000	\$0.000	0.00
28									
29	Total Delivery + Supply	24,319	=	\$16,262.359	24,319	:	\$16,788.359	\$526.000	3.23

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33 Notes:

<sup>34</sup> All customers assumed to be on BGSS.

<sup>35</sup> TSG-F revenues shown to 3 decimals.

<sup>36</sup> Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

<sup>37</sup> plus applicable BGSS charges.

#### RATE SCHEDULE TSG-NF NON-FIRM TRANSPORTATION GAS SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

			Actual		Weath	er 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	2.340	566.67	\$1,326	2.340	566.67	\$1,326	\$0	0.00
2	Dist Charge 0-50,000	188,852	0.072819	13,752	188,852	0.072819	13,752	0	0.00
3	Dist Charge 0-50,000, Agreements	600	0.023333	14	600	0.023333	14	0	0.00
4	Dist Charge over 50,000	95,955	0.083404	8,003	95,955	0.083404	8,003	0	0.00
5	Dist Charge over 50,000, Agreements	11,327	0.023484	266	11,327	0.023484	266	0	0.00
6	SBC	284,807	0.043696	12,445	284,807	0.043696	12,445	0	0.00
7	SBC, Agreements	11,927	0.044353	529	11,927	0.044353	529	0	0.00
8	Green Programs Recovery Charge	284,807	0.004635	1,320	284,807	0.004635	1,320	0	0.00
9	Green Programs Recovery Charge, Agreements	11,927	0.004779	57	11,927	0.004779	57	0	0.00
10	Tax Adjustment Credit	284,807	0.000000	0	284,807	0.000000	0	0	0.00
11	Green Enabling Mechanism	284,807	0.000000	0	284,807	0.000000	0	0	0.00
12	Facilities Charges			4			4	0	0.00
13	Minimum			0			0	0	0.00
14	Miscellaneous			(970)			(577)	393	(40.52)
15	Delivery Subtotal	296,734	_	\$36,746	296,734	_	\$37,139	\$393	1.07
16	Unbilled Delivery			(3,617)			(3,617)	0	0.00
17	Delivery Subtotal w unbilled		_	\$33,129		_	\$33,522	\$393	1.19
18									
19	<u>Supply</u>								
20	Commodity Charge, BGSS-I	10,375	0.337253	\$3,499	10,375	0.337253	\$3,499	\$0	0.00
21	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
22	Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
23	Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
24	Miscellaneous			(6)			(6)	0	0.00
25	Supply Subtotal	10,375	_	\$3,493	10,375	_	\$3,493	\$0	0.00
26	Unbilled Supply			(4)			(4)	0	0.00
27	Supply Subtotal w unbilled		_	\$3,489		_	\$3,489	\$0	0.00
28									
29	Total Delivery + Supply	296,734		\$36,618	296,734		\$37,011	\$393	1.07
30			=			=			

31 32 33

34 Rates are annual averages derived from actual, excluding SUT.

#### RATE SCHEDULE TSG-NF NON-FIRM TRANSPORTATION GAS SERVICE "5 and 7" Months Ended June 30, 2018

(Therms & Revenue - Thousands, Rate - \$/Therm)

#### Annualized

		We	ather Normalize	d		Proposed		Differe	ence
	_	<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	2.340	580.42	\$1,358	2.340	783.38	\$1,833	\$475	34.98
2	Dist Charge 0-50,000	188,852	0.074308	14,033	188,852	0.087414	16,508	2,475	17.64
3	Dist Charge 0-50,000, Agreements	600	0.023333	14	600	0.023333	14	0	0.00
4	Dist Charge over 50,000	95,955	0.074308	7,130	95,955	0.087414	8,388	1,258	17.64
5	Dist Charge over 50,000, Agreements	11,327	0.023484	266	11,327	0.023484	266	0	0.00
6	SBC	284,807	0.041995	11,960	284,807	0.041995	11,960	0	0.00
7	SBC, Agreements	11,927	0.044353	529	11,927	0.044353	529	0	0.00
8	Green Programs Recovery Charge	284,807	0.005563	1,584	284,807	0.005563	1,584	0	0.00
9	Green Programs Recovery Charge, Agreements	11,927	0.004779	57	11,927	0.004779	57	0	0.00
10	Tax Adjustment Credit	284,807	0.000000	0	284,807	0.000000	0	0	0.00
11	Green Enabling Mechanism	284,807	0.000000	0	284,807	0.000000	0	0	0.00
12	Facilities Charges			4			4	0	0.00
13	Minimum			0			0	0	0.00
14	Miscellaneous			(577)			(577)	0	0.00
15	Delivery Subtotal	296,734	_	\$36,358	296,734	_	\$40,566	\$4,208	11.57
16	Unbilled Delivery			(3,541)			(3,951)	(410)	11.58
17	Delivery Subtotal w unbilled		_	\$32,817		_	\$36,615	\$3,798	11.57
18									
19	<u>Supply</u>								
20	Commodity Charge, BGSS-I	296,734	0.486119	\$144,248	296,734	0.486119	\$144,248	\$0	0.00
21	Emergency Sales Service	0	0.000000	0	0	0.000000	0	0	0.00
22	Pilot Use	0	1.890000	0	0	1.890000	0	0	0.00
23	Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
24	Miscellaneous			(6)			(6)	0	0.00
25	Supply Subtotal	296,734		\$144,242	296,734	_	\$144,242	\$0	0.00
26	Unbilled Supply			(165)			(165)	0	0.00
27	Supply Subtotal w unbilled		_	\$144,077		_	\$144,077	\$0	0.00
28									
29	Total Delivery + Supply	296,734		\$176,894	296,734	_	\$180,692	\$3,798	2.15

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<sup>33</sup> Notes

<sup>34</sup> All customers assumed to be on BGSS.

<sup>35</sup> Annualized Weather Normalized Revenue reflects Delivery rates in effect 1/1/2018

<sup>36</sup> plus applicable BGSS charges.

### RATE SCHEDULE CSG **CONTRACT SERVICES** "5 and 7" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

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		Actual		Weath	er Normalized		Differe	ence
	<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 - Power	0.0820	560.98	\$46	0.0820	560.98	\$46	\$0	0.00
2 Service Charge - Power- Non Firm	0.0120	500.00	6	0.0120	500.00	6	0	0.00
3 Service Charge - Other	0.1000	780.00	78	0.1000	780.00	78	0	0.00
4 Distribution Charge - Power	765,162	0.005975	4,572	765,162	0.005975	4,572	0	0.00
5 Distribution Charge - Power- Non Firm	14,495	0.019662	285	14,495	0.019662	285	0	0.00
6 Distribution Charge - Other	204,361	0.012502	2,555	204,361	0.012502	2,555	0	0.00
7 Maintenance - Power	765,162	0.000150	115	765,162	0.000150	115	0	0.00
8 Maintenance - Power- Non Firm	14,495	0.000000	0	14,495	0.000000	0	0	0.00
9 Maintenance - Other	204,361	0.000758	155	204,361	0.000758	155	0	0.00
10 Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
11 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
Balancing Charge								
12 (applicable only if customer uses BGSS-F)	0	0.000000	0	0	0.000000	0	0	0.00
13 SBC	984,018	0.000945	930	984,018	0.000945	930	0	0.00
14 Green Programs Recovery Charge	984,018	0.000112	110	984,018	0.000112	110	0	0.00
15 Tax Adjustment Credit	984,018	0.000000	0	984,018	0.000000	0	0	0.00
16 Green Enabling Mechanism	984,018	0.000000	0	984,018	0.000000	0	0	0.00
17 Facilities Chq.	001,010	0.00000	679	00.,0.0	0.00000	679	0	0.00
18 Minimum			271			271	0	0.00
19 Sales Tax Discount - Delivery			(439)			(439)	0	0.00
20 Misc.			110			110	0	0.00
21 Delivery Subtotal	984,018	-	9,473	984,018	=	9,473	0	0.00
22 Unbilled Delivery	304,010		494	904,010		494	0	0.00
23 Delivery Subtotal w/ Unbilled	984,018	-	9,967	984,018	-	9,967		0.00
24	304,010		3,301	304,010		3,307	U	0.00
25 Supply:								
26 BGSS-Firm - Power	0	0.000000	0	0	0.000000	0	0	0.00
27 BGSS-Firm - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
28 BGSS-Firm - Other	0	0.000000	0	0	0.000000	0	0	0.00
29	U	0.000000	U	U	0.000000	U	U	0.00
30 BGSS-Interruptible - Power	0	0.000000	0	0	0.000000	0	0	0.00
31 BGSS-Interruptible - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
32 BGSS-Interruptible - Other	0	0.000000	0	0	0.000000	0	0	0.00
33	U	0.000000	U	Ü	0.000000	U	U	0.00
34 Emergency Sales Svc Power	0	0.000000	0	0	0.000000	0	0	0.00
35 Emergency Sales Svc Power Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
	0	0.000000	0	0	0.000000	0	0	0.00
36 Emergency Sales Svc - Other 37	U	0.000000	U	U	0.000000	U	U	0.00
	0	0.00	0	0	0.000000	0	0	0.00
38 Pilot Use	0	0.00	0	0	0.000000	0	0	0.00
39 Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
40 Misc.		_	0		-	0	0	0.00
41 Supply Subtotal	0		0	0		0	0	0.00
42 Unbilled Supply			0			0	0	0.00
43 Supply Subtotal w/ Unbilled	0		0	0		0	0	0.00
44								
45 Total Delivery & Supply			9,967			9,967	0	0.00
46								

<sup>47</sup> Notes:

<sup>48</sup> Rates are annual averages derived from actual, excluding SUT.

Schedule SS-G11 Page 20 of 22

Filing "5 and 7"

# RATE SCHEDULE CSG CONTRACT SERVICES

"5 and 7" Months Ended June 30, 2018 (Therms & Revenue - Thousands, Rate - \$/Therm)

Annualized

		Wea	ther Normalize	ed		Proposed		Differe	ence
		<u>Units</u>	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 - Power	0.0820	580.42	\$48	0.0820	783.38	\$64	\$16	33.33
2	Service Charge - Power- Non Firm	0.0120	580.42	7	0.0120	783.38	9	2	28.57
3	Service Charge - Other	0.1000	580.42	58	0.1000	783.38	78	20	34.48
4	Distribution Charge - Power	765,162	0.005975	4,572	765,162	0.005975	4,572	0	0.00
5	Distribution Charge - Power- Non Firm	14,495	0.074308	1,077	14,495	0.087414	1,267	190	17.64
6	Distribution Charge - Other	204,361	0.012502	2,555	204,361	0.012502	2,555	0	0.00
7	Maintenance - Power	765,162	0.000150	115	765,162	0.000150	115	0	0.00
8	Maintenance - Power- Non Firm	14,495	0.000000	0	14,495	0.000000	0	0	0.00
9	Maintenance - Other	204,361	0.000758	155	204,361	0.000758	155	0	0.00
10	Pilot Use	0	0.000000	0	0	0.000000	0	0	0.00
11	Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
	Balancing Charge (applicable only if customer								
12	uses BGSS-F)	0	0.000000	0	0	0.000000	0	0	0.00
13	SBC	984,018	0.041995	930	984,018	0.041995	930	0	0.00
14	Green Programs Recovery Charge	984,018	0.005563	110	984,018	0.005563	110	0	0.00
15	Tax Adjustment Credit	984,018	0.000000	0	984,018	0.000000	0	0	0.00
16	Green Enabling Mechanism	984,018	0.000000	0	984,018	0.000000	0	0	0.00
17	Facilities Chg.			679			679	0	0.00
18	Minimum			271			271	0	0.00
19	Sales Tax Discount - Delivery			(439)			(439)	0	0.00
20	Misc.			`110 <sup>′</sup>			`110 <sup>′</sup>	0	0.00
21	Delivery Subtotal	984,018	_	10,248	984,018	_	10,476	228	2.22
22	Unbilled Delivery			534			546	12	2.25
23	Delivery Subtotal w/ Unbilled	984,018	_	10,782	984,018	_	11,022	240	2.23
24	·								
25	Supply								
26	BGSS-Firm - Power	0	0.000000	0	0	0.000000	0	0	0.00
27	BGSS-Firm - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
28	BGSS-Firm - Other	0	0.000000	0	0	0.000000	0	0	0.00
29									
30	BGSS-Interruptible - Power	0	0.000000	0	0	0.000000	0	0	0.00
31	BGSS-Interruptible - Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
32	BGSS-Interruptible - Other	0	0.000000	0	0	0.000000	0	0	0.00
33	•								
34	Emergency Sales Svc Power	0	0.000000	0	0	0.000000	0	0	0.00
35	Emergency Sales Svc Power- Non Firm	0	0.000000	0	0	0.000000	0	0	0.00
36	Emergency Sales Svc - Other	0	0.000000	0	0	0.000000	0	0	0.00
37	•								
38	Pilot Use	0	1.89	0	0	0.00	0	0	0.00
39	Penalty Use	0	0.000000	0	0	0.000000	0	0	0.00
40	Misc.	0		0	0	0.000000	0	0	0.00
41	Supply Subtotal	0	_	0	0		0.000	0	0.00
42	Unbilled Supply	0		0	0		0	0	0.00
43	Supply Subtotal w/ Unbilled	0	_	0	0		0.000	0	0.00
44	•••								
45	Total Delivery & Supply	984,018		10,782	984,018		11,022	240.00	2.23

#### Gas Tariff Rates for Petition Schedules 1 & 2

Schedule SS-G11 Page 21 of 22

ling
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799044 2598980 11114

### **Gas Tariff Rates**

Schedule SS-G11 Page 22 of 22

		Present		Proposed	
			<u>Charge</u>		
			Including		Charge Including
		<u>Charge</u>	<u>SUT</u>	<u>Charge</u>	<u>SUT</u>
TSG-F	Service Charge	\$580.42	\$618.87	\$783.38	\$835.28
	Demand Charge	\$1.9555	\$2.0851	\$2.2991	\$2.4514
	Distribution Charges	\$0.074744	\$0.079696	\$0.087877	\$0.093699
TSG-NF	Service Charge	\$580.42	\$618.87	\$783.38	\$835.28
	Distribution Charge 0-50,000	\$0.074308	\$0.079231	\$0.087414	\$0.093205
	Distribution Charge over 50,000	\$0.074308	\$0.079231	\$0.087414	\$0.093205
	Special Provision (d)	\$1.89	\$2.02	\$1.89	\$2.02
CIG	Service Charge	\$147.31	\$157.07	\$198.82	\$211.99
	Distribution Charge 0-600,000	\$0.066666	\$0.071083	\$0.081170	\$0.086548
	Distribution Charge over 600,000	\$0.054703	\$0.058327	0.07117	\$0.075885
	Special Provision (c) 1st para	\$1.89	\$2.02	\$1.89	\$2.02
BGSS RSG	Commodity Charge including Losses	\$0.346015	\$0.368938	\$0.345288	\$0.368163
CSG		\$580.42	\$618.87	\$783.38	\$835.28

#### Filing "5 and 7" **COMPARISON OF TYPICAL BILLS** Schedule SS-G12 Rate Schedule RSG Page 1 of 3

							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	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		907	102	357	551	691	813	934	1,069	1,228	1,460	2,217
3	Balancing Therms		563	19	140	265	352	426	497	576	666	797	1,121
4													
5													
6	Total		907	102	357	551	691	813	934	1,069	1,228	1,460	2,217
7													
8	Average Therm Use		76	9	30	46	58	68	78	89	102	122	185
9													
10													
11	Present Bill												
12	Total Delivery		\$484.65	\$111.64	\$223.91	\$313.12	\$377.25	\$432.92	\$487.72	\$548.95	\$620.72	\$725.22	\$1,054.95
13	Total Supply		334.63	37.72	131.75	203.22	254.98	300.13	344.70	394.47	453.15	538.67	818.00
14			\$819.28	\$149.36	\$355.66	\$516.34	\$632.23	\$733.05	\$832.42	\$943.42	\$1,073.87	\$1,263.89	\$1,872.95
15													
16													
17													
18	Proposed Bill												
19	Total Delivery		\$505.78	\$139.90	\$249.91	\$337.41	\$400.30	\$454.88	\$508.61	\$568.64	\$639.01	\$741.45	\$1,064.48
20	Total Supply		333.92	37.64	131.48	202.80	254.45	299.50	343.97	393.64	452.20	537.53	816.29
21	Totals		\$839.70	\$177.54	\$381.39	\$540.21	\$654.75	\$754.38	\$852.58	\$962.28	\$1,091.21	\$1,278.98	\$1,880.77
22													
23													
24													
25	Increase Amount			_	_	_	_				_		
26	Delivery		\$21.13	\$28.26	\$26.00	\$24.29	\$23.05	\$21.96	\$20.89	\$19.69	\$18.29	\$16.23	\$9.53
27	Supply		(0.71)	(80.0)	(0.27)	(0.42)	(0.53)	(0.63)	(0.73)	(0.83)	(0.95)	(1.14)	(1.71)
28	Totals		\$20.42	\$28.18	\$25.73	\$23.87	\$22.52	\$21.33	\$20.16	\$18.86	\$17.34	\$15.09	\$7.82
29													
30													
31													
32	Increase Percent												
33	Delivery		4.4	25.3	11.6	7.8	6.1	5.1	4.3	3.6	2.9	2.2	0.9
34	Supply		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
35	Totals		2.5	18.9	7.2	4.6	3.6	2.9	2.4	2.0	1.6	1.2	0.4
36													
37													
38		Mate	Dille in allude OUT	-									
39		Notes:	Bills include SU		of austomes == =	oamontod b	annual thores						
40			Each band repre	esents a decile	or customers s	segmented by a	annuai therm us	sage.					

#### Filing "5 and 7" **COMPARISON OF TYPICAL BILLS** Schedule SS-G12A Page 1 of 2

# Rate Schedule RSG Excluding Tax Adjustment Credit

							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	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		907	102	357	551	691	813	934	1,069	1,228	1,460	2,217
3	Balancing Therms		563	19	140	265	352	426	497	576	666	797	1,121
4	· ·												
5													
6		Total	907	102	357	551	691	813	934	1,069	1,228	1,460	2,217
7													
8	Average Therm Use		76	9	30	46	58	68	78	89	102	122	185
9	_												
10													
11	Present Bill												
12	Total Delivery		\$484.65	\$111.64	\$223.91	\$313.12	\$377.25	\$432.92	\$487.72	\$548.95	\$620.72	\$725.22	\$1,054.95
13	Total Supply		334.63	37.72	131.75	203.22	254.98	300.13	344.70	394.47	453.15	538.67	818.00
14			\$819.28	\$149.36	\$355.66	\$516.34	\$632.23	\$733.05	\$832.42	\$943.42	\$1,073.87	\$1,263.89	\$1,872.95
15													
16													
17													
18	Proposed Bill												
19	Total Delivery		\$583.44	\$148.65	\$280.49	\$384.57	\$459.47	\$524.53	\$588.60	\$660.18	\$744.17	\$866.46	\$1,254.31
20	Total Supply		333.92	37.64	131.48	202.80	254.45	299.50	343.97	393.64	452.20	537.53	816.29
21	Totals		\$917.36	\$186.29	\$411.97	\$587.37	\$713.92	\$824.03	\$932.57	\$1,053.82	\$1,196.37	\$1,403.99	\$2,070.60
22													
23													
24													
25	Increase Amount												
26	Delivery		\$98.79	\$37.01	\$56.58	\$71.45	\$82.22	\$91.61	\$100.88	\$111.23	\$123.45	\$141.24	\$199.36
27	Supply		(0.71)	(80.0)	(0.27)	(0.42)	(0.53)	(0.63)	(0.73)	(0.83)	(0.95)	(1.14)	(1.71)
28	Totals		\$98.08	\$36.93	\$56.31	\$71.03	\$81.69	\$90.98	\$100.15	\$110.40	\$122.50	\$140.10	\$197.65
29													
30													
31													
32	Increase Percent												
33	Delivery		20.4	33.2	25.3	22.8	21.8	21.2	20.7	20.3	19.9	19.5	18.9
34	Supply		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)
35	Totals		12.0	24.7	15.8	13.8	12.9	12.4	12.0	11.7	11.4	11.1	10.6
36													
37													
38			B	_									
39		Notes:	Bills include SU										
40			Each band repre	esents a decile	of customers s	segmented by a	annual therm us	sage.					

#### Filing "5 and 7" COMPARISON OF TYPICAL BILLS Schedule SS-G12 Rate Schedule GSG Page 2 of 3

							Aı	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	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		2,019	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
3	Balancing Therms		1,168	27	140	279	457	662	911	1,225	1,659	2,227	3,424
4													
5													
6	Total		2,019	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
7			400					400		400			0.40
8	Average Therm Use		168	11	30	50	74	103	141	196	285	440	818
9 10													
11	Present Bill												
	Total Delivery		\$936.01	\$201.22	\$286.90	\$379.85	\$492.21	\$626.68	\$803.62	\$1,050.18	\$1,441.49	\$2,101.42	\$3,691.40
12 13	Total Supply		1,129.74	\$201.22 72.75	\$286.90 199.97	\$379.85 334.69	\$492.21 495.67	\$626.68 689.87	\$803.62 949.52	1,317.70	1,914.90	\$2,101.42 2,954.54	5,492.76
14	тотат Зиррту		\$2,065.75	\$273.97	\$486.87	\$714.54	\$987.88	\$1,316.55	\$1,753.14	\$2,367.88	\$3,356.39	\$5,055.96	\$9,184.16
15			Ψ2,003.73	Ψ213.91	ψ400.07	Ψ7 14.54	ψ907.00	ψ1,510.55	ψ1,733.14	Ψ2,307.00	ψ5,550.55	ψ5,055.90	ψ3,104.10
16													
17													
18	Proposed Bill												
19	Total Delivery		\$1,097.63	\$262.83	\$360.55	\$466.24	\$593.84	\$746.68	\$948.20	\$1,229.60	\$1,677.42	\$2,435.74	\$4,265.90
20	Total Supply		1,129.08	72.70	199.85	334.49	495.38	689.46	948.96	1,316.92	1,913.78	2,952.80	5,489.53
21	Totals		\$2,226.71	\$335.53	\$560.40	\$800.73	\$1,089.22	\$1,436.14	\$1,897.16	\$2,546.52	\$3,591.20	\$5,388.54	\$9,755.43
22													
23													
24													
25	Increase Amount												
26	Delivery		\$161.62	\$61.61	\$73.65	\$86.39	\$101.63	\$120.00	\$144.58	\$179.42	\$235.93	\$334.32	\$574.50
27	Supply		(0.66)	(0.05)	(0.12)	(0.20)	(0.29)	(0.41)	(0.56)	(0.78)	(1.12)	(1.74)	(3.23)
28	Totals		\$160.96	\$61.56	\$73.53	\$86.19	\$101.34	\$119.59	\$144.02	\$178.64	\$234.81	\$332.58	\$571.27
29													
30 31													
32	Increase Percent												
33	Delivery		17.3	30.6	25.7	22.7	20.6	19.1	18.0	17.1	16.4	15.9	15.6
34	Supply		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
35	Totals		7.8	22.5	15.1	12.1	10.3	9.1	8.2	7.5	7.0	6.6	6.2
36	Totalo		7.0	22.0	10.1	12.1	10.5	5.1	0.2	7.5	7.0	0.0	0.2
37													
38													
39		Notes:	Bills include SU	Т									
40			Each band repre	esents a decile	of customers	segmented by a	annual therm us	sage.					
						-							

#### Filing "5 and 7" COMPARISON OF TYPICAL BILLS Schedule SS-G12A Page 2 of 3

# Rate Schedule GSG Excluding Tax Adjustment Credit

							Aı	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	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage		2,019	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
3	Balancing Therms		1,168	27	140	279	457	662	911	1,225	1,659	2,227	3,424
4													
5													
6	Total		2,019	130	357	598	886	1,233	1,697	2,355	3,422	5,280	9,816
7													
8	Average Therm Use		168	11	30	50	74	103	141	196	285	440	818
9													
10	Decree Pill												
11	Present Bill		<b>#000.04</b>	<b>#</b> 004.00	<b>#</b> 000 00	<b>#070.05</b>	<b>#</b> 400 04	<b>#</b> 000 00	<b>#</b> 000 00	<b>#4.050.40</b>	04 444 40	<b>#</b> 0.404.40	<b>#0.004.40</b>
12	Total Delivery		\$936.01 1,129.74	\$201.22 72.75	\$286.90 199.97	\$379.85 334.69	\$492.21 495.67	\$626.68 689.87	\$803.62	\$1,050.18 1,317.70	\$1,441.49 1,914.90	\$2,101.42	\$3,691.40
13 14	Total Supply		\$2,065.75	\$273.97	\$486.87	\$714.54	\$987.88	\$1,316.55	949.52 \$1,753.14	\$2,367.88	\$3,356.39	2,954.54 \$5,055.96	5,492.76 \$9,184.16
15			\$2,005.75	φ2/3.9/	φ400.07	\$7 14.54	ф901.00	\$1,316.55	\$1,755.14	\$2,307.00	<b>Ф</b> 3,336.39	\$5,055.96	<b>Ф9,104.10</b>
16													
17													
18	Proposed Bill												
19	Total Delivery		\$1,097.63	\$262.83	\$360.55	\$466.24	\$593.84	\$746.68	\$948.20	\$1,229.60	\$1,677.42	\$2,435.74	\$4,265.90
20	Total Supply		1,129.08	72.70	199.85	334.49	495.38	689.46	948.96	1,316.92	1,913.78	2,952.80	5,489.53
21	Totals		\$2,226.71	\$335.53	\$560.40	\$800.73	\$1,089.22	\$1,436.14	\$1,897.16	\$2,546.52	\$3,591.20	\$5,388.54	\$9,755.43
22			<del>-</del> ,	***************************************	***************************************	*********	* .,	<b>V</b> 1, 100111	* 1,0011110	<b>4</b> _,0 .0.0_	**,***	***,******	***************************************
23													
24													
25	Increase Amount												
26	Delivery		\$161.62	\$61.61	\$73.65	\$86.39	\$101.63	\$120.00	\$144.58	\$179.42	\$235.93	\$334.32	\$574.50
27	Supply		(0.66)	(0.05)	(0.12)	(0.20)	(0.29)	(0.41)	(0.56)	(0.78)	(1.12)	(1.74)	(3.23)
28	Totals		\$160.96	\$61.56	\$73.53	\$86.19	\$101.34	\$119.59	\$144.02	\$178.64	\$234.81	\$332.58	\$571.27
29													
30													
31													
32	Increase Percent												
33	Delivery		17.3	30.6	25.7	22.7	20.6	19.1	18.0	17.1	16.4	15.9	15.6
34	Supply		(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
35	Totals		7.8	22.5	15.1	12.1	10.3	9.1	8.2	7.5	7.0	6.6	6.2
36 37													
38													
39		Notes:	Bills include SU	т									
40		Notes.	Each band repre		of customers	seamented by	annual therm us	sane					
70			Lacii bana lepit	Journa a accord	or oudionners a	ognicilied by a	armadi monii us	Jugo.					

#### Filing "5 and 7" COMPARISON OF TYPICAL BILLS Schedule SS-G12 Rate Schedule LVG Page 3 of 3

								Annual Usage	es				
	<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	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage (0-1,000)		13,595	5,707	7,873	8,344	8,761	9,276	9,604	10,107	10,571	11,020	11,575
3	Therm Usage (1,000+)		24,503	888	2,918	5,188	7,615	10,566	14,633	19,820	28,795	46,581	186,334
4 5	Demand Therms		983	210	315	396	484	560	694	839	1,077	1,580	4,409
6	Balancing Therms		18,232	2,572	4,735	6,444	7,917	9,199	11,235	13,628	17,691	26,194	56,460
8		Total	38,098	6,595	10,791	13,532	16,376	19,842	24,237	29,927	39,365	57,601	197,910
9 10 11 12	Average Therm Use		3,175	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
13	Present Bill												
14 15	Total Delivery Total Supply		\$10,981.11 21,223.16	\$3,085.41 3,674.09	\$4,162.85 6.011.39	\$4,944.29 7,538.51	\$5,740.67 9.122.58	\$6,518.75 11,053.40	\$7,709.21 13,501.90	\$9,103.03 16,671.60	\$11,412.05 21,929.12	\$16,130.84 32,087.44	\$43,984.24 110,249.01
16	Total Supply		\$32,204.27	\$6,759.50	\$10,174.24	\$12,482.80	\$14,863.25	\$17,572.15	\$21,211.11	\$25,774.63	\$33,341.17	\$48,218.28	\$154,233.25
17 18 19			Ψ02,204.21	φο,733.30	ψ10,174.24	ψ12, <del>4</del> 02.00	Ψ14,000.20	Ψ17,072.10	ΨΖ1,Ζ11.11	Ψ20,774.00	φοσ,σ+1.17	φ <del>1</del> 0,210.20	ψ13 <del>1</del> ,233.23
20	Proposed Bill												
21	Total Delivery		\$9,212.39	\$3,137.48	\$3,994.29	\$4,580.50	\$5,161.50	\$5,751.98	\$6,607.99	\$7,637.59	\$9,339.64	\$12,771.00	\$33,125.52
22	Total Supply		21,210.64	3,671.93	6,007.84	7,534.06	9,117.20	11,046.88	13,493.94	16,661.76	21,916.19	32,068.51	110,183.97
23 24 25 26	Totals		\$30,423.03	\$6,809.41	\$10,002.13	\$12,114.56	\$14,278.70	\$16,798.86	\$20,101.93	\$24,299.35	\$31,255.83	\$44,839.51	\$143,309.49
27	Increase Amount												
28 29	Delivery Supply		(\$1,768.73) (12.52)	\$52.07 (2.16)	(\$168.56) (3.55)	(\$363.79) (4.45)	(\$579.17) (5.38)	(\$766.77) (6.52)	(\$1,101.22) (7.96)	(\$1,465.44) (9.84)	(\$2,072.41) (12.93)	(\$3,359.84) (18.93)	(\$10,858.72) (65.04)
30	Totals		(\$1,781.25)	\$49.91	(\$172.11)	(\$368.24)	(\$584.55)	(\$773.29)	(\$1,109.18)	(\$1,475.28)	(\$2,085.34)	(\$3,378.77)	(\$10,923.76)
31 32 33													
34	Increase Percent Delivery		(46.4)	4.7	(4.0)	(7.4)	(10.1)	(44.0)	(44.2)	(16.1)	(10.0)	(20.0)	(24.7)
35 36	Supply		(16.1) (0.1)	1.7 (0.1)	(4.0) (0.1)	(7.4) (0.1)	(10.1) (0.1)	(11.8) (0.1)	(14.3) (0.1)	(16.1) (0.1)	(18.2) (0.1)	(20.8)	(24.7)
37 38 39	Totals		(5.5)	0.7	(1.7)	(3.0)	(3.9)	(4.4)	(5.2)	(5.7)	(6.3)	(0.1) (7.0)	(0.1) (7.1)
40 41 42		Notes:	Bills include SU Each band repr		e of customers	segmented by	annual therm u	sage.					

#### Filing "5 and 7" COMPARISON OF TYPICAL BILLS Schedule SS-G12A Page 3 of 3

## Rate Schedule LVG Excluding Tax Adjustment Credit

								Annual Usage	es				
	<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	Service Charge		12	12	12	12	12	12	12	12	12	12	12
2	Therm Usage (0-1,000)		13,595	5,707	7,873	8,344	8,761	9,276	9,604	10,107	10,571	11,020	11,575
3	Therm Usage (1,000+)		24,503	888	2,918	5,188	7,615	10,566	14,633	19,820	28,795	46,581	186,334
4	Demand Therms		983	210	315	396	484	560	694	839	1,077	1,580	4,409
5													
6	Balancing Therms		18,232	2,572	4,735	6,444	7,917	9,199	11,235	13,628	17,691	26,194	56,460
7													
8		Total	38,098	6,595	10,791	13,532	16,376	19,842	24,237	29,927	39,365	57,601	197,910
9	Average Therm Hee		3,175	550	899	1,128	1,365	1,654	2,020	2,494	3,280	4,800	16,492
10 11	Average Therm Use		3,175	550	699	1,120	1,303	1,004	2,020	2,494	3,200	4,000	10,492
12													
13	Present Bill												
14	Total Delivery		\$10.981.11	\$3,085.41	\$4.162.85	\$4,944.29	\$5,740.67	\$6,518.75	\$7,709.21	\$9.103.03	\$11.412.05	\$16,130.84	\$43.984.24
15	Total Supply		21,223.16	3.674.09	6.011.39	7,538.51	9,122.58	11,053.40	13,501.90	16,671.60	21,929.12	32,087.44	110,249.01
16	Total Supply		\$32,204.27	\$6,759.50	\$10,174.24	\$12,482.80	\$14,863.25	\$17,572.15	\$21,211.11	\$25,774.63	\$33,341.17	\$48,218.28	\$154,233.25
17			Ψ02,204.27	ψο, ι σσ.σσ	Ψ10,111.21	Ψ12,402.00	ψ1-1,000.20	ψ17,072.10	Ψ21,211.11	Ψ20,774.00	φου,υ-1.11	φ-10,210.20	ψ10-1,200.20
18													
19													
20	Proposed Bill												
21	Total Delivery		\$9,212.39	\$3,137.48	\$3,994.29	\$4,580.50	\$5,161.50	\$5,751.98	\$6,607.99	\$7,637.59	\$9,339.64	\$12,771.00	\$33,125.52
22	Total Supply		21,210.64	3,671.93	6,007.84	7,534.06	9,117.20	11,046.88	13,493.94	16,661.76	21,916.19	32,068.51	110,183.97
23	Totals		\$30,423.03	\$6,809.41	\$10,002.13	\$12,114.56	\$14,278.70	\$16,798.86	\$20,101.93	\$24,299.35	\$31,255.83	\$44,839.51	\$143,309.49
24													
25													
26													
27	Increase Amount												
28	Delivery		(\$1,768.73)	\$52.07	(\$168.56)	(\$363.79)	(\$579.17)	(\$766.77)	(\$1,101.22)	(\$1,465.44)	(\$2,072.41)	(\$3,359.84)	(\$10,858.72)
29	Supply		(12.52)	(2.16)	(3.55)	(4.45)	(5.38)	(6.52)	(7.96)	(9.84)	(12.93)	(18.93)	(65.04)
30	Totals		(\$1,781.25)	\$49.91	(\$172.11)	(\$368.24)	(\$584.55)	(\$773.29)	(\$1,109.18)	(\$1,475.28)	(\$2,085.34)	(\$3,378.77)	(\$10,923.76)
31													
32													
33	In annual Danas of												
34	Increase Percent		(16.1)	1.7	(4.0)	(7.4)	(10.1)	(11.0)	(14.3)	(16.1)	(40.0)	(20.0)	(24.7)
35 36	Delivery		(0.1)	(0.1)	(4.0) (0.1)	(7.4) (0.1)	(0.1)	(11.8) (0.1)	(0.1)	(0.1)	(18.2) (0.1)	(20.8) (0.1)	(24.7) (0.1)
37	Supply Totals		(5.5)	0.1)	(1.7)	(3.0)	(3.9)	(4.4)	(5.2)	(5.7)	(6.3)	(7.0)	(7.1)
38	Totals		(5.5)	0.7	(1.7)	(3.0)	(3.9)	(4.4)	(3.2)	(5.7)	(0.3)	(7.0)	(7.1)
39													
40													
41		Notes:	Bills include SU	IT									
42			Each band repr		e of customers	seamented by	annual therm u	sage.					

B-								
H LINE		ALLOCATION	Total					
NO.	DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
1 5	SUMMARY OF RESULTS	Sub-Schedule Ref	(1)	(2)	(3)	(4)	(5)	(6)
2 🛭	DEVELOPMENT OF RETURN							
3	ATE BASE							
	Plant in Service							
6	Production Plant 304-320	SCH, LN	54,051,153	34,404,858	6,551,287	13,095,009	0	0
7	Storage Plant 360-363	SCH, LN	10,637,156	6,770,805	1,289,280	2,577,071	0	0
8	Transmission Plant 365-371 Distribution Plant	SCH, LN	88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,715
10	Land & Structures 374-375	SCH, LN	53,869,741	38,296,354	6.587.006	8,701,108	17,526	267,747
11	Mains 376	SCH, LN	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
12	Compressor Station Equipment 377	SCH, LN	0	0	0	0	0	0
13	Meas & Regulating Station Equip 378-379	SCH , LN	170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
14 15	Services 380 Meters 381	SCH , LN SCH , LN	2,854,069,822 257,235,090	2,348,521,992 171,445,816	335,825,697 59,459,731	167,127,299 26,326,375	3,579	2,591,255 3,166
16	Meter Installations 382	SCH , LN	145,989,543	133,096,274	11,675,079	1,217,853	ò	337
17	House Regulators & Install 383-384	SCH, LN	137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
18	Industrial Meas & Reg Station Equip 385	SCH, LN	83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
19	Other Property on Cust Premises 386	SCH , LN	0	0	0	0	0	0
20 21	Other Equipment (Street Lighting) 387 Asset Retirement Obligation 388	SCH, LN SCH, LN	1,521,717 10,834,324	0 6,514,889	1,277,831	2,947,542	1,521,717 2,027	0 92,035
22	Total Distribution Plant	SCH, LN	6,380,421,816	4,535,883,873	780,175,997	1,030,573,654	2,075,851	31,712,441
23	General Plant E389-E399	SCH, LN	94,801,809	67,569,925	11,243,325	15,453,148	33,150	502,261
24	Common Plant C389-C399	SCH, LN	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
25	Intangible Plant E301-E303, E399, C303-C390	SCH, LN	5,857,613	5,304,666	462,358	69,991	(54)	20,653
26 27	Total Plant in Service	SCH, LN	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,996
	Less: Reserve for Depreciation and Amorization	SCH, LN	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575,821
29		2311, 211	2,2,0,000,000	.,00-1,000,007	_00,200,000	.01,001,000	1,220,070	1-1,070,021
30	Plus: Rate Base Additions							
31	Working Capital	SCH , LN	292,311,129	223,485,828	33,736,138	33,841,285	150,937	1,096,941
32 33	Capital Stimulas Adjust (Pro Forma #13)	SCH, LN SCH, LN	0 96,280	0 75,372	0 10,070	0 10,372	0 21	0 447
	Capital Lease Plt & Reserve Deduct Plus: Rate Base Deductions	SUT , LIN	90,280	15,3/2	10,070	10,372	21	447
35	Customer Advances	SCH, LN	(19,722,411)	(14,117,315)	(2,323,075)	(3,188,240)	(3,616)	(90,165)
36	Unbilled Revenue	SCH, LN	(159,485,336)	(113,199,727)	(19,443,164)	(25,999,188)	(50,892)	(792,366)
37	Deferred Income Taxes and Credits	SCH, LN	(1,884,131,629)	(1,337,490,441)	(229,692,482)	(306,968,338)	(602,468)	(9,377,900)
38 39								
		_			005 405 000	387,489,367	406,351	9,616,133
40 T	OTAL RATE BASE		2.672.020.626	1.939.043.169	335.465.60h			
41	OTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	367,469,307	406,351	9,616,133
41 42	OTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	367,469,367	400,351	9,616,133
41 42 43	OTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	307,409,307	400,351	9,010,133
41 42 43 44	OTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	367,469,307	400,351	9,010,133
41 42 43	OTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	367,465,307	400,351	9,616,133
41 42 43 44 45	OTAL RATE BASE		2,672,020,626	1,939,043,169	335,465,606	367,465,307	400,331	9,616,133
41 42 43 44 45 46 47 48			2,672,020,626	1,939,043,169	335,465,606	361,463,301	400,331	9,616,133
41 42 43 44 45 46 47 48 49	SUMMARY OF RESULTS	Sub-Schedule Ref	2,672,020,626	1,939,043,169	335,465,60b	361,403,301	406,351	9,010,133
41 42 43 44 45 46 47 48 49 50		Sub-Schedule Ref	2,672,020,626	1,939,043,169	335,465,606	307,609,100	406,351	9,616,133
41 42 43 44 45 46 47 48 49 50	SUMMARY OF RESULTS	Sub-Schedule Ref	2,672,020,626 3,733,086,585	1,939,043,169 2,694,486,667	335,465,606 465,721,155	557,435,536	724,016	9,616,133
41 42 43 44 45 46 47 48 49 50 51 52 F	RUMMARY OF RESULTS BEVELOPMENT OF RETURN RATE BASE							
41 42 43 44 45 46 47 48 49 50 51 52 F 53 54 C	SUMMARY OF RESULTS SEVELOPMENT OF RETURN STATE BASE OPERATING REVENUES	SCH , LN	3,733,086,585	2,694,486,667	465,721,155	557,435,536	724,016	14,719,211
41 42 43 44 45 46 47 48 49 50 51 52 F 53 54 C	BUMMARY OF RESULTS EVELOPMENT OF RETURN EATE BASE PERATING REVENUES Rate Revenues from Customers	SCH , LN	3,733,086,585 874,406,439	2,694,486,667 645,913,123	465,721,155 103,345,951	557,435,536 120,908,999	724,016 529,056	14,719,211 3,709,310
41 42 43 44 45 46 47 48 49 50 51 52 F 53 54 6	SUMMARY OF RESULTS SEVELOPMENT OF RETURN TATE BASE DPERATING REVENUES Rate Revenues from Customers Other Operating Revenues	SCH , LN SCH , LN SCH , LN	3,733,086,585 874,406,439 50,251,258	2,694,486,667 645,913,123 47,376,293	465,721,155	557,435,536 120,908,999 1,553,870	724,016 529,056 173	14,719,211 3,709,310 2,159
41 42 43 44 45 46 47 48 49 50 51 52 F 53 54 0 55 56 57	SUMMARY OF RESULTS EVELOPMENT OF RETURN EATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources	SCH, LN SCH, LN SCH, LN SCH, LN	3,733,086,585 874,406,439	2,694,486,667 645,913,123	465,721,155 103,345,951	557,435,536 120,908,999	724,016 529,056	14,719,211 3,709,310
41 42 43 44 45 46 47 48 49 50 51 52 F 53 54 0 55 56 57 58	SUMMARY OF RESULTS SEVELOPMENT OF RETURN TATE BASE DPERATING REVENUES Rate Revenues from Customers Other Operating Revenues	SCH , LN SCH , LN SCH , LN	3,733,086,585 874,406,439 50,251,258	2,694,486,667 645,913,123 47,376,293	465,721,155 103,345,951	557,435,536 120,908,999 1,553,870	724,016 529,056 173	14,719,211 3,709,310 2,159
41 42 43 44 45 46 47 48 49 50 51 52 53 54 60 57 58 T	SUMMARY OF RESULTS SEVELOPMENT OF RETURN LATE BASE DPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES	SCH, LN SCH, LN SCH, LN SCH, LN	3,733,086,585 874,406,439 50,251,258 0	2,694,486,667 645,913,123 47,376,293 0	465,721,155 103,345,951 1,318,764 0	557,435,536 120,908,999 1,553,870 0	724,016 529,056 173 0	14,719,211 3,709,310 2,159 0
41 42 43 44 45 46 47 48 49 50 51 52 53 54 65 57 58 59 7 60 61 61	BUMMARY OF RESULTS SEVELOPMENT OF RETURN TATE BASE  POPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  POPERATING EXPENSES	SCH, LN SCH, LN SCH, LN SCH, LN	3,733,086,585 874,406,439 50,251,258 0	2,694,486,667 645,913,123 47,376,293 0	465,721,155 103,345,951 1,318,764 0	557,435,536 120,908,999 1,553,870 0	724,016 529,056 173 0	14,719,211 3,709,310 2,159 0
41 42 43 44 45 46 47 48 49 50 51 52 53 54 65 55 56 57 58 59 T 60 61 62	SUMMARY OF RESULTS DEVELOPMENT OF RETURN TATE BASE DEPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES DEPERATING EXPENSES Operation and Maintenance Expense	SCH, LN SCH, LN SCH, LN SCH, LN SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697	2,694,486,667 645,913,123 47,376,293 0 0 693,289,416	465,721,155 103,345,951 1,318,764 0 0 104,664,715	557,435,536 120,908,999 1,553,870 0 122,462,869	724,016 529,056 173 0 0 529,229	14,719,211 3,709,310 2,159 0 0 3,711,469
41 42 43 44 45 46 47 48 49 50 51 52 53 54 65 57 58 59 7 60 61 61	BUMMARY OF RESULTS EVELOPMENT OF RETURN LATE BASE  POPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  POPERATING EXPENSES OPERATING EXPENSES OPERATING EXPENSES OPERATION and Maintenance Expense Gas Production and Supply Expense	SCH, LN SCH, LN SCH, LN SCH, LN	3,733,086,585 874,406,439 50,251,258 0	2,694,486,667 645,913,123 47,376,293 0	465,721,155 103,345,951 1,318,764 0	557,435,536 120,908,999 1,553,870 0	724,016 529,056 173 0	14,719,211 3,709,310 2,159 0
41 42 43 44 45 46 47 48 49 50 51 52 F 53 54 C 55 56 57 58 59 T 60 61 62 63	BUMMARY OF RESULTS SEVELOPMENT OF RETURN LATE BASE  PPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  PERATING EXPENSES OPERATING EXPENSES OPERATION and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 0 924,657,697 6,899,840 474,404 2,558,189	2,694,486,667 645,913,123 47,376,293 0 693,289,416 4,136,342 301,970 1,538,822	465,721,155 103,345,951 1,318,764 0 0 104,664,715 804,023 57,500 301,852	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348	724,016 529,056 173 0 0 529,229 1,476 0 474	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0 21,673
41 42 43 44 45 46 47 48 49 50 51 52 65 57 58 57 58 60 61 62 63 64 66	EUMMARY OF RESULTS DEVELOPMENT OF RETURN TATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  POPERATING EXPENSES OPERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Distribution Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,330,816	2,694,486,667 645,913,123 47,376,293 0 693,289,416 4.136,342 301,970 1.538,822 78,501,179	465,721,155 103,345,951 1,318,764 0 0 104,664,715 804,023 57,500 301,852 10,160,852	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822	724,016 529,056 173 0 529,229 1,476 0 474 233,545	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0 21,673 297,411
41 42 43 44 45 46 47 48 50 51 52 53 54 65 55 56 67 61 62 63 64 65 66 67	BUMMARY OF RESULTS SEVELOPMENT OF RETURN LATE BASE PPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES OPERATING EXPENSES OPERATING EXPENSES OPERATION and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Outstormer Accounts Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,930,816 101,220,258	2,694,486,667 645,913,123 47,376,293 0 693,289,416 4,136,342 301,970 1,538,822 78,501,179 85,528,632	465,721,155 103,345,951 1,318,764 0 0 104,664,715 804,023 57,500 301,852 10,160,858 9,395,701	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509	724,016 529,056 173 0 0 529,229 1,476 0 474 293,545	14,719,211 3,709,310 2,159 0 0 3,711,469 54,169 0 21,673 297,411 395,583
41 42 43 44 45 46 47 48 50 51 52 53 54 55 56 67 61 62 63 64 66 66 67 68	EUMMARY OF RESULTS DEVELOPMENT OF RETURN EATE BASE DEPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES DEPERATING EXPENSES OPERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Accounts Expense Customer Service & Information Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,930,816 101,220,275 2,140,391	2,694,486,667 645,913,123 47,376,293 0 0 693,289,416 41,36,342 301,970 1,538,822 78,501,127 86,528,632 1,869,063	465,721,155 103,345,951 1,318,764 0 0 104,664,715 804,023 57,500 301,852 10,160,885 9,395,701 203,456	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 61,038	724,016 529,056 529,056 0 0 529,229 1,476 0 474 293,545 889 42	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0 21,673 297,411 395,583 6,803
41 42 43 44 45 46 47 48 49 50 51 52 65 54 65 66 67	EUMMARY OF RESULTS EVELOPMENT OF RETURN PATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Description of Rate Refunds OTAL OPERATING REVENUES  PERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Service & Information Expense Customer Service & Information Expense Sales Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,930,816 101,220,275 2,140,391 924,165	2,694,486,667 645,913,123 47,376,293 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,528,632 1,869,053 802,266	465,721,155 103,345,951 1,318,764 0 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341	557,435,536 120,908,999 1,553,870 0 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 61,038 26,434	724,016 529,056 173 0 0 529,229 1,476 0 474 293,545	14,719,211 3,709,310 2,159 0 0 3,711,469 54,169 0 21,673 297,411 395,583 6,803 107
41 42 43 44 45 46 47 48 50 51 52 53 54 60 61 62 63 64 66 67 68 69 70	EUMMARY OF RESULTS DEVELOPMENT OF RETURN EATE BASE DEPERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES DEPERATING EXPENSES OPERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Accounts Expense Customer Service & Information Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,930,816 101,220,275 2,140,391 124,146 105,459,010 320,607,030	2,694,486,667 645,913,123 47,376,283 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,522,632 1,869,053 802,266 88,196,464 260,874,717	465,721,155 103,345,951 1,318,764 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220	557,435,536 120,908,999 1,553,870 0 122,462,669 1,903,831 114,934 695,348 11,677,822 5,899,509 61,038 26,434 8,567,127 28,946,043	724,016 529,056 173 0 0 529,229 1,476 0,474 293,545 42 16 96,678 93,080	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0 21,673 297,411 395,583 6,803
41 42 43 44 45 46 47 48 49 50 51 51 52 53 54 55 56 56 57 58 59 61 62 63 64 64 65 66 66 67 67 77 71 72	EUMMARY OF RESULTS DEVELOPMENT OF RETURN  TATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  POPERATING EXPENSES  Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Accounts Expense Customer Accounts Expense Sales Expense Administrative and General Expense Total Operation and Maintenance Expense Total Operation and Maintenance Expense	SCH, LN SCH, L	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,390,816 101,220,275 2,140,391 924,164 105,459,010 1030,607,069 123,362,242	2,694,486,667 645,913,123 47,376,293 0 693,289,416 4.136,342 301,970 1.538,822 78,501,179 85,528,632 1.869,033 1.869,033 1.869,037,471 87,722,253	465,721,155 103,345,951 1,318,764 0 0 104,664,715 804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,229 14,967,295	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 61,038 26,434 8,567,127 28,946,043 20,022,885	724,016 529,056 173 0 529,229 1,476 0 474 293,545 849 42 16 96,678 393,080 38,880	14,719,211 3,709,310 2,159 0 3,711,469  54,169 0 21,673 297,411 395,583 107 367,263 1,133,009 610,920
41 42 43 44 45 46 47 48 5 5 5 5 5 6 5 7 5 8 7 60 61 62 63 64 65 66 67 68 69 70 71 72 73	EUMMARY OF RESULTS EVELOPMENT OF RETURN  LATE BASE  PERATING REVENUES Raile Revenues from Customers Other Operating Revenues Revenues from Outer Sources Less. Provisions for Raile Refunds OTAL OPERATING REVENUES  PERATING REVENUES  Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Service & Information Expense Administrative and General Expense Iotal Operation and Maintenance Expense Depreciation Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,330,816 101,220,275 2,140,391 124,146 105,459,010 320,607,000 123,362,242 (12,395,724)	2,694,486,667 645,913,123 47,376,283 0 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,526,632 18,880,053 802,286 88,196,454 260,874,717 87,722,253 (8,862,842)	465,721,155 103,345,951 1,318,764 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821)	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 61,038 26,434 8,567,127 28,946,043 20,022,885 (2,127,271)	724,016 529,056 173 0 529,229 1,476 0,474 293,545 42 16 96,678 93,080 38,890 (4,205)	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0,21,673 297,411 395,583 6,803 107 367,263 1,133,009 610,920 (64,658)
41 42 43 44 45 46 47 48 50 51 55 55 56 57 58 59 60 61 62 63 64 65 66 67 77 71 72 73 74	EUMMARY OF RESULTS DEVELOPMENT OF RETURN TATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  POPERATING EXPENSES OPERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Revice & Information Expense Sales Expense Administrative and General Expense Total Operation and Maintenance Expense Dopreciation Expense Administrative and General Expense Total Operation and Maintenance Expense Amortization Expense Amortization Expense	SCH, LN SCH, L	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,930,816 101,220,275 2,140,391 924,164 105,459,010 320,607,069 123,362,242 (12,395,796) 18,555,601	2,694,486,667 645,913,123 47,376,293 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,528,632 1,869,053 802,266 88,196,454 260,874,717 87,722,253 (8,682,842) 15,466,842	465,721,155 103,345,951 1,318,764 0 0 104,664,715 804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821)	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 26,534 26,534 26,537 28,946,043 20,022,885 (2,127,271) 1,560,479	724,016 529,056 173 0 529,229 1,476 0 474 293,545 849 42 16 96,678 393,080 (4,205) 9,699	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0 21,673 297,411 395,583 6,803 107 357,263 1,133,009 610,920 (64,658) 54,569
41 43 44 45 46 47 48 5 5 5 5 5 5 6 6 6 7 7 7 7 7 7 7 7 7 7 7	EUMMARY OF RESULTS EVELOPMENT OF RETURN  LATE BASE  PERATING REVENUES Raile Revenues from Customers Other Operating Revenues Revenues from Outer Sources Less. Provisions for Raile Refunds OTAL OPERATING REVENUES  PERATING REVENUES  Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Service & Information Expense Administrative and General Expense Iotal Operation and Maintenance Expense Depreciation Expense	SCH, LN	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 100,330,816 101,220,275 2,140,391 124,146 105,459,010 320,607,000 123,362,242 (12,395,724)	2,694,486,667 645,913,123 47,376,283 0 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,526,632 18,880,053 802,286 88,196,454 260,874,717 87,722,253 (8,862,842)	465,721,155 103,345,951 1,318,764 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821)	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 61,038 26,434 8,567,127 28,946,043 20,022,885 (2,127,271)	724,016 529,056 173 0 529,229 1,476 0,474 293,545 42 16 96,678 93,080 38,890 (4,205)	14,719,211 3,709,310 2,159 0 3,711,469 54,169 0,21,673 297,411 395,583 6,803 107 367,263 1,133,009 610,920 (64,658)
411 443 444 456 477 489 80 501 501 502 503 606 606 607 71 72 73 74 75 76 77 77	PUMMARY OF RESULTS EVELOPMENT OF RETURN  LATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  PERATING EXPENSES  Operation and Maintenance Expense Size regions Expense Size regions Expense Size regions Expense Size regions Expense Listinution Expense Oustomer Accounts Expense Customer Service & Information Expense Administrative and General Expense Administrative and General Expense Operaciation Expense Taxes Other Than Income Taxes Taxes Other Than Income Taxes State Income Taxes State Income Taxes Federal Income Taxes State Income Taxes	SCH, LN SCH, L	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,581,881 100,330,816 101,220,257 21,40,391 22,140,391 23,462,681 101,489,910 32,667,689 123,362,242 (12,385,560) 114,984,686 41,866,108 112,596,684	2,694,486,667 645,913,123 47,376,283 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,526,632 18,980,653 802,266 88,196,464 260,874,717 87,722,253 (8,862,842) 15,466,938 (8,6458,701) 30,171,479 81,520,932	465,721,155  103,345,951 1,318,764 0 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821) 1,463,916 (12,363,315) 5,194,186	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 11,038 26,434 8,567,127 28,946,043 20,022,885 (2,127,271) 1,560,479 (15,622,342) 6,318,928 16,570,248	724,016 529,056 173 0 0 529,229 1,476 474 293,545 849 42 16 96,678 93,080 38,890 (4,205) 9,699 (43,445) 9,327 21,691	14,719,211 3,709,310 2,159 0 3,711,469  54,169 0 21,673 297,411 395,583 6,803 1,133,009 610,920 (64,658) 54,569 (496,882) 172,187 432,794
411 443 444 45 46 47 48 49 5 55 55 56 67 68 69 70 71 72 73 74 75 67 77 78	EUMMARY OF RESULTS DEVELOPMENT OF RETURN  TATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  OPERATING EXPENSES OPERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Revice & Information Expense Sales Expense Administrative and General Expense Total Operation and Maintenance Expense Administrative and General Expense Amortization Expense Amortization Expense Amortization Expense Froforma Expense Adjustments State Income Taxes Federal Income Taxes Frotevins for Deferred Income Taxes	SCH, LN SCH, L	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 101,230,276 2,140,391 924,164 105,459,010 320,607,069 123,362,242 (12,395,796) 18,555,5601 (14,984,886) 41,886,036 112,596,464	2,694,486,667 645,913,123 47,376,293 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,528,632 1,869,052 802,266 88,196,454 260,874,717 87,722,253 (8,682,842) 15,466,938 (8,458,701) 30,171,479 81,520,932 113,282,628	465,721,155 103,345,951 1,318,764 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821) 1,463,916 (12,363,315) 5,194,186 14,050,799 19,145,070	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 26,534 26,534 26,545 21,27,271 1,560,479 (15,622,342) 6,318,932 16,570,248 25,543,670	724,016 529,056 529,059 1,476 0 474 293,545 849 42 16 96,678 393,080 (4,205) 9,699 (43,445) 9,327 21,691 50,613	14,719,211 3,709,310 2,159 0 3,711,469  54,169 0 21,673 297,411 395,583 6,803 107 357,263 1,133,009 610,920 (64,658) 54,569 (496,882) 172,187 432,794 780,308
411 443 444 45 46 47 48 49 5 55 55 66 67 67 68 68 69 69 71 72 73 74 75 76 77 78	EUMMARY OF RESULTS EVELOPMENT OF RETURN  LATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  PERATING EXPENSES  Depration and Maintenance Expense Gas Production and Supply Expense Storage Expense Graph Expense Outcomer Expense Lottomer Service & Information Expense Customer Service & Information Expense Administrative and General Expense Customer Service & Information Expense Administrative and General Expense Customer Service & Information Expense Administrative and General Expense Customer Service & Information Expense Administrative and General Expense Taxes Other Than Income Taxes Froforma Expense Adjustments State Income Taxes Froderal Income Taxes Froderal Income Taxes Froderal Income Taxes Froderal Income Taxes	SCH, LN  SCH	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,581,881 100,330,816 101,220,257 21,40,391 22,140,391 23,462,681 101,489,910 32,667,689 123,362,242 (12,385,560) 114,984,686 41,866,108 112,596,684	2,694,486,667 645,913,123 47,376,283 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,526,632 18,980,653 802,266 88,196,464 260,874,717 87,722,253 (8,862,842) 15,466,938 (8,6458,701) 30,171,479 81,520,932	465,721,155  103,345,951 1,318,764 0 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821) 1,463,916 (12,363,315) 5,194,186	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 11,677,822 5,899,509 11,038 26,434 8,567,127 28,946,043 20,022,885 (2,127,271) 1,560,479 (15,622,342) 6,318,928 16,570,248	724,016 529,056 173 0 0 529,229 1,476 0 474 293,545 849 42 16 96,678 393,080 38,890 (4,205) 9,699 (43,445) 9,327 21,691 50,613	14,719,211 3,709,310 2,159 0 3,711,469  54,169 0 21,673 297,411 395,583 6,803 6,803 1,133,009 610,920 (64,658) 54,569 (496,882) 172,187 432,794 780,308
41 42 43 44 45 46 47 8 S C C 52 75 56 60 61 62 63 64 65 66 67 77 77 77 78 79 80	EUMMARY OF RESULTS DEVELOPMENT OF RETURN  TATE BASE  PERATING REVENUES Rate Revenues from Customers Other Operating Revenues Revenues from Other Sources Less: Provisions for Rate Refunds OTAL OPERATING REVENUES  OPERATING EXPENSES OPERATING EXPENSES Operation and Maintenance Expense Gas Production and Supply Expense Storage Expense Transmission Expense Distribution Expense Customer Accounts Expense Customer Revice & Information Expense Sales Expense Administrative and General Expense Total Operation and Maintenance Expense Administrative and General Expense Amortization Expense Amortization Expense Amortization Expense Froforma Expense Adjustments State Income Taxes Federal Income Taxes Frotevins for Deferred Income Taxes	SCH, LN SCH, L	3,733,086,585 874,406,439 50,251,258 0 924,657,697 6,899,840 474,404 2,558,168 101,230,276 2,140,391 924,164 105,459,010 320,607,069 123,362,242 (12,395,796) 18,555,5601 (14,984,886) 41,886,036 112,596,464	2,694,486,667 645,913,123 47,376,293 0 693,289,416 41,36,342 301,970 1,538,822 78,501,179 85,528,632 1,869,052 802,266 88,196,454 260,874,717 87,722,253 (8,682,842) 15,466,938 (8,458,701) 30,171,479 81,520,932 113,282,628	465,721,155 103,345,951 1,318,764 0 104,664,715  804,023 57,500 301,852 10,160,858 9,395,701 203,456 95,341 8,241,489 29,260,220 14,967,295 (1,516,821) 1,463,916 (12,363,315) 5,194,186 14,050,799 19,145,070	557,435,536 120,908,999 1,553,870 0 122,462,869 1,903,831 114,934 695,348 26,534 26,534 26,545 21,27,271 1,560,479 (15,622,342) 6,318,932 16,570,248 25,543,670	724,016 529,056 529,059 1,476 0 474 293,545 849 42 16 96,678 393,080 (4,205) 9,699 (43,445) 9,327 21,691 50,613	14,719,211 3,709,310 2,159 0 3,711,469  54,169 0 21,673 297,411 395,583 6,803 107 357,263 1,133,009 610,920 (64,658) 54,569 (496,882) 172,187 432,794 780,308

SUB- SCH LI	NE	ALLOCATION	Total					
N		BASIS	Company (1)	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm (6)
8	82 83 OPERATING INCOME (RETURN)	_	276,248,407	199,392,013	34,463,366	41,250,230	53,577	1,089,222
2	84 Plus Operating Income Adjustment 85 TOTAL NET OPERATING INCOME	SCH , LN	276,248,407	199,392,013	34,463,366	41,250,230	0 53,577	1,089,222
8	86 87 RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
	88 INDEX RATE OF RETURN (PRESENT) 89		1.00	1.00	1.00	1.00	1.00	1.00
	90 91							
9	92 93							
9	94 95							
9	96 97 EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref						
ç	99 DEVELOPMENT OF RETURN (EQUALIZED RATE LI							
ĺ	00 01 RATE BASE	SCH , LN	3,733,086,585	2,694,486,667	465,721,155	557,435,536	724,016	14,719,211
ĺ	02	SCH , LN						
(	03 RATE OF RETURN 04		7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
(	05 RETURN (RATE BASE * 7.40% ROR) 06		276,248,407	199,392,013	34,463,365	41,250,230	53,577	1,089,222
	17 PLUS: 18 OPERATING EXPENSES							
	09 Total Operation and Maintenance Expense 10 Depreciation Expense	SCH , LN SCH , LN	320,607,069 123,362,242	260,874,717 87,722,253	29,260,220 14,967,295	28,946,043 20,022,885	393,080 38,890	1,133,009 610,920
	11 Amortization Expense 12 Taxes Other Than Income Taxes	SCH, LN SCH, LN	(12,395,796) 18,555,601	(8,682,842) 15,466,938	(1,516,821) 1,463,916	(2,127,271) 1,560,479	(4,205) 9,699	(64,658) 54,569
	13 Proforma Expense Adjustments 14 Income Taxes	SCH, LN CALCULATED	(114,984,686) 154,462,572	(86,458,701) 111,692,411	(12,363,315) 19,244,985	(15,622,342) 22,889,176	(43,445) 31,019	(496,882) 604,982
	15 Provision for Deferred Income Taxes	SCH, LN	158,802,288	113,282,628	19,145,070	25,543,670	50,613	780,308
	Income Taxes Deferred in Prior Years     Investment Tax Credit Adjustement (Net)	SCH , LN SCH , LN	Ö	ŏ	ŏ	ő	0	Ö
	18 TOTAL OPERATING EXPENSES 19	_	648,409,290	493,897,403	70,201,349	81,212,639	475,651	2,622,247
	20 EQUALS TOTAL COST OF SERVICE		924,657,697	693,289,416	104,664,715	122,462,869	529,229	3,711,469
	22 LESS: 23 Other Operating Revenues	SCH , LN	50,251,258	47,376,293	1,318,764	1,553,870	173	2,159
	24 Revenues from Other Sources 25 Plus: Provisions for Rate Refunds	SCH, LN SCH, LN	0	0	0	0	0	0
	6 EQUALS: 7 BASE RATE SALES @ EQUALIZED ROR 7.40%	-	874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
	28 29 TOTAL COST OF SERVICE INCREASE/DECREASE	-	0	(0)	(0)	0	(0)	(0)
	80 REVENUE INCREASE TO RETAIL REVENUES (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	2							
3	4							
	15 16							
	17 18							
1	9							
	i1 i2							
4	43 44							
	1 DEVELOPMENT OF RATE BASE 2							
	3 GAS PLANT IN SERVICE							
	5 INTANGIBLE PLANT - G301-G303 6 General - AWMS & Misc.	TOTPLT	0	0	0	0	0	0
	7 Choice Progect	not_used	0	0	0	Ō	0	Ö
	8 GSMIS - meter related 9 - regulator related	not_used not_used	0	0	0	0	0	0
	10 - appliance safety related 11 - Comp Svs related	not_used not_used	0	0	0	0	0	0
	12 - Cust Svs related 13 TOTAL INTANGIBLE PLANT	not_used	0	0	0	0	0	0
	14 15 C303 - INTANGIBLE PLANT - CUST SERVICE							
	16 Customer Service 17 Measurement	CUSTSVSX MRCOST_07	6,057,549 170,522	5,414,690.06 154,019.39	492,744 13,550	127,424 2,953	76 0	22,615 0
	18 Not Used	not_used	0	0.00	0	0	0	0

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SUB-	COS Test Year - 12 Months Actual 2016							
SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
RBP 19		GENPLT	(1) (370,458)	(2) (264,043.46)	(3) (43,936)	(4) (60,386)	<b>(5)</b> (130)	(6) (1,963)
RBP 20	Not Used TOTAL ACCOUNTS C303-C390.4,G399	not_used	0	0.00 5,304,665.99	(43,936) 0 462,358	0	0	0
RBP 22			5,857,613			69,991	(54)	20,653
RBP 24	TOTAL INTANGIBLE PLANT		5,857,613	5,304,666	462,358	69,991	(54)	20,653
BP 25	PRODUCTION PLANT						_	_
RBP 26 RBP 27	Not Used	BALANCE_04 not_used	54,051,153 0	34,404,858 0	6,551,287 0	13,095,009 0	0	0
RBP 28	TOTAL PRODUCTION PLANT	_	54,051,153	34,404,858	6,551,287	13,095,009	0	0
RBP 30	STORAGE PLANT							
RBP 31 RBP 32	G360-G363 - All Land & Equipment Not Used	BALANCE_04 not_used	10,637,156 0	6,770,805 0	1,289,280 0	2,577,071	0	0
RBP 33	TOTAL STORAGE PLANT	not_useu	10,637,156	6,770,805	1,289,280	2,577,071	0	0
BP 34 BP 35	TRANSMISSION PLANT							
RBP 36	G365 Land & Land Rights	AVGPEAK_04	5,421,128	3,260,985	639,668	1,473,542	1,005	45,927
BP 37	G366 Structures & Improvements	AVGPEAK_04	70 221 000	0 47,714,225	9,359,519	0 21,560,643	0	0 672,001
BP 39	G367 Mains G369 Meas. & Reg. Station Equipment	AVGPEAK_04 AVGPEAK_04	79,321,099 4,224,120	2,540,946	498,426	1,148,178	14,711 783	35,786
	TOTAL TRANSMISSION PLANT		88,966,347	53,516,155	10,497,614	24,182,363	16,500	753,715
RBP 41 RBP 42								
RBP 43								
RBP 44 RBP 45								
RBP 46								
RBP 47								
RBP 49 RBP 50	GAS PLANT IN SERVICE CONTINUED							
RBP 51	DISTRIBUTION PLANT							
RBP 52	G374-G375 Land & Structures	DICTOLT	F2 000 711	20 200 251	0.507.000	0.704.400	47 500	207 7/7
BP 54	General Not Used	DISTPLT not_used	53,869,741 0	38,296,354 0	6,587,006 0	8,701,108 0	17,526 0	267,747 0
BP 55	Total Accounts G374-G375		53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
BP 56 BP 57	G376 Mains							
BP 58	Firm Allocation	AVGPEAK_04	2,609,642,309	1,569,784,840	307,925,610	709,339,199	484,004	22,108,656
BP 59 BP 60	CIG & TSG-NF Redistribution Not Used	TRANSPORT_04 not_used	56,400,874 0	33,358,618	6,515,086 0	15,973,734	14,677 0	538,760 0
RBP 61	Total Account G376	1101_0360	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
RBP 62 RBP 63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0
RBP 64		DISTRIANTA	U	U	U	U	U	U
RBP 65 RBP 66	G378-G379 Meas & Regulatory Equipment Firm Investment	AVGPEAK_04	170 100 100	102,372,499	20,081,169	46,259,095	31,564	1,441,802
RBP 67	Not Used	not_used	170,186,128 0	0	0	0	31,564	0
RBP 68 RBP 69	Total Account G378-G379		170,186,128	102,372,499	20,081,169	46,259,095	31,564	1,441,802
RBP 69 RBP 70	G380 Services							
RBP 71 RBP 72	Firm Allocation CIG & TSG-NF Redistribution	SERVICES_03 TRANSPORT_03	2,840,316,509 13,753,313	2,340,387,517 8,134,475	334,236,998 1,588,699	163,232,115 3,895,184	0 3,579	2,459,878 131,376
RBP 73		not_used	0	0	0	0	0	0
RBP 74	Total Account G380		2,854,069,822	2,348,521,992	335,825,697	167,127,299	3,579	2,591,255
RBP 76	G381 Meters							
RBP 77	Firm Allocation	SMMETERS_07	257,229,506	171,442,513	59,459,085	26,324,794	0	3,113
RBP 78	CIG & TSG-NF Redistribution Not Used	TRANSPORT_07 not_used	5,584 0	3,303 0	645 0	1,581 0	1 0	53 0
BP 80	Total Account G381		257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
BP 81	G382 Meter Installations							
RBP 83	Firm Allocation	MTRINSTAL_07	145,987,951	133,095,332	11,674,895	1,217,402	0	321
BP 84 BP 85	CIG & TSG-NF Redistribution Not Used	TRANSPORT_07 not_used	1,592 0	942 0	184 0	451 0	0	15 0
RBP 86	Total Account E382		145,989,543	133,096,274	11,675,079	1,217,853	Ö	337
RBP 87								
RBP 89								
RBP 90 RBP 91								
RBP 92								
RBP 93								
RBP 94 RBP 95								
RBP 96	CAC DI ANT IN CEDVICE CONTINUES							
RBP 97 RBP 98	GAS PLANT IN SERVICE CONTINUED							
	DISTRIBUTION PLANT CONTINUED							

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

SUB-	COS Test Year - 12 Months Actual 2016								
SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm	
RBP 100 RBP 101 RBP 102 RBP 103 RBP 104 RBP 105 RBP 106	G383-384 House Regulators & Installation Firm Allocation - Regulators - G383 Firm Allocation - Installation - G384 C/G & TSG-NF Redistribution Not Used Total Account G383-384	HOUSEREG_03 HSEREGINST_03 TRANSPORT_03 not_used	38,504,809 98,655,591 22,904 0 137,183,305	32,617,782 90,139,439 13,547 0 122,770,768	3,995,936 7,115,833 2,646 0 11,114,414	1,886,182 1,399,095 6,487 0 3,291,764	(5) 0 0 6 0 6	4,910 1,224 219 0 6,352	
RBP 107 RBP 108 RBP 109 RBP 111 RBP 111 RBP 112 RBP 113 RBP 114	G385 Industrial Meas and Regul Station Equip Firm Allocation - Regulators Firm Allocation - Meters CIG & TSG-NF Redistribution - Regulators CIG & TSG-NF Redistribution - Meters Not Used Total Account G385	LRGREG_03 LRGMTR_07 TRANSPORT_03 TRANSPORT_07 not_used	40,304,082 40,304,082 1,440,400 1,440,400 0 83,488,964	8,017,957 0 851,933 851,933 0 9,721,823	14,440,886 4,940,716 166,386 166,386 0 19,714,375	13,459,495 35,114,296 407,947 407,947 0 49,389,685	0 0 375 375 0 750	4,385,743 249,070 13,759 13,759 0 4,662,331	
RBP 115 RBP 116 RBP 117	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0	
RBP 117 RBP 118 RBP 119 RBP 120 RBP 121 RBP 122	G387-Other Equipment G387.1 Other Eqmt - Street Ltg Posts G387.2 Other Eqmt - Street Ltg Services Total Accounts G387	DIRSLG_05 DIRSLG_03	1,011,930 509,787 1,521,717	0 0 0	0 0 0	0 0 0	1,011,930 509,787 1,521,717	0 0 0	
RBP 123 RBP 124	G388 - Asset Retirement Obligations	PLT_376	10,834,324	6,514,889	1,277,831	2,947,542	2,027	92,035	
RBP 125 RBP 127 RBP 127 RBP 128 RBP 129 RBP 130 RBP 131 RBP 131 RBP 135 RBP 136 RBP 137 RBP 137 RBP 137 RBP 137 RBP 137 RBP 137 RBP 138 RBP 137 RBP 138 RBP 137 RBP 138 RBP 139 RBP 141 RBP 142 RBP 143 RBP 144 RBP 145 RBP 146 RBP 147 RBP 148 RBP 146 RBP 147 RBP 148 RBP 149 RBP 140 RBP 141 RBP 145 RBP 146 RBP 147 RBP 148 RBP 149 RBP 150 RBP 151 RBP 153 RBP 153 RBP 153 RBP 153 RBP 153 RBP 153 RBP 155 RBP 155 RBP 155	GAS PLANT IN SERVICE CONTINUED  GENERAL AND COMMON PLANT E300-E398 GENERAL PLANT Meter Related Regulator Plant Related Appliance Safety Related Distribution Delivery Competitive Service SONP/RIW Related Gas Peaking Plant Related Total Account E300-E398	METERPLT PLT_3834 CINST_04 DISTPLTZMITR COMPSVSWK_04 CUSTAVQ_04 BALANCE_04	0 0 94,801,809 94,801,809 94,801,809	4,535,883,873 0 0 0 67,569,925 0 0 67,569,925	0 0 0 11,243,325 0 11,243,325	1,030,573,654 0 0 15,453,148 0 0 15,453,148	2,075,851 0 0 0 0 33,150 0 0 33,150	0 0 0 502,281 0 0 502,281	
RBP 158 RBP 159 RBP 160 RBP 161 RBP 162 RBP 164 RBP 165 RBP 165 RBP 167 RBP 168 RBP 169 RBP 171	C389-C399 COMMON PLANT ASB Work Related Meter Plant Related Meter Reading Related Not Used Customer Service Related Distribution Delivery Related Service & Support Related Unassigned Total Accounts C389-C399 TOTAL GENERAL AND COMMON PLANT TOTAL GAS PLANT IN SERVICE (101)	CINST_04 METERPLT MRCOST_07 not_used CUSTSVSX DISTPLTXMITR UTILWORK_04 TOTPLT	0 0 0 0 30,712,825 36,860,558 0 11,799,954 78,873,337 173,675,146 6,713,609,232	0 0 0 0 27,453,418 25,915,963 0 8,375,388 61,744,769 129,314,694 4,765,195,050	0 0 0 0 0 2,498,297 0 1,438,555 8,249,148 19,492,474 818,469,009	0 0 0 0 646,063 5,926,945 0 1,923,620 8,496,628 23,949,776 1,094,447,865	0 0 0 385 12,714 0 3,765 16,865 50,014 2,142,312	0 0 0 114,663 192,639 58,625 365,927 868,188 33,354,996	

SUB-	COS Test Year - 12 Months Actual 2016							
SCH LIN		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
RBP 181			(1)	(2)	(3)	(4)	(5)	(6)
RBP 183								
RBP 184 RBP 185	1							
RBP 186	5							
RBP 187								
RBP 189								
RBP 190 RBP 191	1							
RBP 192 RBD 1	2 1 LESS: DEPRECIATION RESERVE & AMORT							
RBD 2	2							
RBD 3		TOTPLT	0	0	0	0	0	0
RBD 5	5 Choice Progect	not_used not_used	0	0	0	0	0	0
RBD 7	7 - regulator related	not_used	0	0	0	0	0	0
RBD 8		not_used not_used	0	0	0	0	0	0
RBD 10		not_used	0	0	0	0	0	0
RBD 11 RBD 12			0	0	0	0	0	0
RBD 13	3 C303 - INTANGIBLE PLANT - CUST SERVICE							
RBD 14 RBD 15		CUSTSVSX MRCOST 07	1,758,988 41,423	1,572,315 37,414	143,083 3,292	37,001 717	22 0	6,567
RBD 16	6 Not Used	not_used	0	0	0	0	0	Ō
RBD 17		GENPLT not_used	0	0	0	0	0	0
RBD 19	TOTAL ACCOUNTS C303-C390.4,G399	7101_0000	1,800,411	1,609,729	146,374	37,719	22	6,567
RBD 20 RBD 21	) 1 TOTAL INTANGIBLE PLANT		1,800,411	1,609,729	146,374	37,719	22	6,567
RBD 22	2		1,000,111	1,000,120	140,014	0,,,,,		0,001
RBD 23 RBD 24	3 4 PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	35,951,717	6,845,836	13,683,768	0	0
RBD 25	5	_						
RBD 26 RBD 27	S STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	6,224,941	1,185,338	2,369,307	0	0
RBD 28	3 TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	27,591,616	5,412,312	12,467,833	8,507	388,597
RBD 29 RBD 30								
RBD 31 RBD 32		PLT_3745	37,333,548	26,540,665	4,565,018	6,030,161	12,146	185,558
RBD 32 RBD 33		PL1_3/45	37,333,548	26,540,665	4,565,018	6,030,161	12,146	185,558
RBD 34 RBD 35		AVGPEAK_04	1,014,058,840	609,989,418	119,654,209	275,636,122	188,075	8,591,016
RBD 36		TRANSPORT_04	19,298,130	11,413,989	2,229,203	5,465,575	5,022	184,342
RBD 37		not_used	0	0	0	0	0	0
RBD 38	9		1,033,356,970	621,403,407	121,883,412	281,101,697	193,097	8,775,358
RBD 40 RBD 41		DISTPLTXMTR	0	0	0	0	0	0
RBD 42								
RBD 43 RBD 44	3 Firm Investment	AVGPEAK_04	77,019,065 0	46,329,476 0	9,087,890	20,934,916	14,285	652,499
RBD 45		not_used	77,019,065	46,329,476	9,087,890	20,934,916	14,285	652,499
RBD 46 RBD 47								
RBD 48	3							
RBD 49	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD 51	1 DISTRIBUTION PLANT CONTINUED							
RBD 52 RBD 53								
RBD 54	Firm Allocation	SERVICESR_03	783,395,795	654,521,214	88,717,495	38,974,051	0	1,183,034
RBD 55		TRANSPORT_03 not_used	6,209,011 0	3,672,355 0	717,227 0	1,758,503 0	1,616 0	59,311 0
RBD 57	7 Total Account G380		789,604,806	658,193,569	89,434,722	40,732,554	1,616	1,242,345
RBD 58								
RBD 60	) Firm Allocation	SMMETERSR_07	19,192,159	12,967,609	4,290,983	1,933,236	0	330
RBD 62		TRANSPORT_07 not_used	3,301 0	1,952 0	381 0	935 0	1 0	32 0
RBD 63	3 Total Account G381	-	19,195,460	12,969,561	4,291,364	1,934,171	1	362
RBD 64 RBD 65	G382 Meter Installations Reserve							
RBD 66 RBD 67	Firm Allocation	MTRINSTALR_07 TRANSPORT_07	42,287,036 565	39,032,056 334	2,958,725 65	296,185 160	0	70 5
RBD 68	Not Used	not_used	0	0	0	0	0	0
RBD 69	9 Total Account E382		42,287,602	39,032,391	2,958,791	296,345	0	75

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SUB-	(	COS Test Year - 12 Months Actual 2016							
SCH	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		DESCRIPTION	CICNO	(1)	(2)	(3)	(4)	(5)	(6)
RBD RBD RBD RBD RBD	70 71 72 73 74 75 76 77	G383-384 House Regulators & Installation Reserve Firm Allocation - Regulators - G383 Firm Allocation - Installation - G384 CIG & TSG-NF Redistribution Not Used Total Account G383-384	HOUSEREGR_03 HSEREGINSTR_03 TRANSPORT_03 not_used	18,990,814 42,071,980 10,012 0 61,072,806	15,975,699 38,507,476 5,922 0 54,489,097	2,013,202 2,971,813 1,157 0 4,986,172	995,760 591,287 2,836 0 1,589,883	0 0 3 0 3	6,152 1,403 96 0 7,651
RBD RBD RBD RBD RBD RBD RBD	78 79 80 81 82 83 84	G385 Industrial Meas and Regul Sta Equip Reserve Firm Allocation - Regulators Firm Allocation - Meters CIG & TSG-HF Redistribution - Regulators CIG & TSG-HF Redistribution - Meters Not Used Total Account G385	LRGREGR_03 LRGMTRR_07 TRANSPORT_03 TRANSPORT_07 not_used	11,491,185 11,491,185 472,616 472,616 0 23,927,602	404,953 0 279,532 279,532 0 964,016	4,914,733 1,397,152 54,594 54,594 0 6,421,072	3,362,025 9,954,542 133,853 133,853 0 13,584,274	0 0 123 123 0 246	2,809,474 139,490 4,515 4,515 0 2,957,994
	85 86 87 88 89	G386 Other Prop on Cust Prem G387.1 Other Eqmt - Street Ltg Posts G387.2 Other Eqmt - Street Ltg Services	TRANSPORT_04 DIRSLG_05 DIRSLG_03	0 660,435 318,986	0 0 0	0 0 0	0 0 0	0 660,435 318,986	0 0 0
RBD	90 91 92 93	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	1,459,922,183	243,628,441	366,204,001	1,200,814	13,821,841
RBD RBD RBD RBD RBD	94 95 96 97 I	DEPRECIATION RESERVE & AMORT CONTINUED							
RBD		GENERAL AND COMMON PLANT RESERVE							
RBD RBD RBD RBD RBD RBD RBD RBD RBD RBD	101 102 103 104 105 106 107 108	E390-E398 GENERAL PLANT - RESERVE Moter Related Regulator Plant Related Appliance Safety Related Competities Service SONPRNP Related Gas Peaking Plant Related Total Accounts E390-E398	METERPLT PLT_3834 CINST_04 DISTPLTXMTR COMPSVSWK_04 CUSTAVG_04 BALANCE_04	0 0 0 48,514,558 0 0 0 48,514,558	0 0 0 34,578,718 0 0 0 34,578,718	0 0 0 5,753,740 0 0 0 5,753,740	0 0 0 7,908,105 0 0 7,908,105	0 0 0 16,964 0 0 0	0 0 0 257,031 0 0 0 257,031
RBD RBD RBD RBD RBD RBD RBD RBD RBD RBD	111 112 113 114	C389-C399 COMMON PLANT ASB Work Related Meter Plant Related Meter Reading Related Not Used Customer Service Related Distribution Delivery Related Service & Support Related Inassigned Total Accounts C389-C399 Reserve	CINST_04 METERPLT MRCOST_07 not_used CUSTSVSX DISTPLTXMTR UTILWORK_04 TOTPLT	0 0 0 0 12,935,152 4,030,076 0 6,469,392 23,434,620	0 0 0 0 11,562,405 2,872,434 0 4,591,854 19,026,694	0 0 0 0 1,052,194 477,960 0 788,696 2,318,850	0 0 0 272,099 656,922 0 1,054,636 1,983,656	0 0 0 0 162 1,409 0 2,064 3,636	0 0 0 0 48,292 21,351 0 32,142 101,785
RBD RBD	122 123	TOTAL DEPRECIATION RESERVE & AMORT.		2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575,821
RBD	126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144	NET GAS PLANT IN SERVICE		4,442,952,594	3,180,289,453	553,178,119	689,793,477	912,369	18,779,176
		ADDITIONS AND DEDUCTIONS TO RATE BASE							
RBO RBO	3 I	PLUS: ADDITIONS TO RATE BASE							
RBO RBO		Working Capital Materials and Supplies Excl Fuel Stock	PSTDPLT	39,734,287	28,158,933	4,855,834	6,509,366	12,724	197,430

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SUB-		COS Test Year - 12 Months Actual 2016
SCH NO.	LINE NO.	DESCRIPTION
RBO	7	Fuel Stock & Fuel Stock Expense
RBO	8	Gas Stored Underground
RBO	9	Cash (lead/lag)

SUB-								
H LI	NE IO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	2200000	270.0	(1)	(2)	(3)	(4)	(5)	(6)
	7 Fuel Stock & Fuel Stock Expense	not_used	0	0	0	0	0	0
	8 Gas Stored Underground	not_used	0	0	0 000 700	0	0	0 007 000
	9 Cash (lead/lag) 10 Prepayments/Working Funds	EXPENDITURES EXPENDITURES	252,143,812 433,030	194,992,017 334,878	28,830,790 49,514	27,285,059 46,859	137,976 237	897,969 1,542
	11 Total Working Capital		292,311,129	223,485,828	33,736,138	33,841,285	150,937	1,096,941
	12 Net Plant Adds - Distribution	DISTPLT	831,475,215	591,101,204	101,669,925	134,300,909	270,518	4,132,659
	13 Capital Stimulas Adjust (Pro Forma #13)	DISTPLT	0	0	0	0	0	0
	14 Capital Lease Plant & Reserve Deduction 15 Net Plant Adds - General & Other	COMPLT	96,280	75,372	10,070	10,372	21 47.147	447 970.419
	15 Net Plant Adds - General & Other 16 TOTAL ADDITIONS TO RATE BASE	TOTPLTNET	229,590,743 1,353,473,367	164,342,293 979,004,697	28,585,625 164,001,757	35,645,259 203,797,825	47,147 468,622	970,419 6,200,465
	17		1,303,473,307	979,004,097	104,001,737	203,797,023	400,022	0,200,400
	18							
	19 PLUS: DEDUCTIONS TO RATE BASE							
	20							
	21 Customer Advances for Construction	MAIN_SERV	(19,722,411)	(14,117,315)	(2,323,075)	(3,188,240)	(3,616)	(90,165)
	22 GSMP Roll-in #3 23 Deferred Income Taxes and Credits	TOTPLT	(159,485,336)	(113,199,727)	(19,443,164)	(25,999,188)	(50,892)	(792,366)
	24 ADIT Test/Post vear	TOTPLT	(258,442,874)	(183,437,948)	(31,507,268)	(42,131,176)	(82,469)	(1,284,013)
	25 Liberalized Depreciation	TOTPLT	128,670,440	91,327,887	15,686,461	20,975,765	41,059	639,269
	26 Liberalized Depreciation - Production	BALANCE_04	2,823,347	1,797,128	342,205	684,014	0	0
	27 Cost of Removal	TOTPLT	8,400,204	5,962,309	1,024,085	1,369,395	2,681	41,734
)	28 3% Investment Tax Credit	DISTPLT	0	0	0	0	0	0
	29 Computer Software	TOTPLT	0	0	0	0	0	0
	30 Capitalized Interest	TOTPLTNET	70,915	50,761	8,829	11,010	15	300
	31 NJ Corporate Business Tax	STATEINCTAX	3,451,998	2,487,737	428,278	521,016	769	14,197
	32 Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,769,105,659)	(1,255,678,316)	(215,675,072)	(288,398,363)	(564,521)	(8,789,387)
	33 Total Deferred Income Taxes and Credits		(1,884,131,629)	(1,337,490,441)	(229,692,482)	(306,968,338)	(602,468)	(9,377,900)
	34 35 TOTAL DEDUCTIONS TO RATE BASE		(2,063,339,377)	(1,464,807,484)	(251,458,721)	(336,155,766)	(656,975)	(10,260,431)
	36		(2,003,339,377)	(1,404,007,404)	(201,400,721)	(330, 133, 100)	(000,975)	(10,200,431)
	37							
	38 TOTAL RATE BASE		3,733,086,585	2,694,486,667	465,721,155	557,435,536	724,016	14,719,211
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	47							
	48							
	1 OPERATING REVENUES							
	2							
	3 SALES REVENUES							
	4 BASE RATE SALES @ EQUALIZED ROR 7.40		874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
	5 Revenue Requirement - Other #1 6 Revenue Requirement - Other #2	not_used	0	0	0	0	0	0
	6 Revenue Requirement - Other #2 7 TOTAL SALES OF GAS	not_used	874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
	8		074,400,403	040,010,120	103,343,331	120,300,333	323,030	3,703,310
	9 OTHER OPERATING REVENUES							
	10 G487-Forfeited Discounts	REVLATEP	925,271	0	426,403	498,868	0	0
	11 G488-Miscellaneous Service Revenues	COMPSVSWK_04	44,808,832	44,463,356	345,476	0	ő	0
	12 G489-Revenues from Transmission from Oth		0	0	0	ŏ	ő	ŏ
	13 G493-Rent from Gas Property	TOTPLT	347,393	246,573	42,351	56,632	111	1,726
	14 G495-Other Gas Revenues							
	15 Miscellaneous Gas Revenues	TOTREV	107,809	80,833	12,203	14,278	62	433
	16 Peak Shaving Revenues	BALANCE_04	4,061,953	2,585,531	492,330	984,092	0	0
	17 Not Used	not_used	0	0	0	0	0	0
	18 Not Used	not_used	0	0	0	0	0	0
	19 TOTAL OTHER OPERATING REV		50,251,258	47,376,293	1,318,764	1,553,870	173	2,159
	20 21 <b>OTHER REVENUE SOURCES</b>							
	21 OTHER REVENUE SOURCES 22 Not Used	not_used	0	0	0	0	0	0
	22 Not Used 23 Not Used	not_used	0	0	0	0	0	0
	24 TOTAL OTHER REVENUE SOURCES	1101_0360	0	0	0	0	0	0
	25							
	26 LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0
	27							
	28 TOTAL OPERATING REVENUES		924,657,697	693,289,416	104,664,715	122,462,869	529,229	3,711,469
	29							
	30							
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/	39							

DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		(1)	(2)	(3)	(4)	(5)	(6)
40 41							
12 13							
4							
15							
46 17							
48							
1 OPERATION & MAINTENANCE EXPENSE 2							
3 MANUFACTURED GAS PRODUCTION EXPE	NSE						
4 G710-G718 Production Expenses Incl Labor 5 G722-G736 Gas Raw Materials	BALANCE_04 BALANCE_04	251,901 0	160,341 0	30,532 0	61,028 0	0	0
6 G739-G745 Operation & Maintenance Exp	BALANCE_04	977,169	621,991	118,438	236,739	0	0
7 Not Used 8 TOTAL MANUFACTURED GAS PRODUCTIO	not_used	0 1,229,069	782,332	0 148,970	0 297,767	0	0
9	NEXP	1,229,009	762,332	146,970	297,767	U	U
10 OTHER GAS SUPPLY EXPENSE							
11 G801 Natural Gas Field Line Purchases 12 G804 Natural Gas City Gate Purchases	not_used not_used	0	0	0	0	0	0
13 G805 Other Gas Purchases	not_used	0	0	0	ō	ō	0
14 G808.1,.2 GasInject & W/D from Storage 15 G812 Gas Used for Other Util Oper	not_used	0	0	0	0	0	0
15 G812 Gas Used for Other Util Oper 16 G813 Other Gas Supply Expenses	not_used	U	U	U	U	U	U
17 Supply Related	not_used	0	0	0	0	0	0
18 Distribution Related 19 TOTAL OTHER GAS SUPPLY EXPENSE	TRANSPORT_04	5,670,771 5,670,771	3,354,010 3,354,010	655,053 655,053	1,606,063 1,606,063	1,476 1,476	54,169 54,169
20 TOTAL GAS PRODUCTION AND SUPPLY		6,899,840	4,136,342	804,023	1,903,831	1,476	54,169
21 22 OTHER STORAGE EXPENSE							
23 G840-G842 Operation	BALANCE_04	161,767	102,969	19,607	39,191	0	0
24 G843 Maintenance	BALANCE_04	312,637	199,001	37,893	75,743	0	0
25 TOTAL OTHER STORAGE EXPENSE 26		474,404	301,970	57,500	114,934	0	0
27 TRANSMISSION EXPENSES							
28 G850-G867 Transmission Exp 29 TOTAL TRANSMISSION EXPENSE	TRANPLT	2,558,168 2,558,168	1,538,822 1,538,822	301,852 301,852	695,348 695,348	474 474	21,673 21,673
30		2,336,106	1,556,622	301,632	093,346	474	21,073
31 DISTRIBUTION EXPENSES							
32 Operation 33 G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
34 G871 Load Dispatching	TRANSPORT_04	Ō	Ö	0	Ō	0	0
35 G872 Compressor Station Labor & Expense	es TRANSPORT_04	0 145 901	14 420 442	2 272 056	2 256 609	2 603	0 02 101
36 G874 Mains & Services 37 G875 Meas & Reg Station - General	MAIN_SERV PLT_3789	20,145,891 2,184,897	14,420,442 1,314,287	2,372,956 257,808	3,256,698 593,887	3,693 405	92,101 18,510
38 G876 Meas & Reg Station - Industrial	PLT_3789	13,963	8,399	1,648	3,795	3	118
39 G877 Meas & Reg Station - City Gate 40 G878 Meter & House Reg	PLT_3789 PLT_3814	410,080 8,418,451	246,677 6,656,661	48,388 1,281,275	111,466 480,362	76 0	3,474 154
41 G879 Customer Installations					400,302	-	
42 - Customer Installations	CINST_04	24,548,330 0	24,470,266	78,064 0	0	0	0
43 - Competitive Services by ASB 44 G880.0,.1,.2 Other Expenses	COMPSVSWK_04 DISTEXPO	9,359,608	7,913,365	678,773	747,533	0 702	19,234
45 G880.3 Operation of Street Lighting	DIRSLG_05	0	0	0	0	0	0
46 G881 Rents 47 Total Distribution Operation	TRANSPORT_04	20,476 65,101,696	12,111 55,042,207	2,365 4,721,276	5,799 5,199,541	5 4,885	196 133,787
48		03,101,030	33,042,207	4,721,270	3,133,341	4,005	155,767
49 OPERATION & MAINTENANCE EXPENSE C	ONTINUED						
51 DISTRIBUTION EXPENSES CONTINUED							
52 Maintenance 53 G885 Maint, Supervision & Engineering	7,4004					0	0
53 G885 Maint. Supervision & Engineering 54 G886 Structures & Improvements	TLABDM PLT_3745	0 4,408,455	0 3,134,000	0 539,051	0 712,059	1,434	21,911
55 G887 Mains	PLT_376	12,392,584	7,451,901	1,461,617	3,371,476	2,318	105,272
56 G888 Compressor Station Equip 57 G889 Meas & Reg Station - General	PLT_377 PLT_3789	0 1,746,894	0 1,050,813	0 206,125	0 474,831	0 324	0 14,800
58 G890 Meas & Reg Station - Industrial	PLT_3789	74,171	44,616	8,752	20,161	14	628
59 G891 Meas & Reg Station - City Gate	PLT_3789	2,032,508	1,222,620	239,827	552,466	377	17,219
60 G892 Services 61 G893 Meters & House Reg	SERVICES	4,033,930	3,318,798	474,570	236,175	725	3,662
62 G893.1 - Meters	SMMETERS_07	10,857,110	7,236,223	2,509,641	1,111,113	0	131
63 G893.4 - House Regulators 64 Not Used	PLT_3834 not_used	0	0	0	0	0	0
65 G894 Maint of Other Equipment							
66 G894.0 - Maint of Other Equip 67 G894.1 - Maint of Gas Streetlights	DISTEXPM DIRSLG_05	0 283,468	0	0	0	0 283,468	0
68 Total Distribution Maintenance		283,468 35,829,120	23,458,972	5,439,582	6,478,282	283,468 288,660	163,624
69 TOTAL DISTRIBUTION PLANT O&M EXPENS	ES	100,930,816	78,501,179	10,160,858	11,677,822	293,545	297,411
70	RAN & DIST)	110,863,229	84,478,312	11,324,233	14,391,935	295,495	373,253
71 TOTAL OPER & MAINT EXP (PROD, STOR, T							

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SUB-	COS Test Year - 12 Months Actual 2016							
SCH LIN		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		5.0.0	(1)	(2)	(3)	(4)	(5)	(6)
E 73								
E 75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0
E 76		MRCOST 07	12,640,464	11,417,158	1,004,417	218,890	0	0
E 78	B - Billing Related	BILLING_06	12,640,464	11,417,156	1,004,417	218,890	0	0
E 79	- Remaining	MRCOST_07	0	0	0	0	0	0
E 80		CUSTAVG_06	1,016,462	917,912	80,775	17,696	15	65
E 82	2 - Meter O&M Related	METERPLT	44,809	30,754	7,678	6,351	0	27
E 83		MRCOST_07	82,681	74,679	6,570 1,002,583	1,432 434,840	0	0
E 84 E 85	- Acct Maint Related	BILLING_06 ACCTMAINT_06	12,406,599 33,695,241	10,817,227 30,525,174	1,002,583 2,693,512	434,840 452,335	395 185	151,554 24,035
E 86	G - Utility Work Related	UTILWORK_04	2,295,820	1,992,999	236,848	65,668	39	267
E 87		BILLING_06 not_used	6,765,990	5,899,220 0	546,763 0	237,142	215 0	82,651 0
E 89		EXP_904	32,272,208	23,853,510	3,816,556	4,465,158	0	136,984
E 90	G905 Misc Customer Accounts	CUSTACCTS	0	0	0	0	0	0
E 91			101,220,275	85,528,632	9,395,701	5,899,509	849	395,583
E 93	3							
E 94								
E 96								
E 97	OPERATION & MAINTENANCE EXPENSE CONTINU	ED						
E 98								
E 100	G907 & 908 - Customer Service & Information							
E 101	- Billing	BILLING_06	107,720	93,920	8,705	3,775	3	1,316
E 102 E 103		ACCTMAINT_06 UTILWORK_04	237,202 1,289,604	214,886 1,119,504	18,961 133,042	3,184 36,887	1 22	169 150
E 104		ACCTMAINT_06	1,289,004	1,119,304	133,042	0	0	0
E 105		TRANSPORT_04	0	0	0	0	0	0
E 106		UTILWORK_04	83,593	72,567	8,624	2,391	1	10
E 108	3 - Remaining	BILLING_06	422,272	368,176	34,124	14,800	13	5,158
E 109	TOTAL CUSTOMER SERVICE & INFO EXPENSES		2,140,391	1,869,053	203,456	61,038	42	6,803
E 110	)   SALES EXPENSES							
E 112	2 G912 - Demonstrating and Selling	UTILWORK_04	924,164	802,266	95,341	26,434	16	107
E 113		UTILWORK_04	0	0	0	0	0	0
E 114 E 115	G916 - Miscellaneous SALES EXPENSES TOTAL (ACCT 916)	UTILWORK_04	0 924,164	0 802,266	0 95,341	0 26,434	0 16	0 107
E 116	· , ,							
E 117	TOTAL OPER & MAINT EXCL A&G		215,148,058	172,678,263	21,018,731	20,378,916	296,402	775,746
E 118								
E 120	ADMINISTRATIVE & GENERAL EXPENSE							
E 121	G920 A&G Salaries	TOMXFUEL904	3,929,409	3,233,231	346,190	330,977	5,380	13,632
E 122		TOMXFUEL904	1,584,556	1,303,818	139,603	133,468	2,169	5,497
E 124	- Gas Peaking Plant Related	BALANCE_04	17	11	2	4	0	0
E 125		TOMXFUEL904 TOTPLT	39,493,695 290,662	32,496,544 206,306	3,479,487 35,435	3,326,581 47,384	54,071 93	137,011 1,444
E 126		LABOR	4,878,224	4,319,558	35,435 297,524	47,384 247,805	2,972	1, <del>444</del> 10,366
E 128	G926 Employee Pension & Benefits							
E 129		BALANCE_04 LABOR	218,107 42,964,638	138,830 38,044,223	26,436 2.620,420	52,841 2.182.524	0 26.177	0 91.294
E 130		TRANSPORT_04	42,964,638	2,680,238	523,462	2,182,524 1,283,429	26,177 1,179	91,294 43,287
E 132	2 G929 Duplicate Charges - credit	INTRAREV	(615,275)	0	(29,799)	(585,476)	0	0
E 133		TRANSPORT_04 TRANSPORT_04	1,729,189 2,647,808	1,022,739 1,566,061	199,745 305,859	489,737 749,906	450 689	16,518 25,293
E 135		AGEXP	3,806,384	1,566,061 3,184,894	305,859 297,124	749,906 307,947	3,497	25,293 12,922
E 136		COMGENPLT	0	0	0	0	0	0
E 137		COMGENPLT not_used	0	0	0	0	0	0
E 139		not_useu	105,459,010	88,196,454	8,241,489	8,567,127	96,678	357,263
E 140			200 007 000	000 074 747	20 200 222	00.040.040	202.000	4 400 000
E 141			320,607,069	260,874,717	29,260,220	28,946,043	393,080	1,133,009
E 143	3							
E 144	DEPRECIATION AND AMORTIZATION EXPENSES							
DE 1 DE 2								
DE 3	G403 DEPRECIATION EXPENSE							
DE 4	Production Plant Storage Plant	BALANCE_04 BALANCE_04	1,503,562 304,695	957,053 193,946	182,240 36,931	364,269 73,819	0	0
DE 6		TRANPLT	1,844,051	1,109,257	217,589	501,240	342	15,623
DE 7	7 Distribution Plant	DISTPLT	109,035,692	77,514,191	13,332,509	17,611,580	35,474	541,937
DE 8		COMGENPLT not_used	10,674,242	7,947,806 0	1,198,026	1,471,976 0	3,074	53,360 0
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SUB-	COS Test Year - 12 Months Actual 2016							
SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
		DAGIG	(1)	(2)	(3)	(4)	(5)	(6)
E 10 E 11	TOTAL DEPRECIATION EXPENSE		123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
	G404.3 AMORT OF OTHER LIMITED TERM PLANT Customer Service Related	CUSTSVSX	234,265	209,404	19,056	4,928	3	875
14	AWMS	DISTPLT	0	0	0	0	0	0
15 16	Choice Meterina	CHOICE_04 METERPLT	540,220 29,719	456,472 20,397	68,269 5.092	15,444 4,212	4 0	31 18
17	All Other	PSTDPLT	0	0	0	0	0	0
18 19	TOTAL AMORT OF OTHER LIMITED TERM PLT		804,204	686,273	92,417	24,584	7	923
19 20	G407 AMORT OF PROPERTY LOSSES							
21	Remediation Adjustment Clause	not_used	(13 300 000)	(0.360.115)	(4 600 227)	(2.151.955)	(4.212)	0 (65 E91)
22 23	Excess Cost of Removal TOTAL AMORT OF PROPERTY LOSSES	TOTPLT	(13,200,000) (13,200,000)	(9,369,115) (9,369,115)	(1,609,237) (1,609,237)	(2,151,855) (2,151,855)	(4,212) (4,212)	(65,581) (65,581)
24								
25 26	TOTAL AMORTIZATION EXPENSE		(12,395,796)	(8,682,842)	(1,516,821)	(2,127,271)	(4,205)	(64,658)
27	TOTAL DEPRECIATION AND AMORTIZATION EXPE	NSES	110,966,446	79,039,411	13,450,474	17,895,614	34,686	546,261
28 29								
30								
31								
32 33								
34								
35								
36 37								
38								
39 40								
41								
42								
43 44								
45								
46 47								
48								
1	OTHER OPERATING EXPENSES							
2	G408 TAXES OTHER THAN INCOME TAXES							
4	TEFA	TEFA_04	0	0	0	0	0	0
5		TOTPLT	4,565,378	3,240,420	556,574	744,245	1,457	22,682
6 7	State Unemploy Insur (SUI) Tax Fed Insur Contr & UnempTax	LABOR LABOR	566,300 12,535,434	501,446 11,099,846	34,539 764,538	28,767 636,777	345 7,638	1,203 26,636
8	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04	73,813	46,984	8,947	17,883	0	0
10	Miscellaneous State and Municipal Tax	TOTPLT	814,676	578,242	99,319	132,808	260 0	4,048 0
	Federal Environmental Tax TOTAL TAXES OTHER THAN INCOME	PSTDPLT	18,555,601	0 15,466,938	0 1,463,916	0 1,560,479	9.699	54,569
12				,,	.,,	.,,	-,	- 1,
13	PROFORMA EXPENSE ADJUSTMENTS							
15	Adj #1 - Annualization of Wages	LABOR	(4,752,346)	(4,208,095)	(289,846)	(241,410)	(2,896)	(10,098)
16 17	Adj #2 - Annualization of Payroll Taxes	LABOR TOTPLTNET	(318,157) 709,210	(281,721) 507,656	(19,404) 88,301	(16,162) 110,109	(194) 146	(676) 2,998
18	Adj #3 - Interest Synchronization Tax Savings add'l tax effects on rev req	TOTPLTNET	709,210 489.792	350.596	60,983	76.043	101	2,998
19	Adj #4 - Pension and Fringe Benefits	LABOR	(17,021,827)	(15,072,446)	(1,038,164)	(864,677)	(10,371)	(36,169)
20 21	Adj #5 - Gas COLI Interest Expense add'l tax effects on rev req	LABOR LABOR	(1,051,453) (726,152)	(931,038) (642,991)	(64,128) (44,288)	(53,412) (36,887)	(641) (442)	(2,234) (1,543)
22	Adj #10 - ASB Margin	TOTPLT	(9,513,575)	(6,752,559)	(1,159,818)	(1,550,896)	(3,036)	(47,266)
23	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	(62,595,530)	(44,511,358)	(7,594,591)	(10,159,860)	(19,733)	(309,988)
24 25	Adj #6 - Weather Normalization Adj #7 - Gains/Losses on Sales of Property	not_used TOTPLT	35,407	25,131	4,317	5,772	11	176
26	add'l tax effects on rev req	TOTPLT	24,453	17,356	2,981	3,986	8	121
27 28	Adj #14 & 17 Post Rate Case Storm Cost Normalizatio Adj #15 & 16 - Cost of Removal	n {TOTPLT TOTPLT	0 (24,314,724)	0 (17,258,139)	(2,964,255)	(3,963,769)	0 (7,759)	0 (120,802)
29	Adj #8 - Real Estate Taxes	TOTPLT	(320,001)	(227,131)	(39,012)	(52,166)	(102)	(1,590)
30 31	Adj #18 - Rate Case Expenses	TOTPLT	59,784	42,434	7,288	9,746	19	297
	Adj #9 - Insurance Adj #19 - Credit Card Fees	TOTPLT CUSTSVSX	(54,565) (1,669,824)	(38,729) (1,492,613)	(6,652) (135,830)	(8,895) (35,126)	(17) (21)	(271) (6,234)
33	Adj #20 - Vacation Accrual	LABOR	(1,527,967)	(1,352,980)	(93,191)	(77,618)	(931)	(3,247)
34 35	Adj #11 - TSGNF Margin Sharing Adj #21 - Energy Strong / GSMP Revenue Adjustment	not_used TOTPLT	7,562,788	0 5,367,926	0 921,994	0 1,232,880	0 2,413	0 37,574
36	Adj #13 Storm Cost Amortization	TOTPLTNET	0	0	0	0	0	0
37 38	TOTAL PROFORMA EXPENSE ADJUSTMENTS		(114,984,686)	(86,458,701)	(12,363,315)	(15,622,342)	(43,445)	(496,882)
	TOTAL OTHER OPERATING EXPENSES		(96,429,085)	(70,991,764)	(10,899,399)	(14,061,863)	(33,746)	(442,313)
40	TOTAL OTHER OF ENGLISHED ENGLISHED		(00,120,000)	(10,001,101)	(10,000,000)	(14,001,000)	(00,1-10)	(112,010)
41 42								
42								

LINI NO		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
43								
45	5							
46								
48								
1	DEVELOPMENT OF INCOME TAXES							
3	2 3 TOTAL OPERATING REVENUES	SCH , LN	924,657,697	693,289,416	104,664,715	122,462,869	529,229	3,711,469
4	4 LESS:							
	5 OPERATION & MAINTAINENCE EXPENSE 6 DEPRECIATION & AMORTIZATION EXPENSE	SCH , LN SCH , LN	320,607,069 110,966,446	260,874,717 79,039,411	29,260,220 13,450,474	28,946,043 17,895,614	393,080 34,686	1,133,009 546,261
7	7 OTHER OPERATING EXPENSES	SCH , LN	(96,429,085)	(70,991,764)	(10,899,399)	(14,061,863)	(33,746)	(442,313)
	8 NET OPERATING INCOME BEFORE TAXES		589,513,267	424,367,051	72,853,420	89,683,075	135,209	2,474,512
	9 LESS: 0 G427 - G431 INTEREST CHARGES	TOTPLTNET	65,316,923	46,754,206	8,132,406	10,140,821	13,413	276,077
11	1 TOTAL OPERATING INCOME BEFORE TAXES		524,196,344	377,612,845	64,721,014	79,542,254	121,796	2,198,434
12								
14								
	5 TAX ADJUSTMENTS - FEDERAL							
	6 Credits & Adjustments	TOTPLT REVREQ	325,000	230,679	39,621 204,430	52,981 239,172	104	1,615 7,337
18	7 Uncollectible Accounts - Writeoff 8 Injuries and Damages	REVREQ TOTPLT	1,729,674 606,244	1,277,689 430,301	204,430 73,908	239,172 98,830	1,047 193	7,337 3,012
19	9 Meals & Entertainment	LABOR	172,075	152,368	10,495	8,741	105	366
	0 Company owned life insurance 1 ESOP/401(k) Cash Dividends	LABOR TOTPLTNET	(367,196)	(325,144) (807,249)	(22,395) (140,413)	(18,653)	(224) (232)	(780)
	1 ESOP/401(k) Cash Dividends 2 Medicare Subsidy	LABOR	(1,127,749) 316,199	(807,249) 279,987	(140,413)	(175,089) 16,062	193	(4,767) 672
23	3 Allowable Depreciation	DEPREXP	(158,671,156)	(112,830,239)	(19,251,255)	(25,753,863)	(50,022)	(785,778)
	4 Restricted Stock - Permanent 5 Previously Ded Amort-Reacq Bonds	LABOR not used	(313,507)	(277,603)	(19,121)	(15,926)	(191)	(666) 0
	5 Previously Ded Amort-Reacq Bonds 6 Amortization of Reacquisition of Pref Stock	not_used TOTPLTNET	0 (5,087)	(3,642)	0 (633)	0 (790)	0 (1)	(22)
27	7 Lobbying Expenses	LABOR	181,641	160,839	11,078	9,227	111	386
	8 Penalties	not_used	0	0	0	0	0	0
30	9 AFUDC / IDC 0 Dividends Received Deduction	TOTPLT TOTPLTNET	(124,561) (14,574)	(88,411) (10,432)	(15,185) (1.815)	(20,306) (2,263)	(40)	(619) (62)
31	1 Real Estate Taxes	TOTPLTNET	(370,590)	(265,270)	(46,141)	(57,536)	(76)	(1,566)
	2 Line Pack Adjustment	TOTPLTNET	(31,240)	(22,362)	(3,890)	(4,850)	(6)	(132)
	3 Legal Reserves 4 Deferred Comp - officers	TOTPLTNET LABOR	(53,487) (5,518)	(38,287) (4,886)	(6,660) (337)	(8,304) (280)	(11)	(226) (12)
	5 PIP Adjustment	LABOR	(163,297)	(144,596)	(9,960)	(8,295)	(99)	(347)
	6 Accrued vacation pay adjustment	LABOR	85,318	75,547	5,204	4,334	52	`181´
	7 3rd Party Claims 8 Casualty Insurance Proceeds	TOTPLT TOTPLT	(948) (141,430)	(673) (100,384)	(116) (17,242)	(155) (23,056)	(0) (45)	(5) (703)
39	9 Miscellaneous (R&D Exp., Limit Term Util Plant, ARC		9,119	6,473	1.112	1,487	(45)	(703) 45
40	Contribution in Aid of Construct	TOTPLTNET	(573,555)	(410,553)	(71,411)	(89,048)	(118)	(2,424)
	1 Pension Accrual Adjustment 2 Unallowable OPEB Amortization	LABOR LABOR	3,900,029	3,453,388	237,863	198,114	2,376	8,287
	3 NJ BPU assessment & Deferred Depreciation & Retu	IN ON TOTPLTNET	(6,122,331) 154,169	(5,421,187) 110,355	(373,402) 19,195	(311,003) 23,936	(3,730) 32	(13,009) 652
44	4 Unicap book/tax inventory	TOTPLTNET	30,217	21,629	3,762	4,691	6	128
45	<ol> <li>W-2 Earnings Exceeding \$1,000,000</li> <li>Miscellaneous NOT USED (Diesel Fuel Tax Credit, C</li> </ol>	LABOR	355,085 0	314,419 0	21,657 0	18,038 0	216 0	755 0
	7 Capitalized Interest - Section 263A	TOTPLT	254,491	180,633	31,025	41.487	81	1,264
48	B Materials & Supplies Reserve	TOTPLT	(659,085)	(467,806)	(80,350)	(107,444)	(210)	(3,275)
49	9 TOTAL TAX ADJUSTMENTS - FEDERAL		(160,626,053)	(114,524,418)	(19,381,689)	(25,879,761)	(50,493)	(789,692)
	DEVELOPMENT OF INCOME TAXES CONTINUES 1 TAX ADJUSTMENTS - STATE	,						
52	2 Reverse TEFA	TEFA_04	0	0	0	0	0	0
53		TOTPLT	78,560,441	55,760,741	9,577,454	12,806,868	25,069	390,309
54 55		DEPREXP TOTPLTNET	23,048,241	16,389,485 0	2,796,397	3,740,952	7,266 0	114,140 0
56	6 TOTAL TAX ADJUSTMENTS - STATE		101,608,681	72,150,226	12,373,851	16,547,820	32,335	504,450
57	7 8 TAXABLE NET INCOME - STATE		465,178,972	335,238,652	57,713,177	70,210,314	103,637	1,913,192
58			465,178,972 41,866,108	335,238,652 30,171,479	57,713,177 5,194,186	70,210,314 6,318,928	103,637 9,327	1,913,192 172,187
60	0 Prior Year Adjustment	TOTPLTNET	0	0	0	0	0	0
61 62	1 TOTAL STATE INCOME TAX LIABILITY		41,866,108	30,171,479	5,194,186	6,318,928	9,327	172,187
	2 3 TAXABLE NET INCOME - FEDERAL		321,704,183	232,916,948	40,145,140	47,343,565	61,975	1,236,555
64	4 Federal Tax Liability at 35.000%		112,596,464	81,520,932	14,050,799	16,570,248	21,691	432,794
65 66		not_used	0	0	0	0	0	0
67		not_used	0 112,596,464	0 81,520,932	14,050,799	0 16,570,248	21,691	432,794
68	8		, ,	,,	,,. 50	, -, -, 0	,	,
69	9 0 TOTAL INCOME TAX EXPENSE		154,462,572	111,692,411	19,244,985	22.889.176	31.019	604,982
70			154,462,572	111,092,411	19,244,985	22,069,176	31,019	004,982
72	2							
73	3							
74 75								
	•							

SUB-	COS Test Year - 12 Months Actual 2016							
SCH L	INE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
	76 77							
TI	78 79							
TI	80							
	81 82							
TI	83							
TI	84 85 TAX RATES							
TI	86 FEDERAL TAX RATE - CURRENT	35.000%						
TI TI	87 NEW JERSEY CORP BUSINESS TAX RATE 88 CUSTOMER ACCT UNCOLLECTIBLE RATE	9.000% 0.000%						
	89 EFFECTIVE TAX RATE	0.000% 40.850%						
TI Ti	90 COMPOSITE RATE	40.850%						
	91 1 - EFFECTIVE TAX RATE 92	59.15000%						
TI	93							
	94 95							
TI	96							
	97 DEVELOPMENT OF OPERATING INCOME AD. 98	JUSTED						
TI	99 G410 + G411- PROVISION FOR DEFERRED IN							
TI 1	00 Depreciation	DEPREXP	156,532,670	111,309,573	18,991,797	25,406,766	49,347	775,187 0
	01 Previously Ded Amort-Reacq Bonds 02 Amortization of Computer Software	not_used INTANGPLT	0	0	0	0	0	0
TI 1	03 Clause - Deferred Fuel	not_used	Ō	0	0	Ö	ō	Ö
TI 1	04 *Gain on Sale of Services Corp Asset 05 AFUDC / IDC	not_used TOTPLT	0 124,561	0 88.411	0 15.185	0 20.306	0 40	0 619
TI 1	06 Capitalized interest-Section 263A	TOTPLT	(254,491)	(180,633)	(31,025)	(41,487)	(81)	(1,264)
	07 Cost of removal 08 *Utility Commodity Costs-Non-Taxable Income	TOTPLT not_used	0	0	0	0	0	0
TI 1	09 *RAC-Environmental Cleanup Costs - Debit	not_used	0	0	ō	ō	ō	0
TI 1 TI 1	10 *SBC-Societal Benefits Clause - Unallow Deduct 11 Deferred Comp - Officers	tions not_used LABOR	0 5,518	0 4,886	0 337	0 280	0	0 12
TI 1	12 *Deduction of Securitizartion	not_used	0	0	0	0	ō	0
TI 1	13 Accrued vacation pay adjustment	LABOR	(85,318)	(75,547) (69)	(5,204)	(4,334)	(52)	(181)
	14 3rd Party Claims 15 Deferred Return on CIP II	TOTPLT TOTPLT	(97) (26,238)	(18,623)	(12) (3,199)	(16) (4,277)	(0) (8)	(0) (130)
TI 1	16 Deferred Depreciation on CIP II	TOTPLT	(12,006)	(8,522)	(1,464)	(1,957)	(4)	(60)
	17 Defer Dividend Equivalents/Restricted Stock-Tel 18 Contribution in Aid of Construct	mp. LABOR TOTPLTNET	0 573,555	0 410,553	0 71,411	0 89,048	0 118	0 2,424
TI 1	19 Pension Accrual Adjustment	LABOR	(3,900,029)	(3,453,388)	(237,863)	(198,114)	(2,376)	(8,287)
	20 Unallowable OPEB Amortization 21 Fin Def-Energy Competition Act Ct	LABOR TOTPLT	6,122,331 518	5,421,187 368	373,402 63	311,003 84	3,730	13,009
	21 Fin Def-Energy Competition Act Ct 22 Rabbi Trust Unrealized Losses	LABOR	2,291	2,029	140	84 116	1	5
TI 1	23 Additional Real Estate Taxes	TOTPLT	370,590	263,038	45,179	60,413	118	1,841
	24 PIP Adjustment 25 Medicare Subsidy - Temp NC	LABOR LABOR	163,297 (316,199)	144,596 (279,987)	9,960 (19,285)	8,295 (16,062)	99 (193)	347 (672)
TI 1	26 Misc	TOTPLT	141,450	100,399	17,244	23,059	45	703
	27 Assessment by Board of Public Utilities of the Sta 28 Legal Reserves	ate of NJ TOTPLTNET LABOR	(115,925) 53,487	(82,979) 47,362	(14,433) 3,262	(17,998) 2,717	(24) 33	(490) 114
TI 1	29 Line Pack Adjustment	TOTPLT	31,240	22,174	3,809	5,093	10	155
TI 1 TI 1	30 Materials & Supply 31 Investment Tax Credit	TOTPLT TOTPLT	659,085 (1,268,004)	467,806 (900,006)	80,350 (154,585)	107,444 (206,709)	210 (405)	3,275 (6,300)
TI 1	32 TOTAL DEFERRED INCOME TAX	TOTAL	158,802,288	113,282,628	19,145,070	25,543,670	50,613	780,308
	33 34							
TI 1	35 This Section is not used at this time							
TI 1	36 PROFORMA OPERATING INCOME ADJUSTME			_	•	•	•	^
	37 Not Used 38 Not Used	not_used not_used	0	0	0	0	0	0
TI 1	39 Not Used	not_used	Ō	Ō	ō	ō	Ö	ō
	40 41							
TI 1	42 OPERATING INCOME ADJUSTED		276,248,407	199,392,013	34,463,366	41,250,230	53,577	1,089,222
	43 44							
LR	1 DEVELOPMENT OF LABOR ALLOCATION FA	CTOR						
LR LR	2 Labor portion included in O&M Expens	50						
LR	4 G700-G742 MANUFACTURED GAS LABOR EX	XP MFGO_M	792,921	504,713	96,106	192,102	0	0
LR LR	5 G813 GAS SUPPLY LABOR EXPENSE 6 G840-G843 STORAGE PLANT LABOR EXP	EXP_813 STOREXP	4,135,706 246,879	2,446,087 157,144	477,732 29,923	1,171,306 59,812	1,076 0	39,506 0
LR	7 G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	157,144 277,434	29,923 54,421	125,364	86	3,907
LR	8							
LR LR	9 DISTRIBUTION LABOR EXPENSE 10 Operation							
LR	11 G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0
LR	12 G871 Load Dispatching	EXP_871	0	0	0	0	0	0

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

IB-								
LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
13 14		EXP_872 EXP_874	0 13,057,133	0 9,346,305	0 1,537,981	0 2,110,760	0 2,394	0 59,693
15	G875-877 Meas & Reg Station	EXP_8757	1,194,470	718,513	140,942	324,675	2,394	10,119
16	G878 Meter & House Reg	EXP_878	5,986,888	4,733,969	911,195	341,615	0	109
17	G879 Customer Installations - Total	EXP_879	80,906,789	80,649,506	257,284	0	0	0
18	G880.1 Miscellaneous Dist Exp	EXP_8801	2,537,720	2,145,592	184,039	202,683	190	5,215
19	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0
20		EXP_881	0	0 07 502 004	0	0	0	0
21	Total Operation Maintenance		103,683,001	97,593,884	3,031,441	2,979,733	2,806	75,137
22 23	Maintenance G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0
24	G886 Structures & Improvements	EXP_886	1,646,174	1,170,276	201,288	265,892	536	8,182
25	G887 Mains	EXP 887	5,402,667	3,248,728	637,206	1,469,828	1,011	45,894
26		EXP_888	0	0	0	0	0	0
27	G889-891 Meas & Reg Station	EXP 8891	2,314,353	1,392,159	273,083	629,075	429	19,607
28	G892 Services	EXP_892	2,074,639	1,706,848	244,070	121,464	373	1,883
29	G893 Meters & House Reg	EXP_893	7,565,228	5,042,196	1,748,717	774,223	0	92
30		EXP_894	98,629	0	0	0	98,629	0
31	Not Used	not_used	0	0	0	0	0	0
32	Total Maintenance		19,101,689	12,560,207	3,104,364	3,260,482	100,977	75,658
33 34	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	110,154,092	6,135,805	6,240,215	103,783	150,795
35	G901-G903,G905 CUST ACCOUNTS EXPENSE	CUSTACCTS	44,132,242	39,476,979	3,571,096	918,099	544	165,524
36	G907-G910, xDSM CUST SERV & INFO EXP	CUSTS_I	2,378,255	2,076,763	226,066	67,821	46	7,559
	G911-G916 SALES EXPENSE	SALESEXP	269,430	233,892	27,796	7,707	5	31
	ADMIN & GENERAL EXP ACCOUNTS xG926	AGEXP	3,902,390	3,265,225	304,619	315,714	3,585	13,247
	Employee Pension/Benefits Acct G926	LABOR	0	0	0	0	0	0
10	TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	158,592,329	10,923,563	9,098,138	109,124	380,570
41 42	TOTAL OPERATION & MAINT LABOR EXPENSE		179,103,725	156,592,329	10,923,363	9,096,136	109,124	360,570
45 46 47 48 1 2	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCA	CATION FACTOR						
	INTANGIBLE PLANT - G301-G303	INTANGPLT	0	0	0	0	0	0
	PRODUCTION PLANT - G304-G347	PRODPLT	727,439	463,032	88,169	176,237	0	0
	STORAGE PLANT - G360-G363	STORPLT	312,169	198,703	37,837	75,629	0	0
6	TRANSMISSION PLANT - G365-G371	TRANPLT	0	0	0	0	0	0
/	DISTRIBUTION PLANT							
9	G375 Structure & Improvements	PLT_3745	826,172	587,331	101,021	133,444	269	4,106
10		PLT_376	116,314,171	69,941,966	13,718,423	31,643,963	21,756	988,062
11	G377 Compressor Station Equipment	PLT_377	0	09,941,900	13,710,423	0 0	21,730	0
12		PLT_3789	4.127.895	2.483.063	487.072	1.122.023	766	34.971
13	G380 Services	SERVICES	397,544,204	327,067,882	46,768,904	23,275,052	71,494	360,872
14	G381 Meters						0	
45		PLT_381	36,350,464	24,227,391	8,402,387	3,720,239		447
15	G382 Meter Installations	PLT_382	36,350,464 202,082	184,234	16,161	1,686	ō	447 0
16	G383-384 House Regulators & Install	PLT_382 PLT_3834	36,350,464 202,082 149,016	184,234 133,360	16,161 12,073	1,686 3,576	0	0 7
16 17	G383-384 House Regulators & Install G385 Ind Reg & Meas Egmt	PLT_382	36,350,464 202,082 149,016 11,305,357	184,234 133,360 1,316,446	16,161 12,073 2,669,551	1,686 3,576 6,687,926	0 0 102	0 7 631,333
6 7 8	G383-384 House Regulators & Install	PLT_382 PLT_3834	36,350,464 202,082 149,016	184,234 133,360	16,161 12,073	1,686 3,576	0	0 7
6 7 8 9	G383-384 House Regulators & Install G385 Ind Reg & Meas Eqmt TOTAL DISTRIBUTION PLANT	PLT_382 PLT_3834 PLT_385	36,350,464 202,082 149,016 11,305,357 566,819,360	184,234 133,360 1,316,446 425,941,673	16,161 12,073 2,669,551 72,175,593	1,686 3,576 6,687,926 66,587,908	0 0 102 94,387	0 7 631,333 2,019,799
6 7 8 9	G383-384 House Regulators & Install G385 Ind Reg & Meas Eqmt TOTAL DISTRIBUTION PLANT COMMON PLANT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360	184,234 133,360 1,316,446 425,941,673	16,161 12,073 2,669,551 72,175,593	1,686 3,576 6,687,926 66,587,908	0 0 102 94,387	0 7 631,333 2,019,799
6 7 8 9 0	G383-384 House Regulators & Install G385 Ind Reg & Meas Eqnt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385	36,350,464 202,082 149,016 11,305,357 566,819,360	184,234 133,360 1,316,446 425,941,673	16,161 12,073 2,669,551 72,175,593	1,686 3,576 6,687,926 66,587,908	0 0 102 94,387	0 7 631,333 2,019,799
16 17 18 19 20 21 22 23	G383-394 House Regulators & Install G385 Ind Reg & Mease Egmt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24	G383-384 House Regulators & Install G385 Ind Reg & Meas Eqnt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360	184,234 133,360 1,316,446 425,941,673	16,161 12,073 2,669,551 72,175,593	1,686 3,576 6,687,926 66,587,908	0 0 102 94,387	0 7 631,333 2,019,799
16 17 18 19 20 21 22 23 24 25	G383-394 House Regulators & Install G385 Ind Reg & Mease Egmt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26	G383-394 House Regulators & Install G385 Ind Reg & Mease Egrant TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27	G383-394 House Regulators & Install G385 Ind Reg & Mease Egrant TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
18 19 20 21 22 23 24 25 26 27 28	G383-394 House Regulators & Install G385 Ind Reg & Mease Egrant TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	G383-394 House Regulators & Install G385 Ind Reg & Meas Egrin TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
166 177 188 199 200 211 222 233 244 255 266 277 288 299 301 313 323 333 344 355 366 377 388 399 400 411	G383-394 House Regulators & Install G385 Ind Reg & Mease Egmt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 1 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	G383-394 House Regulators & Install G385 Ind Reg & Meas Egmt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	G383-394 House Regulators & Install G385 Ind Reg & Meas Egmt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531
16 17 18 19 20 21 22 23 24 25 26 27 28 30 31 33 33 34 35 36 37 38 39 40 41 42 43	G383-394 House Regulators & Install G385 Ind Reg & Meas Egmt TOTAL DISTRIBUTION PLANT COMMON PLANT GENERAL PLANT EXCL INTANGIBLE PLT TOTAL CAPITAL ADDITIONS	PLT_382 PLT_3834 PLT_385 COMPLT	36,350,464 202,082 149,016 11,305,357 566,819,360 0 6,517,814	184,234 133,360 1,316,446 425,941,673 0 4,645,568	16,161 12,073 2,669,551 72,175,593 0 773,001	1,686 3,576 6,687,926 66,587,908 0 1,062,435	0 0 102 94,387 0 2,279	0 7 631,333 2,019,799 0 34,531

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SUB-	COS Test Year - 12 Months Actual 2016								
SCH LI NO. N			ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
	46			(1)	(2)	(3)	(4)	(5)	(6)
CA ·	47								
AF	18 1 ALLOCATION FACTOR TABLE								
AF AF	2 EXTERNALLY DEVELOPED ALLOCATIO	ON FACTORS							
AF	4 CAPACITY RELATED								
AF AF	5 6 Peak-Hour Sendout - delivery		PEAKHOUR_04	1,287	796	157	325	0	9
AF AF	7 Staff Average and Peak Allocator - deliver	ery A	VGPEAK_04	1	0.60153	0.11800	0.27181	0.00019	0.00847
AF	9								
AF	10 11								
	12 13								
AF .	14								
AF .	15 16								
AF	17 COMMODITY RELATED 18 Annual transported gas @mtr - delivery	7	"RANSPORT_04	2,461,249,717	1,455,720,141	284,308,600	697,069,826	640,471	23,510,679
AF	19 Balancing therms - delivery	В	BALANCE_04	1,393,064,631	886,719,099	168,846,822	337,498,709	0	0
AF :	20 Annual transported gas @mtr - access 21 Annual transported gas @mtr - meters		RANSPORT_03 RANSPORT_07	2,461,249,717 2,461,249,717	1,455,720,141 1,455,720,141	284,308,600 284,308,600	697,069,826 697,069,826	640,471 640,471	23,510,679 23,510,679
AF :	22 23 TEFA \$ responsibility W/N - delivery		EFA_04	0	0	0	0	0	0
AF :	24	1	EFA_04	Ü	0	U	Ü	Ü	0
AE .	25 26								
AF :	27								
AF :	28 29								
AF :	30 31								
AF :	32								
AF AF	33 34								
AF :	35								
AF :	37								
	38 Number of Customers 39 Transported Gas at Meter (calendar)			1,816,880 2,461,249,717	1,652,784 1,455,720,141	145,403 284,308,600	18,640 697,069,826	16 640,471	37 23,510,679
AF -	40			2,101,210,111	1,100,720,111	201,000,000	001,000,020	010,171	20,010,010
AF .	41 42								
AF ·	43 14								
AF ·	45								
AF -	46 47								
AF -	 48 49 <b>Allocation Factor Table Contin</b> u	HED							
AF .	50 EXTERNALLY DEVELOPED ALLOCATION	ON FACTORS							
AF .	51 52 <u>CUSTOMER RELATED</u>								
AF :	53 54 G380 services - access		SERVICES_03	1,215,971,988	1,001,946,668	143,090,682	69,881,536	0	1,053,102
AF :	55 Cust Installns LDC G879 - delivery	C	CINST_04	100	100	. 0	0	0	0
	56 Avg Customer Bills - delivery 57 Avg Customer Bills - cust svs		CUSTAVG_04 CUSTAVG_06	1,103,707 1,103,707	996,698 996,698	87,708 87,708	19,214 19,214	17 17	70 70
AF :	58 G381 meters - measurement	Š	SMMETERS_07	95,374,258	63,566,590	22,045,940	9,760,574	0	1,154
AF (	60 Billing Function costs - cust svs	В	BILLING_06	13,588,445	11,847,670	1,098,089	476,262	433	165,991
AF AF	61 Competitive Service work - delivery 62	C	COMPSVSWK_04	100	99	1	0	0	0
AF (	63 Account Maint - cust svs		ACCTMAINT_06	57,801,700	52,363,685 136,288,569	4,620,521	775,947	317 0	41,230 329
AF (	64 G382 meter install - measurement 65 G383 house regulators - access	H	/ITRINSTAL_07 HOUSEREG_03	149,490,508 27,727,735	23,488,422	11,955,000 2,877,517	1,246,610 1,358,260	0	3,536
AF AF	66 G384 house reg install - access 67 G385 Irg regulators - access	H	ISEREGINST_03 .RGREG_03	49,550,720 2,654,025	45,273,401 527,983	3,573,995 950,933	702,709 886,308	0	615 288,801
AF (	68 G385 Irg mtrs - measurement	L	RGMTR_07	46,733,414	0	5,728,862	40,715,751	0	288,801
AF :	69 G380 services - reserve - access 70 G381 meters - reserve - measurement	S	SERVICESR_03 SMMETERSR_07	302,367,424 39,638,103	252,625,678 26,782,366	34,242,308 8,862,287	15,042,822 3,992,767	0	456,616 682
AF :	71 G382 meter install - reserve -measuremer 72 G383 house regulators - reserve - access	ent N	MTRINSTALR_07 HOUSEREGR 03	70,947,689 4,745,744	65,486,599 3,992,277	4,964,044 503.093	496,929 248,837	0	117 1.537
AF :	73 G384 house reg install - reserve - access	. H	ISEREGINSTR_03	9,880,635	9,043,509	697,932	138,864	ō	330
	74 G385 Irg regulators - reserve - access 75 G385 Irg mtrs - reserve - measurement		RGREGR_03 RGMTRR_07	384,163 7,737,443	13,538 0	164,305 940,755	112,396 6,702,764	0	93,924 93,924
AF	76 Direct LVG - delivery	D	DIRLVG_04	1	0	0	1	0	0
	77 Direct LVG - cust svs 78 Direct SLG - streetlights	D	DIRLVG_06 DIRSLG_05	1	0	0	0	0 1	0

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SUB-	COS Test Year - 12 Months Actual 2016							
SCH LINE NO. NO.		ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
	Meter Reading Costs - measurement Other Utility work by Cust Ops - delivery	MRCOST_07 UTILWORK_04	13,815,195 4,987,422	12,478,202 4,329,575	1,097,762 514,527	239,232 142,656	0 85	0 579
	Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422	4,329,575	514,527	142,656	85	579
AF 82	Direct SLG - access	DIRSLG_03	1	0	0	0	1	0
	Direct Competitive Services - delivery  Direct TSG-F - access	DIRCOMPSVS_04 DIRTSGF_03	0	0	0	0	0	0
	Direct TSG-F - delivery	DIRTSGF_04	1	ő	ŏ	ŏ	ő	i
AF 86 AF 87	Direct TSG-F - measurement	DIRTSGF_07	1	0	0	0	0	1
	Direct - RSG - delivery	DIRRSG_04	1	1	0	0	0	0
AF 89			•	•	-	-	-	-
AF 90 AF 91								
	Choice - delivery	CHOICE_04	1,956,016	1,652,784	247,185	55,920	16	111
AF 93	i i		.,,	.,	,			
AF 94 AF 95								
AF 95 AF 96								
AF 97								
AF 98 AF 99								
AF 100	Dummy allocator for unused lines	not_used	0	0	0	0	0	0
AF 101								
	Plant Related Acct G301-G303 Intangible Plt	INTANGPLT	0	0	0	0	0	0
AF 104	Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613	5,304,666	462,358	69,991	(54)	20,653
AF 105	Production Plant Total	PRODPLT	54,051,153	34,404,858	6,551,287	13,095,009	0	0
	Storage Plant Total	STORPLT	10,637,156	6,770,805	1,289,280	2,577,071	0	0
	Transmission Plant Total  Distribution Plant Total	TRANPLT DISTPLT	88,966,347 6,380,421,816	53,516,155 4,535,883,873	10,497,614 780,175,997	24,182,363 1,030,573,654	16,500 2,075,851	753,715 31,712,441
	G391-G398 General Plant	GENPLT	94,801,809	67,569,925	11,243,325	15.453.148	33,150	502.261
AF 110	Common Plant	COMPLT	78,873,337	61,744,769	8,249,148	8,496,628	16,865	365,927
F 111	Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146	129,314,694	19,492,474	23,949,776	50,014	868,188
AF 112	Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472	4,630,575,690	798,514,177	1,070,428,098	2,092,351	32,466,155
.F 113 .F 114	Total Plant	TOTPLT	6,713,609,232	4,765,195,050	818,469,009	1,094,447,865	2,142,312	33,354,996
	Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701	4,230,489,850	703,934,086	967,507,183	2,075,474	31,446,109
	Acct G374-375 - Land & Structures	PLT_3745	53,869,741	38,296,354	6,587,006	8,701,108	17,526	267,747
	Acct G376 - Mains	PLT_376	2,666,043,183	1,603,143,458	314,440,696	725,312,933	498,681	22,647,416
F 118 F 119	Acct G377 - Compressor Station Equip	PLT_377 PLT 3789	0 170,186,128	0 102,372,499	0 20,081,169	0 46,259,095	0 31,564	0 1,441,802
	Acct G378-379 - Meas & Regul Station Equip Acct G380 & 387.2 - Services	PLI_3/89 SERVICES	2,854,579,609	2,348,521,992	335.825.697	46,259,095 167,127,299	31,564 513.366	1,441,802 2.591.255
	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,792	3,951,665,450	650,266,393	892,440,232	1,012,047	25,238,670
	Acct G381 - House Meters	PLT_381	257,235,090	171,445,816	59,459,731	26,326,375	1	3,166
AF 123	Acct G382 - Meter Installations	PLT_382	145,989,543	133,096,274	11,675,079	1,217,853	0	337
	Acct G381,382, & 385 - Meters	METERPLT	444,969,115	305,394,023	76,241,912	63,066,471	377	266,332
AF 125 AF 126	Acct G381-384 - Meters & House Regulators Acct G382-384 - House Reg & Install & Meter Install	PLT_3814 PLT 3824	540,407,937 283,172,848	427,312,858 255,867,042	82,249,224 22,789,493	30,835,992 4,509,617	8	9,855 6,689
	Acct G383-384 - House Reg & Install & Meter Install	PLT_3834	137,183,305	122,770,768	11,114,414	3,291,764	6	6,352
AF 128	Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964	9,721,823	19,714,375	49,389,685	750	4,662,331
	Acct G386 - Other Property on Cust Premises	PLT_386	0	0	0	0	0	0
AF 130 AF 131	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930	0	0	0	1,011,930	0
AF 132								
AF 133	Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638	1,584,905,597	265,290,889	404,654,388	1,229,943	14,575,821
AF 134 AF 135	Total Net Plant	TOTPLTNET	4,442,952,594	3,180,289,453	553,178,119	689,793,477	912,369	18,779,176
AF 136								
AF 137								
AF 138								
AF 139 AF 140								
	Revenue Related Total Operating Revenue	TOTREV	924.657.697	693,289,416	104.664.715	122.462.869	529,229	3,711,469
AF 142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	119,921,955	0	5,808,042	114,113,913	0	0
AF 143								
AF 144 AF 145	ALLOCATION FACTOR TABLE CONTINUED							
	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AF 147								
AF 148	Expense Related							
	Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1,229,069	782,332	148,970	297,767	0	0
AF 150 AF 151	Other Storage Plant O&M Expense Transmission Plant O&M Expense	STOREXP TRANEXP	474,404 2,558,168	301,970 1,538,822	57,500 301,852	114,934 695,348	0 474	0 21,673
	Transmission Plant O&M Expense  ∴ Acct 813-Other Gas Supply Expense	EXP 813	2,558,168 5,670,771	1,538,822 3,354,010	301,852 655,053	1,606,063	1,476	21,673 54,169
AF 153	Acct 871 - Distribution Load Dispatching	EXP_871	0	0	0	0	0	0
	Acct 872 - Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0
	Acct 874-Mains & Services Expenses Acct 875-877 - Meas & Regulating Station Exp	EXP_874 EXP_8757	20,145,891 2,608,940	14,420,442 1,569,362	2,372,956 307,843	3,256,698 709,148	3,693 484	92,101 22,103
	Acct 675-677 - Meas & Regulating Station Exp Acct 878 - Meter & House Regulator Expenses	EXP_878	2,606,940 8,418,451	6,656,661	1,281,275	480,362	0	154
AF 158	Acct 879 - Customer Installation Expenses	EXP_879	24,548,330	24,470,266	78,064	0	Ö	0
AF 159	Acct 880.0,.1,.2 - Other Expenses	EXP_8801	9,359,608	7,913,365	678,773	747,533	702	19,234

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	COS Test Year - 12 Months Actual 2016							
SUB- SCH LIN	IE .	ALLOCATION	Total					
NO. NO	D. DESCRIPTION	BASIS	Company	RSG	GSG	LVG	SLG	TSG Firm
AF 16	0 Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	(1)	<b>(2)</b>	(3)	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
AF 16	1 Acct 881 - Rents	EXP_881	20,476	12,111	2,365	5,799	5	196
F 16	2 Acct 886-Maint of Structures & Improvements Exp		4,408,455	3,134,000	539,051	712,059	1,434	21,911
F 16 F 16	3 Acct 887-Maint of Mains Exp 4 Acct 888-Maint of Compressor Station Equip Exp	EXP_887 EXP_888	12,392,584	7,451,901 0	1,461,617 0	3,371,476	2,318	105,272
F 16	5 Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573	2,318,050	454,704	1,047,458	715	32,647
F 16	6 Acct 892-Main of Services Exp	EXP_892	4,033,930	3,318,798	474,570	236,175	725	3,662
F 16 F 16	7 Acct 893-Maint of Meters & House Regulators Exp 8 Acct 894-Maint of Other Equipment	EXP_893 EXP_894	10,857,110 283,468	7,236,223 0	2,509,641 0	1,111,113 0	0 283.468	131 0
F 16		EXP_094	203,400	U	U	U	203,400	U
F 17	0 Distr Oper Exp	DISTEXPO	65,101,696	55,042,207	4,721,276	5,199,541	4,885	133,787
	1 Distr Maint Exp	DISTEXPM	35,829,120	23,458,972	5,439,582	6,478,282	288,660	163,624
F 17	2 Cust Serv & Info Expense 3 Acct 901-903,905 Cust Acct Exp Excl 904	CUSTS_I CACCTEXP	2,140,391 68,948,067	1,869,053 61,675,123	203,456 5,579,145	61,038 1,434,351	42 849	6,803 258,598
	4 Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,088,458	63,544,176	5,782,601	1,495,389	891	265,401
F 17	5 Sales Expense	SALESEXP	924,164	802,266	95,341	26,434	16	107
F 17	6 Total O&M Expense Excl A&G Expense	TOTOMXAG	215,148,058	172,678,263	21,018,731	20,378,916	296,402	775,746
	7 Total O&M Expense Excl 904 Expense	TOTOMX904	288,334,861	237,021,207	25,443,664	24,480,885	393,080	996,024
F 17 F 17	8 Total O&M Expense Excl Fuel & 904 Expense 9 Tot Admin & Genl Exp xPension/Ben	TOMXFUEL904 AGEXP	287,105,792 105,240,904	236,238,875 88,057,624	25,294,695 8,215,053	24,183,118 8,514,286	393,080 96,678	996,024 357,263
F 18	0 Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	68,948,067	61,675,123	5,579,145	1,434,351	849	258,598
VF 18	1 O&M + Capital Additions	EXPENDITURES	894,983,851	692,123,694	102,334,821	96,848,253	489,746	3,187,339
VF 18	2							
F 18	3 Depreciation Expense (Total)	DEPREXP	123,362,242	87,722,253	14,967,295	20,022,885	38,890	610,920
	4 5 NJ State Income Tax (CBT)	STATEINCTAX	41,866,108	30,171,479	5,194,186	6,318,928	9,327	172,187
	6 NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701	2,233,233	180,921	173,503	1,474	6,571
F 18	7		_,,.	_,,	,	,	.,	-,
F 18	8 Labor Expense Related							
	9 Total Distribution Exp (Oper) Labor	TLABDO	103,683,001	97,593,884	3,031,441	2,979,733	2,806	75,137
	0 Total Distribution Exp (Maint) Labor 1 Total Labor	TLABDM LABOR	19,101,689 179,103,725	12,560,207 158,592,329	3,104,364 10,923,563	3,260,482 9,098,138	100,977 109,124	75,658 380,570
= 19		LADUR	110,103,125	100,082,328	10,923,303	3,030,130	109,124	300,570
19	3 REVENUES AND BILLING DETERMINANTS							
19	4	041 5005::		045 0:- :	400 0 ::	400.00		
19 19	5 Base Rate Sales Revenue	SALESREV	874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
19 19	7 Residential Service	REVRSG	645.913.123	645,913,123	0	0	0	0
	8 Residential Heating Service	REVGSG	103,345,951	045,915,125	103,345,951	0	0	0
19	9 Residential Load Management Service	REVLVG	120,908,999	ő	0	120,908,999	0	ō
	0 Water Heating Service	REVSLG	529,056	0	0	0	529,056	0
20	1 Water Heating Storage Service	REVTSGF	3,709,310	0	0	0	0	3,709,310
= 20 = 20								
	4 Total Rev Req @ Desired ROR	REVREQ	874,406,439	645,913,123	103,345,951	120,908,999	529,056	3,709,310
20			01 1, 100, 100	010,010,120	100,010,001	120,000,000	020,000	0,700,010
= 20								
= 20								
= 20 = 20								
F 20 F 21	9							
F 21								
F 21								
F 21	3							
F 21								
= 21 = 21								
21								
21								
21								
22	0							
22	1							
22	2 3 PRESENT REVENUES FROM SALES INPUT							
22								
	5 Total Sales of Gas Revenue Requirement		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
22	6 Sales of Gas Revenues - Rates		788,246,384	589,363,974	90,631,629	102,139,830	1,035,628	5,075,324
22	7 Sales of Gas Revenues - Other		0	0	0	0	0	0
22								
22 23	0 9							
23								
23	2							
23	3 RATE OF RETURN							
	4 Rate of Return (Equalized)	SCH, LN	7.40%	7.40%	7.40%	7.40%	7.40%	7.40%
F 23								
F 23	7							
F 23	8							
- 23	9							
24	0							

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SUB- SCH LIN	NE	ALLOCATION	Total					
NO. NO	D. DESCRIPTION	BASIS	Company	RSG (2)	GSG (3)	LVG (4)	SLG (5)	TSG Firm
AP	1 ALLOCATION PROPORTIONS TABLE		(1)	(4)	(3)	(*)	(3)	(6)
AP :	2 EXTERNALLY DEVELOPED ALLOCATION FACTOR	<u>ORS</u>						
AP 4	4 CAPACITY RELATED							
۰ (	5 6 Peak-Hour Sendout - delivery	PEAKHOUR_04	1.000000	0.618443	0.122159	0.252679	0.000060	0.006659
	7 Staff Average and Peak Allocator - delivery	AVGPEAK_04	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
	8							
10	0							
11	1							
10	3							
14	4							
15								
	7 COMMODITY RELATED	TD44/05		0.55::			0.5	
	8 Annual transported gas @mtr - delivery 9 Balancing therms - delivery	TRANSPORT_04 BALANCE_04	1.000000 1.000000	0.591456 0.636524	0.115514 0.121205	0.283218 0.242271	0.000260 0.000000	0.009552 0.000000
20	O Annual transported gas @mtr - access	TRANSPORT_03	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
2	11 Annual transported gas @mtr - meters	TRANSPORT_07	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
22	2 3 TEFA \$ responsibility W/N - delivery	TEFA_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	14							
25								
20	75 17							
28	18							
29								
3	11							
33								
34								
35	15							
36								
38	8 Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39	9 Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
40								
42	2							
43								
45								
46								
47								
49	9 ALLOCATION PROPORTIONS TABLE CONTINUE							
	EXTERNALLY DEVELOPED ALLOCATION FACTO	ORS						
5°	2 CUSTOMER RELATED							
50								
54	4 G380 services - access 5 Cust Installns LDC G879 - delivery	SERVICES_03 CINST_04	1.000000 1.000000	0.823988 0.996820	0.117676 0.003180	0.057470 0.000000	0.000000	0.000866
56	i6 Avg Customer Bills - delivery	CUSTAVG_04	1.000000	0.903046	0.079466	0.017409	0.000015	0.000064
	7 Avg Customer Bills - cust svs 8 G381 meters - measurement	CUSTAVG_06 SMMETERS_07	1.000000 1.000000	0.903046 0.666496	0.079466 0.231152	0.017409 0.102340	0.000015 0.000000	0.000064 0.000012
59		SIVINETERS_UT	1.000000	0.000490	0.231132		0.000000	0.000012
	0 Billing Function costs - cust svs	BILLING_06	1.000000	0.871893	0.080810	0.035049	0.000032	0.012216
6	1 Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.992290	0.007710	0.000000	0.000000	0.000000
	3 Account Maint - cust svs	ACCTMAINT_06	1.000000	0.905919	0.079937	0.013424	0.000005	0.000713
	4 G382 meter install - measurement 5 G383 house regulators - access	MTRINSTAL_07 HOUSEREG_03	1.000000 1.000000	0.911687 0.847109	0.079972 0.103778	0.008339 0.048986	0.000000	0.000002 0.000128
66	6 G384 house reg install - access	HSEREGINST_03	1.000000	0.913678	0.072128	0.014182	0.000000	0.000012
67	7 G385 Irg regulators - access	LRGREG_03	1.000000	0.198937	0.358298	0.333949	0.000000	0.108816
P 68	8 G385 Irg mtrs - measurement 9 G380 services - reserve - access	LRGMTR_07 SERVICESR_03	1.000000 1.000000	0.000000 0.835492	0.122586 0.113247	0.871234 0.049750	0.000000	0.006180 0.001510
70	'0 G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.675672	0.223580	0.100731	0.000000	0.000017
	1 G382 meter install - reserve -measurement	MTRINSTALR_07 HOUSEREGR_03	1.000000 1.000000	0.923027 0.841233	0.069968 0.106009	0.007004 0.052434	0.000000	0.000002
P 73	2 G383 house regulators - reserve - access 3 G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.915276	0.070636	0.052434	0.000000	0.000324
P 74	'4 G385 Irg regulators - reserve - access	LRGREGR_03	1.000000	0.035240	0.427696	0.292574	0.000000	0.244490
NP 75	'5 G385 Irg mtrs - reserve - measurement '6 Direct LVG - delivery	LRGMTRR_07 DIRLVG_04	1.000000 1.000000	0.000000	0.121585 0.000000	0.866276 1.000000	0.000000	0.012139 0.000000
AP 77	7 Direct LVG - cust svs	DIRLVG_06	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP 78	'8 Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP 79	9 Meter Reading Costs - measurement 10 Other Utility work by Cust Ops - delivery	MRCOST_07 UTILWORK_04	1.000000 1.000000	0.903223 0.868099	0.079460 0.103165	0.017317 0.028603	0.000000 0.000017	0.000000 0.000116
AP 8		***********						

PUBILC SERVICE LIECTRIC GAS COMPANY
2016 GAS COST OF SPRIVE STILIVY
2016 GAS COST OF SPRIVE STILIVY
2017 GAS COST OF SPRIVE STILIVY

SUB-	COS Test Year - 12 Months Actual 2016							
SCH L	.INE NO. DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
			(1)	(2)	(3)	(4)	(5)	(6)
	82 Direct SLG - access	DIRSLG_03	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
	83 Direct Competitive Services - delivery 84 Direct TSG-F - access	DIRCOMPSVS_04 DIRTSGF_03	0.000000 1.000000	0.000000	0.000000	0.000000	0.000000	0.000000 1.000000
AP	85 Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
	86 Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
	87 88 Direct - RSG - delivery	DIRRSG 04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
	89	DINAGE_04	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP	90							
	91	CHOICE C:	4 000000	0.04*075	0.400070	0.000500	0.00000	0.000057
	92 Choice - delivery 93	CHOICE_04	1.000000	0.844975	0.126372	0.028589	0.000008	0.000057
AP	94							
AP	95							
	96 97 ALLOCATION PROPORTIONS TABLE CONTINUED							
	97 ALLOCATION PROPORTIONS TABLE CONTINUED 98 INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	99							
AP 1	100 Dummy allocator for unused lines	not_used	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	101 102 Plant Related							
	102 Plant Related 103 Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP 1	104 Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.905602	0.078933	0.011949	(0.000009)	0.003526
AP 1	105 Production Plant Total	PRODPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
	106 Storage Plant Total	STORPLT	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
	107 Transmission Plant Total  108 Distribution Plant Total	TRANPLT DISTPLT	1.000000 1.000000	0.601533 0.710907	0.117995 0.122277	0.271815 0.161521	0.000185 0.000325	0.008472 0.004970
	108 Distribution Plant Total 109 G391-G398 General Plant	GENPLT	1.000000	0.710907	0.122277	0.161521	0.000325	0.004970
	110 Common Plant	COMPLT	1.000000	0.782834	0.104587	0.107725	0.000330	0.003298
AP 1	111 Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.744578	0.112235	0.137900	0.000288	0.004999
AP 1	112 Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.708681	0.122208	0.163822	0.000320	0.004969
	113 Total Plant	TOTPLT	1.000000	0.709781	0.121912	0.163019	0.000319	0.004968
	114 115 Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.7127493	0.118598	0.163005	0.000350	0.005298
	116 Acct G374-375 - Land & Structures	PLT_3745	1.000000	0.7127493	0.122277	0.161521	0.000330	0.003298
AP 1	117 Acct G376 - Mains	PLT_376	1.000000	0.601319	0.117943	0.272056	0.000187	0.008495
AP 1	118 Acct G377 - Compressor Station Equip	PLT_377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	119 Acct G378-379 - Meas & Regul Station Equip	PLT_3789	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
	120 Acct G380 & 387.2 - Services 121 Acct G376, G380 & 387.2 - Mains & Services	SERVICES MAIN_SERV	1.000000 1.000000	0.822721 0.715801	0.117645 0.117789	0.058547 0.161656	0.000180 0.000183	0.000908 0.004572
	121 Acct G376, G380 & 387.2 - Mains & Services 122 Acct G381 - House Meters	MAIN_SERV PLT 381	1.000000	0.715801	0.117789	0.102344	0.0000183	0.004572
AP 1	123 Acct G382 - Meter Installations	PLT_382	1.000000	0.911684	0.079972	0.008342	0.000000	0.000012
AP 1	124 Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.686326	0.171342	0.141732	0.000001	0.000599
	25 Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
	126 Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.903572	0.080479	0.015925	0.000000	0.000024
	127 Acct G383-384 - House Reg & Installation 128 Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_3834 PLT_385	1.000000	0.894940 0.116444	0.081019 0.236132	0.023995 0.591571	0.000000	0.000046 0.055844
	129 Acct G386 - Other Property on Cust Premises	PLT_386	0.000000	0.000000	0.000000	0.000000	0.000009	0.000000
AP 1	130 Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
	131							
	132	TOTODECEDVE	4.000000	0.007004	0.116834	0.470040	0.000540	0.000440
	133 Total Distribution Plant Reserve 134 Total Net Plant	TOTDRESERVE TOTPLTNET	1.000000 1.000000	0.697994 0.715805	0.116834 0.124507	0.178210 0.155256	0.000542 0.000205	0.006419 0.004227
	135	IOIFLINEI	1.000000	0.713003	0.12400/	0.100200	0.000205	0.004227
AP 1	136							
	137							
	138							
	139 140 <u>Revenue Related</u>							
	141 Total Operating Revenue	TOTREV	1.000000	0.749780	0.113193	0.132441	0.000572	0.004014
AP 1	142 Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.048432	0.951568	0.000000	0.000000
AP 1	143							
	144							
	145 ALLOCATION PROPORTIONS TABLE CONTINUED 146 INTERNALLY DEVELOPED ALLOCATION FACTORS							
	146 INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP 1	148 Expense Related							
AP 1	149 Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
	150 Other Storage Plant O&M Expense	STOREXP	1.000000	0.636524	0.121205	0.242271	0.000000	0.000000
	151 Transmission Plant O&M Expense 152 Acct 813-Other Gas Supply Expense	TRANEXP EXP_813	1.000000 1.000000	0.601533 0.591456	0.117995 0.115514	0.271815 0.283218	0.000185 0.000260	0.008472 0.009552
	152 Acct 813-Other Gas Supply Expense 153 Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000260	0.000000
AP 1	153 Acct 871 - Distribution Load Dispatching	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP 1	155 Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.715801	0.117789	0.161656	0.000183	0.004572
	156 Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.601533	0.117995	0.271815	0.000185	0.008472
	157 Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.790723	0.152198	0.057061	0.000000	0.000018
	158 Acct 879 - Customer Installation Expenses 159 Acct 880.0.12 - Other Expenses	EXP_879 EXP_8801	1.000000 1.000000	0.996820 0.845480	0.003180 0.072522	0.000000 0.079868	0.000000 0.000075	0.000000 0.002055
	160 Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0.000000	0.000000	0.000000	0.000000	0.0000073	0.000000
AP 1	161 Acct 881 - Rents	EXP_881	1.000000	0.591456	0.115514	0.283218	0.000260	0.009552
AP 1	162 Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.710907	0.122277	0.161521	0.000325	0.004970

SUB-	C	COS Test Year - 12 Months Actual 2016							
SCH L	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	RSG	GSG	LVG	SLG	TSG Firm
				(1)	(2)	(3)	(4)	(5)	(6)
AP -	163	Acct 887-Maint of Mains Exp Acct 888-Maint of Compressor Station Equip Exp	EXP_887 EXP_888	1.000000	0.601319	0.117943 0.000000	0.272056 0.000000	0.000187	0.008495
		Acct 888-Maint of Compressor Station Equip Exp Acct 889-891 - Main of Meas & Reg Station Equip	EXP_888 EXP_8891	1.000000	0.601533	0.000000	0.000000	0.000000	0.000000
AP ·	166 A	Acct 892-Main of Services Exp	EXP_892	1.000000	0.822721	0.117645	0.058547	0.000180	0.000908
AP ·	167 A	Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.666496	0.231152	0.102340	0.000000	0.000012
	168 A	Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
		Distr Oper Exp	DISTEXPO	1.000000	0.845480	0.072522	0.079868	0.000075	0.002055
AP ·	171 L	Distr Maint Exp	DISTEXPM	1.000000	0.654746	0.151820	0.180811	0.008057	0.004567
		Cust Serv & Info Expense	CUSTS_I	1.000000	0.873230	0.095055	0.028517	0.000019	0.003178
AP ·	173 4	Acct 901-903,905 Cust Acct Exp Excl 904 Accts 901-910 Excl 904 - Cust Accts,Serv & Info	CACCTEXP CUSTSVSX	1.000000 1.000000	0.894516 0.893875	0.080918 0.081344	0.020803 0.021036	0.000012 0.000013	0.003751 0.003733
		Accts 901-910 Exci 904 - Cust Accts,Serv & Info Sales Expense	SALESEXP	1.000000	0.893875	0.081344	0.021036	0.000013	0.003733
	176 T	Fotal O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.802602	0.097694	0.028003	0.001378	0.003606
		Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	0.822035	0.088243	0.084904	0.001363	0.003454
		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	0.822829	0.088102	0.084231	0.001369	0.003469
AP -	179 7	Tot Admin & Genl Exp xPension/Ben	AGEXP CUSTACCTS	1.000000 1.000000	0.836724 0.894516	0.078060 0.080918	0.080903 0.020803	0.000919 0.000012	0.003395 0.003751
		Accts 901-905 Cust Accts Exp Excl 904-Uncol D&M + Capital Additions	EXPENDITURES	1.000000	0.894516	0.080918 0.114343	0.020803 0.108212	0.000012 0.000547	0.003751 0.003561
AP '	182				0.113331			0.000347	0.003301
AP ·	183 L	Depreciation Expense (Total)	DEPREXP	1.000000	0.711095	0.121328	0.162310	0.000315	0.004952
AP ·	184		07475410741	4.00005-	0.770000-	0.40400=	0.450005	0.00005-	0.0044:-
		NJ State Income Tax (CBT)  NJ State Deferred Income Tax	STATEINCTAX DFSTATEINCTAX	1.000000 1.000000	0.720666 0.860358	0.124067 0.069700	0.150932 0.066842	0.000223 0.000568	0.004113 0.002531
	186 r 187	A) State Deterted Income Lax	DESTATEINGTAX	1.000000	0.000338	0.009700	0.00042	800000.0	0.002531
		abor Expense Related							
AP ·	189 7	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.941272	0.029238	0.028739	0.000027	0.000725
AP ·	190 7	Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.657544	0.162518	0.170691	0.005286	0.003961
		Total Labor	LABOR	1.000000	0.885478	0.060990	0.050798	0.000609	0.002125
	192 193	REVENUES AND BILLING DETERMINANTS							
AP ·	193								
AP ·	195 E	Base Rate Sales Revenue	SALESREV	1.000000	0.738688	0.118190	0.138276	0.000605	0.004242
AP ·	196								
AP 1	197 F	Residential Service	REVRSG	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
		Residential Heating Service Residential Load Management Service	REVGSG REVLVG	1.000000 1.000000	0.000000	1.000000 0.000000	0.000000 1.000000	0.000000	0.000000
	200 I	Residential Load Management Service Water Heating Service	REVLVG REVSLG	1.000000	0.000000	0.00000	0.000000	1.000000	0.000000
AP 2		Water Heating Storage Service	REVTSGF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP 2	202	3							
AP 2	203								
AP 2	204 1	Total Rev Req @ Desired ROR	REVREQ	1.000000	0.738688	0.118190	0.138276	0.000605	0.004242
	205 206								
	206 207								
AP 2	208								
AP 2	209								
	210								
	211								
	212 213								
	213 214								
AP 2	215								
AP 2	216								
	217								
AP 2	218								
	219 220								
	220 221								
AP 2	222								
AP 2	223 F	PRESENT REVENUES FROM SALES INPUT							
	224			,		0.4	0.45		
		Fotal Sales of Gas Revenue Requirement Sales of Gas Revenues - Rates		1.000000 1.000000	0.747690 0.747690	0.114979 0.114979	0.129579 0.129579	0.001314 0.001314	0.006439 0.006439
		Sales of Gas Revenues - Rates Sales of Gas Revenues - Other		0.00000	0.747690	0.114979	0.129579	0.001314	0.006439
	227 c 228	Dates of Gas Nevertues - Other		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP 2	229								
AP 2	230								
AP 2	231								
	232 233								
	233 234								
AP 2	234 235								
AP 2	236								
AP 2	237								
	238								
	239 240								
	24U 1 A	ALLOCATED DIRECT ASSIGNMENTS							
ADA		DIRECT ASSIGN TO CLASSES W/SALES REV FUNCT	TIONS						

ADA 2 DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS ADA 3

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
S S S		SUMMARY OF RESULTS DEVELOPMENT OF RETURN	Sub-Schedule Ref							
S	4	RATE BASE								
S	5	Plant in Service								
S	6	Production Plant 304-320	SCH RBP, LN 28	54,051,153	0	0	54,051,153	0	0	0
S	7	Storage Plant 360-363	SCH RBP, LN 33	10,637,156	0	0	10,637,156	0	0	0
S	8	Transmission Plant 365-371	SCH RBP, LN 40	88,966,347	0	0	88,966,347	0	0	0
S S	9 10	Distribution Plant	CCH DDD INEE	E2 960 744	0	25,829,908	24 242 265	8,616	0	3,788,852
S	11	Land & Structures 374-375 Mains 376	SCH RBP, LN 55 SCH RBP, LN 61	53,869,741 2,666,043,183	0	25,829,908	24,242,365 2,666,043,183	0,010	0	3,788,852
S	12	Compressor Station Equipment 377	SCH RBP, LN 63	2,000,043,163	0	0	2,000,043,103	0	0	0
S	13	Meas & Regulating Station Equip 378-379	SCH RBP, LN 68	170,186,128	0	0	170,186,128	0	0	0
S	14	Services 380	SCH RBP, LN 74	2,854,069,822	0	2,854,069,822	170,100,120	0	0	0
S	15	Meters 381	SCH RBP, LN 80	257,235,090	0	0	0	0	0	257,235,090
Š	16	Meter Installations 382	SCH RBP, LN 86	145,989,543	0	0	0	0	0	145,989,543
S	17	House Regulators & Install 383-384	SCH RBP, LN 106	137,183,305	0	137,183,305	0	0	0	0
S	18	Industrial Meas & Reg Station Equip 385	SCH RBP, LN 114	83,488,964	0	41,744,482	0	0	0	41,744,482
S	19	Other Property on Cust Premises 386	SCH RBP, LN 116	0	0	0	0	0	0	0
S	20	Other Equipment (Street Lighting) 387	SCH RBP, LN 121	1,521,717	0	509,787	0	1,011,930	0	0
S	21	Asset Retirement Obligation 388	SCH RBP, LN 123	10,834,324	0	0	10,834,324	0	0	0
S	22	Total Distribution Plant	SCH RBP, LN 125	6,380,421,816	0	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967
S	23	General Plant E389-E399	SCH RBP, LN 156	94,801,809	0	48,864,127	45,860,866	16,300	0	60,516
S	24	Common Plant C389-C399	SCH RBP, LN 167	78,873,337	0	24,246,796	24,615,586	8,088	23,661,222	6,341,645
S	25	Intangible Plant E301-E303, E399, C303-C390	SCH RBP, LN 23	5,857,613	0	(190,947)	133,431	(64)		1,258,261
S	26 27	Total Plant in Service	SCH RBP, LN 172	6,713,609,232	0	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
S S	28	Less: Reserve for Depreciation and Amorization	SCH RBD, LN 122	2,270,656,638	0	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
S	29			_, ,,,,,,,,,		,,	,,	2.2,	,==,,	,,
S	30	Plus: Rate Base Additions								
S	31	Working Capital	SCH RBO, LN 11	292,311,129	0	145,243,147	96,111,630	111,896	22,665,745	28,178,711
S	32	Capital Stimulas Adjust (Pro Forma #13)	SCH RBO, LN 13	0	0	0	0	0	0	0
S S	33 34	Capital Lease Plt & Reserve Deduct Plus: Rate Base Deductions	SCH RBO, LN 14	96,280	0	29,598	30,048	10	28,883	7,741
S	35	Customer Advances	SCH RBO, LN 21	(19,722,411)	0	(10,197,978)	(9,524,433)	0	0	0
S	36	Unbilled Revenue	SCH RBO, LN 22	(159,485,336)	0	(74,408,427)	(73,536,915)	(24,821)	~	(10,842,460)
S	37	Deferred Income Taxes and Credits	SCH RBO, LN 33	(1,884,131,629)	0	(880,232,813)	(867,453,271)	(293,861)		(128,211,224)
S	38	2 cromou mocimo ranco ana oroano	00.1.1.20, 2.1.00	(1,001,101,020)	ŭ	(000,202,010)	(001, 100,211)	(200,001)	(1,010,101)	(120,211,221)
S	39		_							
S	40	TOTAL RATE BASE	_	2,672,020,626	0	1,401,727,773	972,730,920	161,647	31,075,739	266,324,548
S	41									
S	42									
S	43									
S	44									
S	45									
S	46									
S S	47 48									
S		SUMMARY OF RESULTS	Sub-Schedule Ref							
S		DEVELOPMENT OF RETURN	Sub-Schedule Kei							
S	51	DETECT MENT OF INCIONIA								
S		RATE BASE	SCH RBO, LN 38	3,733,086,585	0	1,915,196,334	1,441,325,979	313,680	31,953,923	344,296,668
S	53	-		2,. 22,222,300	ŭ	, , ,	, , ,	2.2,000	,,020	,,
S	54	OPERATING REVENUES								
S	55	Rate Revenues from Customers	SCH REV, LN 7	874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	_
S	56	Other Operating Revenues	SCH REV, LN 19	50,251,258	0	462,040	49,599,036	105	46,007	144,070
S	57	Revenues from Other Sources	SCH REV, LN 24	0	0	0	0	0	0	0
S	58	Less: Provisions for Rate Refunds	SCH REV, LN 26	0	0	0	0	0	0	0
S	59	TOTAL OPERATING REVENUES	_	924,657,697	0	346,652,922	395,675,456	432,895	83,550,984	98,345,441
S	60									
S	61	OPERATING EXPENSES								
S	62	Operation and Maintenance Expense								
S	63	Gas Production and Supply Expense	SCH E, LN 20	6,899,840	0	0	6,899,840	0	0	0
S	64	Storage Expense	SCH E, LN 25	474,404	0	0	474,404	0	0	0
S	65	Transmission Expense	SCH E, LN 29	2,558,168	0	0	2,558,168	0	0	0
S	66	Distribution Expense	SCH E, LN 69	100,930,816	0	20,809,647	61,333,701	284,173	0	18,503,295
S	67	Customer Accounts Expense	SCH E, LN 91	101,220,275	0	12,783,506	15,074,170	0	56,968,078	16,394,520
S	68	Customer Service & Information Expense	SCH E, LN 109	2,140,391	0	0	1,373,197	0	767,194	0
S	69	Sales Expense	SCH E, LN 115	924,164	0	0	924,164	0	0	0
S	70	Administrative and General Expense	SCH E, LN 139	105.459.010	(0)	8.039.654	61.737.741	89.078	22.578.805	13.013.733
S	71	Total Operation and Maintenance Expense	SCH E, LN 141	320,607,069	0	41,632,807	150,375,385	373,251	80,314,078	47,911,548
S	72	Depreciation Expense	SCH DE, LN 10	123,362,242	0	56,774,801	57,051,906	18,939	1,454,242	8,062,355
S	73	Amortization Expense	SCH DE, LN 25	(12,395,796)	0	(6,158,505)	(5,534,062)	(2,054)	, ,	(825,595)
S	74	Taxes Other Than Income Taxes	SCH EO, LN 11	18,555,601	(0)	3,388,262	10,581,248	8,313	2,669,314	1,908,464
Š	75	Proforma Expense Adjustments	SCH EO, LN 37	(114,984,686)	0	(42,284,347)	(56,330,205)	(28,130)	, ,	(9,082,583)
Š	76	State Income Taxes	SCH TI, LN 61	41,866,108	0	21,110,592	16,646,342	4,336	404,421	3,700,416
S	77	Federal Income Taxes	SCH TI, LN 67	112,596,464	0	58,167,007	42,500,655	9,827	1,220,127	10,698,848
S	78	Provision for Deferred Income Taxes	SCH TI, LN 132	158,802,288	(0)	72,297,776	73,726,064	25,200	2,259,211	10,494,036
S	79	Income Taxes Deferred in Prior Years	SCH TI, LN 137	0	0	0	0	23,200	2,200,211	0 0
S	80	Investment Tax Credit Adjustement (Net)	SCH TI, LN 137	0	0	0	0	0	0	0
S		TOTAL OPERATING EXPENSES		648,409,290	0	204,928,393	289,017,333	409,682	81,186,393	72,867,488
S	82	TOTAL OF ENVITING EXITENDED		040,400,200	v	204,320,333	200,017,000	400,002	01,100,000	12,001,400
S	83	OPERATING INCOME (RETURN)	_	276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
S	84	Plus Operating Income Adjustment	SCH TI, LN 139	0	0	0	0	0	0	0
S	85	TOTAL NET OPERATING INCOME		276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
S	86									
S	87	RATE OF RETURN ON RATE BASE (PRESENT)		7.40%	843.81%	7.40%	7.40%	7.40%	7.40%	7.40%
S	88	INDEX RATE OF RETURN (PRESENT)		1.00	1.00	1.00	1.00	1.00	1.00	1.00
S	89	, ,								
S	90									
S	91									
S	92									
S	93									
S	94									
S	95									
S	96									
S	97	EQUALIZED RETURN AT PROPOSED ROR	Sub-Schedule Ref							
S	98									
S	99	<b>DEVELOPMENT OF RETURN (EQUALIZED RATE LE</b>	EVELS)							
S	100		-,							
S		RATE BASE	SCH RBO, LN 38	3,733,086,585	0	1,915,196,334	1,441,325,979	313,680	31,953,923	344,296,668
S	102			-,,		.,,,	.,,,	,	0.,000,000	,=,
S		RATE OF RETURN		7.40%	16.13%	7.40%	7.40%	7.40%	7.40%	7.40%
S	104									
Š		RETURN (RATE BASE * 7.40% ROR)		276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
Š	106	- ( =,		,,	ŭ	, . = . , 320	, ,	_3,	_,==,,,,,,,,,	,,
S		PLUS:								
S		OPERATING EXPENSES								
S	109	Total Operation and Maintenance Expense	SCH E, LN 141	320,607,069	0	41,632,807	150,375,385	373,251	80,314,078	47,911,548
S	110	Depreciation Expense	SCH DE, LN 10	123,362,242	0	56,774,801	57,051,906	18,939	1,454,242	8,062,355
_		=	3022, 211 10	0,002,2 12	o o	55,77 1,001	3.,001,000	10,000	1, 10 1,2 72	3,302,000

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
S S S	111 112 113 114	Amortization Expense Taxes Other Than Income Taxes Proforma Expense Adjustments Income Taxes	SCH DE, LN 25 SCH EO, LN 11 SCH EO, LN 37 CALCULATED	(12,395,796) 18,555,601 (114,984,686) 154,462,572	0 (0) 0 0	(6,158,505) 3,388,262 (42,284,347) 79,277,599	(5,534,062) 10,581,248 (56,330,205) 59,146,997	(2,054) 8,313 (28,130) 14,163	2,669,314	(825,595) 1,908,464 (9,082,583) 14,399,264
S S S	115 116 117	Provision for Deferred Income Taxes Income Taxes Deferred in Prior Years	SCH TI, LN 132 SCH TI, LN 137	158,802,288 0 0	(0) 0 0	79,277,339 72,297,776 0	73,726,064 0 0	25,200 0 0	2,259,211 0	10,494,036 0
S S	118 119	Investment Tax Credit Adjustement (Net) TOTAL OPERATING EXPENSES	SCH TI, LN 138	648,409,290	0	204,928,393	289,017,333	409,682	81,186,393	72,867,488
S S S	121	EQUALS TOTAL COST OF SERVICE LESS:		924,657,697	0	346,652,922	395,675,456	432,895	83,550,984	98,345,441
S S S	123 124 125	Other Operating Revenues Revenues from Other Sources Plus: Provisions for Rate Refunds	SCH REV, LN 19 SCH REV, LN 24 SCH REV, LN 26	50,251,258 0 0	0 0 0	462,040 0 0	49,599,036 0 0	105 0 0	46,007 0 0	144,070 0 0
S S	126	EQUALS: BASE RATE SALES @ EQUALIZED ROR 7.40%	-	874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371
S	128		<del>-</del>	· · ·					· · · · ·	
S S S	130 131	TOTAL COST OF SERVICE INCREASE/DECREASE REVENUE INCREASE TO RETAIL REVENUES (%)		0 0.00%	(0) #DIV/0!	(0) 0.00%	0 0.00%	(0) 0.00%		(0) 0.00%
\$ \$ \$ \$	132 133 134 135									
\$ \$ \$	136 137 138 139									
\$ \$ \$ \$	140 141 142 143 144									
S RBP RBP		DEVELOPMENT OF RATE BASE								
RBP RBP	3 4	GAS PLANT IN SERVICE								
RBP RBP RBP	6 7	INTANGIBLE PLANT - G301-G303 General - AWMS & Misc. Choice Progect	TOTPLT not_used	0	0	0	0	0	0	0
RBP RBP RBP	8 9 10	GSMIS - meter related - regulator related - appliance safety related	not_used 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
RBP RBP RBP RBP	11 12 13 14	- Comp Svs related - Cust Svs related TOTAL INTANGIBLE 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
RBP RBP RBP	15 16 17 18	C303 - INTANGIBLE PLANT - CUST SERVICE Customer Service Measurement Not Used	CUSTSVSX MRCOST_07 not_used	6,057,549 170,522 0	0 0 0	0 0 0	312,642 0 0	0 0 0	4,656,931 0 0	1,087,976 170,522 0
RBP RBP RBP	19 20 21	G399.1 Asset Retirement Costs of General Plt Not Used TOTAL ACCOUNTS C303-C390.4,G399	GENPLT not_used	(370,458) 0 5,857,613	0 0 0	(190,947) 0 (190,947)	(179,211) 0 133,431	(64) 0 (64)	0	(236) 0 1,258,261

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBP	22									
RBP		TOTAL INTANGIBLE PLANT		5,857,613	0	(190,947)	133,431	(64)	4,656,931	1,258,261
RBP	24			5,551,515		(,)	,	()	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,=22,=21
RBP		PRODUCTION PLANT								
RBP	26	G304-G320 - All Land & Equipment	BALANCE_04	54,051,153	0	0	54,051,153	0	0	0
RBP RBP	27 28	Not Used TOTAL PRODUCTION PLANT	not_used	0 54,051,153	0	0	0 54,051,153	0	0	0
RBP	29	TOTALTRODUCTIONT LANT		34,031,103	· ·	Ü	04,001,100	O	O .	O .
RBP	30	STORAGE PLANT								
RBP	31	G360-G363 - All Land & Equipment	BALANCE_04	10,637,156	0	0	10,637,156	0	0	0
RBP	32	Not Used	not_used	0	0	0	0	0	0	0
RBP RBP	33	TOTAL STORAGE PLANT		10,637,156	0	0	10,637,156	0	0	0
RBP		TRANSMISSION PLANT								
RBP	36	G365 Land & Land Rights	AVGPEAK_04	5,421,128	0	0	5,421,128	0	0	0
RBP	37	G366 Structures & Improvements	AVGPEAK_04	0	0	0	0	0	0	0
RBP	38	G367 Mains	AVGPEAK_04	79,321,099	0	0	79,321,099	0	0	0
RBP	39	G369 Meas. & Reg. Station Equipment TOTAL TRANSMISSION PLANT	AVGPEAK_04	4,224,120	0	0	4,224,120	0	0	0
RBP RBP	40 41	TOTAL TRANSMISSION PLANT		88,966,347	U	0	88,966,347	U	U	0
RBP	42									
RBP	43									
RBP	44									
RBP	45									
RBP RBP	46 47									
RBP	48									
RBP		GAS PLANT IN SERVICE CONTINUED								
RBP	50									
RBP		DISTRIBUTION PLANT								
RBP RBP	52 53	G374-G375 Land & Structures General	DISTPLT	53,869,741	0	25,829,908	24,242,365	8,616	0	3,788,852
RBP	54	Not Used	not_used	03,009,741	0	25,829,908	24,242,303	0,010	0	0
RBP	55	Total Accounts G374-G375	//or_aooa	53,869,741	0	25,829,908	24,242,365	8,616	0	3,788,852
RBP	56									
RBP	57	G376 Mains								
RBP	58	Firm Allocation	AVGPEAK_04	2,609,642,309	0	0	2,609,642,309	0	0	0
RBP RBP	59 60	CIG & TSG-NF Redistribution Not Used	TRANSPORT_04 not_used	56,400,874 0	0	0	56,400,874 0	0	0	0
RBP	61	Total Account G376	not_useu	2,666,043,183	0	0	2,666,043,183	0	0	0
RBP	62	rotar/issourik Goro		2,000,010,100	· ·	ŭ	2,000,010,100	· ·	· ·	ŭ
RBP	63	G377 Compressor Station Equip	DISTPLTXMTR	0	0	0	0	0	0	0
RBP	64									
RBP RBP	65	G378-G379 Meas & Regulatory Equipment	AVCDEAK OA	470 400 400	0	0	470 400 400	0	0	0
RBP	66 67	Firm Investment Not Used	AVGPEAK_04 not_used	170,186,128 0	0	0	170,186,128 0	0	0	0
RBP	68	Total Account G378-G379	not_useu	170,186,128	0	0	170,186,128	0	0	0
RBP	69			-,, -			-,,			
RBP	70	G380 Services								
RBP	71	Firm Allocation	SERVICES_03	2,840,316,509	0	2,840,316,509	0	0	0	0
RBP RBP	72 73	CIG & TSG-NF Redistribution Not Used	TRANSPORT_03	13,753,313 0	0	13,753,313 0	0	0	0	0
RBP	73 74	Total Account G380	not_used	2,854,069,822	0	2,854,069,822	0	0	0	0
RBP	75	, sta. / tessam Good		2,001,000,022	Ü	2,001,000,022	o o	O	0	v
RBP	76	G381 Meters								

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBP RBP RBP	77 78 79	Firm Allocation CIG & TSG-NF Redistribution Not Used	SMMETERS_07 TRANSPORT_07 not_used	257,229,506 5,584 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	257,229,506 5,584 0
RBP RBP RBP	80 81 82	Total Account G381  G382 Meter Installations	MEDINOTAL OF	257,235,090	0	0	0	0	0	257,235,090
RBP RBP RBP	83 84 85	Firm Allocation CIG & TSG-NF Redistribution Not Used	MTRINSTAL_07 TRANSPORT_07 not_used	145,987,951 1,592 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	145,987,951 1,592 0
RBP RBP RBP RBP RBP RBP RBP RBP RBP RBP	86 87 88 89 90 91 92 93 94 95 96 97	Total Account E382  GAS PLANT IN SERVICE CONTINUED  DISTRIBUTION PLANT CONTINUED	710_useu	145,989,543	0	0	Ö	0	0	145,989,543
RBP	100	DISTRIBUTION FLAINT CONTINUED								
RBP RBP RBP RBP RBP RBP	101 102 103 104 105 106	G383-384 House Regulators & Installation Firm Allocation - Regulators - G383 Firm Allocation - Installation - G384 CIG & TSG-NF Redistribution Not Used Total Account G383-384	HOUSEREG_03 HSEREGINST_03 TRANSPORT_03 not_used	38,504,809 98,655,591 22,904 0 137,183,305	0 0 0 0	38,504,809 98,655,591 22,904 0 137,183,305	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
RBP	107	C205 Industrial Mass and Deput Station Fourier								
RBP RBP RBP RBP RBP RBP RBP	108 109 110 111 112 113 114 115	G385 Industrial Meas and Regul Station Equip Firm Allocation - Regulators Firm Allocation - Meters CIG & TSG-NF Redistribution - Regulators CIG & TSG-NF Redistribution - Meters Not Used Total Account G385	LRGREG_03 LRGMTR_07 TRANSPORT_03 TRANSPORT_07 not_used	40,304,082 40,304,082 1,440,400 1,440,400 0 83,488,964	0 0 0 0	40,304,082 0 1,440,400 0 41,744,482	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 40,304,082 0 1,440,400 0 41,744,482
RBP	116	G386 Other Prop on Cust Prem	TRANSPORT_04	0	0	0	0	0	0	0
RBP RBP RBP RBP RBP RBP	117 118 119 120 121 122	G387-Other Equipment G387.1 Other Eqmt - Street Ltg Posts G387.2 Other Eqmt - Street Ltg Services Total Accounts G387	DIRSLG_05 DIRSLG_03	1,011,930 509,787 1,521,717	0 0 0	0 509,787 509,787	0 0 0	1,011,930 0 1,011,930	0 0 0	0 0 0
RBP RBP	123 124	G388 - Asset Retirement Obligations	PLT_376	10,834,324	0	0	10,834,324	0	0	0
RBP RBP RBP RBP RBP RBP RBP		TOTAL DISTRIBUTION PLANT		6,380,421,816	0	3,059,337,304	2,871,305,999	1,020,546	0	448,757,967

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
DDD	400									
RBP RBP	132 133									
RBP	134									
RBP	135									
RBP	136									
RBP	137									
RBP	138									
RBP	139									
RBP	140									
RBP RBP	141									
RBP	142 143									
RBP	143									
RBP		GAS PLANT IN SERVICE CONTINUED								
RBP	146									
RBP	147	GENERAL AND COMMON PLANT								
RBP	148	E390-E398 GENERAL PLANT								
RBP	149	Meter Related	METERPLT	0	0	0	0	0	0	0
RBP	150	Regulator Plant Related	PLT_3834	0	0	0	0	0	0	0
RBP	151	Appliance Safety Related	CINST_04	0	0	0	0	0	0	0
RBP	152	Distribution Delivery	DISTPLTXMTR	94,801,809	0	48,864,127	45,860,866	16,300	0	60,516
RBP RBP	153 154	Competitive Service SONP/RNP Related	COMPSVSWK_04 CUSTAVG_04	0	0	0	0	0	0	0
RBP	155	Gas Peaking Plant Related	BALANCE_04	0	0	0	0	0	0	0
RBP	156	Total Accounts E390-E398	BALANCE_04	94,801,809	0	48,864,127	45,860,866	16,300	0	60,516
RBP	157	Total Accounts ESSO ESSO		34,001,003	· ·	40,004,127	40,000,000	10,500	O	00,510
RBP	158	C389-C399 COMMON PLANT								
RBP	159	ASB Work Related	CINST_04	0	0	0	0	0	0	0
RBP	160	Meter Plant Related	METERPLT	0	0	0	0	0	0	0
RBP	161	Meter Reading Related	MRCOST_07	0	0	0	0	0	0	0
RBP	162	Not Used	not_used	0	0	0	0	0	0	0
RBP	163	Customer Service Related	CUSTSVSX	30,712,825	0	0	1,585,150	0	23,611,450	5,516,225
RBP	164	Distribution Delivery Related	DISTPLTXMTR	36,360,558	0	18,741,487	17,589,608	6,252	0	23,210
RBP	165	Service & Support Related	UTILWORK_04	0	0	0	0	0	0	0
RBP	166	Unassigned	TOTPLT	11,799,954	0	5,505,309	5,440,827	1,836	49,772	802,209
RBP RBP	167 168	Total Accounts C389-C399		78,873,337	0	24,246,796	24,615,586	8,088	23,661,222	6,341,645
RBP		TOTAL GENERAL AND COMMON PLANT		173,675,146	0	73,110,922	70,476,452	24,389	23,661,222	6,402,161
RBP	170	TOTAL GENERALE AND COMMON TEANS		170,070,140	O	70,110,322	70,470,402	24,000	20,001,222	0,402,101
RBP	171									
RBP		TOTAL GAS PLANT IN SERVICE (101)		6,713,609,232	0	3,132,257,280	3,095,570,539	1,044,871	28,318,154	456,418,389
RBP	173	` ,								
RBP	174									
RBP	175									
RBP	176									
RBP	177									
RBP	178									
RBP RBP	179									
RBP	180 181									
RBP	182									
RBP	183									
RBP	184									
RBP	185									
RBP	186									

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	•			(1)	(2)	(3)	(4)	(5)	(6)	
RBP RBP RBP RBP	187 188 189 190									
RBP RBP RBD RBD	2	LESS: DEPRECIATION RESERVE & AMORT								
RBD	3	G301-G303 - INTANGILE PLANT - RESERVE								
RBD	4	General - AWMS & Misc.	TOTPLT	0	0	0	0	0		0
RBD	5	Choice Progect	not_used	0	0	0	0	0		0
RBD	6	GSMIS - meter related	not_used	0	0	0	0	0	0	0
RBD	7	- regulator related	not_used	0	0	0	0	0	0	0
RBD	8	<ul> <li>appliance safety related</li> </ul>	not_used	0	0	0	0	0		0
RBD	9	- Comp Svs related	not_used	0	0	0	0	0	0	0
RBD	10	- Cust Svs related	not_used	0	0	0	0	0	0	0
RBD	11	Total Accounts E301-E303 Reserve		0	0	0	0	0	0	0
RBD	12									
RBD	13	C303 - INTANGIBLE PLANT - CUST SERVICE								
RBD	14	Customer Service	CUSTSVSX	1,758,988	0	0	90,785	0	, ,	315,926
RBD	15	Measurement	MRCOST_07	41,423	0	0	0	0		41,423
RBD	16	Not Used	not_used	0	0	0	0	0		0
RBD	17	G399.1 Asset Retirement Costs of General Plt	GENPLT	0	0	0	0	0	0	0
RBD	18	Not Used	not_used	0	0	0	0	0	0	0
RBD	19	TOTAL ACCOUNTS C303-C390.4,G399		1,800,411	0	0	90,785	0	1,352,277	357,349
RBD	20									
RBD		TOTAL INTANGIBLE PLANT		1,800,411	0	0	90,785	0	1,352,277	357,349
RBD	22									
RBD	23									
RBD		PRODUCTION PLANT G304-G320 RESERVE	BALANCE_04	56,481,321	0	0	56,481,321	0	0	0
RBD	25									
RBD		STORAGE PLANT G360-G363 RESERVE	BALANCE_04	9,779,585	0	0	9,779,585	0	0	0
RBD	27					_		_		_
RBD		TRANSMISSION PLANT G365-G369 RESERVE	TRANPLT	45,868,864	0	0	45,868,864	0	0	0
RBD	29									
RBD	30									
RBD	31	DISTRIBUTION PLANT RESERVE	DI T. 0745	07.000.540	•	47.000.000	40.000 777	5.074	•	0.005.000
RBD	32	G374-G375 Land & Structures Reserve	PLT_3745	37,333,548	0	17,900,998	16,800,777	5,971	0	2,625,802
RBD	33	007014 : 0								
RBD	34	G376 Mains Reserve	AVODEAK 04	4 044 050 040	0		4 044 050 040	0	•	0
RBD	35	Firm Allocation	AVGPEAK_04	1,014,058,840	0	0	1,014,058,840	0		0
RBD	36	CIG & TSG-NF Redistribution	TRANSPORT_04	19,298,130	0	0	19,298,130	0		0
RBD	37	Not Used	not_used	0	0	0	0	0		0
RBD	38	Total Account G376		1,033,356,970	0	0	1,033,356,970	0	0	0
RBD	39	0077 O-man Otation Formin Bases	DIOTRI TYME	0	0		0	0	•	0
RBD	40	G377 Compressor Station Equip Reserve	DISTPLTXMTR	0	0	0	0	0	0	0
RBD	41	0070 0070 Maran & Danielana Famin Barana								
RBD	42	G378-G379 Meas & Regulatory Equip Reserve	AVODEAK 04	77.040.005	0		77.040.005	0	•	0
RBD	43	Firm Investment	AVGPEAK_04	77,019,065	0	0	77,019,065	0		0
RBD	44	Not Used	not_used	0	0	0	0	0		0
RBD	45	Total Account G378-G379		77,019,065	0	0	77,019,065	0	0	0
RBD	46									
RBD	47									
RBD	48	DEDDECIATION DECEDVE & AMOUT CONTINUES								
RBD	49	DEPRECIATION RESERVE & AMORT CONTINUED								

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBD	50									
RBD		DISTRIBUTION PLANT CONTINUED								
RBD	52									
RBD	53	G380 Services Reserve	050//0500 00	700 005 705	0	700 005 705	0	0	0	0
RBD RBD	54 55	Firm Allocation CIG & TSG-NF Redistribution	SERVICESR_03 TRANSPORT_03	783,395,795 6,209,011	0	783,395,795 6,209,011	0	0	0	0
RBD	56	Not Used	not_used	0,209,011	0	0,209,011	0	0	0	0
RBD	57	Total Account G380	not_uccu	789,604,806	0	789,604,806	0	0	0	0
RBD	58									
RBD	59	G381 Meters Reserve					_			
RBD	60	Firm Allocation	SMMETERSR_07	19,192,159	0	0	0	0	0	19,192,159
RBD RBD	61 62	CIG & TSG-NF Redistribution Not Used	TRANSPORT_07	3,301 0	0	0	0	0	0	3,301 0
RBD	63	Total Account G381	not_used	19,195,460	0	0	0	0	0	19,195,460
RBD	64	Total Account Goot		13,133,400	v	· ·	O	O	O .	15,155,466
RBD	65	G382 Meter Installations Reserve								
RBD	66	Firm Allocation	MTRINSTALR_07	42,287,036	0	0	0	0	0	42,287,036
RBD	67	CIG & TSG-NF Redistribution	TRANSPORT_07	565	0	0	0	0	0	565
RBD RBD	68	Not Used	not_used	0 42,287,602	0	0	0	0	0	0
RBD	69 70	Total Account E382		42,287,602	U	U	U	U	U	42,287,602
RBD	71	G383-384 House Regulators & Installation Reserve								
RBD	72	Firm Allocation - Regulators - G383	HOUSEREGR_03	18,990,814	0	18,990,814	0	0	0	0
RBD	73	Firm Allocation - Installation - G384	HSEREGINSTR_03	42,071,980	0	42,071,980	0	0	0	0
RBD	74	CIG & TSG-NF Redistribution	TRANSPORT_03	10,012	0	10,012	0	0	0	0
RBD	75	Not Used	not_used	0	0	0	0	0	0	0
RBD RBD	76 77	Total Account G383-384		61,072,806	0	61,072,806	0	0	0	0
RBD	78	G385 Industrial Meas and Regul Sta Equip Reserve								
RBD	79	Firm Allocation - Regulators	LRGREGR 03	11,491,185	0	11,491,185	0	0	0	0
RBD	80	Firm Allocation - Meters	LRGMTRR_07	11,491,185	0	0	0	0	0	11,491,185
RBD	81	CIG & TSG-NF Redistribution - Regulators	TRANSPORT_03	472,616	0	472,616	0	0	0	0
RBD	82	CIG & TSG-NF Redistribution - Meters	TRANSPORT_07	472,616	0	0	0	0	0	472,616
RBD RBD	83 84	Not Used Total Account G385	not_used	0 23,927,602	0	0 11,963,801	0	0	0	0 11,963,801
RBD	85	Total Account G365		23,927,002	U	11,903,001	U	U	U	11,903,001
RBD	86	G386 Other Prop on Cust Prem	TRANSPORT 04	0	0	0	0	0	0	0
RBD	87	G387.1 Other Eqmt - Street Ltg Posts	DIRSLG_05	660,435	0	0	0	660,435	0	0
RBD	88	G387.2 Other Eqmt - Street Ltg Services	DIRSLG_03	318,986	0	318,986	0	0	0	0
RBD	89	TOTAL DIOTOIDUTION DI ANT DECEDIC		0.004.777.070		000 004 000	4 407 470 040	000 400		70.070.005
RBD RBD	90 91	TOTAL DISTRIBUTION PLANT RESERVE		2,084,777,279	0	880,861,396	1,127,176,812	666,406	0	76,072,665
RBD	92									
RBD	93									
RBD	94									
RBD	95									
RBD	96	DEDDECIATION DECEDIE & AMODE CONTINUED								
RBD RBD	97 98	DEPRECIATION RESERVE & AMORT CONTINUED								
RBD	98	GENERAL AND COMMON PLANT RESERVE								
RBD	100									
RBD	101	E390-E398 GENERAL PLANT - RESERVE								
RBD	102	Meter Related	METERPLT	0	0	0	0	0	0	0
RBD	103	Regulator Plant Related	PLT_3834	0	0	0	0	0	0	0
RBD	104	Appliance Safety Related	CINST_04	0	0	0	0	0	0	0

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
RBD RBD RBD	105 106 107	Distribution Delivery Competitive Service SONP/RNP Related	DISTPLTXMTR COMPSVSWK_04 CUSTAVG_04	48,514,558 0 0	0 0 0	25,006,079 0 0	23,469,169 0 0	8,342 0 0	0 0 0	30,969 0 0
RBD RBD RBD RBD	108 109 110 111	Gas Peaking Plant Related Total Accounts E390-E398  C389-C399 COMMON PLANT	BALANCE_04	0 48,514,558	0	0 25,006,079	0 23,469,169	0 8,342	0	0 30,969
RBD RBD RBD	112 113 114	ASB Work Related Meter Plant Related Meter Reading Related	CINST_04 METERPLT MRCOST_07	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
RBD RBD RBD RBD	115 116 117 118	Not Used Customer Service Related Distribution Delivery Related Service & Support Related	not_used CUSTSVSX DISTPLTXMTR UTILWORK_04	0 12,935,152 4,030,076	0 0 0 0	0 0 2,077,241 0	0 667,609 1,949,570	0 0 693	0 9,944,305 0	0 2,323,238 2,573 0
RBD RBD RBD	119 120 121	Unassigned Total Accounts C389-C399 Reserve	TOTPLT	6,469,392 23,434,620	0	3,018,317 5,095,557	2,982,965 5,600,144	1,007 1,700	27,288 9,971,593	439,816 2,765,626
RBD RBD RBD	123 124	TOTAL DEPRECIATION RESERVE & AMORT.		2,270,656,638	0	910,963,032	1,268,466,679	676,448	11,323,870	79,226,609
RBD	126 127 128 129 130 131 132 133 134 135 136 137 138 140 141 142 143 144 1 2 3	ADDITIONS AND DEDUCTIONS TO RATE BASE PLUS: ADDITIONS TO RATE BASE Working Capital Materials and Supplies Excl Fuel Stock	PSTDPLT	4,442,952,594 39,734,287	0	2,221,294,247 18,604,096	1,827,103,860 18,395,049	368,423 6,206	16,994,284	377,191,780 2,728,936
RBO RBO RBO RBO RBO RBO RBO RBO RBO	7 8 9 10 11 12 13 14	Fuel Stock & Fuel Stock Expense Gas Stored Underground Cash (lead/lag) Prepayments/Working Funds Total Working Capital Net Plant Adds - Distribution Capital Stimulas Adjust (Pro Forma #13) Capital Lease Plant & Reserve Deduction Net Plant Adds - General & Other	not_used not_used expenditures expenditures  DISTPLT DISTPLT COMPLT TOTPLTNET	0 0 252,143,812 433,030 292,311,129 831,475,215 0 96,280 229,590,743	0 0 0 0 0 0 0	0 0 126,421,935 217,116 145,243,147 398,682,598 0 29,598 114,785,964	0 0 77,583,340 133,241 96,111,630 374,178,987 0 30,048 94,416,072	0 0 105,509 181 111,896 132,994 0 10 19,038	0 0 22,626,886 38,859 22,665,745 0 0 28,883 878,184	0 0 25,406,142 43,632 28,178,711 58,480,636 0 7,741 19,491,484

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	•			(1)	(2)	(3)	(4)	(5)	(6)	
RBO RBO RBO	16 17 18	TOTAL ADDITIONS TO RATE BASE		1,353,473,367	0	658,741,306	564,736,737	263,939	23,572,813	106,158,573
RBO RBO		PLUS: DEDUCTIONS TO RATE BASE								
RBO RBO RBO	21 22 23	Customer Advances for Construction GSMP Roll-in #3 Deferred Income Taxes and Credits	MAIN_SERV TOTPLT	(19,722,411) (159,485,336)	0 0	(10,197,978) (74,408,427)	(9,524,433) (73,536,915)	0 (24,821)	0 (672,713)	0 (10,842,460)
RBO	24	ADIT Test/Post year	TOTPLT	(258,442,874)	0	(120,577,404)	(119,165,134)	(40,223)	, , , ,	(17,569,995)
RBO	25	Liberalized Depreciation	TOTPLT	128,670,440	0	60,031,633	59,328,509	20,026	542,735	8,747,538
RBO RBO	26	Liberalized Depreciation - Production	BALANCE_04	2,823,347	0	0	2,823,347	0	0	0
RBO	27 28	Cost of Removal 3% Investment Tax Credit	TOTPLT DISTPLT	8,400,204 0	0	3,919,144 0	3,873,241 0	1,307 0	35,432 0	571,080 0
RBO	26 29	Computer Software	TOTPLT	0	0	0	0	0	0	0
RBO	30	Capitalized Interest	TOTPLTNET	70,915	0	35.455	29.163	6	271	6,020
RBO	31	NJ Corporate Business Tax	STATEINCTAX	3,451,998	0	1,740,638	1,372,545	358	33,346	305,111
RBO	32	Defrd Tax & Consolidated Tax Adjustment	TOTPLT	(1,769,105,659)	0	(825,382,278)	(815,714,941)	(275,334)	,	(120,270,979)
RBO	33	Total Deferred Income Taxes and Credits		(1,884,131,629)	0	(880,232,813)	(867,453,271)	(293,861)		(128,211,224)
RBO	34			( , , - ,,		(, - ,,	( , , ,	(, ,	( // - /	( -, , ,
RBO	35	TOTAL DEDUCTIONS TO RATE BASE		(2,063,339,377)	0	(964,839,219)	(950,514,618)	(318,682)	(8,613,174)	(139,053,684)
RBO	36									
RBO	37									
RBO		TOTAL RATE BASE		3,733,086,585	0	1,915,196,334	1,441,325,979	313,680	31,953,923	344,296,668
RBO	39									
RBO	40									
RBO RBO	41 42									
RBO	42									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48									
REV	1	OPERATING REVENUES								
REV	2									
REV		SALES REVENUES								
REV		BASE RATE SALES @ EQUALIZED ROR 7.40%		874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371
REV	5	Revenue Requirement - Other #1	not_used	0	0	0	0	0	0	0
REV	6	Revenue Requirement - Other #2	not_used	0	0	0	0	0	0	0
REV REV	<i>7</i> 8	TOTAL SALES OF GAS		874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371
REV		OTHER OPERATING REVENUES								
REV	10	G487-Forfeited Discounts	REVLATEP	925,271	0	259,545	521,938	0	34,801	108,987
REV	11	G488-Miscellaneous Service Revenues	COMPSVSWK 04	44,808,832	0	200,049	44,808,832	0	0-7,001	0
REV	12	G489-Revenues from Transmission from Others	not used	0	0	0	0	0	0	0
REV	13	G493-Rent from Gas Property	TOTPLT	347,393	0	162,077	160,179	54	1,465	23,617
REV	14	G495-Other Gas Revenues								
REV	15	Miscellaneous Gas Revenues	TOTREV	107,809	0	40,417	46,133	50	9,741	11,466
REV	16	Peak Shaving Revenues	BALANCE_04	4,061,953	0	0	4,061,953	0	0	0
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		TOTAL OTHER OPERATING REV		50,251,258	0	462,040	49,599,036	105	46,007	144,070
REV	20	OTHER REVENUE SOURCES								
REV REV	21	OTHER REVENUE SOURCES  Not Used	not used	0	0	0	0	0	0	0
NE V	22	NOT OSEC	noi_useu	U	U	U	U	U	U	U

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
REV REV		Not Used TOTAL OTHER REVENUE SOURCES	not_used	0	0	0	0	0	0	0
REV REV	25 26	LESS: E496 Provision for Rate Refunds	TOTREV	0	0	0	0	0	0	0
REV REV	27	TOTAL OPERATING REVENUES		024 657 607	0	246 652 022	205 675 456	422 90E	92 550 094	09 245 444
REV	28 29	TOTAL OPERATING REVENUES		924,657,697	U	346,652,922	395,675,456	432,895	83,550,984	98,345,441
REV	30									
REV REV	31 32									
REV	33									
REV	34									
REV	35									
REV REV	36 37									
REV	38									
REV	39									
REV REV	40 41									
REV	42									
REV	43									
REV REV	44 45									
REV	46									
REV	47									
REV	48	ODED ATION & MAINTENANCE EXPENSE								
E E	1 2	OPERATION & MAINTENANCE EXPENSE								
Ē		MANUFACTURED GAS PRODUCTION EXPENSE								
E	4	G710-G718 Production Expenses Incl Labor	BALANCE_04	251,901	0	0	251,901	0	0	0
E E	5 6	G722-G736 Gas Raw Materials G739-G745 Operation & Maintenance Exp	BALANCE_04 BALANCE_04	0 977,169	0	0	0 977,169	0	0	0
E	7	Not Used	not_used	977,109	0	0	977,109	0	0	0
E	8	TOTAL MANUFACTURED GAS PRODUCTION EXP		1,229,069	0	0	1,229,069	0	0	0
E E	9	OTHER GAS SUPPLY EXPENSE								
E	11	G801 Natural Gas Field Line Purchases	not_used	0	0	0	0	0	0	0
Ē	12	G804 Natural Gas City Gate Purchases	not_used	0	0	0	0	0	0	0
E	13	G805 Other Gas Purchases	not_used	0	0	0	0	0	0	0
E E	14 15	G808.1,.2 GasInject & W/D from Storage G812 Gas Used for Other Util Oper	not_used not_used	0	0	0	0	0	0	0
E	16	G813 Other Gas Supply Expenses	not_useu	U	U	U	U	U	U	0
Е	17	Supply Related	not_used	0	0	0	0	0	0	0
E	18	Distribution Related	TRANSPORT_04	5,670,771	0	0	5,670,771	0	0	0
E E		TOTAL OTHER GAS SUPPLY EXPENSE TOTAL GAS PRODUCTION AND SUPPLY		5,670,771 6,899,840	0	0	5,670,771 6,899,840	0	0	0
Ē	21	TOTAL GAST NODGETION AND GOTTET		0,099,040	O	O	0,099,040	O	O	0
E		OTHER STORAGE EXPENSE								
E	23	G840-G842 Operation	BALANCE_04	161,767	0	0	161,767	0	0	0
E E	24 25	G843 Maintenance TOTAL OTHER STORAGE EXPENSE	BALANCE_04	312,637 474,404	0	0	312,637 474,404	0	0	0
E	26	TO THE OTHER OF OTHISE EXILENSE		777,704	0	0	474,404	O	U	0
E		TRANSMISSION EXPENSES								
E E	28	G850-G867 Transmission Exp TOTAL TRANSMISSION EXPENSE	TRANPLT	2,558,168	0	0	2,558,168	0	0	0
E	29	TOTAL TRANSMISSION EXPENSE		2,558,168	Ü	U	2,558,168	Ü	0	U

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
	•			(1)	(2)	(3)	(4)	(5)	(6)	
Е	30									
Ē		DISTRIBUTION EXPENSES								
Ē	32	Operation								
Ē	33	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0	0
Е	34	G871 Load Dispatching	TRANSPORT_04	0	0	0	0	0	0	0
Е	35	G872 Compressor Station Labor & Expenses	TRANSPORT_04	0	0	0	0	0	0	0
E	36	G874 Mains & Services	MAIN_SERV	20,145,891	0	10,416,950	9,728,941	0	0	0
Е	37	G875 Meas & Reg Station - General	PLT_3789	2,184,897	0	0	2,184,897	0	0	0
E	38	G876 Meas & Reg Station - Industrial	PLT_3789	13,963	0	0	13,963	0	0	0
Е	39	G877 Meas & Reg Station - City Gate	PLT_3789	410,080	0	0	410,080	0	0	0
Е	40	G878 Meter & House Reg	PLT_3814	8,418,451	0	2,137,035	0	0	0	6,281,415
E	41	G879 Customer Installations								
E	42	- Customer Installations	CINST_04	24,548,330	0	0	24,548,330	0	0	0
E	43	- Competitive Services by ASB	COMPSVSWK_04	0	0	0	0	0	0	0
E E	44	G880.0,.1,.2 Other Expenses	DISTEXPO	9,359,608	0	2,107,929	6,196,971	0	0	1,054,707
E	45 46	G880.3 Operation of Street Lighting G881 Rents	DIRSLG_05 TRANSPORT 04	0	0	0	0 20,476	0	0	0
E	46 47	Total Distribution Operation	TRANSPORT_04	20,476 65,101,696	0	14,661,914	43,103,659	0	0	0 7,336,123
E	48	Total Distribution Operation		05,101,090	U	14,001,914	43,103,039	U	U	7,330,123
Ē		OPERATION & MAINTENANCE EXPENSE CONTINU	UED							
Ē	50	OF ERATION & MAINTENANCE EXPENSE CONTING	320							
E		DISTRIBUTION EXPENSES CONTINUED								
Ē	52	Maintenance								
Ē	53	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0	0
E	54	G886 Structures & Improvements	PLT_3745	4,408,455	0	2,113,803	1,983,885	705	0	310,062
Е	55	G887 Mains	PLT_376	12,392,584	0	0	12,392,584	0	0	0
Е	56	G888 Compressor Station Equip	PLT 377	0	0	0	0	0	0	0
Е	57	G889 Meas & Reg Station - General	PLT_3789	1,746,894	0	0	1,746,894	0	0	0
Е	58	G890 Meas & Reg Station - Industrial	PLT_3789	74,171	0	0	74,171	0	0	0
E	59	G891 Meas & Reg Station - City Gate	PLT_3789	2,032,508	0	0	2,032,508	0	0	0
E	60	G892 Services	SERVICES	4,033,930	0	4,033,930	0	0	0	0
Е	61	G893 Meters & House Reg								
E	62	G893.1 - Meters	SMMETERS_07	10,857,110	0	0	0	0	0	10,857,110
Е	63	G893.4 - House Regulators	PLT_3834	0	0	0	0	0	0	0
Е	64	Not Used	not_used	0	0	0	0	0	0	0
Е	65	G894 Maint of Other Equipment								
Е	66	G894.0 - Maint of Other Equip	DISTEXPM	0	0	0	0	0	0	0
E	67	G894.1 - Maint of Gas Streetlights	DIRSLG_05	283,468	0	0	0	283,468	0	0
E	68	Total Distribution Maintenance		35,829,120	0	6,147,733	18,230,042	284,173	0	11,167,172
E E		TOTAL DISTRIBUTION PLANT O&M EXPENSES		100,930,816	0	20,809,647	61,333,701	284,173	0	18,503,295
E	70 71	TOTAL OPER & MAINT EXP (PROD,STOR, TRAN,&	DIST)	110,863,229	0	20,809,647	71,266,113	284,173	0	18,503,295
Ē	71	TOTAL OPER & MAINT EXP (PROD, STOR, TRAIN, &	DIST)	110,003,229	U	20,009,047	11,200,113	204,173	U	10,503,295
Ē	73									
Ē		CUSTOMER ACCOUNTS EXPENSES								
Ē	75	G901 Supervision	CUSTACCTS	0	0	0	0	0	0	0
Ē	76	G902 Meter Reading	000710070	ŭ	· ·	· ·	Ŭ	· ·	Ŭ	Ŭ
Ē	77	- Meter Reading Related	MRCOST_07	12,640,464	0	0	0	0	0	12,640,464
Ē	78	- Billing Related	BILLING 06	0	0	0	0	0	0	0
Ē	79	- Remaining	MRCOST 07	0	0	0	0	0	0	0
E	80	G903 Customer Records and Collection		•	-	-	-	_	-	•
E	81	- SONP/RNP	CUSTAVG_06	1,016,462	0	0	0	0	1,016,462	0
Е	82	- Meter O&M Related	METERPLT	44,809	0	0	0	0	0	44,809
Е	83	- Meter Reading Related	MRCOST_07	82,681	0	0	0	0	0	82,681
Е	84	- Billing Related	BILLING_06	12,406,599	0	0	0	0	12,406,599	0

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
E E	85 86 87	- Acct Maint Related - Utility Work Related - Remaining	ACCTMAINT_06 UTILWORK_04 BILLING_06	33,695,241 2,295,820 6,765,990	0 0 0	0 0 0	2,295,820 0	0	33,695,241 0 6,765,990	0 0 0
E E	88 89	Not used G904 Uncollectible Accounts	not_used EXP_904	0 32,272,208	0	0 12,783,506	0 12,778,350	0	0 3,083,786	0 3,626,566
E E E E	90 91 92 93 94 95	G905 Misc Customer Accounts TOTAL CUSTOMER ACCTS EXPENSE	CUSTACCTS	0 101,220,275	0	0 12,783,506	0 15,074,170	0	0 56,968,078	0 16,394,520
E E E	96 97 98	OPERATION & MAINTENANCE EXPENSE CONTINUE	:D							
E E	99 100	CUSTOMER SERVICE & INFO EXPENSES G907 & 908 - Customer Service & Information								
E	101	- Billing	BILLING_06	107,720	0	0	0	0	107,720	0
E	102	- Acct Maint Related	ACCTMAINT_06	237,202	0	0	0	0	237,202	0
E E	103 104	- Utility Work Related	UTILWORK_04 ACCTMAINT_06	1,289,604 0	0	0	1,289,604 0	0	0	0 0
E	104	- Remaining G909 Info & Instr Advertising	TRANSPORT_04	0	0	0	0	0	0	0
E	105	G910 - Misc Cust Service & Info	TRANSPORT_04	U	U	U	U	U	U	U
Ē	107	- Utility Work Related	UTILWORK 04	83,593	0	0	83,593	0	0	0
Ē	108	- Remaining	BILLING_06	422,272	0	0	00,000	0	422,272	0
Ē		TOTAL CUSTOMER SERVICE & INFO EXPENSES	2.2210_00	2,140,391	0	0	1,373,197	0	767,194	0
Ē	110			_,,	•	•	1,212,121	•	,	•
Ē		SALES EXPENSES								
E	112	G912 - Demonstrating and Selling	UTILWORK_04	924,164	0	0	924,164	0	0	0
E	113	G913 - Advertising	UTILWORK_04	0	0	0	0	0	0	0
Е	114	G916 - Miscellaneous	UTILWORK_04	0	0	0	0	0	0	0
Е		SALES EXPENSES TOTAL (ACCT 916)		924,164	0	0	924,164	0	0	0
E	116				_					
E E	118	TOTAL OPER & MAINT EXCL A&G		215,148,058	0	33,593,153	88,637,644	284,173	57,735,272	34,897,815
E	119									
E		ADMINISTRATIVE & GENERAL EXPENSE	TO 1 10/5/15/100 4	0.000.400	(0)	204.040	4 000 070	<b>5</b> 400	4 050 005	000.007
E E	121 122	G920 A&G Salaries	TOMXFUEL904 TOMXFUEL904	3,929,409	(0)	394,840	1,866,370	5,108	1,056,995	606,097
E	123	G921 Office Supplies & Exp G923 Outside Services Employed	I UNIXFUEL904	1,584,556	(0)	159,221	752,624	2,060	426,239	244,412
E	123	- Gas Peaking Plant Related	BALANCE 04	17	0	0	17	0	0	0
Ē	125	- Remaining	TOMXFUEL904	39,493,695	(0)	3,968,452	18,758,503	51,344	10,623,644	6,091,753
Ē	126	G924 Property Insurance	TOTPLT	290.662	0	135,609	134,021	45	1,226	19,760
Ē	127	G925 Injuries & Damages	LABOR	4,878,224	(0)	326,976	2,988,635	2,783	985,428	574,402
E	128	G926 Employee Pension & Benefits		,,	(-)	,-	,,	,		, -
Е	129	- Gas Peaking Plant Related	BALANCE_04	218,107	0	0	218,107	0	0	0
Е	130	- Remaining	LABOR	42,964,638	(0)	2,879,822	26,322,202	24,515	8,679,088	5,059,010
Е	131	G928 Regulatory Comm Exp	TRANSPORT_04	4,531,596	0	0	4,531,596	0	0	0
E	132	G929 Duplicate Charges - credit	INTRAREV	(615,275)	(0)	(116,047)	(436,391)	(0)		(52,386)
E	133	G930.1 General Advertising Expenses	TRANSPORT_04	1,729,189	0	0	1,729,189	0	0	0
E	134 135	G930.2 Misc General Expenses G931 Rents	TRANSPORT_04	2,647,808	0	0	2,647,808	0	0	470.695
E E	135	G931 Rents G932 Maint of General Plant	AGEXP COMGENPLT	3,806,384 0	(0) 0	290,781 0	2,225,060	3,222 0	816,637 0	470,685 0
E	137	G935 Other A&G Maint	COMGENPLT	0	0	0	0	0	0	0
Ē	138	Not Used	not_used	0	0	0	0	0	0	0
Ē		TOTAL A&G EXPENSE		105,459,010	(0)	8,039,654	61,737,741	89,078	22,578,805	13,013,733

COS Test Year - 12 Months Actual 2016

		COS Test Year - 12 Months Actual 2016								
SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
_	140									
E E		TOTAL OPERATION & MAINTENANCE EXPENSES		320,607,069	0	41,632,807	150,375,385	373,251	80,314,078	47,911,548
Ē	142			,,	-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	55,511,515	,,
Ē	143									
Е	144									
DE	1	DEPRECIATION AND AMORTIZATION EXPENSES								
DE	2									
DE		G403 DEPRECIATION EXPENSE								
DE	4	Production Plant	BALANCE_04	1,503,562	0	0	1,503,562	0		0
DE	5	Storage Plant	BALANCE_04	304,695	0	0	304,695	0		0
DE	6	Transmission Plant	TRANPLT	1,844,051	0	0	1,844,051	0		0
DE	7	Distribution Plant	DISTPLT	109,035,692	0	52,281,333	49,068,047	17,440		7,668,872
DE	8	General and Common Plant Not Used	COMGENPLT	10,674,242 0	0	4,493,468 0	4,331,551 0	1,499 0	, ,	393,483 0
DE DE	9 10	TOTAL DEPRECIATION EXPENSE	not_used	123,362,242	0	56,774,801	57,051,906	18,939	-	8,062,355
DE	11	TOTAL DEPRECIATION EXPENSE		123,302,242	U	36,774,001	57,051,906	10,939	1,454,242	0,002,333
DE	12	G404.3 AMORT OF OTHER LIMITED TERM PLANT								
DE	13	Customer Service Related	CUSTSVSX	234,265	0	0	12,091	0	180,099	42,076
DE	14	AWMS	DISTPLT	0	0	0	0	0		0
DE	15	Choice	CHOICE 04	540,220	0	0	540,220	0	-	0
DE	16	Metering	METERPLT	29,719	0	0	0	0	0	29,719
DE	17	All Other	PSTDPLT	0	0	0	0	0	0	0
DE	18	TOTAL AMORT OF OTHER LIMITED TERM PLT		804,204	0	0	552,311	0	180,099	71,794
DE	19									
DE	20	G407 AMORT OF PROPERTY LOSSES								
DE	21	Remediation Adjustment Clause	not_used	0	0	0	0	0	~	0
DE	22	Excess Cost of Removal	TOTPLT	(13,200,000)	0	(6,158,505)	(6,086,373)	(2,054		
DE	23	TOTAL AMORT OF PROPERTY LOSSES		(13,200,000)	0	(6,158,505)	(6,086,373)	(2,054	) (55,678)	(897,390)
DE	24			/		(- ()	(= == ( ===)	//		(
DE	25	TOTAL AMORTIZATION EXPENSE		(12,395,796)	0	(6,158,505)	(5,534,062)	(2,054	) 124,421	(825,595)
DE DE	26 27	TOTAL DEPRECIATION AND AMORTIZATION EXPE	NCEC	110,966,446	0	50,616,296	51,517,843	16,885	1,578,663	7,236,759
DE	28	TOTAL DEFRECIATION AND AMORTIZATION EXPE	INSES	110,900,440	U	50,616,296	31,317,043	10,000	1,370,003	1,230,139
DE	29									
DE	30									
DE	31									
DE	32									
DE	33									
DE	34									
DE	35									
DE	36									
DE	07									

1 OTHER OPERATING EXPENSES 2

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
EO	3	G408 TAXES OTHER THAN INCOME TAXES								
EO	4	TEFA	TEFA_04	0	0	0	0	0	0	0
EO	5	Real Estate Taxes	TOTPLT	4,565,378	0	2,129,993	2,105,045	711	19,257	310,373
EO	6	State Unemploy Insur (SUI) Tax	LABOR	566,300	(0)	37,958	346,943	323	114,396	66,681
EO	7	Fed Insur Contr & UnempTax	LABOR	12,535,434	(0)	840,222	7,679,809	7,153	2,532,225	1,476,025
EO EO	8 9	Fed Insur Contr & UnempTax - Gas Peaking Plts	BALANCE_04 TOTPLT	73,813 814,676	0	390,000	73,813 375,638	0 127	0	0 EE 20E
EO	10	Miscellaneous State and Municipal Tax Federal Environmental Tax	PSTDPLT	814,676	0	380,090 0	375,638	127	3,436	55,385 0
EO		TOTAL TAXES OTHER THAN INCOME	TOIDILI	18,555,601	(0)	3,388,262	10,581,248	8,313	2,669,314	1,908,464
EO	12			,	(-)	-,,	, ,	5,515	_,,	.,,
EO	13									
EO	14	PROFORMA EXPENSE ADJUSTMENTS								
EO	15	Adj #1 - Annualization of Wages	LABOR	(4,752,346)	0	(318,539)	(2,911,515)	(2,712)	, , ,	(559,580)
EO	16	Adj #2 - Annualization of Payroll Taxes	LABOR	(318,157)	0	(21,325)	(194,919)	(182)		(37,462)
EO	17	Adj #3 - Interest Synchronization Tax Savings	TOTPLTNET	709,210	0	354,576	291,653	59	2,713	60,210
EO EO	18 19	add'l tax effects on rev req Adj #4 - Pension and Fringe Benefits	TOTPLTNET LABOR	489,792 (17,021,827)	0	244,876 (1,140,934)	201,420 (10,428,389)	41 (9,713)	1,873 (3,438,501)	41,582 (2,004,290)
EO	20	Adj #5 - Gas COLI Interest Expense	LABOR	(1,051,453)	0	(70,477)	(644,171)	(600)		(123,807)
EO	21	add'l tax effects on rev reg	LABOR	(726,152)	0	(48,672)	(444,875)	(414)		(85,503)
EO	22	Adj #10 - ASB Margin	TOTPLT	(9,513,575)	0	(4,438,591)	(4,386,604)	(1,481)	, , ,	(646,771)
EO	23	Adj #12 - Depreciation Rate Change/Annualization	DEPREXP	(62,595,530)	0	(28,808,238)	(28,948,844)	(9,610)		(4,090,939)
EO	24	Adj #6 - Weather Normalization	not_used	0	0	0	0	0	0	0
EO	25	Adj #7 - Gains/Losses on Sales of Property	TOTPLT	35,407	0	16,519	16,326	6	149	2,407
EO	26	add'l tax effects on rev req	TOTPLT	24,453	0	11,408	11,275	4	103	1,662
EO EO	27 28	Adj #14 & 17 Post Rate Case Storm Cost Normalization Adj #15 & 16 - Cost of Removal	TOTPLT	0 (24,314,724)	0	0 (11,344,117)	0 (11,211,249)	0 (3,784)	0 (102,560)	0 (1,653,014)
EO	29	Adj #8 - Real Estate Taxes	TOTPLT	(320,001)	0	(11,344,117)	(11,211,249)	(5,764)	, , ,	(21,755)
EO	30	Adj #18 - Rate Case Expenses	TOTPLT	59,784	0	27,893	27,566	9	252	4,064
EO	31	Adj #9 - Insurance	TOTPLT	(54,565)	0	(25,457)	(25,159)	(8)		(3,710)
EO		Adj #19 - Credit Card Fees	CUSTSVSX	(1,669,824)	0	0	(86,183)	0	(1,283,729)	(299,911)
EO	33	Adj #20 - Vacation Accrual	LABOR	(1,527,967)	0	(102,416)	(936,106)	(872)	(308,658)	(179,915)
EO	34	Adj #11 - TSGNF Margin Sharing	not_used	0	0	0	0	0	0	0
EO	35		TOTPLT	7,562,788	0	3,528,445	3,487,117	1,177	31,900	514,149
EO EO	36	Adj #13 Storm Cost Amortization TOTAL PROFORMA EXPENSE ADJUSTMENTS	TOTPLTNET	(444,004,006)	0	(42.204.247)	(50, 220, 205)	(20.420)	(7.250.420)	(0.000.500)
EO	38	TOTAL PROFORMA EXPENSE ADJUSTMENTS		(114,984,686)	U	(42,284,347)	(56,330,205)	(28,130)	(7,259,420)	(9,082,583)
EO		TOTAL OTHER OPERATING EXPENSES		(96,429,085)	0	(38,896,086)	(45,748,957)	(19,817)	(4,590,106)	(7,174,119)
EO	40	TOTAL OTHER OF ERATING EXPENDED		(30,423,003)	V	(50,050,000)	(40,740,307)	(13,017)	(4,000,100)	(1,114,115)
EO	41									
EO	42									
EO	43									
EO	44									
EO	45									
EO EO	46 47									
EO	48									
TI	1	DEVELOPMENT OF INCOME TAXES								
TI	2									
TI		TOTAL OPERATING REVENUES	SCH REV, LN 28	924,657,697	0	346,652,922	395,675,456	432,895	83,550,984	98,345,441
TI	4	LESS:								
TI	5	OPERATION & MAINTAINENCE EXPENSE	SCH E, LN 141	320,607,069	0	41,632,807	150,375,385	373,251	80,314,078	47,911,548
TI	6	DEPRECIATION & AMORTIZATION EXPENSE	SCH DE, LN 27	110,966,446	0	50,616,296	51,517,843	16,885	1,578,663	7,236,759
TI	7	OTHER OPERATING INCOME REFORE TAYES	SCH EO, LN 39	(96,429,085)	0	(38,896,086)	(45,748,957)	(19,817)		(7,174,119)
TI TI		NET OPERATING INCOME BEFORE TAXES LESS:		589,513,267	0	293,299,904	239,531,184	62,576	6,248,350	50,371,253
11	9	LLUU.								

(1) (2) (3) (4) (5) (6) (7) (8) (6) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8	SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
11   TOTAL OPERATING INCOME BEFORE TAXES   524 196.344   0   260,644 119   212,870,487   17,199   5,98,513   44,826,086   11   12   12   13   13   14   14   15   14   15   14   15   15						(2)	(3)	(4)			
11   15   15   15   15   15   15   15	TI TI	11 12		TOTPLTNET			- ,,				
15   TAX ADJUSTMENTS - FEDERAL											
Till   Corditis & Adjustments			TAX ADJUSTMENTS - FEDERAL								
T1   17   Uncolnectible Accounts - Writeroff   REVRED   1,729,1674   0   684,804   694,678   856   166,182   194,225   11   18   International Accounts - Writeroff   1,729,175   0   0   11,534   105,421   98   34,760   20,261   12   12   12   12   12   12   12				TOTPLT	325.000	0	151.630	149.854	51	1.371	22.095
Ti			•			0					
Till   20   Company owned life insurance   LABOR   (387,196)   0   (24,612)   (224,952)   (210)   (74,176)   (43,237)   (44,476)   (43,237)   (44,377)	TI	18	Injuries and Damages	TOTPLT	606,244	0	282,845	279,532	94	2,557	41,215
11   22   ESOP-401/(k) Cash Dividends   TOTPL.NHET   (1):27,749   0   (663.828)   (483.772)   (94)   (4.344)   (65,742)   (12.344)   (13.344)   (13.344)   (13.344)   (13.344)   (13.344)   (13.344)   (13.344)   (13.345		19	Meals & Entertainment		172,075	(0)	11,534	105,421	98	34,760	-, -
Ti   22   Monticare Subsissly								(224,962)	(210)	(74,176)	
Ti			• •				, ,		, ,	, , ,	
Till 24   Restricted Stock - Perimanent   LABOR   (313,507)   0   (21,014)   (192,069)   (179)   (63,330)   (36,916)   12   25   Perivalsus ford Amont Reacy Gardon   0   0   0   0   0   0   0   0   0					,	` '	,	,		,	,
Ti   25   Previously bed Amort-Recorg Bonds   0, 0   0   0   0   0   0   0   0   0			•		, , , ,		. , , ,			. , , ,	. , , ,
Ti   28 Amortization of Reacquisition of Pref Stock   TOTPLTNET   (5,087)   0   (2,544)   (2,092)   (0)   (19)   (432)						•					
Ti			·			-	~			~	
Till 28 Penalties			•		` ' '	-	. , ,		` '	` '	
Ti   29   AFLIDC   IOC   TOTPLT   (124,561)   0   (59,114)   (57,433)   (19)   (525)   (8,468)   (13,300)   (10)   (566)   (1,273)   (10)   (10,566)   (1,273)   (10,566)   (1,273)   (10,566)   (1,273)   (10,566)   (1,273)   (10,566)   (1,273)   (10,566)   (1,273)   (1,273)   (1,274)					,	` '	,	,		,	,
Ti   30   Dividends Received Deduction   TOTPLINET   (14.574)   0   (7.287)   (5.994)   (11)   (56)   (12.377)   (13.186)   (13.1862)					•		•	-		•	•
Till   32   Real Estate Taxes						-					
Ti   32   Line Pack Adjustment   TOTPLTNET   G13,490   0   (16,619)   (12,847)   (21)   (21,966)   (4)   (20,56)   (4,517)   (13)   (119)   (2,652)   (133)   (13)   (14,517)   (13)   (14,517)   (13)   (14,517)   (13)   (14,517)   (13)   (14,517)   (13)   (14,517)   (13)   (14,517)						-					
11   33   Legal Reserves   TOTPLTNET   (53,487)   0   (26,741)   (21,996)   (4)   (205)   (4,541)   (13,541)											
Ti   34   Deferred Comp - Officers   LABOR   (163.297)   0   (1.345)   (1.301)   (3.381)   (3.381)   (1.115)   (650)     Ti   36   Accrued vacation pay adjustment   LABOR   85.318   (0)   5.719   52.270   49   17.235   10.046     Ti   37   370 Party Claims   TOTPLT   (141.430)   0   (442)   (437)   (0)   (4.37)   (0)   (4.37)     Ti   38   Casually Insurance Proceeds   TOTPLT   (141.430)   0   (65.985)   (65.212)   (22)   (597)   (9.615)     Ti   39   Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin *TOTPLT   (141.430)   0   (286.754)   (235.867)   (48)   (2.194)   (48.693)     Ti   40   Contribution in Aid of Construct   TOTPLTNET   (573.555)   0   (286.754)   (235.867)   (48)   (2.194)   (48.693)     Ti   41   Penson Accrual Adjustment   LABOR   3.900.029   (0)   261.410   2.388,345   2.225   787.827   458.222     Ti   42   Unalivosabio OPES Amoritzation   LABOR   (6.122.331)   0   (410.366)   (3.758.934)   (3.493)   (1.236.744)   (720.898)     Ti   43   NJ BPU assessment & Deferred Depreciation & Return on TOTPLITNET   194.169   0   77.078   63.400   13   590   13.088     Ti   45   W-2 Earnings Exceeding \$1,000.000   LABOR   355.085   (0)   23.801   217.542   203   71.729   41.811     46   W-2 Earnings Exceeding \$1,000.000   LABOR   355.085   (0)   23.801   217.542   203   71.729   41.811     47   Capitalized Interest - Section 283A   TOTPLT   254.491   0   118.734   117.343   40   1.073   17.301     Ti   49   TOTAL TAX ADJUSTMENTS - FEDERAL   (160.626.053)   0   (37.342.078)   (74.593.702)   (24.746)   (2.108.014)   (10.557.513)     Ti   50   TAX ADJUSTMENTS - STATE   10.08681   TOTPLT   75.560.441   0   36.652.642   36.223.345   12.227   33.370   5.340.857     Ti   53   Federal Depreciation Reversal   TOTPLT   75.560.441   0   36.652.642   36.223.345   12.227   33.370   5.340.857     Ti   55   State Tax Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Pewersal   TOTPLTNET   0   0   0   0   0   0   0   0   0			•			0			, ,		
Ti   36   Accrued vacation pay adjustment   LABOR   \$5,318   (0)   \$5,719   \$5,270   \$49   \$17,235   \$10,046   \$10,370   \$10,046   \$10	TI			LABOR		0					
Ti   37 3rd Party Claims	TI			LABOR		0					
Ti   38   Casualký Insurance Proceeds   TOTPLT   (141,430)   0   (65,985)   (65,212)   (22)   (597)   (9,815)     13   39   Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin - TOTPLT   9,119   0   4,255   4,205   1   3   8   620     11   40   Contribution in Aid of Construct   TOTPLTNET   (573,555)   0   (288,754)   (238,3687)   (48)   (2,194)   (48,683)     11   41   Pension Accrual Adjustment   LABOR   3,900,029   (0)   261,410   2,389,345   2,225   787,827   459,222     12   Atallowable OPEB Amoritazion   LABOR   (6,122,331)   0   (410,366)   (3,750,834)   (3,493)   (1,236,744)   (720,894)     11   43   NJ BPU assessment & Deferred Depreciation & Return on TOTPLTNET   154,169   0   77,078   63,400   13   590   13,088     13   45   W-2 Earnings Exceeding \$1,000,000   LABOR   355,085   (0)   23,801   217,542   203   71,729   41,811     14   Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clausenot-used   0   0   0   0   0   0   0   0   11,073   17,301     14   Materials & Supplies Reserver   TOTPLT   (659,085)   0   (307,488)   (303,897)   (103)   (2,780)   (44,807)     15   TOTAL TAX ADJUSTMENTS - FEDERAL   (160,626,053)   0   70,342,078   74,593,702   (24,746)   (2108,014)   (10,557,513)     15   Severse TEFA   TEFA_04   0   0   0   0   0   0   0   0   0	TI	36	Accrued vacation pay adjustment	LABOR	85,318	(0)	5,719	52,270	49	17,235	10,046
Ti   39   Miscellaneous (R&D Exp., Limit Term Util Plant, ARO Fin TOTPLT   9,119   0   4,255   4,205   1   38   620		37	3rd Party Claims				(442)	(437)	(0)	(4)	
Ti						•			(22)		
Ti   41   Pension Accruel Adjustment   LABOR   3,900.029   (0)   261,410   2,389,345   2,225   787,827   459,222   71   42   Unallowable OPEB Amortization   LABOR   (6,122,331)   0   (410,366)   (3,750,834)   (3,493)   (1,26,744)   (720,894)											
Ti   42   Unallowable OPEB Amortization   LABOR   (6,122,331)   0   (410,366)   (3,750,834)   (3,493)   (1,236,744)   (720,894)   Ti   43   NJ BPU assessment & Deferred Depreciation & Return on TOTPLTNET   154,169   0   77,078   63,400   13   590   13,088   13,088   14   14   Unicap book/tax inventory   TOTPLTNET   30,217   0   15,107   12,426   3   116   2,565   14   45   W-2 Earnings Exceeding \$1,000,000   LABOR   355,085   (0)   23,801   217,542   203   71,729   41,811   14   46   Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clausenot_used   0   0   0   0   0   0   0   0   0											
Ti   43 NJ BPU assessment & Deferred Depreciation & Return on TOTPLTNET   154,169   0   77,078   63,400   13   590   13,088     Ti   44 Unicap book/tax inventory   TOTPLTNET   30,217   0   15,107   12,426   3   116   2,568     Ti   45 W-2 Earnings Exceeding \$1,000,000   LABOR   355,085   (0)   23,801   217,542   203   71,729   41,811     Ti   46 Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause not used   0   0   0   0   0   0   0   0   0     Ti   47 Capitalized Interest - Section 263A   TOTPLT   254,491   0   118,734   117,343   40   1,073   17,301     Ti   48 Materials & Supplies Reserve   TOTPLT   (659,085)   0   (307,498)   (303,897)   (103)   (2,780)   (44,807)     Ti   49 TOTAL TAX ADJUSTMENTS - FEDERAL   (160,626,053)   0   (73,342,078)   (74,593,702)   (24,746)   (2,108,014)   (10,557,513)     Ti   50 DEVELOPMENT OF INCOME TAXES CONTINUED   To TEFA_04   0   0   0   0   0   0   0     Ti   53 Federal Depreication Reversal   TOTPLT   78,560,441   0   36,652,642   36,223,345   12,227   331,370   5,340,857     Ti   54 State Tax Depreication Reversal   TOTPLT   70,560,321   0   0   0   0   0   0   0   0   0     Ti   55 Not Used   TOTPLTNET   0   0   0   0   0   0   0   0   0			•		, ,	` '		, ,		,	,
Ti						-					, , ,
Ti   45   W-2 Earnings Exceeding \$1,000,000   LABOR   355,085   (0)   23,801   217,542   203   71,729   41,811     Ti   46   Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clausenot_used   0   0   0   0   0   0   0   0   0						-					
Ti   46   Miscellaneous NOT USED (Diesel Fuel Tax Credit, Clause not used   254,491   0   118,734   117,343   40   1,073   17,301   17,341   117,343   44   117,343   140   1,073   17,301   17,341   1			•								
Ti 47 Capitalized Interest - Section 263A TOTPLT 254,491 0 118,734 117,343 40 1,073 17,301 17 48 Materials & Supplies Reserve TOTPLT (659,085) 0 (307,498) (303,897) (103) (2,780) (44,807) 17 49 TOTAL TAX ADJUSTMENTS - FEDERAL (160,626,053) 0 (73,342,078) (74,593,702) (24,746) (2,108,014) (10,557,513) 17 50 DEVELOPMENT OF INCOME TAXES CONTINUED TI 51 TAX ADJUSTMENTS - STATE TI 52 Reverse TEFA TOTPLT 78,560,441 0 36,652,642 36,223,345 12,227 331,370 5,340,857 1 53 Federal Depreication Reversal TOTPLT 78,560,441 0 36,652,642 36,223,345 12,227 331,370 5,340,857 1 54 State Tax Depreciation DEPREXP 23,048,241 0 10,607,454 10,659,226 3,538 271,702 1,506,321 1 55 Not Used TOTAL TAX ADJUSTMENTS - STATE TOTPL TO 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					,	٠,	,	,		,	,
Ti			,		•	-	•	-	-	•	-
TI 49 TOTAL TAX ADJUSTMENTS - FEDERAL (160,626,053) 0 (73,342,078) (74,593,702) (24,746) (2,108,014) (10,557,513) (10,557,						-					
TI 50 DEVELOPMENT OF INCOME TAXES CONTINUED TI 51 TAX ADJUSTMENTS - STATE TI 52 Reverse TEFA TEFA_04 0 0 0 0 0 0 0 0 0 0 0 0 TI 53 Federal Depreication Reversal TOTPLT 78,560,441 0 10,607,454 10,659,226 3,538 271,702 1,506,321 TI 54 State Tax Depreciation DEPREXP 23,048,241 0 10,607,454 10,659,226 3,538 271,702 1,506,321 TI 55 Not Used TOTPLINET 0 0 0 0 0 0 0 0 0 0 0 TI 56 TOTAL TAX ADJUSTMENTS - STATE 101,608,681 0 47,260,095 46,882,572 15,765 603,071 6,847,178 TI 57 TI 58 TAXABLE NET INCOME - STATE 4665,178,972 0 234,562,136 184,959,357 48,178 4,493,570 41,115,731 TI 59 State Tax Liability at 9.000% 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416 TI 60 Prior Year Adjustment TOTPLTNET 0 0 0 10 0 0 0 0 TI 61 TOTAL STATE INCOME TAX LIABILITY 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416 TI 62 TI 63 TAXABLE NET INCOME TAX LIABILITY 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416							, , ,		, ,		,
TI         52         Reverse TEFA         TEFA_04         0	TI				(,,,		( -,- ,,	( ,===, = ,	( , -,	( ,,- ,	( -, ,,
TI         53         Federal Depreication Reversal         TOTPLT         78,560,441         0         36,652,642         36,223,345         12,227         331,370         5,340,857           TI         54         State Tax Depreciation         DEPREXP         23,048,241         0         10,607,454         10,659,226         3,538         271,702         1,506,321           TI         55         Not Used         TOTPLTNET         0	TI	51	TAX ADJUSTMENTS - STATE								
TI         54         State Tax Depreciation         DEPREXP         23,048,241         0         10,607,454         10,659,226         3,538         271,702         1,506,321           TI         55         Not Used         TOTPLTNET         0	TI	52	Reverse TEFA	TEFA_04	0	0	0	0	0	0	0
TI 55 Not Used TOTAL TAX ADJUSTMENTS - STATE 101,608,681 0 47,260,095 46,882,572 15,765 603,071 6,847,178 TI 57 TI 58 TAXABLE NET INCOME - STATE 465,178,972 0 234,562,136 184,959,357 48,178 4,493,570 41,115,731 TI 59 State Tax Liability at 9.000% 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416 TI 60 Prior Year Adjustment TOTPLTNET 0 0 0 0 0 0 0 0 0 TI 61 TOTAL STATE INCOME TAX LIABILITY 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416 TI 62 TI 63 TAXABLE NET INCOME - FEDERAL 321,704,183 0 166,191,448 121,430,443 28,077 3,486,077 30,568,137											
TI 56 TOTAL TAX ADJUSTMENTS - STATE 101,608,681 0 47,260,095 46,882,572 15,765 603,071 6,847,178 TI 57 TI 58 TAXABLE NET INCOME - STATE 465,178,972 0 234,562,136 184,959,357 48,178 4,493,570 41,115,731 TI 59 State Tax Liability at 9.000% 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416 TI 60 Prior Year Adjustment TOTPLTNET 0 0 0 0 0 0 0 0 0 TI 61 TOTAL STATE INCOME TAX LIABILITY 41,866,108 0 21,110,592 16,646,342 4,336 404,421 3,700,416 TI 62 TI 63 TAXABLE NET INCOME - FEDERAL 321,704,183 0 166,191,448 121,430,443 28,077 3,486,077 30,568,137			,		23,048,241	-	, ,	10,659,226	3,538	271,702	1,506,321
TI         57           TI         58         TAXABLE NET INCOME - STATE         465,178,972         0         234,562,136         184,959,357         48,178         4,493,570         41,115,731           TI         59         State Tax Liability at 9.000%         41,866,108         0         21,110,592         16,646,342         4,336         404,421         3,700,416           TI         60         Prior Year Adjustment         TOTPLTNET         0				TOTPLTNET	0		-	•		~	-
TI         59         State Tax Liability at 9.000%         41,866,108         0         21,110,592         16,646,342         4,336         404,421         3,700,416           TI         60         Prior Year Adjustment         TOTPLTNET         0 <td< td=""><td></td><td></td><td>TOTAL TAX ADJUSTMENTS - STATE</td><td></td><td>101,608,681</td><td>0</td><td>47,260,095</td><td>46,882,572</td><td>15,765</td><td>603,071</td><td>6,847,178</td></td<>			TOTAL TAX ADJUSTMENTS - STATE		101,608,681	0	47,260,095	46,882,572	15,765	603,071	6,847,178
TI         60         Prior Year Adjustment         TOTPLTNET         0         0         0         0         0         0         0         0           TI         61         TOTAL STATE INCOME TAX LIABILITY         41,866,108         0         21,110,592         16,646,342         4,336         404,421         3,700,416           TI         62         TI         63         TAXABLE NET INCOME - FEDERAL         321,704,183         0         166,191,448         121,430,443         28,077         3,486,077         30,568,137					, ,		, ,	, ,	,	, ,	, ,
TI     61     TOTAL STATÉ INCOME TAX LIABILITY     41,866,108     0     21,110,592     16,646,342     4,336     404,421     3,700,416       TI     62       TI     63     TAXABLE NET INCOME - FEDERAL     321,704,183     0     166,191,448     121,430,443     28,077     3,486,077     30,568,137					, ,		, ,			,	, ,
TI       62         TI       63 TAXABLE NET INCOME - FEDERAL       321,704,183       0       166,191,448       121,430,443       28,077       3,486,077       30,568,137				TOTPLTNET				-		-	
	TI	62			41,866,108	-					
					, ,		, ,	, ,	,	, ,	, ,

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
TI TI TI	65 66 67	Not Used Not Used TOTAL FEDERAL INCOME TAX LIABILITY	not_used not_used	0 0 112,596,464	0 0 0	0 0 58,167,007	0 0 42,500,655	0 0 9,827	0 0 1,220,127	0 0 10,698,848
TI	68	TOTAL TEDENAL INCOME TAX EIGDIETT		112,000,404	Ü	30,107,007	42,000,000	5,027	1,220,121	10,030,040
TI TI	69 70	TOTAL INCOME TAX EXPENSE		154,462,572	0	79,277,599	59,146,997	14,163	1,624,548	14,399,264
TI	71						, ,	,	, ,	, ,
TI TI	72 73									
Ti	73 74									
TI	75									
TI	76									
TI	77									
TI TI	78 79									
TI	80									
TI	81									
TI	82									
TI TI	83 84									
Ti		TAX RATES								
TI		FEDERAL TAX RATE - CURRENT	35.000%							
TI		NEW JERSEY CORP BUSINESS TAX RATE	9.000%							
TI TI		CUSTOMER ACCT UNCOLLECTIBLE RATE EFFECTIVE TAX RATE	0.000% 40.850%							
Ti		COMPOSITE RATE	40.850%							
TI		1 - EFFECTIVE TAX RATE	59.15000%							
TI	92									
TI TI	93 94									
Ti	95									
TI	96									
TI		DEVELOPMENT OF OPERATING INCOME ADJUSTE	D							
TI TI	98	G410 + G411- PROVISION FOR DEFERRED INCOME	TAV							
TI		Depreciation	DEPREXP	156,532,670	0	72,040,773	72,392,387	24,032	1,845,267	10,230,212
TI		Previously Ded Amort-Reacq Bonds	not_used	0	0	0	0	0	0	0
TI		Amortization of Computer Software	INTANGPLT	0	0	0	0	0	0	0
TI TI		Clause - Deferred Fuel	not_used	0	0	0	0	0	0	0
Ti	104 105	*Gain on Sale of Services Corp Asset AFUDC / IDC	not_used TOTPLT	124,561	0	58,114	0 57,433	0 19	525	0 8,468
TI		Capitalized interest-Section 263A	TOTPLT	(254,491)	0	(118,734)	(117,343)	(40)		(17,301)
TI		Cost of removal	TOTPLT	0	0	0	0	0	0	0
TI	108	*Utility Commodity Costs-Non-Taxable Income	not_used	0	0	0	0	0	0	0
TI TI	109 110	*RAC-Environmental Cleanup Costs - Debit *SBC-Societal Benefits Clause - Unallow Deductions	not_used not_used	0	0	0	0	0	0	0
Τi		Deferred Comp - Officers	LABOR	5,518	(0)	370	3,381	3	1,115	650
TI	112	*Deduction of Securitizartion	not_used	0	0	0	0	0	0	0
TI		Accrued vacation pay adjustment	LABOR	(85,318)	0	(5,719)	(52,270)	(49)		(10,046)
TI		3rd Party Claims	TOTPLT	(97)	0	(45)	(45)	(0)		(7)
TI TI		Deferred Return on CIP II Deferred Depreciation on CIP II	TOTPLT TOTPLT	(26,238) (12,006)	0	(12,241) (5,602)	(12,098) (5,536)	(4)		(1,784) (816)
Τi		Defer Dividend Equivalents/Restricted Stock-Temp.	LABOR	(12,000)	0	(3,002)	(5,550)	0	0	0
TI	118	Contribution in Aid of Construct	TOTPLTNET	573,555	0	286,754	235,867	48	2,194	48,693
TI	119	Pension Accrual Adjustment	LABOR	(3,900,029)	0	(261,410)	(2,389,345)	(2,225)	(787,827)	(459,222)

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
TI TI		Unallowable OPEB Amortization Fin Def-Energy Competition Act Ct	LABOR TOTPLT	6,122,331 518	(0) 0	410,366 242	3,750,834 239	3,493 0	1,236,744 2	720,894 35
Τİ		Rabbi Trust Unrealized Losses	LABOR	2,291	(0)	154	1,403	1	463	270
TI		Additional Real Estate Taxes	TOTPLT	370,590	o´	172,900	170,875	58	1,563	25,194
TI	124	PIP Adjustment	LABOR	163,297	(0)	10,945	100,044	93	32,987	19,228
TI	125	Medicare Subsidy - Temp NC	LABOR	(316,199)	0	(21,194)	(193,718)	(180)	(63,874)	(37,232)
TI	126	Misc	TOTPLT	141,450	0	65,994	65,221	22	597	9,616
TI		Assessment by Board of Public Utilities of the State of NJ		(115,925)	0	(57,958)	(47,672)	(10)		(9,842)
TI		Legal Reserves	LABOR	53,487	(0)	3,585	32,769	31	10,805	6,298
TI		Line Pack Adjustment	TOTPLT	31,240	0	14,575	14,405	5	132	2,124
TI		Materials & Supply	TOTPLT	659,085	0	307,498	303,897	103	2,780	44,807
TI		Investment Tax Credit	TOTPLT	(1,268,004)	0	(591,592)	(584,663)	(197)		(86,204)
TI		TOTAL DEFERRED INCOME TAX		158,802,288	(0)	72,297,776	73,726,064	25,200	2,259,211	10,494,036
TI TI	133 134									
TI		This Section is not used at this time								
Ti		PROFORMA OPERATING INCOME ADJUSTMENTS								
TI		Not Used	not_used	0	0	0	0	0	0	0
TI		Not Used	not used	0	0	0	0	0	0	0
Ti		Not Used	not_used	0	0	0	0	0	0	0
Ti	140			ŭ	ŭ	· ·	ŭ	ŭ	ŭ	· ·
TI	141									
TI	142	OPERATING INCOME ADJUSTED		276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
TI	143									
TI	144									
LR	1	DEVELOPMENT OF LABOR ALLOCATION FACTOR								
LR	2	Labor portion included in O&M Expense								
LR	3									
LR		G700-G742 MANUFACTURED GAS LABOR EXP	MFGO_M	792,921	0	0	792,921	0	0	0
LR		G813 GAS SUPPLY LABOR EXPENSE	EXP_813	4,135,706	0	0	4,135,706	0	0	0
LR		G840-G843 STORAGE PLANT LABOR EXP	STOREXP	246,879	0	0	246,879	0	0	0
LR LR	7 8	G850-G867 TRANSMISSION LABOR EXP	TRANEXP	461,212	0	0	461,212	0	0	0
LR LR	-	DISTRIBUTION LABOR EXPENSE								
LR	10	Operation LABOR EXPENSE								
LR	11	G870 Operation Supervision & Engineering	TLABDO	0	0	0	0	0	0	0
LR	12	G871 Load Dispatching	EXP 871	0	0	0	0	0	0	0
LR	13	G872 Compressor Station Labor & Expenses	EXP_872	0	0	0	0	0	0	0
LR	14	G874 Mains & Services	EXP 874	13,057,133	0	6,751,526	6,305,608	0	0	0
LR	15	G875-877 Meas & Reg Station	EXP 8757	1,194,470	0	0	1,194,470	0	0	0
LR	16	G878 Meter & House Reg	EXP_878	5,986,888	0	1,519,780	0	0	0	4,467,108
LR	17	G879 Customer Installations - Total	EXP_879	80,906,789	0	0	80,906,789	0	0	0
LR	18	G880.1 Miscellaneous Dist Exp	EXP_8801	2,537,720	0	571,534	1,680,217	0	0	285,968
LR	19	G880.3 Operation of Street Lighting	EXP_8803	0	0	0	0	0	0	0
LR	20	G881 Rents	EXP_881	0	0	0	0	0	0	0
LR	21	Total Operation		103,683,001	0	8,842,840	90,087,085	0	0	4,753,077
LR	22	Maintenance								
LR	23	G885 Maint. Supervision & Engineering	TLABDM	0	0	0	0	0	0	0
LR	24	G886 Structures & Improvements	EXP_886	1,646,174	0	789,321	740,808	263	0	115,781
LR	25	G887 Mains	EXP_887	5,402,667	0	0	5,402,667	0	0	0
LR	26	G888 Compressor Station Equip	EXP_888	0	0	0	0	0	0	0
LR LR	27 28	G889-891 Meas & Reg Station	EXP_8891 EXP_892	2,314,353	0	2,074,639	2,314,353 0	0	0	0
LR LR	28 29	G892 Services G893 Meters & House Reg	EXP_892 EXP_893	2,074,639 7,565,228	0	2,074,639	0	0	0	7,565,228
LR	30	G894 Maint of Other Equipment - Total	EXP_894	98,629	0	0	0	98,629	0	7,505,228
	55	man or ours. Equipment Total	00 .	00,020	U	O	O	00,020	O	3

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
LR LR	31 32	Not Used Total Maintenance	not_used	0 19,101,689	0	0 2,863,960	0 8,457,828	0 98,892	0	0 7,681,009
LR LR	34	TOTAL DISTRIBUTION LABOR EXPENSE		122,784,690	0	11,706,799	98,544,912	98,892	0	12,434,086
LR LR LR	36	G901-G903,G905 CUST ACCOUNTS EXPENSE G907-G910, xDSM CUST SERV & INFO EXP G911-G916 SALES EXPENSE	CUSTACCTS CUSTS_I SALESEXP	44,132,242 2,378,255 269,430	0 0 0	0 0 0	1,469,507 1,525,802 269,430	0 0 0	852,453	8,172,505 0 0
LR LR	38	ADMIN & GENERAL EXP ACCOUNTS xG926 Employee Pension/Benefits Acct G926	AGEXP LABOR	3,902,390	(0) 0	298,115 0	2,281,181 0	3,303 0	837,234	482,556 0
LR LR	40		LABON	179,103,725	(0)	12,004,914	109,727,551	102,195	36,179,917	21,089,148
LR LR LR	42 43 44				(0)	.2,00 .,0	. 00,1 21,1001	.02,.00	30, 11 3,0 11	21,000,110
LR LR LR	45 46 47									
LR CA CA	48 1 2	DEVELOPMENT OF CAPITAL ADDITIONS ALLOCAT	TION FACTOR							
CA CA	3	INTANGIBLE PLANT - G301-G303 PRODUCTION PLANT - G304-G347	INTANGPLT PRODPLT	0 727,439	0	0	0 727,439	0	0	0
CA CA CA		STORAGE PLANT - G360-G363 TRANSMISSION PLANT - G365-G371	STORPLT TRANPLT	312,169 0	0	0	312,169 0	0	0	0
CA CA	8 9	DISTRIBUTION PLANT G375 Structure & Improvements	PLT_3745	826,172	0	396,140	371,792	132		58,108
CA CA CA	10 11 12	G377 Compressor Station Equipment	PLT_376 PLT_377 PLT_3789	116,314,171 0 4,127,895	0 0 0	0 0 0	116,314,171 0 4,127,895	0 0 0	0 0 0	0 0 0
CA CA	13 14	G380 Services	SERVICES PLT_381	397,544,204 36,350,464	0	397,544,204 0	4,127,033 0 0	0	0	0 36,350,464
CA CA	15 16	G383-384 House Regulators & Install	PLT_382 PLT_3834	202,082 149,016	0	0 149,016	0	0	0	202,082
CA CA CA	17 18 19	TOTAL DISTRIBUTION PLANT	PLT_385	11,305,357 566,819,360	0 0	5,652,678 403,742,038	0 120,813,858	0 132	0	5,652,678 42,263,332
CA CA CA	21 22		COMPLT GENPLT	0 6,517,814	0	0 3,359,507	0 3,153,027	0 1,121	0	0 4,161
CA CA	25			574,376,783	0	407,101,545	125,006,492	1,253	0	42,267,493
CA CA CA	26 27 28									
CA CA CA	29 30 31									
CA CA	32 33									
CA CA CA	34 35 36									
CA	37									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
CA	20									
CA CA	38 39									
CA	40									
CA	41									
CA	42									
CA	43									
CA	44									
CA CA	45 46									
CA	46									
CA	48									
ĀF		ALLOCATION FACTOR TABLE								
AF		EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	3									
AF		CAPACITY RELATED								
AF AF	5	Peak-Hour Sendout - delivery	PEAKHOUR_04	1,287						
AF		Staff Average and Peak Allocator - delivery	AVGPEAK_04	1,207						
AF	8									
AF	9									
AF	10									
AF AF	11 12									
AF	13									
AF	14									
AF	15									
AF	16									
AF	17	COMMODITY RELATED	TO AMODODE OA	0.404.040.747						
AF AF	18	Annual transported gas @mtr - delivery Balancing therms - delivery	TRANSPORT_04 BALANCE_04	2,461,249,717 1,393,064,631						
AF	20	Annual transported gas @mtr - access	TRANSPORT_03	2,461,249,717						
AF	21	Annual transported gas @mtr - meters	TRANSPORT_07	2,461,249,717						
AF	22									
AF		TEFA \$ responsibility W/N - delivery	TEFA_04	0						
AF AF	24 25									
AF	26									
AF	27									
AF	28									
AF	29									
AF AF	30									
AF AF	31 32									
AF	33									
AF	34									
AF	35									
AF		BILLING DETERMINANTS								
AF AF	37	Number of Customers		1,816,880						
AF		Transported Gas at Meter (calendar)		2,461,249,717						
AF	40			_, , , , .						
AF	41									
AF	42									
AF AF	43 44									
ΑΓ	44									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
						` ,	. ,		.,	
AF	45									
AF	46									
AF	47									
AF AF	48	ALLOCATION FACTOR TABLE CONTINUED								
AF	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	51	EXTERNALLY DEVELOYED ALLOCATION FACTORS								
AF		CUSTOMER RELATED								
AF	53									
AF		G380 services - access	SERVICES 03	1,215,971,988						
AF		Cust Installns LDC G879 - delivery	CINST_04	100						
AF	56	Avg Customer Bills - delivery	CUSTAVG_04	1,103,707						
AF	57	Avg Customer Bills - cust svs	CUSTAVG_06	1,103,707						
AF	58	G381 meters - measurement	SMMETERS_07	95,374,258						
AF	59									
AF		Billing Function costs - cust svs	BILLING_06	13,588,445						
AF	61	,	COMPSVSWK_04	100						
AF	62									
AF		Account Maint - cust svs	ACCTMAINT_06	57,801,700						
AF		G382 meter install - measurement	MTRINSTAL_07	149,490,508						
AF AF		G383 house regulators - access	HOUSEREG_03 HSEREGINST 03	27,727,735						
AF		G384 house reg install - access G385 lrg regulators - access	LRGREG_03	49,550,720 2,654,025						
AF		G385 Irg mtrs - measurement	LRGMTR_07	46,733,414						
AF		G380 services - reserve - access	SERVICESR_03	302,367,424						
AF		G381 meters - reserve - measurement	SMMETERSR_07	39,638,103						
AF		G382 meter install - reserve -measurement	MTRINSTALR_07	70,947,689						
AF		G383 house regulators - reserve - access	HOUSEREGR_03	4,745,744						
AF		G384 house reg install - reserve - access	HSEREGINSTR_03	9,880,635						
AF	74	G385 Irg regulators - reserve - access	LRGREGR_03	384,163						
AF	75	G385 Irg mtrs - reserve - measurement	LRGMTRR_07	7,737,443						
AF		Direct LVG - delivery	DIRLVG_04	1						
AF		Direct LVG - cust svs	DIRLVG_06	1						
AF		Direct SLG - streetlights	DIRSLG_05	1						
AF		Meter Reading Costs - measurement	MRCOST_07	13,815,195						
AF		Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
AF		Other Utility work by Cust Ops - delivery	UTILWORK_04	4,987,422						
AF AF		Direct SLG - access Direct Competitive Services - delivery	DIRSLG_03 DIRCOMPSVS_04	1						
AF		Direct TSG-F - access	DIRTSGF_03	1						
AF		Direct TSG-F - delivery	DIRTSGF_04	1						
AF		Direct TSG-F - measurement	DIRTSGF_07	1						
AF	87	2.100t 100 1 model.ome.ik	2	•						
AF		Direct - RSG - delivery	DIRRSG_04	1						
AF	89									
AF	90									
AF	91									
AF	92	Choice - delivery	CHOICE_04	1,956,016						
AF	93									
AF	94									
AF	95									
AF	96	ALLOCATION EACTOR TARLE CONTINUED								
AF AF	97 98									
AF	99	INTERNALLI DEVELOI ED ALLOCATION FACTORS								
AF	55									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AF	100	Dummy allocator for unused lines	not_used	0						
AF	101	Durning anocator for unused lines	not_useu	O						
AF		Plant Related								
AF		Acct G301-G303 Intangible Plt	INTANGPLT	0						
AF	104	Acct G399.10-23 Oth Tangible Plt	TANGPLT	5,857,613						
AF	105	Production Plant Total	PRODPLT	54,051,153						
AF	106	Storage Plant Total	STORPLT	10,637,156						
AF		Transmission Plant Total	TRANPLT	88,966,347						
AF		Distribution Plant Total	DISTPLT	6,380,421,816						
AF		G391-G398 General Plant	GENPLT	94,801,809						
AF		Common Plant	COMPLT	78,873,337						
AF		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	173,675,146						
AF		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	6,534,076,472						
AF AF	113	Total Plant	TOTPLT	6,713,609,232						
AF AF		Distribution Plant x Meters & Installs	DISTPLTXMTR	5,935,452,701						
AF		Acct G374-375 - Land & Structures	PLT 3745	53,869,741						
AF		Acct G374-575 - Land & Structures Acct G376 - Mains	PLT 376	2,666,043,183						
AF		Acct G377 - Compressor Station Equip	PLT_377	0						
AF		Acct G378-379 - Meas & Regul Station Equip	PLT_3789	170,186,128						
AF		Acct G380 & 387.2 - Services	SERVICES	2,854,579,609						
AF	121	Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	5,520,622,792						
AF	122	Acct G381 - House Meters	PLT_381	257,235,090						
AF	123	Acct G382 - Meter Installations	PLT_382	145,989,543						
AF		Acct G381,382, & 385 - Meters	METERPLT	444,969,115						
AF		Acct G381-384 - Meters & House Regulators	PLT_3814	540,407,937						
AF		Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	283,172,848						
AF		Acct G383-384 - House Reg & Installation	PLT_3834	137,183,305						
AF		Acct G385 - Ind & Com Meas & Regul Station Equip	PLT_385	83,488,964						
AF		Acct G386 - Other Property on Cust Premises	PLT_386	0						
AF AF	130	Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_387_1	1,011,930						
AF AF	132									
AF		Total Distribution Plant Reserve	TOTDRESERVE	2,270,656,638						
AF	134		TOTPLTNET	4,442,952,594						
AF	135	Total Not Flant	7077 277127	1, 112,002,001						
AF	136									
AF	137									
AF	138									
AF	139									
AF	140	Revenue Related								
AF	141	Total Operating Revenue	TOTREV	924,657,697						
AF		Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	119,921,955						
AF	143									
AF	144									
AF		ALLOCATION FACTOR TABLE CONTINUED								
AF		INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF AF	147	Evnance Poleted								
AF AF		Expense Related  Manufactured Gas O&M Excl Fuel Expense	MFGO M	1,229,069						
AF AF		Other Storage Plant O&M Expense	STOREXP	474,404						
AF		Transmission Plant O&M Expense	TRANEXP	2,558,168						
AF		Acct 813-Other Gas Supply Expense	EXP_813	5,670,771						
AF		Acct 871 - Distribution Load Dispatching	EXP_871	0,070,771						
AF		Acct 872 - Compressor Station Labor & Expenses	EXP_872	0						
				ū						

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AF		Acct 874-Mains & Services Expenses	EXP_874	20,145,891						
AF		Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	2,608,940						
AF		Acct 878 - Meter & House Regulator Expenses	EXP_878	8,418,451						
AF		Acct 879 - Customer Installation Expenses	EXP_879	24,548,330						
AF		Acct 880.0,.1,.2 - Other Expenses	EXP_8801	9,359,608						
AF		Acct 880.3 - Operation of Street Lighting Exp	EXP_8803	0						
AF		Acct 881 - Rents	EXP_881	20,476						
AF		Acct 886-Maint of Structures & Improvements Exp	EXP_886	4,408,455						
AF		Acct 887-Maint of Mains Exp	EXP_887	12,392,584						
AF		Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0						
AF		Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	3,853,573						
AF		Acct 892-Main of Services Exp	EXP_892	4,033,930						
AF AF		Acct 893-Maint of Meters & House Regulators Exp	EXP_893	10,857,110						
AF AF	169	Acct 894-Maint of Other Equipment	EXP_894	283,468						
AF AF		Distr Oper Exp	DISTEXPO	65,101,696						
AF AF		Distr Maint Exp	DISTEXPO	35,829,120						
AF AF		Cust Serv & Info Expense	CUSTS I	2,140,391						
AF AF		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	68,948,067						
AF		Accts 901-903,903 Cust Acct Exp Exci 904 Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	71,088,458						
AF		Sales Expense	SALESEXP	924,164						
AF		Total O&M Expense Excl A&G Expense	TOTOMXAG	215,148,058						
AF		Total O&M Expense Excl 904 Expense	TOTOMX904	288,334,861						
AF		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	287,105,792						
AF		Tot Admin & Genl Exp xPension/Ben	AGEXP	105,240,904						
AF		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS	68,948,067						
AF		O&M + Capital Additions	EXPENDITURES	894,983,851						
AF	182	Odin + Oupital Additions	EXI ENDITORES	004,000,001						
AF		Depreciation Expense (Total)	DEPREXP	123,362,242						
AF	184	Depresiation Expense (Total)	DEI NEM	120,002,212						
AF		NJ State Income Tax (CBT)	STATEINCTAX	41,866,108						
AF		NJ State Deferred Income Tax	DFSTATEINCTAX	2,595,701						
AF	187			_,,,.						
AF	188	Labor Expense Related								
AF		Total Distribution Exp (Oper) Labor	TLABDO	103,683,001						
AF	190	Total Distribution Exp (Maint) Labor	TLABDM	19,101,689						
AF		Total Labor	LABOR	179,103,725						
AF	192			, ,						
AF	193	REVENUES AND BILLING DETERMINANTS								
AF	194									
AF	195	Base Rate Sales Revenue	SALESREV	874,406,439						
AF	196									
AF	197	Residential Service	REVRSG	645,913,123						
AF	198	Residential Heating Service	REVGSG	103,345,951						
AF	199	Residential Load Management Service	REVLVG	120,908,999						
AF	200	Water Heating Service	REVSLG	529,056						
AF	201	Water Heating Storage Service	REVTSGF	3,709,310						
AF	202									
AF	203									
AF	204	Total Rev Req @ Desired ROR	REVREQ	874,406,439						
AF	205									
AF	206									
AF	207									
AF	208									
AF	209									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AF AF AF AF AF AF	210 211 212 213 214 215 216									
AF AF AF	217 218 219 220									
AF AF AF	224	PRESENT REVENUES FROM SALES INPUT								
AF AF AF AF AF AF	226	Total Sales of Gas Revenue Requirement Sales of Gas Revenues - Rates Sales of Gas Revenues - Other		788,246,384 788,246,384 0						
AF AF AF AF AF	234 235 236 237 238 239	RATE OF RETURN Rate of Return (Equalized)	SCH AF, LN 234	7.40%						
AF AP AP AP	2 3 4	ALLOCATION PROPORTIONS TABLE EXTERNALLY DEVELOPED ALLOCATION FACTORS  CAPACITY RELATED								
AP AP AP AP AP AP AP	7 8 9 10 11 12 13 14 15	Peak-Hour Sendout - delivery Staff Average and Peak Allocator - delivery	PEAKHOUR_04 AVGPEAK_04	1.000000 1.000000	0.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
AP AP AP AP AP AP AP	18 19 20 21 22 23	COMMODITY RELATED  Annual transported gas @mtr - delivery  Balancing therms - delivery  Annual transported gas @mtr - access  Annual transported gas @mtr - meters  TEFA \$ responsibility W/N - delivery	TRANSPORT_04 BALANCE_04 TRANSPORT_03 TRANSPORT_07 TEFA_04	1.000000 1.00000 1.00000 1.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 1.000000 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	0.000000 0.000000 0.000000 1.000000
AP	24									

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
4.5	0.5									
AP	25									
AP AP	26 27									
AP	28									
AP	29									
AP	30									
AP	31									
AP	32									
AP	33									
AP	34									
AP	35									
AP		BILLING DETERMINANTS								
AP	37									
AP		Number of Customers		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	39	Transported Gas at Meter (calendar)		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	40 41									
AP AP	41									
AP	43									
AP	44									
AP	45									
AP	46									
AP	47									
AP	48									
AP		ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	50	EXTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	51									
AP		CUSTOMER RELATED								
AP	53	0000	050//050 00	4 000000	0.000000	4 000000	0.000000	0.000000	0.000000	0.000000
AP AP		G380 services - access	SERVICES_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP AP		Cust Installns LDC G879 - delivery Avg Customer Bills - delivery	CINST_04 CUSTAVG 04	1.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 1.000000	0.000000 0.000000	0.000000 0.00000	0.000000 0.000000
AP		Avg Customer Bills - cust svs	CUSTAVG_04 CUSTAVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G381 meters - measurement	SMMETERS_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	59	occi motore imededicinent	0.12.12.10_0.		0.00000	0.00000	0.00000	0.00000	0.00000	
AP	60	Billing Function costs - cust svs	BILLING_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP	61	Competitive Service work - delivery	COMPSVSWK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	62									
AP		Account Maint - cust svs	ACCTMAINT_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		G382 meter install - measurement	MTRINSTAL_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G383 house regulators - access	HOUSEREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - access	HSEREGINST_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP AP		G385 Irg regulators - access	LRGREG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP AP		G385 Irg mtrs - measurement G380 services - reserve - access	LRGMTR_07 SERVICESR 03	1.000000 1.000000	0.000000 0.000000	0.000000 1.000000	0.000000 0.00000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000
AP		G381 meters - reserve - measurement	SMMETERSR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G382 meter install - reserve -measurement	MTRINSTALR 07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		G383 house regulators - reserve - access	HOUSEREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G384 house reg install - reserve - access	HSEREGINSTR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 Irg regulators - reserve - access	LRGREGR_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		G385 Irg mtrs - reserve - measurement	LRGMTRR_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Direct LVG - delivery	DIRLVG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct LVG - cust svs	DIRLVG_06	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
AP		Direct SLG - streetlights	DIRSLG_05	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	79	Meter Reading Costs - measurement	MRCOST_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AP AP	80 81	Other Utility work by Cust Ops - delivery	UTILWORK_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	82	Direct SLG - access	DIRSLG_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct Competitive Services - delivery	DIRCOMPSVS_04	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - access	DIRTSGF_03	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - delivery	DIRTSGF_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Direct TSG-F - measurement	DIRTSGF_07	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	87	Direct BOO delicere	DIDDOO 04	4 000000	0.000000	0.000000	4 000000	0.000000	0.000000	0.000000
AP AP	88 89	Direct - RSG - delivery	DIRRSG_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	90									
AP	91									
AP	92	Choice - delivery	CHOICE_04	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	93	Choice delivery	0110102_01	1.000000	0.000000	0.000000	1.000000	0.000000	0.00000	0.000000
AP	94									
AP	95									
AP	96									
AP		ALLOCATION PROPORTIONS TABLE CONTINUED								
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
AP AP	101	Plant Related								
AP		Acct G301-G303 Intangible Plt	INTANGPLT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G399.10-23 Oth Tangible Plt	TANGPLT	1.000000	0.000000	(0.032598)	0.0022779	(0.000011)		0.214808
AP		Production Plant Total	PRODPLT	1.000000	0.000000	0.000000	1.000000	0.0000011)	0.000000	0.000000
AP		Storage Plant Total	STORPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Transmission Plant Total	TRANPLT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Distribution Plant Total	DISTPLT	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP	109	G391-G398 General Plant	GENPLT	1.000000	0.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP	110	Common Plant	COMPLT	1.000000	0.000000	0.307414	0.312090	0.000103	0.299990	0.080403
AP		Accts C389-C399, G391-E398 Com & Gen Plt	COMGENPLT	1.000000	0.000000	0.420964	0.405795	0.000140	0.136238	0.036863
AP		Total Prod, Storage, Transmission, & Dist Plant	PSTDPLT	1.000000	0.000000	0.468213	0.462952	0.000156	0.000000	0.068680
AP		Total Plant	TOTPLT	1.000000	0.000000	0.466553	0.461089	0.000156	0.004218	0.067984
AP	114	Distribution Disease Materia & Installa	DIOTRI TVIITO	4 000000	0.000000	0.545405	0.400755	0.000470	0.000000	0.000000
AP AP		Distribution Plant x Meters & Installs	DISTPLTXMTR	1.000000	0.000000	0.515435	0.483755	0.000172	0.000000	0.000638
AP AP		Acct G374-375 - Land & Structures Acct G376 - Mains	PLT_3745 PLT 376	1.000000 1.000000	0.000000 0.000000	0.479488 0.000000	0.450018 1.000000	0.000160 0.000000	0.000000 0.000000	0.070334 0.000000
AP		Acct G377 - Wallis Acct G377 - Compressor Station Equip	PLT 377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G378-379 - Meas & Regul Station Equip	PLT 3789	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct G380 & 387.2 - Services	SERVICES	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct G376, G380 & 387.2 - Mains & Services	MAIN_SERV	1.000000	0.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP	122	Acct G381 - House Meters	PLT_381	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP	123	Acct G382 - Meter Installations	PLT_382	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381,382, & 385 - Meters	METERPLT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct G381-384 - Meters & House Regulators	PLT_3814	1.000000	0.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP		Acct G382-384 - House Reg & Install & Meter Install	PLT_3824	1.000000	0.000000	0.484451	0.000000	0.000000	0.000000	0.515549
AP		Acct G383-384 - House Reg & Installation	PLT_3834	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP AP		Acct G385 - Ind & Com Meas & Regul Station Equip Acct G386 - Other Property on Cust Premises	PLT_385 PLT 386	1.000000 0.000000	0.000000 0.000000	0.500000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.00000	0.500000 0.000000
AP AP		Acct G387.1 - Other Equipment (St Ltg Posts)	PLT_380 PLT 387 1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	131	Aust 0301.1 - Other Equipment (St Ety Fosts)	. 1.30/_1	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP	132									
AP		Total Distribution Plant Reserve	TOTDRESERVE	1.000000	0.000000	0.401189	0.558634	0.000298	0.004987	0.034891
AP	134	Total Net Plant	TOTPLTNET	1.000000	0.000000	0.499959	0.411236	0.000083	0.003825	0.084897

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
4.0	405									
AP AP	135 136									
AP	137									
AP	138									
AP	139									
AP	140	Revenue Related								
AP	141	Total Operating Revenue	TOTREV	1.000000	0.000000	0.374899	0.427916	0.000468	0.090359	0.106359
AP	142	Intra Dept Rev Req - 5.62% GS / 94.38% LV	INTRAREV	1.000000	0.000000	0.188609	0.709261	0.000000	0.016986	0.085143
AP	143									
AP	144	ALL COATION PROPORTIONS TARLE CONTINUES								
AP AP	145 146	ALLOCATION PROPORTIONS TABLE CONTINUED INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP AP	146	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	148	Expense Related								
AP		Manufactured Gas O&M Excl Fuel Expense	MFGO_M	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	150	Other Storage Plant O&M Expense	STOREXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	151	Transmission Plant O&M Expense	TRANEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	152	Acct 813-Other Gas Supply Expense	EXP_813	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	153	Acct 871 - Distribution Load Dispatching	EXP_871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 872 - Compressor Station Labor & Expenses	EXP_872	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 874-Mains & Services Expenses	EXP_874	1.000000	0.000000	0.517076	0.482924	0.000000	0.000000	0.000000
AP		Acct 875-877 - Meas & Regulating Station Exp	EXP_8757	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 878 - Meter & House Regulator Expenses	EXP_878	1.000000	0.000000	0.253851	0.000000	0.000000	0.000000	0.746149
AP AP		Acct 879 - Customer Installation Expenses Acct 880.0,.1,.2 - Other Expenses	EXP_879	1.000000 1.000000	0.000000 0.000000	0.000000 0.225216	1.000000 0.662097	0.000000 0.000000	0.000000 0.000000	0.000000 0.112687
AP		Acct 880.3 - Operation of Street Lighting Exp	EXP_8801 EXP_8803	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 881 - Rents	EXP_881	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 886-Maint of Structures & Improvements Exp	EXP_886	1.000000	0.000000	0.479488	0.450018	0.000160	0.000000	0.070334
AP		Acct 887-Maint of Mains Exp	EXP_887	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	164	Acct 888-Maint of Compressor Station Equip Exp	EXP_888	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	165	Acct 889-891 - Main of Meas & Reg Station Equip	EXP_8891	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP		Acct 892-Main of Services Exp	EXP_892	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
AP		Acct 893-Maint of Meters & House Regulators Exp	EXP_893	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
AP		Acct 894-Maint of Other Equipment	EXP_894	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
AP AP	169	Dietr Oner Evn	DISTEXPO	1.000000	0.000000	0.225216	0.662007	0.00000	0.00000	0.112687
AP		Distr Oper Exp Distr Maint Exp	DISTEXPO	1.000000	0.000000 0.000000	0.225216	0.662097 0.508805	0.000000 0.007931	0.000000 0.000000	0.311679
AP		Cust Serv & Info Expense	CUSTS I	1.000000	0.000000	0.000000	0.641564	0.000000	0.358436	0.000000
AP		Acct 901-903,905 Cust Acct Exp Excl 904	CACCTEXP	1.000000	0.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP		Accts 901-910 Excl 904 - Cust Accts, Serv & Info	CUSTSVSX	1.000000	0.000000	0.000000	0.051612	0.000000	0.768781	0.179607
AP		Sales Expense	SALESEXP	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
AP	176	Total O&M Expense Excl A&G Expense	TOTOMXAG	1.000000	0.000000	0.156140	0.411984	0.001321	0.268351	0.162204
AP		Total O&M Expense Excl 904 Expense	TOTOMX904	1.000000	(0.000000)	0.100055	0.477213	0.001295	0.267849	0.153589
AP		Total O&M Expense Excl Fuel & 904 Expense	TOMXFUEL904	1.000000	(0.000000)	0.100483	0.474975	0.001300	0.268996	0.154246
AP	179	•	AGEXP	1.000000	(0.000000)	0.076393	0.584560	0.000846	0.214544	0.123657
AP AP		Accts 901-905 Cust Accts Exp Excl 904-Uncol	CUSTACCTS EXPENDITURES	1.000000	0.000000 0.000000	0.000000	0.033298	0.000000	0.781520	0.185182
AP AP	182	O&M + Capital Additions	EAFENDITURES	1.000000	0.000000	0.501388	0.307695	0.000418	0.089738	0.100761
AP	183	Depreciation Expense (Total)	DEPREXP	1.000000	0.000000	0.460228	0.462475	0.000154	0.011788	0.065355
AP	184	= -p. co.adon Expondo (10tal)		1.000000	0.000000	0.700220	0.402470	0.000104	0.011700	0.000000
AP		NJ State Income Tax (CBT)	STATEINCTAX	1.000000	0.000000	0.504241	0.397609	0.000104	0.009660	0.088387
AP	186	• • •	DFSTATEINCTAX	1.000000	(0.000000)	0.124148	0.590980	0.000511	0.173728	0.110633
AP	187				, ,					
AP	188	Labor Expense Related								
AP	189	Total Distribution Exp (Oper) Labor	TLABDO	1.000000	0.000000	0.085287	0.868870	0.000000	0.000000	0.045842

COS Test Year - 12 Months Actual 2016

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
AP	190	Total Distribution Exp (Maint) Labor	TLABDM	1.000000	0.000000	0.149932	0.442779	0.005177	0.000000	0.402112
AP		Total Labor	LABOR	1.000000	(0.000000)	0.067028	0.612648	0.000571	0.202005	0.117748
AP	192									
AP	193	REVENUES AND BILLING DETERMINANTS								
AP AP	194 195	Base Rate Sales Revenue	SALESREV	1.000000	0.000000	0.395915	0.395784	0.000495	0.095499	0.112306
AP	196	Base Nate Gales Novellas	OALLOILLY	1.000000	0.000000	0.000010	0.000701	0.000100	0.000100	0.112000
AP		Residential Service	REVRSG	1.000000	0.000000	0.437756	0.335539	0.000000	0.115594	0.111110
AP		Residential Heating Service	REVGSG	1.000000	0.000000	0.400649	0.374307	0.000000	0.064575	0.160469
AP		Residential Load Management Service	REVLVG	1.000000	0.000000	0.177817	0.726310	0.000000	0.014564	0.081309
AP AP	200	Water Heating Service Water Heating Storage Service	REVSLG REVTSGF	1.000000 1.000000	0.000000 0.000000	0.066018 0.134314	0.113570 0.751260	0.818042 0.000000	0.002304 0.109316	0.000067 0.005110
AP	202	Water Heating Storage Service	KLVISSI	1.000000	0.000000	0.134314	0.731200	0.000000	0.109510	0.003110
AP	203									
AP	204	Total Rev Req @ Desired ROR	REVREQ	1.000000	0.000000	0.395915	0.395784	0.000495	0.095499	0.112306
AP	205									
AP AP	206 207									
AP	208									
AP	209									
AP	210									
AP	211									
AP AP	212 213									
AP	214									
AP	215									
AP	216									
AP	217									
AP AP	218 219									
AP	220									
AP	221									
AP	222									
AP AP	223 224	PRESENT REVENUES FROM SALES INPUT								
AP		Total Sales of Gas Revenue Requirement		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP		Sales of Gas Revenues - Rates		1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
AP	227			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
AP	228									
AP AP	229 230									
AP AP	230									
AP	232									
AP	233									
AP	234									
AP AP	235 236									
AP	237									
AP	238									
AP	239									
AP	240	ALLOCATED DIDECT ACCIONISTICS								
ADA ADA		ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUNC	TIONS							
ADA ADA	3 4	Account 904 - Uncollectible Accounts								

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	_
ADA ADA ADA ADA	6 7	Residential Service Residential Heating Service Residential Load Management Service Water Heating Service	REVRSG REVGSG REVLVG REVSLG	645,913,123 103,345,951 120,908,999 0						
ADA ADA		Water Heating Storage Service	REVTSGF	3,709,310	3,709,310	3,709,310	3,709,310	3,709,310	3,709,310	3,709,310
ADA ADA		Total 904-Unollectible	EXP_904	873,877,383	873,877,383	873,877,383	873,877,383	873,877,383	873,877,383	873,877,383
ADA ADA		Total 904-Unollectible	EXP_904	1.000000	0.000000	0.396115	0.395955	0.000000	0.095555	0.112374
ADA ADA ADA ADA ADA ADA ADA		Additional Net Write-Offs at Claimed Rate	EXP_904	0	0	0	0	0	0	0
ADA ADA ADA ADA ADA ADA	23 24 25 26 27 28									
ADA		Rev Req (cal) to Customers Late Payment fees								
ADA ADA ADA ADA	31 32 33	Residential Service Residential Heating Service Residential Load Management Service Water Heating Service	REVRSG REVGSG REVLVG REVSLG	0 103,345,951 120,908,999 0						
ADA ADA	34 35	Water Heating Storage Service	REVTSGF	0	0	0	0	0	0	0
ADA ADA		Total Late Payment Fees	REVLATEP	224,254,949	224,254,949	224,254,949	224,254,949	224,254,949	224,254,949	224,254,949
ADA ADA ADA		Total Late Payment Fees	REVLATEP	1.000000	0.000000	0.280507	0.564092	0.000000	0.037611	0.117789
ADA ADA	42									
ADA ADA ADA	43 44 45									
ADA ADA	46 47									
ADA	48									
ADA ADA		ALLOCATED DIRECT ASSIGNMENTS DIRECT ASSIGN TO CLASSES W/SALES REV FUNCT	IONS							
ADA ADA	51									
ADA		Residential Service	REVRSG	0	0	0	0	0	0	0
ADA		Residential Heating Service	REVGSG	0	0	0	0	0	0	0
ADA	55	Residential Load Management Service	REVLVG	0	0	0	0	0	0	0
ADA		Water Heating Service	REVSLG	0	0	0	0	0	0	0
ADA		Water Heating Storage Service	REVTSGF	0	0	0	0	0	0	0
ADA ADA	58 59	Total Available	REVAVAIL	0	0	0	0	0	0	0

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement
				(1)	(2)	(3)	(4)	(5)	(6)	
ADA	60									
ADA		Total Available	REVAVAIL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
ADA	62									
ADA ADA	63 64									
ADA	65									
ADA	66									
ADA	67									
ADA	68									
ADA	69 70									
ADA ADA	71									
ADA	72									
ADA	73									
ADA	74									
ADA	75									
ADA ADA	76 77									
ADA	78									
ADA	79									
ADA	80									
ADA	81									
ADA	82									
ADA ADA	83 84									
ADA	85									
ADA	86									
ADA	87									
ADA	88									
ADA	89 90									
ADA ADA	91									
ADA	92									
ADA	93									
ADA	94									
ADA	95									
ADA RRW	96 1	REVENUE REQUIREMENTS								
RRW	2	REVEROE REGUREMENTO								
RRW	3	PRESENT RATES								
RRW	-									
RRW		RATE BASE		3,733,086,585	0	1,915,196,334	1,441,325,979	313,680	31,953,923	344,296,668
RRW RRW		NET OPER INC (PRESENT RATES) RATE OF RETURN (PRES RATES)		276,248,407 7.40%	0 843.81%	141,724,529 7.40%	106,658,122 7.40%	23,212 7.40%	2,364,590 7.40%	25,477,953 7.40%
RRW		RELATIVE RATE OF RETURN		1.00	1.00	1.00	1.00	1.00	1.00	1.00
RRW		SALES REVENUE (PRE RATES)		874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371
RRW	10	REVENUE PRES RATES \$/THERM		\$0.3553	\$0.0000	\$0.1407	\$0.1406	\$0.0002	\$0.0339	\$0.0399
RRW		REVENUE REQUIRED - \$/MO/CUST		\$40,105.68	\$0.00	\$15,878.45	\$15,873.20	\$19.85	\$3,830.05	\$4,504.12
RRW	12									
RRW RRW	13 14	CLAIMED RATE OF RETURN								
RRW										
RRW		CLAIMED RATE OF RETURN		7.40%	35.17%	7.40%	7.40%	7.40%	7.40%	7.40%
RRW		RETURN REQ FOR CLAIMED ROR		276,248,407	0	141,724,529	106,658,122	23,212	2,364,590	25,477,953
RRW	18	SALES REVENUE REQ CLAIMED ROR		874,406,439	0	346,190,881	346,076,420	432,790	83,504,976	98,201,371

	LINE	ALLOCATI DESCRIPTION BASIS		Total Company	GAvailable1	GDistAccess	GDistDelivery	GStreetLighting	GCustomerService	GMeasurement	
		2-00	27.0.0								
RRW	19 20 21 22	DESCRIPTION  REVENUE DEFICIENCY SALES REV PERCENT INCREASE REQUIRED ANNUAL BOOKED THERM SALES SALES REV REQUIRED \$/THERM REVENUE DEFICIENCY \$/THERM	ALLOCATION BASIS	Total Company (1)  0 0.00% 2,461,249,717 \$0.3553 \$0.0000	(2) (0) -80.55% 2,461,249,717 \$0.0000 (\$0.0000)	(3) (0) 0.00% 2,461,249,717 \$0.1407 (\$0.0000)	0 0.00% 2,461,249,717 \$0.1406 \$0.0000	(5) (0) 0.00% 2,461,249,717 \$0.0002 (\$0.0000)	2,461,249,717 \$0.0339	(0) 0.00% 2,461,249,717 \$0.0399 (\$0.0000)	
RRW RRW RRW RRW RRW RRW RRW RRW RRW	38 39 40 41 42 43 44 45 46 47 48										

### **Functional Cost Summary**

### **COS Results - Rate Related Revenue Requirements**

	Based COS Test Year (calendar 2016)		CE ELECTRIC & COST OF SER\ ENDING DECE	Y	values shown in \$			
		Total						
Line		Company	RSG	GSG	LVG	SLG	TSG-F	
#	FUNCTIONAL SEGMENTS	(1)	(2)	(3)	(4)	(5)	(6)	
1	Distribution Access	\$346,190,881	\$282,752,564	\$41,405,463	\$21,499,715	\$34,927	\$498,212	
2	Distribution Delivery	\$346,076,420	\$216,729,182	\$38,683,129	\$87,817,368	\$60,085	\$2,786,656	
3	Streetlighting Fixtures	\$432,790	\$0	\$0	\$0	\$432,790	\$0	
4	Customer Service	\$83,504,976	\$74,663,775	\$6,673,535	\$1,760,960	\$1,219	\$405,488	
5	Measurement	\$98,201,371	\$71,767,602	\$16,583,823	\$9,830,956	<u>\$35</u>	<u>\$18,954</u>	
6	Total rate related revenue requirement	\$874,406,439	\$645,913,123	\$103,345,951	\$120,908,999	\$529,056	\$3,709,310	

#### Service Charge Calculations

	(1)		(2)		(3)		(4)		(5)	(6)		(7)	(8)		(9)	Notes
				Ave	rage Distribu	ution	Increase =		23.312%							
line #	Rate	F	stribution Access Rev Req		Customer Service Rev Req in \$1,000)	F	asurement Rev Req n \$1,000)	ı	COS ndicated Total Rev Req n \$1,000)	# of Customers		ost Based Monthly Service Charge \$/month)	Current Monthly Service Charge (\$/month)	   	roposed Limited Monthly Service Charge	
1	RSG	\$	316,993	•	83,888	•	80,386	\$	481,268	1,628,158	·	24.63	5.46	\$	•	3 annual increases to move to 50% of cost
																year 2 & 3 revenue neutral via reductions in per therm charges
2	GSG	\$	45,572	\$	7,387	\$	18,229	\$	71,188	140,572	\$	42.20	\$ 12.23	\$	16.51	move to costs, limited @ 1.5 times overall avg Distribution % increase
3	LVG	\$	24,217	\$	2,100	\$	11,007	\$	37,324	18,347	\$	169.53	\$ 100.12	\$	135.13	move to costs, limited @ 1.5 times overall avg Distribution % increase
4	TSG-F	\$	498	\$	405	\$	19	\$	923	37	\$	2,078.05	\$ 580.42	\$	783.38	move to costs, limited @ 1.5 times overall avg Distribution % increase
5	TSG-NF												\$ 580.42	\$	783.38	set equal to new TSG-F Service Charge
6	CIG												\$ 147.31	\$	181.65	increase current @ average Distribution % increase
7	CSG												\$ 580.42	\$	783.38	set equal to new TSG-F Service Charge
	(1)		(2)		(3)		(4)		(5)	(6)		(7)	(8)		(9)	
Notes:								=(2)	+ (3) + (4)			(5)*1000 / (6) / 12 rounded to \$.01	SS-G12	me	ased on thodology escribed	,

## **PSE&G GAS AX ADJUSTMENT CREDIT (GTAC)**

#### **Net Revenue Requirement**

\$000

GSHARE Deduction Historic Balance in ADIT 433,583
GSHARE Deduction Storm/Other Regulatory Asset Offset (10,100)
Net Historic ESHARE Deduction to Return to Customers 423,483

EXHIBIT P-9G Schedule SS-GTAC-1

				Monthly WACC =	0.574%	Fed	leral Tax Rate =	21.00%	Re		evenue Factor =	1.4174
_	1	2	3	4	5	6	7	8	9	10	11	12
	1. Return Net Historic GSHARE D			RE Deduction	l	2. Currei	nt GSHARE D	eduction	3. O	ther		
	Net Historic						Book					
	SHARE	Historic SHARE	Net Historic				Depreciation		IRS SHARE			
	Deduction	Deduction	SHARE		After-Tax Return	Federal Tax	Associated	Actual SHARE	Deduction	Other Major		
	Beginning	Amortization to	Deduction	Change in Rate	on Change in	SHARE	with SHARE	Deduction	Audit	Tax	Net Tax	Revenue
	Balance	Customers	Ending Balance	Base	Rate Base	Deduction	Deduction	Flow-Through	Adjustments	Adjustments	Adjustment	Requirement
			423,483									
Oct-18	423,483	(2,642)	420,842	2,642	8	15,195	2,390	(2,689)	-	(1,729)	(7,053)	(9,996)
Nov-18	420,842	(2,642)	418,200	5,284	23	15,195	2,390	(2,689)	-	(1,729)	(7,037)	(9,975)
Dec-18	418,200	(2,642)	415,558	7,926	38	15,195	2,390	(2,689)	-	(1,729)	(7,022)	(9,953)
Jan-19	415,558	(2,642)	412,916	10,567	53	15,195	2,390	(2,689)	-	(1,729)	(7,007)	(9,932)
Feb-19	412,916	(2,642)	410,274	13,209	68	15,195	2,390	(2,689)	-	(1,729)	(6,992)	(9,910)
Mar-19	410,274	(2,642)	407,632	15,851	83	15,195	2,390	(2,689)	-	(1,729)	(6,977)	(9,889)
Apr-19	407,632	(2,642)	404,990	18,493	98	15,195	2,390	(2,689)	-	(1,729)	(6,962)	(9,867)
May-19	404,990	(2,642)	402,349	21,135	114	15,195	2,390	(2,689)	-	(1,729)	(6,947)	(9,846)
Jun-19	402,349	(2,642)	399,707	23,777	129	15,195	2,390	(2,689)	-	(1,729)	(6,931)	(9,825)
Jul-19	399,707	(2,642)	397,065	26,419	144	15,195	2,390	(2,689)	-	(1,729)	(6,916)	(9,803)
Aug-19	397,065	(2,642)	394,423	29,060	159	15,195	2,390	(2,689)	-	(1,729)	(6,901)	(9,782)
Sep-19	394,423	(2,642)	391,781	31,702	174	15,195	2,390	(2,689)	-	(1,729)	(6,886)	(9,760)
Oct-19	391,781	(4,911)	386,870	36,613	196	15,195	2,390	(2,689)	-	-	(7,404)	(10,495)
Nov-19	386,870	(4,911)	381,959	41,524	224	15,195	2,390	(2,689)	-	-	(7,376)	(10,455)
Dec-19	381,959	(4,911)	377,048	46,435	252	15,195	2,390	(2,689)	-	-	(7,348)	(10,415)
					= (Prev Col 4 +			= (Col 7 - Col			= Col 2 + Col 5	
	= Prev Col 3	From RCK-4	= Col 1 + Col 2	= - Col 2 + Prev	Col 4) / 2 *	laaut	lanut	= (Coi 7 - Coi 8) * Fed Tax	lmm+	lanut	+ Col 10 + Col	= Col 13 * Rev
	= Prev Coi 3	FIOIII RCK-4	- 011 + 012	Col 4	, ,	Input	Input	Rate	Input	Input	11 + Col 12	Fct
					Monthly WACC						11 + COI 12	
2018	423,483	(7,926)	415,558	2,642	68	45,585	7,169	(8,067)	-	(5,188)	(21,112)	(29,925)
2019	415,558	(38,509)	377,048	10,567	1,695	182,342	28,676	(32,270)	-	(15,563)	(84,647)	(119,978)
2020	377,048	(65,741)	311,308	51,346	5,283	182,342	28,676	(32,270)	-	-	(92,728)	(131,432)
2021	311,308	(93,059)	218,249	119,356	10,746	182,342	28,676	(32,270)	-	-	(114,583)	(162,410)
2022	218,249	(118,532)	99,717	214,712	18,081	182,342	28,676	(32,270)	-	-	(132,721)	(188,118)
2023	99,717	(99,717)	-	334,846	19,287	136,756	21,507	(24,202)	-	-	(104,632)	(148,306)
Total		(423,483)			55,159	911,709	143,382	(161,349)	-	(20,750)	(550,423)	(780,170)

# PSE&G GAS AX ADJUSTMENT CREDIT (GTAC) Credit Calculation

EXHIBIT P-9G Schedule SS-GTAC-2

(\$'s Unless Specified)

Current SUT Rate 6.625%

<u>Line</u>	Date(s)		Gas		Source/Description							
			RSG	<u>GSG</u>	<u>LVG</u>	SLG	TSG-F	TSG-NF	CIG	CSG	<u>Total</u>	
1		% of WN 5&7 Distribution Revenue	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
2		RC 5&7 WN Billing Determinants (Therms-000)	1,476,207	284,632	698,992	578	24,319.000	296,734	40,072	984,018	3,805,552	
3	Oct18 - Sep19	Revenue Requirements	(118,538,682)	0	0	0	0	0	0	0	(118,538,682)	(SS-GTAC-1, Col 12) * Line 1
4	Oct18 - Sep19	Proposed Rate w/o SUT (\$/Therms)	(0.080299)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		(Line 3 / (Line 2 * 1,000)) [Rnd 6]
5		Public Notice Rate w/o SUT (\$/Therms)	(0.080299)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		Line 4
6		Proposed Rate w/ SUT (\$/Therms)	(0.085619)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		(Line 4 * (1 + SUT Rate)) [Rnd 6]

## PSE&G GAS AX ADJUSTMENT CREDIT (GTAC) Over/(Under) Calculation

EXHIBIT P-9G Schedule SS-GTAC-3

\$000

Reflects a tax rate of	28.11%
Existing Rate / kWh (w/o SUT)	0.000000
Proposed Rate / kWh (w/o SUT)	-0.080299

(1) (2) (3)(4) (5) (6) (7) (8) (9) (10)Revenue Over / (Under) Requirement Over / (Under) Over / (Under) Interest On Over / Recovery Beginning Excluding WACC Over / (Under) Average Monthly (Under) Average Recovery Ending Interest Rate Cumulative Balance Electric Revenues Monthly Balance Interest Roll-In Recovery Balance Balance (Annualized) Interest Cost Monthly Calculations Sep-18 Oct-18 (13,105,052)(9.996.350)(3,108,702)(3,108,702)(1,554,351) 1.94% (1.807)(1.807)(10,883)Nov-18 (3,108,702)(22,485,515)(9,974,872)(12,510,643)(15,619,345)(9,364,024)1.94% (12,690)Dec-18 (15,619,345)(33,504,598)(9,953,395)(23,551,203)(39,170,548)(27,394,947)1.94% (31,839)(44,529)(39,170,548) (39,435,114) (9,931,917) (68,673,745) (53,922,147) 1.94% (107,198) Jan-19 (29,503,197)(62,669) Feb-19 (93,152,920) 1.94% (94,039)(201, 237)(68,673,745)(34,389,615) (9,910,440)(24,479,175)(80,913,333)(93,152,920) (32, 327, 531)(9,888,962)(115,591,489)(121,304)(322,541)Mar-19 (22,438,569)(104,372,205)1.94% Apr-19 (115,591,489) (19,502,311) (9,867,485)(9,634,826) (125,226,316) (120,408,902)1.94% (139,942)(462,483)May-19 (125, 226, 316) (11,350,627)(9,846,007)(1,504,620)(126,730,936)(125,978,626) 1.94% (146, 415)(608,898)(126,730,936) (8,541,693) (9,824,530) 1,282,837 (125,448,099) (126,089,517) 1.94% (146,544)(755,442)Jun-19 Jul-19 (125,448,099) 993,211 1.94% (145,221)(8,809,841)(9,803,052)(124,454,888)(124,951,494)(900,663)Aug-19 (124,454,888) (7,478,563)(9.781,575)2,303,012 (122,151,876)(123,303,382)1.94% (143,306)(1,043,969)Sep-19 (122, 151, 876)(7,888,900)(9,760,097)1,871,197 (120,280,679)(121,216,278) 1.94% (140,880)(1,184,849)Oct-19 (120,280,679) (13,189,178)(10,494,582)(2,694,596)(122,975,275)(121,627,977)1.94% (141, 359)(1,326,208)Nov-19 (122,975,275)(22,853,671) (10,454,658)(12,399,013)(135,374,288) (129, 174, 781)1.94% (150, 130)(1,476,338)Dec-19 1.94% (170,956)(135,374,288)(33,853,774)(10,414,734)(23,439,039)(158,813,327)(147,093,808)(1,647,293)See Revenue (Prior Col 5) + (Col Forecasted kWh (Col 6 \* (Col 7) / Prior Month + Requirements Col 2 - Col 3 Col 1 + Col 4 (Col 1 + Col 5) / 2\* Proposed Rate Col 8 - Col 9 12)\*net of tax rate Schedule for Details

# PSE&G GAS AX ADJUSTMENT CREDIT (GTAC) Credit Impact Analysis

**EXHIBIT P-9G** 

Schedule SS-GTAC-4

			SUT Rate effective 1/1/2018	1,020	Typical RSG	Γherms / yr.				
		171 4	84 2		Monthly Therr # of Months/ye					
	(1) (2) (3)  Class Average Rate w/SUT - \$/therm <sup>1</sup>		(4)	(5) Typical RS	(6) G TAC (\$)	(7)	(8)	(9)	(10)	
Current	Gas TAC w/o SUT (\$/therm)	Gas TAC w/ SUT (\$/therm) <sup>3</sup>	<u>RSG</u> 0.998735	<u>Dec-Mar</u> Monthly Bill -	Nov & Apr Monthly Bill -	<u>May-Oct</u> <u>Monthly Bill</u> -	Annual Bill -	Change in RSG Typcial Annual Bill (\$'s)	RSG Typical Annual Bill (\$'s)4 1,018.71	- % Change in RSG Typical Annual Bill
Oct18 - Sep19	(0.080299)	(0.085619)	0.913116	(14.64)	(7.19)	(2.40)	(87.34)	-\$87.34	931.37	-8.57%
	from Sched SS-TAC-2G	Col 1 * (1 + SUT Rate) Rnd 6	Current Class Avg Rate + Col 2 for Each Rate Class (Col 4 thru Col 10)	(Col 2) * Dec-Mar Monthly Therms Rnd 2	(Col 2) * Nov & Apr Monthly Therms Rnd 2	(Col 2) * May-Oct Monthly Therms Rnd 2	(4 * Col 4) + ( 2 * Col 5) + (6 * Col 6)		Current Col 8 + Col 9	Col 8 / Current Col 9 Rnd 4

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

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

<sup>&</sup>lt;sup>3</sup> SUT is assumed at the current 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 as proposed for October 1, 2018